

Equal Rights

To The Earth's Resources

Winter 1984-85

Now There Are
SEVEN
Two-Rate Cities!

THREE NEW REAL-WORLD VICTORIES.

It didn't come easy, but our Foundation can proudly announce the following real-world victories:

DUQUESNE, PA. - This city now has a huge vacant U.S. Steel mill sitting on the best land in town. We made a presentation to City Council a few months ago - "we" includes Rev. William Thomas, minister of the First Presbyterian Church there. We told them that an uptax on the land would discourage U.S. Steel from keeping the land out of use, employing no one. We told them most homeowner-voters would pay less. They bought the idea unanimously - but it took a series of phone calls on the December day when action on tax rates for 1985 had to be taken, in order to convert that philosophical agreement into real action. Duquesne will tax land assessments at 5.306% and buildings at 2.7% instead of both at the old rate of 3.2%. It is now our seventh two-rate city.

MCKEESPORT, PA. - This city backslid a little last year but we increased our contacts with city officials throughout the year and

phoned them at the key moment and won an increase in the land-to-building tax rate ratio. The city is now taxing land assessments at 10% and buildings at 2.5%.

NEW CASTLE, PA. - This was tough and go. Lot's of philosophical agreement "yes, we'll act," then "wait till next year," then (after subtle psychological pressures) "OK, we'll act - just tell us what number to use." So we extracted from them 6.78% on land assessments, 2.1% on buildings.

We had plenty of near-misses and plenty of prospects to work on for next year, but we won't mention them much, not when we have real victories to report! Our Bandwagon isn't running on its own steam yet; if we stop pushing, it stops going. But already we notice an increase in inquiries from public officials (I am writing the draft of this letter, for example, in a motel room in Oil City, Pa.; tomorrow I see the city officials at their request). Some day they'll be singing the Land Song in the halls of Congress and the man in the street will be demanding LVT, but now we

must grind out the victories one by one, spread into states other than Pennsylvania, do studies showing how construction and jobs increase after LVT adoption; and then we must publicize those studies. I wish it were easier - I wish we could fight One Big Campaign and win, and then sit back and watch the economy bloom

Steven Cord

Pennsylvania Erects Historical Marker for Henry George Birthplace

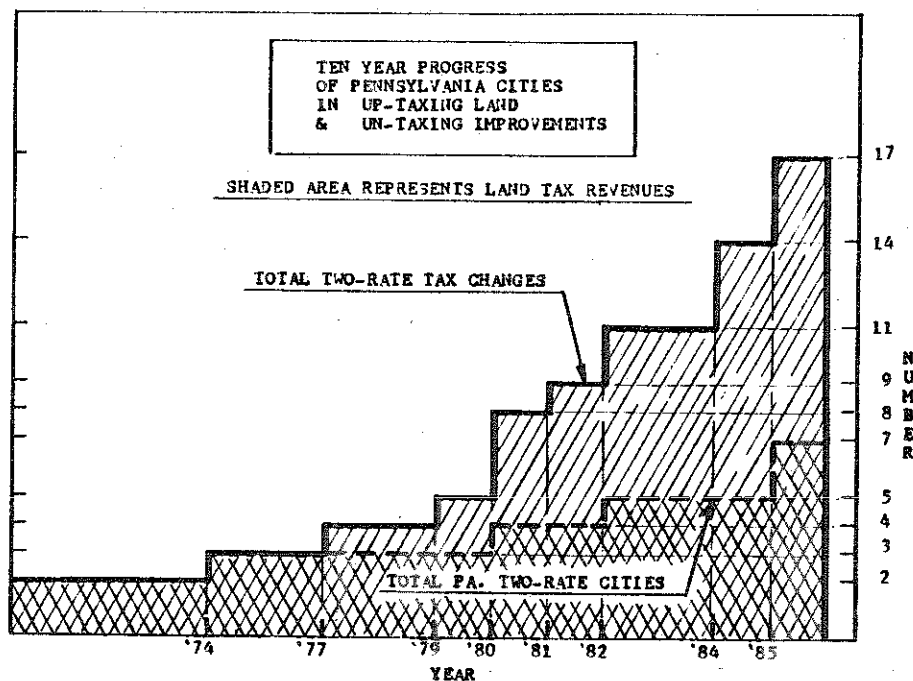
After years of persistent dickering, we have gotten the Pennsylvania State Historical Commission to place an official \$2,000+ Historical Marker in front of the Henry George Birthplace at 413 S. 10 Street, Philadelphia, Pa.

