

most of the so-called "tax experts" are unconsciously lined up for the latter class in their efforts to reduce the general property tax. Taxes must come out of earned and unearned incomes in greater or lesser proportions. Which shall it be?

Pittsburgh Prepares To Enter-tain Fourth Annual Congress

THE fourth annual Henry George Congress will be held in Pittsburgh, the invitation extended by the Steel City at the Chicago Convention having been accepted. The Pittsburgh Georgeists, realizing that the high standard set by Philadelphia, New York and Chicago, places upon them a heavy responsibility, are already beginning to prepare the way for a great convention, anticipating that the attendance this year will break all previous records.

President Evans of the Henry George Foundation announces the appointment of William N. McNair as Chairman of the Convention Committee. Mr. McNair is President of the Henry George Club of Pittsburgh and has for years been a prominent and active figure in the movement in Pennsylvania, at the last election polling almost a million votes as the Democratic nominee for United States Senator and making the Single Tax a prominent issue in his state-wide speaking campaign.

Heretofore the annual Congress has been held rather early in September, the first year being in session on the actual birthday of Henry George, while at New York and Chicago it was planned to gather as near the birthday date as could conveniently be arranged. This year, however, the Congress is planned as a celebration of the Fiftieth Anniversary of the publication of George's immortal "Progress and Poverty." This anniversary falls on September 25th and the convention dates have therefore been set for September 23d, 24th and 25th.

The William Penn Hotel, Pittsburgh's newest and finest, has been selected as the official convention headquarters. It is located in the heart of Pittsburgh's "Golden Triangle," on the newly-widened Grant Street, and is itself one of the many notable examples of the building boom still in progress in Pittsburgh under the influence of its taxation policy which makes it more profitable to improve than to hold valuable land out of use.

LEGISLATIVE CAMPAIGNS IN PENNSYLVANIA AND DELAWARE

Stimulated to special efforts by the official endorsement of the Pennsylvania League of Cities of the Third Class, assembled in convention at New Castle in September, a very active movement is under way in Pennsylvania to secure legislation from the General Assembly that would establish the Pittsburgh graded tax system as the fixed policy of the forty-two third class cities of the state.

While the League is composed of the city officials representing all of these cities and the action was unanimous, surprising even the ardent advocates of the measure, in many of the cities the significance of the graded tax plan is not yet clearly understood and therefore much educational work remains to be done. The officials in a number of the cities, however, are actively working in behalf of the proposed legislation which would, by gradual steps, shift municipal taxes from buildings to land values until the rate on improvements is finally set at just one-half of the land rate.

Among the cities most active in this movement are Lancaster, Erie, Reading, Johnstown, Wilkes-Barre, Harrisburg, Carbondale and Oil City. An attractively illustrated pamphlet, briefly setting forth the advantages of the Pittsburgh plan, has been circulated among the third class cities in the name of the Fair Taxation and Assessment League of Pennsylvania. Henry George Foundation leaders have been active in the movement since its inception. Among the speakers who have recently addressed audiences in Western Pennsylvania cities and towns are George E. Evans, John M. Henry and Percy R. Williams. The biennial session of the Legislature opened in January.

Under the leadership of Frank T. Stirlith, of Wilmington, another aggressive campaign has been launched in Delaware. It will be recalled that two years ago the Delaware Senate passed without a dissenting vote a bill authorizing the City of Wilmington to adopt a graded tax plan modeled after the Pittsburgh system, and strong support was assured also in the lower House, where the bill did not reach a vote. This time it is reported that more influential support is being enlisted and some of Wilmington's leading civic and commercial bodies are giving the matter very favorable attention.

PITTSBURGH CLUB ENJOYS ACTIVE SEASON

The Henry George Club of Pittsburgh entered recently upon its fifth year of regular weekly luncheon meetings and is maintaining the same lively interest that has characterized its previous seasons. To afford variety, the club covers a wide range of topics, but under the leadership of President McNair the policy has been to schedule Single Tax talks as often as speakers are available to deal interestingly with the various phases of the Henry George philosophy and its practical application.

Among the speakers this season who have discussed Single Tax philosophy or activities were G. Frank Kelly, of Scottsdale, George Edwards, of Youngstown, Ohio, M. S. Robinson, Carl D. Smith, William N. McNair and Percy R. Williams, of Pittsburgh. Some prominent Single Tax visitors from other cities are expected to address the club during the year.