

good in itself, can bring any permanent relief to the working classes.

"You say that the palliatives you are working for are of more pressing importance than "the hope of everlasting happiness in the sweet bye and bye." Unless the latter remark was meant to be a reference to the Single Tax it is irrelevant. I presume that it is such a reference. Allow me to tell you that what you so sneeringly refer to is only in the "sweet bye and bye," and not in the present because you and others in influential positions have deliberately neglected your opportunities to help bring it sooner."

These are but a few of the many kinds of activities with which Mr. Kiefer fills a busy life. Few have done as much to bring home to men of standing in the community the gospel of our movement. Perhaps his judgement of men has not been at all times faultless. It may be, too, that his impatience and zeal have at times led him to hasty and impetuous language and action. Men of his tremendous activity, constantly doing as well as conceiving, are not usually of the reflective turn of mind that brings to what they do the tactfulness and diplomacy so useful in allaying opposition. It would be strange, indeed, if mistakes had not been committed in the responsible position in which Mr. Kiefer finds himself. But though we have differed with him in the past, and are quite likely to differ with him again, our tribute to the splendid, energetic, self sacrificing work he is doing and has done must remain without a shadow of depreciation.

Mr. Kiefer was married in 1888 to Miss Rosa Danziger. His family consists of three sons and a daughter. If he can leave them the Single Tax in operation he will feel that his duty to them has been faithfully discharged.

J. D. M

Mayor Gaynor recently announced his conviction that churches should pay a share of the cost of government.

A Single Taxer standing as democratic candidate for Congress in the 8th Minnesota district which includes Duluth is Judge Alfred Jaques.

## CORRESPONDENCE.

LAND OWNER AND MORTGAGE HOLDER.

EDITOR SINGLE TAX REVIEW:

It is doubtful whether Single Taxers can improve on Georgan economics. By an omission (in the last REVIEW) I gave a wrong idea of George's statement that to buy up the individual claims of land owners would give them a power of the same kind and amount that they possessed before. What I had written and omitted in copying was:

"Moreover, all wealth combined would be insufficient to pay for land values, and the increase of capital (concrete labor) would be small. The bulk of the payment would be in evidences of debt; present and speculative land value would be capitalized and bonded."

Such a debt, of course, would only be perpetuated monopoly, and not capital. If a portion of such debt be exchanged for actual capital, this would have no more power to exploit than any other capital. But I am not the only blunderer. Recently I heard Single Taxers soberly discussing this problem: A farm worth \$30,000. is mortgaged for \$20,000., and the Single Tax is applied; should the mortgage holder, on ethical grounds, pay his proportion of the rent tax? They forgot that he could not possibly pay the tax, nor would the owner pay the mortgage, for the capitalized land value would be destroyed, and the owner could buy in his improvements on foreclosure.—C. F. HUNT, Chicago, Ill.

FROM CHARLES FRANCIS ADAMS.

EDITOR SINGLE TAX REVIEW:

Mr. George's teachings contain in my judgment, a large element of truth. Meanwhile, on the other hand, like most reformers, he carried his contentions altogether too far. I have long believed that all local taxes, whether state or municipal, should be levied directly on real estate. I would, could I have my own way, derive municipal revenues wholly from a tax on unimproved real estate; that is, upon real

estate, the improvements not being taken into consideration. I would relieve all improvements from taxation of any description, and would impose no tax whatever upon productive industries.

I would then derive the necessary income for the support of the state from a tax on inheritances, levied through the Probate Court.

It should, of course, be understood that no taxes shall be levied except such as are necessary to the administration of any community, municipal or state, economically conducted and on strict business principles.

Full consideration being given to this proviso, I would have all taxes and imposts, direct and indirect, levied in the one case on real estate, and in the other case on inheritances.—CHARLES F. ADAMS, Boston, Mass.

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#### FAVORS A SINGLE TAX PARTY.

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EDITOR SINGLE TAX REVIEW:

The movement for a Single Tax Party has my deepest and most earnest cooperation. I shall try to give my views at length. You can publish them if you wish, though I am not concerned about publication. I have been a Single Taxer for over 25 years. Have done work in The Delaware Campaign while living in Philadelphia 15 years ago. Was a subscriber to *The Standard* and have been a student of economics all my life. When an early disciple of economic freedom I could not understand why people did not immediately adopt the true method of escape from economic slavery. As I battled in the work and saw the panorama of life passing before me in greater experience and knowledge, I came to the conclusion that "All is good" and that the great mass followed the line of "least resistance" and could not be expected to do otherwise.

Yet the saving of billions of dollars may not make a man lift a finger to help until he can see its relations to a happier home blessed with smiling children and educated brothers and sisters in the common Brotherhood who lift him up mentally and spiritually. Saving of waste can be shown to

be a moral question. We see that we are only tenants on this earth, and only have a right to use, not misuse it. In the light of all the wonderful discoveries and inventions, man often asks himself how can he be brother to the brute man living in the wilds of Africa or Patagonia, where the development is so low. Perhaps these puzzling questions can no more be answered than the question of life and death which baffles the wisest. But just as the ultimate of electricity is not known, and yet the wonderful use made of it is apparent, so the known can be utilized while frankly admitting our inability to go far before the unknown is reached. This is written as a preliminary to the objections offered against political action by Single Taxers, especially those who have been considered leaders. Higher than any consideration of expediency or success as a party is: What will a "Single Tax Party" do for those who engage under its banner. No one is willing to fight a straw man. Academic discussions are well enough for those who have nothing else to do, but for the man who is busy day after day, what he is concerned about, is to get enough time to rest and prepare himself for the never ending struggle of life. Life is a battle against the elements, against want, against enemies of all kinds. We can engage in it good humoredly or as pessimists. As Optimists, we find we gain because the battle strengthens us. Therefore, as live men and women we are anxious for battle, believing that we can achieve if our cause is just. I cannot believe that Justice is blind. In a free field and no favors, fortune favors the just if the just are as capable and work just as hard. Injustice rules today because of the inertia of the men and women who see the economic problem clearly. The odds are on the side of Right and it is because of ignorance and lack of patience that the seeing individual refuses to stand up and be counted. To explain more clearly. A man may see the problem of his social relations clearly and yet not take part in a political party because he cannot see success immediately, or in the near future, but takes out his interest in talk, shrinking from the shock of actual application. He may live in a Fool's Heaven of dreams,