

of cause and effect to attribute to the speculator the creation of land values, since as land speculator he is simply a passive absorber of values created by others. Lloyd George once ironically challenged the revolting landlords to leave the realm, as they had threatened to do in the famous struggle of 1909. He well knew, as Prof. Haig should know, that their absence meant the abstraction of no economic values. The noble lords also knew that elementary economic fact, and Lloyd George's challenge remained unaccepted and unanswered.

An Argentine President and the Single Tax

THE late President of the Argentine Republic, Dr. Roque Saenz Pena, to whose wise and progressive statesmanship that country owes its present system of Secret Ballot, Compulsory Voting, and Minority Representation, was also known for his advanced views on taxation.

One public declaration of his which, for its concise and graphic expression of his views, has been widely quoted, is the following:

"In my opinion the desideratum of a good administration is the simplification of the Tax regime, until it arrives at the creation of the Single Tax, which, applied to land as the generating trunk of wealth, would leave in freedom the branches of all industries, so that they might develop without pruning from the State, which would only mean bleeding twice over the same trunk."

Had Dr. Saenz Pena lived to complete his presidential term, it is probable that the Argentine would already be drawing revenue from a Federal Land Tax.

VENTURE a prophecy: Just as soon as men discover how to grow plants under artificial light (and experiments with electricity have been fairly successful) we shall see five and ten story farms within cities just as there now are one-story green-houses, where crops will be raised all the year round." (Frederick C. Zobel, in *Real Estate Record and Builders Guide*, Jan. 26th, 1918).

We pass this nut for our Malthusian friends to crack. It seems to give the coup-de-grace to their gloomy forebodings about our early extinction by starvation. The multiplication of the earth's productive surface by the device of interminable tiers of superimposed roof-gardens surely postpones indefinitely the evil day.

Prof. King, of Illinois, and other devotees of that Economic Moloch, the famous Law of Population, to which they freely and fervently offered up in sacrifice the entire human race, must again suffer the pangs of hope deferred. The agricultural sky-scraper, like a new and more successful Tower of Babel, will be our salvation. A fig for the prophets!

OUR readers are asked to send us reports of Single Tax lectures and addresses wherever delivered, and newspaper articles on the Single Tax as they appear. Also news regarding the movements of Single Taxers.

Primary Effects of Population Increases

THE average (*)*net* reward of labor and of each dollar of productively invested capital, per unit of population, under the multiple or general property tax, decreases in proportion as productively employed population increases. Conversely, the increased ground rent which can be exacted per square foot of land or floor space per unit of population increase, so increases cost and reduces purchasing power that a given investment yields less net revenue to producers.

Under this system of taxation, all monetary advantage of increase in population ultimately accrues solely to capital that is unproductively invested in land ownership. The profitableness of such portion of capital as may be employed in productively using land, even though the landowner is also its user, is reduced by increase in population.

The propositions above set forth are true, under the multiple tax, for the reason that land owners, in their function of owning only, can produce nothing. Their enormous revenue is solely dependent upon the presence and the productiveness of population. It is therefore impossible for landowners, as owners only, to pay any taxes whatever. Such taxes as they are commonly *presumed* to pay, are drawn from wealth produced by *users* of land.

Therefore, such proportion of wealth as is appropriated by land owners, is the proportion of net loss, though in but partial measure, by which labor and productively used capital are necessarily penalized by increase in population.

It can hardly be consistently affirmed that those who render no service to society, but who instead constitute the most potent factor in repressing and preventing production, and who are thereby the primary cause of the increasing cost of living, are in equity entitled to such special participation in land values, the socially created product, as the inequitable general property tax insures them.

It is because land value, or "economic rent," cannot be individually produced, but instead is invariably a product created solely by society collectively, that it is proposed, in lieu of the multiple tax, to substitute gradually one single tax; this tax to be levied upon the rental value of land irrespective of improvements.

With such an equity-commanding tax, all increase in productively employed population, all increase in the product of labor and capital, in labor-saving inventions and in greater economies, would prove of (*)*net* advantage to every member of society in general who renders service.

In recent years, frequently as public benefactors, many of the more shrewd land owners, being presumably proficient

*"Net reward," or "Net advantage," takes into account the varying purchasing power of money; money representing command of such number of day's mental or physical labor as it may now or in the future purchase. Low land values mean low-value money; high land values invariably ultimately produce high-value money, or, low *net* wages and profits and business depression. As an example: doubling wages or interest or profits, whose purchasing power by reason of private appropriation of economic rent is no greater than before such advance, is equivalent to no *net* increase whatever to wages, interest and profits.

in their knowledge of these economic laws, have been prominent exponents of "profitable farming" (for others), of greater productiveness and of increased population. It happens, possibly incidentally only, that quite a number of such leaders have previously purchased at low cost, or have gained control of, large areas of land, not for their own use, but chiefly because it is so located that they judge it will be in the path in which population must move and must use.