The sign is of a standard sort, constructed in handsome blue aluminum. It stands on the street in front of the Birthplace, visible to pedestrians and automobilists alike.

Members of HGFA and CSE are invited to visit the Birthplace whenever in Philadelphia. It is currently service as a Henry George School but also contains more than two-roomsful of interesting Henry George Memorabilia.

In 1927, the Henry George Foundation purchased the building for \$7000 which was then being used as a rooming house. For many years, the room-rents from the building were a principal financial support for the Foundation! In 1957 the building was sold to the Henry George School and it has since been renovated. It is very much worth visiting.

(Cont'd. on Page 6)



Equal Rights

A quarterly published by the
Center for the Study of Economics

Editors: Frank E. Nelson
Edward J. Dodson

Choosing a Slogan

We asked for it - some time ago we sent a letter to our membership listing some slogans and asking our members for their preferences. Well, the vote was almost dead even for all the choices returned to us.

In 1920, Oscar Geiger coined the slogan "The Earth is the Birthright of All Mankind" for the Single Tax Party which fielded candidates in that year. We have used that slogan and design of the world on our goblets which we have sent out to certain members (but did not include the second part of his slogan, "To Which We All Have an Equal Right"). Geiger's slogan certainly expresses an important part of our idea but the word "mankind" has become a problem to some of us - what about women? Well, would the word "humankind" solve the problem and be equally euphonious? Or should we substitute the slogan "The Earth is the Common Inheritance of All People"? Readers are invited to comment on this conundrum.

To Tax or Not to Tax

Then there was "Tax Land Not Labor." Some of our libertarian Georgists don't want to hear about taxes and think it turns off prospects.

Incidentally, let's talk about membership gifts. The prime purpose of the bumper stickers, pens, goblets and who knows what else we'll get next - the prime purpose is to enable our members to publicize our ideas among friends and acquaintances. They are conversation starters. If our members don't publicize our ideas, who will? And why shouldn't our organizations help them to do this?

Back to slogans. What about "T.R.I. - Tax Reduction for Improvements?" Morgan Harris suggested this. I like it. But a number of respondents didn't - said it doesn't tell enough of the story and even misleads by not expressing our basic idea. You can't please everybody.

Some of our respondents sent us their own slogan ideas, and here we reprint a few of those. If you like them, let us know.

Tax Land More, Improvements Less
Gather Our People's Heritage for Essential Revenue - Instead of Taxes! -

GOPHER IT! (Colin Bonner)

Free The Working People; Tax The Land So All Can Work (Jim Chapman)

T.R.I.A.L. - Tax Reduction on Improvements and Labor (Colin Bonner)

More on Supreme Court's Hawaiian Decision

REPORTING VERSUS OPINION
Eminent Domain in Hawaii

The Fall 1984 issue reported the U.S. Supreme Court's decision to uphold the state of Hawaii's power to condemn property as part of a statutory plan to break up large estates and transfer land ownership to the present tenants on the land. It is certainly true that this landmark decision ignores the fundamental structural problems that lead to concentrated landownership and, more damagingly, to **idle landownership**. Our reporting suggested that the involvement of the courts might lead to further consideration to the overall problem of land monopoly. The nature of the intellectual problem in our country is exemplified by the following excerpt from an August 9, 1984 Wall Street Journal essay by Richard Epstein, a law professor at the University of Chicago:

"No antitrust expert would describe a market with 72, or even 22, sellers as oligopolistic. Similarly no one could 'presume' that the buyer's failure to obtain land at the price he thinks fair is evidence of defect in market structure. It is only an expression of the eternal desire to buy for less than the asking price."

What is encouraging is not the political action taken to provide financial relief to a limited number of "homeowners," but the recognition by the U.S. Supreme Court that a state's police power clearly extends to the regulation of monopoly or oligopoly in land and not just in enterprise. Since our nation was founded on other principles than simply the sanctity of private property (perhaps because there is an unconscious recognition that the constitution of "private property" is ill defined), surely the human right of access to land is the same for Hawaiians -- and other U.S. citizens -- as it has been claimed for Latin Americans under our foreign policy.

