

distribution of wealth. We therefore indorse the revenue measures on this subject recently introduced in Congress by Congressman Keller of Minnesota.

3. In the matter of State and local taxation, we favor the gradual decrease in the taxes falling upon labor and industry in general, including improvements of every description, and the gradual increase in the taxes upon land values. Such a system of raising public revenues will tend to force the holders of idle lands whether city lots, farm, mineral, or timber lands, to use them or transfer them to those who will put them to their greatest use. In this way we will solve the housing problem, the fuel problem, the food problem, and open up to honest labor greater opportunities for employment.

Such a programme of taxation as the one here outlined will, we believe, afford a more equitable method of paying the expenses of government and greatly contribute to the solving of many of our social and economic problems.

In each instance, the passage of these resolutions was preceded by an explanation of the object and purpose in view. They were adopted, therefore, by the delegates present with at least some understanding of what they were doing. That they represent the general sentiment of labor in Virginia on the subject of taxation, I am firmly convinced. Whenever and wherever I have discussed the Single Tax with any labor body, I have met with a hearty response. That is to say, this has been true whenever I have talked long enough to explain what the results to labor would be, following the adoption of the Single Tax.

I do not know what labor in other States is doing along this line, but certainly Virginia labor has made a fair start.

HOWARD T. COLVIN.

## Civilization's Progress

**B**IOLÓGIC evolution, in the long and intermittent progress of the ages has always transformed from finiteness toward infiniteness. Otherwise, we might yet be oozing our slow and tortuous way through slimy swamps of the more tropic climes, complacently devouring one another as the easiest way in which to obtain sustenance.

Science shows that we have evolved from the simplest cell toward highly complex, cultured and constructively educated organisms of life. The pathway of ascent has universally, and necessarily, been from non-intelligence and pure selfishness toward increasingly higher degrees of refinement and practical altruism. Considered comparatively only in recent centuries has savagery been slowly giving way to ethical relations.

Civilization will farther advance, solely in proportion, and only as rapidly, as dominating individuals, communities, States and nations intelligently recognize and justly enforce the fundamental obligations and natural economic rights affecting personal effort and social co-operation. These relations, in their highest state of efficiency, are increasingly and primarily dependent upon general equality of economic opportunity.

K. P. ALEXANDER.

AS EX-KAISER kicks against taxes, no further doubt can arise as to his sanity.—H. M. H., in *Cleveland Citizen*.

## Effect of Exemptions

**T**HE building reports for the past six months are beginning to show a decided falling off in construction throughout the country, except in New York City and northern New Jersey, where there is an increase in the erection of dwellings. This increase, the report says, is partially due to the exemption of new dwellings from taxation, for a period of five years in New Jersey and ten years in New York. Thousands of one and two family homes are being erected in the outlying districts, to a greater extent than ever in the history of the city. The private houses are being built for occupancy by the owners. In former years most of the housing in New York was provided by investors or speculators, who rented the apartments to others. The exemption applies only to buildings started before April, 1922. There is a movement on foot already to have the time extended, so that many more will be able to take advantage of the saving.

The value of the law exempting new dwellings from taxation for ten years will be shown at the expiration of that period, when the owners will demand that the legislature continue the exemption. People once accustomed to being relieved from taxes, will not willingly support any movement that tends to increase the burden of home-owning. The owners of vacant property took advantage of the law and boosted the price of vacant lots to a point where all the saving from taxes was to be absorbed by the land speculators.

The completion of new transit lines opened up vast tracts of land along the new lines, at a greater distance from the centre of things, with the result that there was competition among the land gamblers, and the prices of lots near the end of transit systems dropped to a lower figure. They were taken up by home builders and developed. Now the land grabbers are howling. In the past few months lots were sold at auction that did not bring 50% of the assessment which the city put upon them for purposes of taxation.

Another factor that the land hogs are facing, is the high tax rate levied by the city, 2.85 per hundred dollars of assessed value. Vacant land brings no income. The taxes must come from industry. The present business depression will not permit many to sink additional money into vacant land, when there is so much available space for use in the newly opened sections of the city.

"THE Single Tax will wait, I fancy, for years, since it is so fundamental, and mankind never attacks fundamental problems until it has exhausted all the superficial ones."

—BRAND WHITLOCK.

I BELIEVE that being on the ballot in the ten or twelve States will do more for the advancement of Single Tax than anything that has been done since the campaigns of Henry George.

H. V. HENDERSON