

During the campaign the town seethed with excitement. The whole question of Human Rights versus Privilege was fought out in this local contest and the people won. We are wondering if some such local storm center may not on some occasion when circumstances are propitious propagate itself through the whole body politic, and the land question become a burning issue. In the meantime, congratulations to the people of Oyster Bay township and Glen Cove.

Frank Stephens on Democracy

THE *Forum* having started a symposium on the question "Is Democracy Breaking Down in America," addressed the inquiry to a number of men prominent as thinkers and publicists in the United States, among whom was Frank Stephens. Mr. Stephens' communication arrived too late for inclusion in the *Forum's* symposium and we are glad to give it space in these columns. Brother Stephens answered the inquiry as follows:

Democracy is not breaking down in the United States. I do not believe it will break down within any time we can foretell. Personally I am more and more impressed as social conditions become worse and worse with the marvellous accuracy with which our democracy functions in giving us an exactly representative government in spite of bitter social injustice among the governed and crass economic ignorance among those who presume to govern.

One can look with philosophic patience even at our National Congress and our State and Municipal law makers when he realizes how their privilege grabbing, their prohibition laws, their hundreds of millions for warships and war preparation, their faith in state police cossacks and sneaking detectives, exactly represent the venality, the hypocrisy, the boastfulness and the cowardice of our people as a whole, from the pow-wow doctors of Old York to the crazy financiers of New York.

That things go as disgracefully wrong with us as a nation is the best possible proof that democracy is working successfully, it is giving us as a nation exactly what we want. But the hope of democracy is the fact that there are more people concerned today in wanting something better than at any other stage of the world's history, and they are more and more coming to realize that the way out is through better understanding of the underlying principles of economics.

I do not believe that the common people have lost faith in democracy in the sense of believing there is some better working theory or practice, that Mussolini is after all a better leader than Mazzini or Thomas Fortune Ryan a better exemplar than Thomas Jefferson.

The people in this country who believe that democracy is breaking down are the class, few in numbers and weak in influence whose opinion my dear friend Dr. Will Durant voices, those in Tennysonian phrase for whom "knowledge comes but wisdom lingers," who having laboriously accumulated huge quantities of undigested and unrelated facts without knowledge of the simple economic truths by which these can be set in order and understood are afflicted with pangs, fears, nightmares and wailing beside which the indigestion of Mr. Polly in Mr. Wells' little tale was as the smiling slumber of infancy.

Let these literati but acquire so much knowledge of the relation of social well-being to social justice and social stability as may be gained by a week's honest study of the economics of Henry George, the realization that simple truths remain true and remain simple even in the most complex civilization, and they will realize that they need have no fear of the breakdown of democracy.

How To Improve the Property Tax

WRITING in the National Tax Association Bulletin, Prof. F. H. Swift of the University of California, says:

"The general property tax is recognized by all students of public taxation as the most unscientific and most unjust type of tax employed in the world today. It was shown, however, that despite its universal condemnation it is the tax most widely used in the United States as a means of providing state school revenues."

Commenting on this, Mr. John Harrington, formerly of the Wisconsin Tax Commission, writes as follows:

"The assertion that the general property tax is unscientific and unjust is either true or it is not true. The question is fundamental. The general property tax now produces two-thirds or more of all state and local taxes. To shift this amount of taxes to other forms of taxation will be a real revolution, and probably a huge mistake.

If assertions are of any value, I am willing to set up the counter-assertion that the general property tax is the most scientific and just tax now in general use in any state.

This is not to say that it is a perfect tax; far from it. But it can be made as nearly a perfect tax as human enactments can be made. The first step toward perfection is to exempt from the tax all ordinary personal property. The next step is to follow the so-called "Pittsburgh Plan," of gradual exemption of buildings and improvements.

This procedure would, of course, result in the greater part of all taxes being imposed on the value of land. And here the so-called "tax experts" will throw up their hands.

They do not seem able to grasp the rather simple proposition that the collector of ground rent makes no return to society for what he receives; that is to say, he is a pensioner on society, giving nothing back, and performing no service in return. This may be illustrated in a striking way by a case in this state where a certain two acre tract of land is worth \$4,000,000; and pays the owner \$200,000 a year net ground rent. Very clearly the \$200,000 is a drain on the income of the community, for which those who receive it give nothing back. The method have outlined would absorb for taxes a considerable part of this \$200,000 annually. A like result would obtain as to all the lesser ground rent cases.

Actually the whole problem is a sort of underground contest as to whether taxes shall be chiefly borne by labor and productive enterprise and industry, or by the "something for nothing" incomes of monopoly. And I fear

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 Entertain 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 Scottdale, 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.