

nor my admiration for his devotion to our common cause, however, that influences me in saying that in my judgment his was one of the finest minds that Henry George has called to the creation of a new world.

"In vain shall any lesser light be burning
For us who glimpsed the vision from afar.
We shall go down the road of unreturning
Broken and spent, but faithful to a star."

FRANK STEPHENS.

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(From the New York Herald Tribune, June 1)

Arthur C. Pleydell, who had been active in tax reform throughout the United States for more than thirty years, died unexpectedly early yesterday of acute indigestion at his home, 159 West Ninety-fourth Street.

Mr. Pleydell was a disciple of Henry George, proponent of the Single Tax, and passed his life in trying to establish the doctrine of the elimination of all personal taxes and the improvement and equalization of assessments on real estate. As a student of taxation, Mr. Pleydell was called upon often to advise State Legislatures and was instrumental in writing into State constitutions a number of important tax provisions.

Mr. Pleydell was educated in Philadelphia and abroad, and his point of view later in life was influenced by the Friends' teachings, which he received as a youth. Henry George died in 1897, but Mr. Pleydell had been studying his plan for many years and dedicated himself to fulfilling his work.

In 1902 Mr. Pleydell came to New York and was associated with Lawson Purdy in the Tax Reform Association. The next year he and Mr. Purdy obtained the passage of an amendment to the New York City Charter requiring that all real estate taxes, before that estimated only as one figure, should be divided into two figures, one for the land value and one for the total value, so that the basis of the tax might be analyzed. The amendment also required that all real estate tax figures should be published.

When Mr. Purdy was chosen president of the State Tax Department in 1906 Mr. Pleydell was appointed secretary of the Tax Reform Association and held that position until his death. In 1907, when the National Tax Reform Association was organized, Mr. Pleydell was chosen a member of its board. Not long afterward he helped to pass an amendment to the State constitution requiring an equal tax basis on all property.

During these years he was busy examining other State constitutions and recommending tax reforms. Many of the tax provisions in the constitutions of the States of Oklahoma, New Mexico and Arizona, admitted to the Union about this time, were of his devising.

At this time, too, Mr. Pleydell was living in New Jersey, and in 1911 Woodrow Wilson, then Governor of the State, appointed him to a special tax commission, which did valuable work in the next few years toward improving the foundation of real estate assessment in the State. After Mr. Wilson was elected President, he continued to consult Mr. Pleydell on tax problems.

Much of the legislation relating to taxes in New York State was prompted by Mr. Pleydell, especially certain reform laws in 1915. In obtaining their passage Mr. Pleydell was aided by Martin Saxe, who became chairman of the State Board of Tax Commissioners not long afterward.

In the last few years Mr. Pleydell had been acting on the executive committee administering the estate of Robert Schalkenbach, who left much of his fortune to further the doctrines of Henry George.

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(From the New York Times, June 1, with Picture of Mr. Pleydell)

Arthur C. Pleydell, sixty years old, internationally known authority on taxation and for more than twenty-two years secretary of the New

York Tax Reform Association, died of acute indigestion Monday night at his home, 159 West Ninety-fourth Street, it became known yesterday.

Mr. Pleydell was born in Philadelphia in August, 1872. He studied in the Philadelphia public schools and as a youth became an ardent disciple of Henry George, of Single Tax fame.

In 1902 Mr. Pleydell became connected with the New York Tax Reform Association and four years later became its secretary. In 1911 he drafted many of the tax laws adopted by the New York Legislature, and in 1912 Woodrow Wilson, then Governor of New Jersey, appointed him a member of a special commission to investigate taxation in that State.

In 1915, with Martin Saxe, who became chairman of the State Board of Tax Commissioners of New York, and Lawson Purdy, president of the Tax Department of the city of New York, he took active part in reorganizing the law controlling the State Tax Department.

In 1925 the Robert Schalkenbach Foundation was organized to administer the estate left by Robert Schalkenbach to further the principles of Henry George. Mr. Pleydell was named by Mr. Schalkenbach as a director of that corporation and took a leading part in directing its activity, particularly in the publication and sale of the works of Henry George.

Mr. Pleydell married Helen M. Miller in 1896. He is survived by his widow and three children, Albert and Frances Pleydell and Mrs. Norman W. Wassman.

Funeral services will be held tomorrow afternoon at the home of Mrs. Wassman, 234 West Tenth Street. Dr. John Howland Lathrop of the Church of the Saviour, Brooklyn, will officiate. Burial will be in Mount Moriah Cemetery, Philadelphia.

Schalkenbach Foundation Work

MR. SPAULDING FRAZER, of Newark, N. J., and Mr. Philip Cornick, of New York, were elected directors of the Robert Schalkenbach Foundation at the annual meeting in May. In order that their fellow directors might become acquainted with these two new members, our president, Mr. Hennessy, planned a dinner at the Hotel Holley for the evening of June 16. Invitations were issued to friends of the Foundation in and around New York City.

Forty-six persons attended, and we think that it was one of the pleasantest and most informally friendly gatherings that we can remember. Mr. Cornick was, unfortunately, unable to attend because of illness (from which we may add he is at this time fully recovered). Mr. Frazer in his talk emphasized the importance of bringing to the cause youth, with its enthusiasm and passionate intensity. He said that the part of those longer in the movement was to guide the newcomers with their practical experience and technical knowledge of ways and means of obtaining the reform that Henry George pointed out.

Mr. Purdy told the guests of the interesting work that Mr. Cornick does as a staff member of the Institute of Public Administration, and he stated that because of Mr. Cornick's extensive knowledge of municipal problems, particularly with reference to assessment and taxation, he was a most appropriately chosen new member for the Foundation.

Our president, Mr. Charles O'Connor Hennessy, recounted some of the more important functions of the Foundation and read to the company a number of letters