

Following the trip to Delaware, Mr. Williams spent ten days in the Chicago district, where he made a number of addresses to luncheon clubs and other gatherings, speaking chiefly on the Pittsburgh tax plan and giving an analysis based on studies made since it became fully operative in 1925. This tour was arranged through the cooperation of Frederick H. Monroe of the Henry George Lecture Association. On the evening of March 11th, a dinner meeting of the Chicago Single Taxers was held at the Woman's City Club, Michigan Boulevard, more than sixty persons being present. Frederick H. Monroe, Jr., presided at this dinner and the principal speakers were George E. Evans, President of the Henry George Foundation, Secretary Williams and John Z. White, veteran of the lecture platform. Mr. Evans outlined the programme and principal departments of activity of the Henry George Foundation, making reference also to the recent purchase of the birthplace of Henry George and the plans for its restoration. Mr. Williams dealt chiefly with facts and figures relating to Pittsburgh's interesting experiment in land value taxation. Mr. White, who gave evidence of his old-time vigor and keenness, concluded the programme with remarks in which he expressed his appreciation of Pittsburgh's progress and of the work of the Henry George Foundation and voiced his confidence in the triumph of the cause.

A resolution was adopted providing for the reorganization of the Chicago Single Tax Club and for holding a series of meetings during the ensuing year. This club, one of the oldest and strongest in the country, suspended its activities during the war, but is now getting together for effective action. Among those participating in the general discussion were Henry H. Hardinge, George C. Olcott, Henry Vick, Otto Cullman, Clayton J. Ewing, Emil Jorgenson, Henry L. T. Tideman, and George M. Strachan. Mrs. Henry Martin, Secretary of the Henry George Lecture Association, had charge of the arrangements for the dinner. Another interesting evening meeting was held at the home of Mr. Tideman.

On the return trip, Secretary Williams participated in the Single Tax Conference held at Columbus, Ohio, on March 19, and spoke at the dinner that evening in the Neil House. This conference devoted itself largely to the consideration and discussion of ways and means of bringing about more effective Single Tax organization in the State of Ohio, and the earnest cooperation of the Henry George Foundation was pledged. Dr. Mark Milliken, of Hamilton, Ohio, presided at the sessions and J. H. Kauffman, of Columbus, served as secretary. The spirit of harmonious cooperation pervaded the gathering and steps were taken to bring the various elements together on a state-wide educational programme. John S. MacLean and Wm. P. Halencamp, of Columbus, who have been prominent in Ohio Single Tax activities, were among the leaders participating in the conference, and Cincinnati was represented by City Attorney Ed. F.

Alexander. Some emphasis was given to the matter of organizing local clubs in principal cities and towns and the Henry George Club of Pittsburgh was cited as an example of a plan of successful club organization.

Other regional Single Tax conferences are now being arranged to be held in various centers during the next few months and all indications point to a general revival of organized activity in line with the spirit of the "forward movement."

Scranton Likes the Graded Tax System

BY an act just passed by the Pennsylvania Legislature, the City of Scranton has been legally divorced from Pittsburgh, after a wedded life of twenty years. But Scranton will retain the graded tax system, undisturbed, despite the divorce. Under the Pennsylvania system of classification of cities according to certain limits of population, Pittsburgh and Scranton have been linked together as cities of the second class since the census of 1900. Therefore, when in 1913, Pittsburgh sought and obtained the graded tax system, Scranton consented to join in the experiment, and has since been governed by the same law applying to second-class cities.

Scranton now enters a class of its own, to be known as "Second Class A." This re-classification will give the same measure of home-rule to both cities that is now possible for the City of Philadelphia—the privilege of obtaining legislation without consulting the wishes of any other city. But the re-classification of Scranton fortunately does not involve the repeal of any existing legislation. Scranton's present population is estimated at 143,000, while that of Pittsburgh is considerably over 600,000, and it has been found difficult to frame legislation that would, in all instances, apply with equal satisfaction to two cities varying so materially in size; hence the legal separation.

The 1927 tax rates applying to Scranton are \$24.30 per thousand dollars of valuation on land, and \$12.15 per thousand on buildings. The school tax (not governed by the graded tax law) is \$19.00 per thousand, a flat levy applying alike to land and buildings. Assessed valuations in Scranton are estimated to be fifty per cent. of sale value, whereas Pittsburgh's assessed valuations would probably average seventy-five per cent. Pittsburgh tax rates for 1927 are: Land, \$22.40; Buildings, \$11.20; School (Land and Buildings alike) \$11.50.