K. P. ALEXANDER.

A Marvelous Transformation

SHORTLY after the organization of the Single Tax Association in Toronto, feeling as we did that tax reform was essentially a religious movement, and not merely a financial readjustment, we sent addresses to the various religious assemblies, synods, and conferences, to call attention to the iniquities of the system of taxation.

As might be expected, these memorials were either received with silence, or reported in a merely platitudinous style. The churches did not then commit themselves to anything definite. But as we had full faith, not merely in the wisdom of our Cause, but also in its beneficent and essential goodness, we felt certain that the time would come when these bodies would recognize this fact.

About ten or twelve years ago the writer of this was not a little surprised and at the same time delighted to see in the daily press that the Methodist Church in its General Conference had adopted a report strongly commending the propositions we had laid before them. At subsequent Conferences we sent addresses requesting them to publish resolutions, declaring that they strongly urge that the Assessment Act should be so amended as to reduce the taxes on the products of industry, and increase the tax on the value of the land, so as to encourage every man to do his best with his opportunities and remove the temptation for people to use the land for speculation.

The Presbyterian Assembly, a few years ago, passed a resolution declaring that speculation in land was the effort to obtain wealth without earning it, and was, therefore, essentially dishonest. Shortly afterwards a similar resolution, embodying the same words, was passed in the Methodist Conference. The report of the Episcopal Synod was not quite so definite, but appeared to be sympathetic.

These actions of the churches were very encouraging, as they showed a remarkable growth in public opinion, and, as they were printed in the principal papers throughout the Dominion, and in other countries, they impressed and educated public opinion in a remarkable degree.

Another circumstance of a similar character has been exceedingly gratifying to myself. Some years ago the REVIEW published an article written by myself, entitled: "The Church and Social Relations." After its publication, Mr. George White, of New York, reprinted the article in tract form, and distributed them in Northern New Jersey. I also had several thousand copies printed. Part of them I sold, the rest I distributed gratis, till the stock was

exhausted, and for some years I did not see my way to print any further copies.

But when I noticed that my friend, the Rev. Albert T. Moore, the Secretary of the Social Service Department of the Methodist Church, was issuing a series of tracts bearing on the Social Problem, I sent him a copy of my old tract. At once he arranged for an edition of five thousand, bearing the title: "Issued by the Social Service Department of the Methodist Church."

So far as I know this is the first time that any church has officially issued a Single Tax tract.

This is a method of propaganda that I would strongly urge on our friends in the United States and elsewhere. Copies of this may be obtained by addressing me, care of the Single Tax Association, 33 Richmond Street West, Toronto, Can.

I append the Resolutions that readers of the REVIEW may have the exact reading. This is from the report of the Committee on Sociological Questions at the General Conference of the Methodist Church in 1906:

"Believing that the earth is the Lord's and the fulness thereof, and that under the providence of God the State is a trustee, whose duty it is to enact the conditions under which these gifts should be used for the benefit of all, we therefore condemn the handing over of large tracts of land to individuals and corporations, without adding conditions which would prevent their being held for speculative purposes only. Whenever vested rights are not interfered with, we recommend legislation that will prevent any individual or corporation from profiting hereafter from the unearned increment in the value of the land."

The following resolution was adopted by the Methodist Conference in New Brunswick, in June, 1914. This was part of the report on Moral and Social Reform.

"We would further bring before you the pressing need of Tax Reform, and we are of the opinion that the time has come when our Assessment Laws should be so amended as to make speculation in land values unprofitable.

"And we further believe that the laws of our land should be so shaped as to secure to every citizen the full value of his or her labor, and absolute equality of opportunity in all respects."

At the Methodist Conference in Toronto, held in June, 1913, the following resolution was carried unanimously:

"WHEREAS, there is an infinite difference between the use of the land for the multiplication of crops, buildings and other products, and the use of the land by the speculators, not to add anything to the welfare of mankind, but to procure a share of the wealth produced by the industry of their neighbors.

"THEREFORE, be it resolved, that this Conference strongly recommends that the Assessment Act be amended so as to encourage the use of the land for beneficent production, and so as to remove the temptation to use it for speculation."

In June, 1916, the Methodist Church Conference in Toronto, passed the following resolution:

"WHEREAS, we believe the earth is the Lord's and the fulness thereof; that land was intended for the production of those commodities that are necessary for the sustenance