

land by human labor, and the condition upon which land can be used will determine the existence of good or bad times.

No one made the earth. It is, as Henry George expressed it, "the continuing gift of God to all generations of men, all of whom may use it and none may claim as his alone." Therefore, men who hold valuable sites idle are keeping men idle. Every piece of land is a potential job.

The value which attaches to land apart from improvements is the result of the presence of people and the services supplied by the community out of the tax fund. Today if any one erects a building, or starts a business, his taxes are increased so that practically the employment of labor is an offense against the law punishable by a fine in proportion to the magnitude of the offense.

Suppose, as an emergency measure, there was levied a super-tax on all vacant land in towns and cities, say to the extent of five per cent per annum, and for the purpose of the act all land where the improvements were assessed at only one-fifth of the land value should be classed as vacant land, and in order to effectively encourage the productive use of land that new buildings erected upon such vacant property be exempt from taxation for a period of say five years, or during the operation of the super-tax, it would do more to restore prosperity than all the schemes of all the governments of the world to date. The following are some of the advantages of this measure:

It is entirely within the power of the State government.

It will not cost the State one cent.

It will not cost the municipalities one cent.

It will give the municipalities additional income which can be earmarked to provide either temporary employment or temporary relief.

It will immediately encourage the employment of labor by forcing vacant land into use.

It will not penalize enterprises, but will offer powerful inducements to use land for the erection of buildings.

It will increase the supply of houses in the municipality where today thousands of families are living two in one house.

It will cause the removal of the ramshackles and unsightly and obsolete buildings which now disgrace our downtown and main business streets.

It will immediately furnish employment and inside of a few months absorb a great proportion of the unemployed.

It is the only way yet suggested of encouraging private enterprise.

A tax on the value of land is the only tax not paid by industry. It is the only tax which would give an incentive to the use of land and the employment of labor. It does not tax anything that the owner has produced, but takes for public use a part of the value which the public has created. It is just, easily collected, cannot be evaded or passed on. Carried to its logical conclusion, it will destroy monopoly, abolish unemployment, and make hard times a thing of the past.

A. C. THOMPSON.

Toronto, Canada.

Arthur C. Pleydell

ARTHUR C. PLEYDELL departed this life the morning of May 31. His death, told of in our last issue, resulted from an acute attack of indigestion. He was sixty years of age. Private funeral services were held at the home of his daughter, Mrs. M. W. Wassman, and were attended by about seventy of the family and friends, among whom were many of his associates in the Henry George movement, and extracts from "Progress and Poverty" were read by the officiating pastor. Mr. Pleydell is survived by his widow, to whom he was married in 1896; two daughters, Mrs. Wassman and Frances Pleydell, and a son, Albert.

He was for many years secretary of the New York Tax Reform Association and was an internationally known authority on taxation. He wrote into the constitutions of a number of States important tax provisions in the course of his active career and appeared frequently before Legislatures in advocacy of administrative tax laws. In cooperation with Lawson Purdy he obtained the passage of an amendment to the New York City charter providing for the separate assessment of land and improvements. In 1911, Woodrow Wilson, then Governor of New Jersey, appointed him on a special tax commission to improve the assessment of real property in the State. After Mr. Wilson's election to the Presidency he frequently consulted our friend on tax matters.

His services to the Henry George movement can hardly be overestimated. His editorship of *Justice* gave him opportunity to show the qualities of his mind, keen, analytical searching. His early association with Frank Stephens A. H. Stephenson, the Hetzels, father and son, in the city of Philadelphia, helped to sharpen the already acute intellect. He was always a great debater, though not an orator. He was quick to see the weak points in the argument of an antagonist, and it was a treat to see him in action, as we were permitted to do at two conventions of the National Tax Association.

Though busily engaged in tax matters, his interest in the Henry George movement was something very different. So convinced was he that the real thing to be desired was the understanding of the rights of men to the earth that he was frequently heard to say that if some plan other than the Single Tax could be suggested he would gladly welcome it. For he had, curiously enough, an instinctive distrust of taxes and tax methods. Then his mind was analytical; he took nothing for granted and was forever examining the conclusions of yesterday in the light of today's impression. We used to quote to him Dr. Arnold's favorite saying that he rose every morning with the conviction that everything was an unsettled question, which quotation seemed to please him. But of course he did no doubt at any time that George's remedy was the correct one.

