



DISTINGUISHED is the word which always comes to mind with respect to Lawson Purdy. His appearance and his utterances have distinction, he lives with distinction, and his active career which ended several years ago, is always remembered as a distinguished one. It was therefore a service to his friends more than to himself, when a dinner in honor of his birthday was announced by the Schalkenbach Foundation. This became also the occasion on which the Schalkenbach Foundation presented to Mr. Purdy, chairman of its Board of Directors, the first copy of the October number of the American Journal of Economics and Sociology. This is devoted to "Essays in Honor of Lawson Purdy, LL.D. on the Occasion of His Eighty-Sixth Birthday." Roy Foulke, vice-president of Dun and Bradstreet, Inc. presided at the birthday dinner on November sixth at the New York Athletic Club.

A Treasury of Information

The commemorative number of the American Journal was edited by Harold S. Battenheim, and opens with a biographical note in outline form which is very useful to those who were not aware that Mr. Purdy had served in nine major fields of activity during his eminent career. Although Lawson Purdy has occasionally favored Henry George News readers with articles or comments, he has always been so reticent about his achievements that until this invaluable collection of essays appeared there was no complete view of his lifework.

While not all articles in this issue deal directly with Mr. Purdy, they all point a dramatic historical trend which needs to be restudied. Among notable contributors to this issue are: Samuel Seabury, Francis Neilson, Albert Pleydell, Albert W. Noonan, Robert S. Childs, Shelby M. Harrison, Mabel L. Walker and Philip H. Cornick. Mr. Cornick writing of "Lawson Purdy's Career in Property Tax Reform," began with this tribute:

"Fortunate is the man whose natural bent, training and experience qualify him to play a part in some great movement of his time. Such a man was Lawson Purdy in the quarter century preceding the outbreak of the first world war. Already steeped by environment and education in the concepts of individual liberty and private initiative on which our nation had been founded, and with a grasp of the obligations and responsibilities imposed by citizenship, his imagination was fired and his life given purpose by the teachings of that great American, Henry George."

A Salute of Respect and Affection

In an attempt to reconstruct for readers of this generation the environment in which Mr. Purdy worked, Philip Cornick describes the growing movement for reform of the property tax as stimulated by the appearance in 1879 of *Progress and Poverty*. By the time Lawson Purdy had reached his majority, Henry George was well on his way to becoming an international figure. Mr. Purdy saw that a thorough knowledge of existing tax law and the law of property would be a great asset to him.

It is fairly well known even in so forgetful a generation as this, that Lawson Purdy was president of the Department of Taxes and Assessments in the City of New York. But much less is known of the wise direction he gave to chairmen of legislative committees for the enactment of certain pending bills or his skill in utilizing the influence of organized groups of citizens, two of which were the New York Tax Reform Association under leadership of Thomas G. Shearman and the New York State Conference on Taxation which held the first of its several sessions at Utica New York in January, 1911. Of both societies Arthur C. Pleydell was at that time secretary. Something of the influence deriving from these groups was seen in the fact that the legislature, already in session when the first of these conferences convened, enacted six laws based on conference resolutions and five additional ones which grew out of conference deliberations.

"Of the many bills enacted into law as the result of Lawson Purdy's efforts," writes Mr. Cornick, "only a few can be described here. For convenience they will be presented under five headings: those designed to draw a more precise line between real and personal properties; those designed to remove personal property from the assessment rolls compiled by local assessors; those designed to improve administrative procedures for the valuation of real estate; those designed to provide for a more equitable distribution among minor civil divisions of tax burdens on real property imposed by the state or by counties, and for a fairer apportionment between classes of real property assessed by different agencies; and those designed to simplify and clarify procedures for the enforcement of liens based on arrears of taxes on real estate.

An Example for All

"Few appraisers," continues Philip Cornick, in the American Journal article, have ever recognized more clearly than Mr. Purdy that, in a free market, cost of reproduction new does not establish the value which a building adds to the value of the land on which it stands. All it does is to indicate the upper limit of that added value.

"As his first hand knowledge of urban land use grew during his long term of office [eleven years], it was almost inevitable that Mr. Purdy should become interested in the control of those practices which, as he had observed in many cases, led to the destruction of socially-created land values, as well as of the values of the buildings which had been well designed to take advantage of the potentialities inherent in the sites. He was therefore active as a member of the Commission on Building Districts and Restrictions which pioneered in drafting New York City's zoning resolution; and he served as its vice chairman. His terse, two page summary of the reasons for that legislation, its ad-

vantages, and its shortcomings, is still worthy of attention by those engaged currently in work preparatory to the first general revision of the nation's first comprehensive ordinance."

Philip H. Cornick states in a summary of this article which must have been for him a labor of appreciation and love:

"It is given to few men to see clearly in youth the outlines of an immediate job which needs doing, to seize on it, and to carry it to completion. Lawson Purdy is one of those rare persons. From 1896 to 1933, he was a leader in the renovation of the general property tax law of New York, and in the development and establishment of new patterns of administrative procedure. That period in his career has therefore been a notable one not only for him but for his time.

"This statement is true whether his accomplishment is viewed as an essential step toward the distant goal on which he had fixed his eyes, or simply as an allocation and adjustment of the tax on real estate to its accepted place in current thinking as an important foundation stone of local self government. From the longer run point of view, the elimination from the assessor's task of the time consuming and largely ineffective duties of listing and valuing tangible and intangible personality, and the attendant emphasis on the separate valuation of land, constituted logical first steps toward his ultimate goal. In the shorter run, his labors had contributed to making order, system, and analysis possible in a situation in which chaos and confusion had previously been almost inevitable.

"From either point of view, Lawson Purdy has been a laborer worthy of his hire."

Praise and Esteem from All

The pages of this handsomely printed journal which depict in detail the conditions that had to be met by this remarkable leader, and how they were met, make a thrilling story. It is a saga of achievement—one that reads, in the light of our present governmental confusion, something like a Horatio Alger tale. Almost a complete novel in itself, is the development of Mr. Purdy's training technique for assessors, but this occupies only a small part of the all-over view. Readers of The Henry George News may remember the April, 1948 issue in which, under the title "The Assessment of Real Estate," Mr. Purdy did us the honor to set down for our teachers especially, the formula as it was then introduced. In this account he characteristically avoided any mention of his own guiding genius in the successful venture. Unfortunately that issue of the News was speedily exhausted. We therefore hope that those among us for whom these events have meaning, will avail themselves of the delight of reading through the entire October number of the American Journal of Economics and Sociology, thereby giving themselves a treat and an intellectual repast. Copies are available from the Schalkenbach Foundation, 50 East 69th Street, New York 21, N. Y. at \$1 a copy. The subscription rate is \$3 a year for four issues.

We are grateful to all the above-mentioned persons who have succeeded in putting into words the esteem and devotion we all share for our great friend, Lawson Purdy. From The Henry George News, sir, *many happy returns of the day!*