Edward Dodson

Tax More What We Want Less; Tax Less What We Want More (John Berger)

If You Want Peace On Earth, Work For Justice (Edwina Randall)

Stop Taxing Improvements! (Jim Busey)

Get the Improvements Tax Off Our Backs! (Jim Busey)

Free Land, Free Trade, Free People! (Woodrow Williams)

P ublic

R evenue

E ntails

S ite

T axation

O nly (Stan Frederiksen)

Resolution Adopted by Council of Georgist Organizations

WHEREAS, The U.S. Supreme Court has upheld the law of the State of Hawaii which permits confiscation of land from private owners at "their prices" for redistribution to tenants, and

WHEREAS, This court decision requires only that some "conceivable public purpose" be achieved by the confiscation under such a law, and

WHEREAS, This now greatly increases the possibilities for excessive government powers and their abuse, and

WHEREAS, Government programs for confiscation of land and redistribution have almost always failed to achieve their stated goals, and often result in increased violence and destruction, and

WHEREAS, Taxing community-created land values and assessing special benefits to land represent a far more equitable system both for the land owners and for the citizens at large, and

WHEREAS, Results of such policies include: The increased utilization of land for production of human needs such as food and housing, increase in the number and percentage of families owning their home, increase in the number and percentage of employed persons, lower level of taxes levied against labor (such as income and sales taxes and taxes on improvements to real property), and the reduction in inflation, and

WHEREAS, Further emphasis on these principles is important in our efforts to minimize monopolies, excess government control, and onerous (disincentive) levels of taxation against private production, now, therefore, be it

RESOLVED BY THE COUNCIL OF GEORGIST ORGANIZATIONS at its annual conference on July 29, 1984 that the U.S. Supreme Court decision in favor of Hawaii state law allowing for confiscation of private land should be opposed, that both federal and state governments should be encouraged to avoid such laws, or reverse them where already enacted, and that these governments be strongly urged to move instead toward basic tax reform with much greater and primary emphasis on collection of community-created land values in order to obtain legitimate goals for economic reform.

Resolution submitted by William Filanti
M.D. Calif. Assemblyman

Land Revenue is Missing Link in Federal Tax Reform Dialogue

Another round of debate over reform of our federal tax system is underway, the day-by-day account of this dialogue given brief treatment on the eleven o'clock news. Serious commentary and analysis covers page after page in the printed media. Unfortunately for the American taxpayer, however, the most fundamental and democratic reform to our tax system has not found its way into the discussion: the adoption of a national tax on the value of privately-owned land.

To the extent our tax system encourages or discourages accumulation of land as a speculative investment and encourages or discourages production of goods and services, its impact on the economic health of our nation is tremendous. Speculation is an important, and often profitable, investment strategy for the individual or business entity; the economic consequences of widespread speculation are a wholly different matter.

Our tax system treats investment income the same, whether its source is an investment in vacant ground, an office building or retail shopping center, or the purchase of thousands of acres of farmland. Profits derived from the sale of all such assets are described and for tax purposes treated as "capital gains." In reality, two distinct economic factors are utilized -- **land** and **capital**. The result of treating land and capital similarly is to create serious distortions in the use of available investment resources and stifle economic growth. The differences between land and capital must be understood by our legislators if meaningful tax reform is to occur.

Land is the economic term given to nature, to the earth and beyond. As an economic input, land does not have to be produced; rather, it simply comes into use as population expands the need for living space and natural resources. Owning land produces income in the form of annual rental fees (also having the same imputed rental value to the owner/user) and by gains in market value when land is held for longer periods of time. It should be clear that both types of income come to the landowner not because of the owner's individual contribution to productive activity but as a result of external demand for use of the site. Land-ownership is essentially a static, nonproductive activity.

Only those inputs to production traced to human effort, then, are for economic purposes considered **capital**. Industrial machinery and equipment, a manufacturing plant or dairy, delivery trucks and farm tractors. These are examples of capital; they

exist because man applied both physical and mental skills to change the form of nature.

On the one hand, we acknowledge a fundamental difference between land and capital by permitting businesses to depreciate the cost of acquiring physical capital. Man-made products wear out or become technologically obsolete in a relatively short period of time. It is, therefore, interesting that investors are so concerned about receiving capital gains, since we can see from everyday experience that most types of buildings or equipment lose their value over time. In comparison, the market price for land generally increases substantially over time (although neither uniformly nor consistently). With the advance of technology and human ingenuity, land of almost any quality or location has experienced such increases, as evidenced by the prices for prime business, industrial, mineral or residential locations. What most people think of as **capital gains** are in reality rising **land values**.