In a recent letter, the Secretary of the Scranton Chamber of Commerce, says:

"I thank you for sending me a copy of your pamphlet on 'Pittsburgh's Graded Tax in Full Operation.'

"The plan here, of course, has worked out the same as in Pittsburgh, We now have the rate on improvements one-half the rate on land. The plan seems to be generally accepted here without question."

A prominent real estate dealer, who has just retired as Chairman of the Scranton Board of Assessors, writes:

"The Pittsburgh plan has worked very satisfactorily in Scranton, particularly with the backbone of the community, the owners of homes. It is also appreciated by apartment house owners and by business men who had faith enough in Scranton to invest great sums of money in buildings that are adornments of the town.

"It works displeasure to the builders of 'tax-payers,' the construction of which, however, our zoning ordinance adopted by the last administration, has effectively banned for the future.

"It has operated most equitably in the taxing of coal lands. The coal companies, who are permanently removing from under this city its basic wealth, have, by the operation of the Pittsburgh plan, to leave here a larger portion of that wealth than they would under the old method."

—P. R. WILLIAMS

"THE value of land rises as population grows and national necessities increase, not in proportion to the application of capital and labor, but through the development of the community itself. You have a form of value, therefore, which is conveniently called 'site value,' entirely independent of buildings and improvements and of other things which non-owners and occupiers have done to increase its value—a source of value created by the community, which the community is entitled to appropriate itself . . . In almost every aspect of our social and industrial problem you are brought back sooner or later, to that fundamental fact."—MR. H. H. ASQUITH (now Lord Oxford).

"UNDER our present system improvements are penalized. If a shopkeeper extends his premises, or a farmer increases the value of his farm by erecting improved buildings or draining the land, the rates are immediately increased. That is a tax on private enterprise with which I do NOT agree. Private enterprise of a character not subversive of the public good I would encourage. It little becomes the wealthy landlords who oppose the shifting of the burden of rates from houses, factories, shops and machinery on to the value of the land to criticise the speech I made at Newport. Why? I recently attached my name to a Bill for the taking of rates off machinery. Is that an attack on private enterprise?"—MR. ARTHUR HENDERSON, M.P.

"THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in value of the land itself, rather than upon the improvements."—THEODORE ROOSEVELT.

"THE taxation of land values is really no interference with security—it only means that that which does gain by the rates should contribute to the rates."—A. J. BALFOUR.

England

CAMPAIGNING IN TOWN AND COUNTRY

IN the fitful light of a flickering oil-lamp we faced an audience of agricultural workers in the Dorset village of Sixpenny Handley on a recent Saturday night. Application had been made for the use of the village school-room, but the Vicar, a Liberal we were told, refused to permit its use for so revolutionary a purpose as a meeting of the Commonwealth Land Party. There being no other place available it seemed the opponents of Justice might succeed in preventing our message reaching the villagers, when one more courageous than his fellows, because more independent economically, offered us the use of a barn he was using for the preparation and storage of pig's meat.

The barn was originally the Liberal Hall of the village, and even now bears upon its inner walls some of the posters issued by that political party way back before the Great War. There were no seats in the hall, for it had long ceased to be used as a place of meeting, but a resourceful farmer loaded a lorry with sawn planks and boxes to rest them upon, and willing helpers soon arranged these across the room. The pigs' meat, in sacks, was stacked along one wall, affording softer seats for those of our audience who had no objection to the decided odour which floated around, lingering like the scents of Araby—yet most unlike!

Promptly at the appointed hour, the villagers streamed in, and soon the hall was comfortably filled. Our Chairman, a local farmer-owner who in facing cheerfully the social ostracism that is the certain fate of any bold enough to challenge the existing order on the English countryside, opened the proceedings, and made quite clear to the rural workers present the root cause of their economic bondage. Without qualification or reservation, he expounded the full C. L. P. policy and urged them to support the demand we make for the immediate restoration of the land without any compensation. Such a bold advocacy from one known to them all as a farmer-owner made a deep impression, and prepared the way for the keen and appreciative attention given to ourselves. Questions followed, and these showed how well our hearers had grasped the message. The meeting lasted about two hours, and seldom have we seen a more attentive audience.

We could not help but recall to mind the retort made by that sturdy old Radical, Thomas Spence, who, in 1793 published his weekly paper entitled, "Pigs' Meat, or Lessons for the Swinish Multitude," in answer to Edmund Burke's sneer at the people as a "swinish multitude," The purpose of the publication was, in Spence's words, "To promote among the laboring part of mankind proper ideas of their situation, of their importance, their rights." Of course, Spence was imprisoned; but on getting out he resumed publication—but that is another story which,