He was one of the most useful members of the Robert

Schalkenbach Foundation. With an unselfish devotion to its needs, he read proof, examined securities, designed the form of advertisements of the books put out, and made suggestions to the office efficiency of Miss Kaufmann and her assistants. He was enormously helpful.

When convinced on what he conceived as a matter of principle he was inexorable. It was part of his nature to adhere rigidly to a course of action when he had once mapped it out. We had our differences, but it is only just to say that he applied his rigid moral code as inexorably to himself as to others. In this he was truly remarkable.

We have lost a friend. Over a period of years of constant association, only briefly interrupted, his advice and friendly suggestions were always helpful. We shall miss him greatly. Of Arthur Pleydell's long and devoted services to the cause it may be said, as Heine said of himself: "He was a brave soldier in the war for human freedom."

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ARTHUR C. PLEYDELL—AN APPRECIATION

During the last half-century it has been my high privilege and good fortune to know, with the intimacy of personal friendship and close association, many of the devoted man and women who, in this country and abroad, have been or are known as followers of Henry George. Of all that noble and inspiring company, I cannot now recall one of purer character, clearer vision or more sincere and constant devotion to his ideals than Arthur C. Pleydell.

By temperament modest, and even shrinking from prominence in the crowd, he neither sought nor attained, except in the appreciation of those most intimate with him, the place of distinction in the world which should have been his because of his deep and accurate understanding of economic relationships in organized society. Clear-eyed, logical and, above all, uncompromisingly honest in his intellectual processes and eminently practical withal, I doubt if anywhere there could be found a man more ardently and unselfishly devoted to the cause of social justice and economic freedom.

As an authority on the writings of Henry George, no one, save, possibly, John Paul of London, was fit to rank with him. He knew his Henry George backward and forward, so to speak. And while in his long service as executive secretary of the New York Tax Reform Association he was, perhaps, without peer in his varied and detailed knowledge of the tax laws of the country, the struggle for taxation reform, I believe, never excited his enthusiasm. He knew what the cause of unmerited poverty meant, in terms of individual suffering as well as in the perversities and deformities it imposed upon human society. He had an instinctive and burning hatred of all injustice, and this trait of character it was that brought him to see and deeply feel, especially in his later years, that nothing would be much different until the fundamental cause of the economic distress of the world was apprehended and removed. Nothing would be solved until the Land Question was

solved. The central truth of George's teaching, the necessity for the establishment in human law of equal rights for all men to the use of the earth, was held by Arthur Pleydell to be the indispensable foundation of any system of economics that would cure the ills of the world. Political liberties were to him of inconsequential value anywhere unless and until they served to lead to economic freedom for all kinds and conditions of men. Until men, under George's concept, had won their natural right freely to employ themselves and freely to exchange the produce of their toil, there could be no permanent reign of justice, happiness or prosperity in the world.

Among the trustees of the Robert Schalkenbach Foundation there are none, I believe, who would not agree that he was, perhaps, the most industrious and useful member of that body. Although I know it sometimes meant personal loss to himself, he labored with the details of the work without thought of money recompense. His constant thought and effort were to spread the light of the teachings of Henry George. In agreement fully with me that Henry George is the incomparable expositor of the attainment of social justice through economic freedom, he gave himself earnestly and effectively to the fine work that we have accomplished in recent years in making George's most noted books accessible to an impressive and constantly growing circle of readers in this and other parts of the world.

In the unexpected passing of this good man, everyone who knew him must experience, as I do, a sense of sorrow and real bereavement.

CHARLES O'CONNOR HENNESSY.

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A VALIANT WARRIOR

A prominent figure in the field of economic reform, Arthur C. Pleydell came to the fore thirty-seven years ago at the time when the Delaware campaign was engaging the attention and enthusiasm of Single Taxers all over the land. Many of us who participated in that adventure for a free earth as an entering wedge will remember him in his semi-military costume trudging the roads with his knapsack loaded with tracts.

But he was more than a propagandist. Few equaled him for clear, straight thinking and exposition. He could quickly perceive errors in economic thought, particularly where confused by socialsim. He not only perceived truth but was active in executing plans for spreading the gospel.

The ideals of Henry George had no truer and more unselfish exponent than Arthur Pleydell, with his brilliant and practical mind and his devoted heart. His friends have suffered an irreparable loss, and the land reform movement will miss a valiant warrior. HENRY W. HETZEL.

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A TRUE TRIBUTE

I have known Arthur Pleydell intimately since his very early manhood. It is not my deep affection for the man