SPECULATION BUILT-IN

The federal government taxes the gains in land value only upon sale or transfer of title, thereby encouraging the holding of land for long-term appreciation. This has erroneously been viewed as a **positive** aspect to the tax structure. Local tax authorities capture some annual tax revenue from land values but have everywhere failed to increase assessments in accordance with changes in market prices. As a result, all across the country landowners (individuals and businesses) are able to hold land in an unused or grossly underutilized state for decades at minimal cost -- in anticipation of returns many times greater than had the same investment been made in the production of goods and services.

There has thus far been no proposal made for ending this built-in tax preference for land speculation. Justice and economic growth have to some extent been served by reducing the tax burden on income derived from the use of capital. Indexing and further reductions in the tax rates on wages and salaries are also consistent with these two goals. Modifying the tax system to capture annual increases in land values is the missing link to real tax reform. A national tax on the market value of privately-owned land would substantially reduce the non-productive diversion of investment funds into landholding, would stimulate a more active and competitive land market (a supply-side result), while contributing in a positive way to the growing revenue needs of government.

Edward J. Dodson

Federal Land Tax Legally Permissible

HGFA member Dr. John Toppen of Harrison, Ohio recently sent us a copy of the 16th Amendment to the Constitution. The amendment says that "Congress shall have power to lay and collect taxes on income from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration."

Wouldn't this wording allow Congress to levy a federal land value tax? Such a tax would be a tax on income, in this case, it come from land.

The current income tax exempts many forms of income. Couldn't Congress enact a tax which would exempt all forms of income except income from land?

Section 2 of the original Constitution stated that "direct taxes shall be apportioned among the several states which may be included within this Union, according to their respective numbers." In those days "direct taxes" meant poll and property taxes and this might be construed to be a limitation on the means by which a land value tax (which could be considered a property tax) could be levied. But in the first place this wondering does not prohibit a land value tax; and secondly, this provision of the original Constitution has been superseded by the 16th Amendment passed in 1913.

In short, there is no legal prohibition against a federal land value tax. Only the will is lacking. Let's consider it a challenge instead of an obstacle.

The Written Word Lives On

Lo and behold! what pops out of the file of HGFA/CSE but five letters from Henri George, replete with his signature. The refer to the Spanish translation of **Progres & Poverty** and were written in the 1890's to Señor Magin Puig, Calle Villarreal 78:2:2a, Barcelona, Spain.

It is up to us to make his name famous once again by getting city after city to adopt the two-rate property tax and then an unadulterated LVT with a consequent reduction in taxes on other income.

We also have an original letter from John Dewey.

We will put these letters on display at some forthcoming annual meeting of HGFA/CSE.

"Today, of every 100 people who reach age 65, only two are financially independent; 23 must continue working, and 75 must depend on friends, charity or relatives!" U.S. Department of Labor

Coatesville, Pa. Shows Interest

Last November, Artie Yeatman and Frank Nelson visited Coatesville officials to give an update on the progress of LVT in Pennsylvania cities and to distribute CSE's new "packets" of promotional information.

Fortunately, city officials were already aware of the two-rate property tax idea, being readers of Steve Cord's *Incentive Taxation* and having been visited in prior years by Don Hurford and Wiley Young.

Apparently, something in this continued "evangelism" sparked their interest, as Nelson and Yeatman were invited back in December to meet with their full council during their budget deliberations. Time ran out, insofar as 1985 was concerned, before questions about LVT could be resolved. Several council members, however, expressed hopes for next year.

For Georgist "Senior Citizens"

Suffering from "stimuli deficiency?" -- the mopes? Nothing sends you? Just sitting and complaining about the way things are?

Experts advise getting so interested and involved in something that you forget you may be unhappy, lonely or bored.

One way would be to mount your own crusade to help change your part of the world -- to make sure your legislators and other "movers and shakers" know of the increasing recognition and appreciation of LVT. So easy to do by using CSE's new promotional postal packets! (See below for details.)

"after all is said and done, — there's a lot more said than done . . ."

New Promotional Packets Available on Two-Rate Tax

There is now a wealth of editorials and articles favorable to the two-rate property tax that have appeared recently in local and national publications.

