

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



received from various teachers, executives and workers in the movement which testified to the growing usefulness and effectiveness of the Foundation as a headquarters for Georgist literature and information.

Mr. Hennessy introduced as a guest of honor, Mr. Harold G. Aron, prominent politically in New York City as well as for his work in the Bar Association. Mr. Aron is the author of an unusual book entitled "Respectfully Submitted," and in it he discusses the necessity of social justice and devotes some pages to "Progress and Poverty" and Henry George. Mr. Aron spoke briefly, saying he was happy to come to this gathering of Single Taxers, although he could not as yet be called "one of them."

Mrs. de Mille asked everyone to do his part loyally and faithfully in these trying times by interesting young people, whenever they found opportunity to do so, in the writings of Henry George.

#### ANNIE C. GEORGE PRIZE ESSAY CONTESTS

Three essay contests on the subject of "The Taxation of Land Values," based upon the teachings of Henry George in "Progress and Poverty," were held this year under the auspices of the Robert Schalkenbach Foundation.

Mrs. Margaret de Mille Fineman, granddaughter of Henry George, gave \$100 for prizes to the students of Santa Monica Junior College, and a second \$100 to students at Rutgers, who would compete in an essay contest on the subject "Taxation of Land Values," and the Robert Schalkenbach Foundation gave \$200 in prizes to winners of a contest on the same subject at Berea College, Berea, Ky.

LAND AND FREEDOM will print the winning essays of Berea and of Rutgers in later issues.

The Santa Monica Junior College entered the contest under the direction of Prof. Charles E. Stickle, to whom great credit must be given for his splendid class instruction to the students of economics. They were required to read and study the unabridged "Progress and Poverty," as well as many other reference works on the Single Tax and allied subjects. In the fall of 1931 Mrs. de Mille spoke before Mr. Stickle's pupils and did much toward obtaining the cordial and wholehearted cooperation of Prof. Stickle in the conduct of the contest.

Seventy-four students competed, and the prize winners were as follows:

DAVID BELLIN—First prize, \$50.

ROBERT GILLIES—Second prize, \$25.

Five honorable mention prizes—John Lumsden, Ercell Hart, Fred Salter, Betty Merritt and William Maschal, \$5 each.

David Bellin, whose essay appears in this issue, informs the Foundation that he was born in Atlantic City in 1912, of Polish-Jewish immigrants, and that when he was three they moved to Philadelphia. In 1922 his family moved westward to Los Angeles, and five years later to Venice,

Calif., where he now lives. His interests have always been in the fields of science and economics.

Through the office of the Foundation, letters were sent to editors of all local papers who might be interested in the news of the distribution of the prizes at commencement time. Good publicity was obtained in the *Santa Monica Outlook* and the college newspaper for the details of the contest at Santa Monica Junior College. Because the young man who won the first prize at Berea had lived in many different towns, we sent news notices to the editors of the respective local newspapers, with the result that good notices of the contest were given in the *Berea Citizen*, *Brainard Dispatch*, *Marinette Eagle Star* and *Detroit Dispatch*.

From Fred Salter, honorable mention prize, Santa Monica, came the following letter. Mr. Salter is twenty-two years old and was born in Marshalltown, Ia.:

I wish to take this opportunity of extending my thanks to you for my share of the prize money which you so kindly made it possible for the students of Santa Monica Junior College to compete for. I truly feel that I have gained something besides the prize money in competing. I want to assure you that the honor of being adjudged one of the winners has meant much more to me than the pecuniary value of the prize could ever mean. You have done something really worth while in sponsoring such a contest and deserve the praise of the entire Santa Monica school system.

I shall not soon forget the principles for which the great Henry George stood. The Single Tax seems to me the only way out of the present dilemma, and I am sure the contest just closed has convinced all the participants that it is the only answer.

I feel that Mr. Charles E. Stickle, our economics teacher, is also deserving of a word of praise. It was due to his unselfish and painstaking work that the essays written were of such worth, and I am sure all the students participating in the contest are the better for both his and your part in the contest.

Mr. Salter expects to follow journalism as a life career.

Before closing I would like to appeal once more to our friends to cooperate with us by sending names and addresses of persons whom you have interested in the Single Tax. We want to send them literature, and will keep them in touch with new publications. If you are not receiving our occasional circulars, with which we often include some pamphlet or reprint of timely interest, please ask to be placed on our mailing list.

A fourth printing of the Fiftieth Anniversary edition of "Progress and Poverty" is now on the press. This printing will have an attractive cover jacket especially designed for the bookstore trade.

Since July, 1929, when the first Fiftieth Anniversary edition was printed, there have been two other printings, making a total of 7,500 unabridged copies distributed to date.

ANTOINETTE KAUFMANN, Secretary.

THE country needs a new and sincere thought in politics distinctly and boldly uttered by men who are sure of their ground. The power of men like Henry George seems to mean that.—WOODROW WILSON.