Have you been keeping your local legislators informed of this progress? If not, whether because of shyness or lack of opportunity, why not enlist the aid of your friendly mailman? Just send for CSE's new packet of latest reprints that you can hand or mail to your local mayor, councilmembers and other officials. enclose \$1 for each "ready-to-mail" packet with your order.

A great way, even for the would-be "arm-chair" activist, to help bring the LVT bandwagon to your town!

"Twelve Ways to Sell Tax Reform"

If you haven't yet read "Twelve Ways to Sell Property Tax Reform," an article by P.I. Prentice — you should. Reprints of this article which appeared in the *American Journal of Economics and Sociology* are available to any HGFA or CSE member for 25¢. Just write to headquarters.

Name CSE as "Contingent Beneficiary"

Many of our supporters have family obligations and, understandably, cannot make sizable charitable gifts in their wills. However, our charitable institution can be named the contingent beneficiary under a will - to benefit only if there are no surviving close family members.

A contingent life insurance designation. A husband's life insurance policy often provides that the proceeds are to be paid to his wife. If she does not survive him, they are to be divided equally among his children. Sometimes no designation is made beyond the wife and children.

A good plan. A number of individuals designate our charitable institution as the contingent beneficiary, should there be no surviving close family members.

King Does It Again!

There he goes again! Bob King has recently extracted another Henry George Day Proclamation from Governor James Thompson of Illinois. It is easy-to-get publicity, Bob says, and their requestor gets a very pretty proclamation for his wall and the movement gets another publicity boost.

What about you doing likewise?

Our Contributors (may God bless them)

Our readers may be interested in the geographical distribution to our mailing-list membership:

California	16
New York	9
Pennsylvania	8
Florida	4
Illinois, Massachusetts, New Jersey	3
Missouri	2
Alabama	2
Ohio	1
Arizona	1
Maryland, North Carolina	1
Connecticut, Oregon, Virginia	1
Colorado, Michigan	1
Georgia, Washington D.C.	
Delaware	
Indiana, Iowa, Minnesota,	
New Hampshire, Texas, Wisconsin	
Nebraska	
Nevada, Utah, Washington	
Kentucky, South Carolina,	
Tennessee, Vermont, West Virginia	
Alaska, Arkansas, Idaho,	
Kansas, Maine, Mississippi	

We also are proud to have members from 15 foreign countries and they are:

Canada	2
Australia	
Great Britain	
Denmark, New Zealand	
Netherlands	
Dominican Republic, Eire,	
Finland, Japan, Mexico, Republic of	
South Africa, Sweden, Tunisia,	
West Germany	

Although most of our real-world victories come in Pennsylvania, it is to be noted that most of our mailing-list members are from outside that state. It is also remarkable how many members we have from Canada.

In the future we will try to win victories outside of Pennsylvania, but Georgists are cosmopolitans and we feel certain they favor the idea of concentrating our effort where they will get the most results (right now, Pennsylvania). When our Bandwagon really gets moving, then other states and other nations, here we come!

For whatever it's worth, here is an analysis of our membership contributions last year:

Contribution	Number of Contributors	Amount of Contribution
\$ 1-49	147	\$ 2,841
\$ 50-99	47	2,521
\$ 100-999	16	2,981
\$ 1000+	3	7,101

It was one of our better years.

Readers' Forum

The Curse

I found the article, "The Curse of Partisan Politics," very interesting. The downs we elect think there's a bottomless treasury, and all grab to get THEIR share and get re-elected. They have no comprehension of a TRILLION dollar debt load.

How can you cut spending in a democracy, where each special interest group thinks it's all right as long as he gets HIS share?

"Chick" (C.O.) Reinhart
Mayor of Palm City
P.O. Box 501
Palm City, FL 33490

Argentine Georgism

I am enclosing material related to Argentina, my country, where Georgism is actually improving.

a) PREDICA is a magazine whose editor is Dr. Antonio Manuel Molinari, lawyer and economist, with 45 years at the service of Georgism. There is a reference to the cities of Pittsburgh, Scranton, Harrisburg, McKeesport and New Castle. The title of the article is: "No tengo plata para nada dijo el Intendente Saguier" (I have no money for anything said Mayor Saguier). This is the mayor of Buenos Aires, the capital of Argentina, with a population of three million inhabitants and the most important economic land rent in the country. Therefore PREDICA has invited Mayor Saguier to contact the magazine in order to be informed of the Pennsylvania cities mentioned and, of course, how to get plenty of money. Also to pay a visit to Pittsburgh.

b) PARTIDO DEL PUEBLO is a new political people's party in Argentina but Georgist 100%. It was founded by Dr. Héctor Raúl Sandler, an ex-member of the House of Representatives in Argentina and related too to Argentine Georgism.

Juan Carlos Zuccotti
Graduate of Henry George Institute

4339 Pine Street, Apt. 4
University City
Philadelphia, PA 19104

READERS — PLEASE WRITE!

We will try to print as many letters as possible within the limits of the space available. At the very least we will summarize all letters received, if addressed to —

The Editor, EQUAL RIGHTS, 580 North Sixth Street, Indiana, Pa. 15701

Write Letters!

Many of our CSE members are getting their letters on land value taxation and the Georgist philosophy reprinted in the letters-to-editor columns of newspapers. A couple of our letters have been reprinted in places long denied to us: the New York Times and the Wall St. Journal.

What about you? What letters have you had printed lately? Have you at least written some even though they haven't been printed? In this regard, what do you intend to do within the next month?

An example of a letter printed in a newspaper by one of our members is the following from the pen of Woodrow W. Williams which appeared in the Findlay, Ohio Courier (7/13/84): "Farm leaders unwittingly work feverishly for 'property tax relief,' which benefits urban land speculators more than family farmers who have actually been driven from the land by the high land prices resulting from low assessments on it! Buildings and other improvements are taxed heavier, and those who build, improve or produce are taxed more via income and sales or excise taxes.

"It's high time to review Henry George's doctrine for sound solutions."

Senator Arlen Specter reports that he received 548,684 letters in 1983 — in excess of 2,000 letters for every working day. This indicated that letters to senators, the president and governors may not be particularly effective, although letters to state legislators, council members and city and state officials can be very effective because they will be read; and there won't be many letters (as yet) on our issue. Write to the latter group, not the former.

No to VAT

Editor Spectrum:

You editorial of March 26 supporting a Value Added Tax to offset an out of control deficit, totally ignores the criteria for a good tax outlined by Adam Smith more than two centuries ago.

VAT, as most other taxes, bears heavily on production, increasing the price of goods, diminishing demand and therefore employment and investment opportunities.

A tax on land values meets the criteria for a good tax.

Earl A. Hanson
Cedar City, Utah

No HGFA member gets more letters-to-the-editor published than Utahgin Earl Hanson. He keys his letters to current issues.

STAR-LEDGER 1/29/84

The time is long overdue for the New Jersey Legislature to deal with reforming the property tax. Credit should be given to Sen. Peter Garibaldi for bringing this vitally important matter to the public's attention.

It is true that a tax on improvement punishes the homeowner who maintains and improves his home, while the man whose property deteriorates is rewarded by lower assessments. This socially undesirable and economically unfair tax can be eliminated by removing the tax from improvements, as recommended by Sen. Garibaldi.

However, we should bear in mind that the property tax is two entirely different taxes put in the same package; one tax on the building, the other tax on the land. The tax on the building is a bitter tax; the tax on the land is a sweet tax.

The application of this tax reform in several cities in Pennsylvania confirms the benefits. The property tax surely needs changing, but let's keep the sweet part and get rid of the bitter part.

Dr. Herman A. Lazaar
Hobart Professional Building
Perth Amboy, NJ 08861

Pamphlet Available

Long-time Georgist and HGFA/CSE member George Lugg has prepared a very attractive pamphlet with some unusual ideas. Of course, there is our Usual Idea amplified therein.

This easy-to-read pamphlet is available to our members for \$1. It is entitled "Need For Good Living" and is published by Good Living Inc., Mr. Lugg's own organization. Readers may wish to get ideas on how they could publish their own thoughts for public distribution.

Bequests Help Spread the Word

To members and friends who wish to help assure the future spread of the land value tax by means of provisions in their wills, the following general form of bequest is suggested:

I give, devise and bequeath to Henry George Foundation of America, a non-profit charitable corporation organized under the laws of Pennsylvania, with headquarters at Indiana, Pa., and its successors forever, the gift of \$_____ (or otherwise describe the gift).

The Board of Trustees of the Foundation welcomes any inquiries about bequests. Interested persons are also advised to discuss such provision with their counsel to make certain their wishes are properly fulfilled.

(cont'd.) from pg 1)

Excerpts of Speech by
Professor Steven Cord of I.U.P. at the
dedication of the official
State Historical Marker
honoring economist Henry George,
Nov. 18, 1984

The man we are commemorating today was widely known and respected in his own time. His books sold by the millions. His contemporaries thrilled to his vision of a society in which everyone would have equal access to the opportunities afforded by a bounteous Nature. Many reformers of the Progressive generation which followed him traced their first interest in reform to an early reading of his chief work, **Progress and Poverty**.

Six cities in Pennsylvania have found a way to counter their urban decay and decline by introducing a modification of Henry George's land value tax: they are taxing buildings at a lower property tax rate and land at an increasingly higher rate.

No wonder a number of other cities in Pennsylvania will shortly be adopting the two-rate land-oriented property tax.

It makes you think: if a moderate shift in taxes off buildings and onto land is causing a noticeable construction spurt in the few cities which have tried it, what would happen if they continued to increase the land tax rate until they were collecting a substantial proportion of the rental income of land? Couldn't we expect these cities to experience a major rejuvenation then? And what if all cities across the land were to do likewise? Couldn't we then expect the national economy to spurt forward, leaving unemployment and poverty far behind?

There is satisfaction in knowing that Pennsylvania, Henry George's home state, is in the forefront in applying his reform proposal to our economic ills. Let us hope that the city in which he was born will soon do likewise. That would be a most fitting tribute to the memory of Henry George, but even more important, it would be a great blessing to the city's poor and unemployed.

Tax Revolt Guide

Colin Bonner, a foremost supporter of the Foundation and the Center, has presented us with some extra copies of "The Taxpayer's Guide to Effective Tax Revolt" by Sheldon Engelmayer and Robert Wagman. This book contains practical suggestions on how to initiate tax reform in your community. Copies are available to our members at the cost of \$1 for as long as they last.

from THE WALL STREET JOURNAL

Notable & Quotable

From Henry George's "Progress and Poverty," originally published in 1879:

The mode of taxation is, in fact, quite as important as the amount. As a small burden badly placed may distress a horse that could carry with ease a much larger one properly adjusted, so a people may be impoverished and their power of producing wealth destroyed by taxation, which, if levied another way, could be borne with ease.

* * *
LOTTERY LUCK? The mayor of West Homestead, Pa., wants the borough's 32 workers and elected officials to chip in \$2 a month each and buy Pennsylvania Lotto tickets in hopes that someone will hit the \$1 million jackpot. With the winnings, Mayor John Dindak wants to give pay raises, cut taxes and repave roads.

* * *
REAGAN READIES a hard 1985 push for enterprise-zones legislation to lure business to depressed city areas. His aides think House Democrats, including Ways and Means Chairman Rostenkowski, will drop their election-year opposition. But some mayors say the proposed number of zones must be expanded from 75 to perhaps 300.

* * *
Forget the Malthusian claptrap about overpopulation and exhausted soil. The worst famines in the world today are political.

Gandhi's seven sins

1. Wealth without work.
2. Pleasure without conscience.
3. Knowledge without character.
4. Commerce without morality.
5. Science without humanity.
6. Worship without sacrifice.
7. Politics without principle.

Equal Rights

Center for the Study of Economics
580 N. Sixth St.
Indiana, Pa. 15701

"Jobs and Freedom"

"Jobs and Freedom" we proclaim
Is the substance of our aim,
For all should have an equal right
Whether they are black or white.

To make this goal reality
More jobs for all there soon must be.
To spread this message o'er th earth
Just tax the land for what it's worth:

Reduce the tax on what man builds,
And on his earnings through his skills.
Fair chance for all then there would be
As none would gain through monopoly:

An equal chance to work and live
This shift of taxes all would give.
At present, land's held out of use,
And so because of this abuse,

As owners wait for greater gain,
All land in use, it's very plan
Commands more price than it is worth;
Than if of land there was no dearth.

For what gives value to the land,
But, as communities expand,
The people's need for extra land?
Thus PEOPLE make land values grow,

To them this increment should go
For benefits both high and low.
Improvement then would give employer
And more people find enjoyment.

New hope through true free enterprise
Would give each one what land supplies:
Besides a place to work and live
Our food and clothes the land must give

C.J. Ewing
(Former HGFA Trustee)

"He who waits to do a great deal of good
at once will never do anything." (Samuel
Johnson, 1709-1784)

<p>Non-Profit Organization U. S. POSTAGE PAID Permit No. 58</p>

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