

School hope that a thousand classes will be started in all parts of the country this fall, and have optimistically ordered that many manuals.

I mentioned the fact that the graduates have organized themselves into a Students Council for the purpose of increasing attendance at the School. Their first step was to found an Oscar Geiger Memorial—which consists of a fund of money to be used only to buy scholarships for those who desire to take the course but are unable to pay the tuition fee. Already two thousand dollars have been subscribed to this fund, which means that two hundred will thereby be enabled to take the course. Scholarships have been extended to unemployed school teachers who are anxious to secure certificates of alertness for later advancement, to social service workers, to college students and others. A Thursday night class of business men has been augmented by the use of scholarships on the assumption that these business men will pay for their tuition after they have attended the classes and have learned that our method is the only sane, logical, practical one for the solution of the problems of business.

The School Council has requested me to ask you to subscribe to the Oscar Geiger Memorial so that more scholarships can be given, more converts to the Single Tax cause made. It is the hope of the Council that one thousand students can be enrolled in the class starting after the Christmas holidays. If that hope is realized, it is evident that a body of Single Taxers will have been created by graduation time next May that will be a sufficient guarantee for the continued operation of the School without any necessary appeal to old time Single Taxers—to say nothing of securing a permanent charter from the New York State Board of Regents. If the School can teach the Single Tax to one thousand men and women each term, it is quite evident that within a few years there will be enough Single Taxers in the City of New York to make possible a really effective campaign for the enactment of the Single Tax.

Many of you will remember the campaign conducted during the war to secure adoption of French and Belgian orphans by Americans. The foster-parents and the foster-children rarely ever met, of course, but correspondence between them was encouraged. Now, the School Council comes to you with a request that you adopt a Single Tax orphan—somebody in the vicinity of the School to whom a scholarship can be offered. If you know someone in New York to whom you desire to offer the course, that person shall be told of your offer and urged to accept it. If you have no choice, the council will see to it that your scholarship will be well placed. And at the end of the school term your orphan will write you that he or she has completed the course which your generosity has provided. Thus you will have the satisfaction and pleasure of knowing that your ten dollars have actually produced a new Single Taxer. You will not have contributed to paying for rent, or a secretary, or postage,

or printing, or railroad fare—your money will make a Single Taxer. And you will receive a receipt at the end of the term from the convert you have made.

Nor are you limited to one orphan. Every ten dollars subscribed to this Geiger Memorial Fund will provide one scholarship, every hundred dollars will provide ten scholarships. You can have an entire orphanage of your own. Or, if you cannot afford ten dollars send what you can; your contribution will be added to others to make the necessary tuition fee for one scholarship. This is a sure-fire way of making converts; it has been tested and proven effective. It is the way you and I became Single Taxers. Think of all the money that has been spent on Single Tax efforts that have been so meagre in results when this method should have suggested itself to us years ago. It is so obvious, so simple, that it has escaped our attention. Oscar Geiger has shown the way. Let each of us follow along this right path and adopt at least one Single Tax orphan today. Perhaps the orphan you adopt will be the great political genius, the realist who will inject into our movement that measure of practicability which it has always lacked, and will lead a future generation of Pharoah-ridden slaves to the Land of Promise.

Untax the Forgotten Man —The Consumer

ADDRESS OF DR. C. J. LAVERY
AT HENRY GEORGE CONGRESS

FORTY-ONE years ago it was my privilege to meet Henry George here in Chicago and hear him expound his philosophy of the more abundant life. He was a prophet and foretold the social and economic mess in which we have been floundering the last five years. His method is so simple that legislators of the nation and the States should understand it. I believe many of them do but are restrained from adopting it through force of habit.

HABIT

Habit is a powerful thing. It makes legislators levy processing taxes, sales taxes, gross income taxes and net income taxes on industry when they should know that they reduce purchasing power and continue the vicious cycle that might be interrupted by taking the public product, land rent, for public expenses. They change the name but not the nature of the tax that they impose because of habit. Instead of taking the load off the overburdened farmers, railroads, gasoline and motor vehicles they apply another tax with a new name, because of habit.

SLOGAN

Last year, Mr. Thomas Rhodus, in a speech which was published in *LAND AND FREEDOM*, gave us a slogan "Take Taxes Out of Prices." That, I believe, is an im-

portant contribution. It is my purpose to direct your attention, and I hope, the notice of legislators, to a rational course of action that will do that.

FARMERS' NEEDS

I am a farmer, owner and operator of a farm in South Dakota. I know what farmers need. There are three essentials that are costing us more than we can afford to pay, namely: Land on which to work, transportation, and governmental activities. Our greatest expense is transportation, and that is not only true in respect to farmers; it is the largest one item of expense that every one pays. Our second highest is land to use, and that is also true of all citizens. The price of land must be reduced. Taxes are third in importance and must be shifted from transportation, which affects the price of goods. This also applies to and affects the entire population.

TAX EXEMPTION

Our carrier charges could be reduced materially if in exchange for such reduction our Federal Government would exempt *all* transportation industries from their present duties as tax collectors. Congress alone can do that. It would take years for forty-eight State legislatures to give us that relief. A Federal levy of one per cent on *all* land values, urban and rural, would yield the national treasury about one and a half billion dollars a year; which approximates the taxes on railroads, motor vehicles, gasoline, and other transportation facilities for *all* governmental purposes.

MOTOR VEHICLES AND GASOLINE

The National Automobile Chamber of Commerce declared that the sum of over one and one eighth billion dollars was paid by highway users of the United States for their 1933 motor vehicle taxes. The State and Federal gasoline taxes, excise taxes and registration fees were the biggest items in the bill. Out of each dollar the average motorist spent for gasoline, taxes ate up 30 cents. In spite of so called over-production gasoline is taxed so high that many folk can not buy it. Farmers use 26 per cent of all trucks. United States residents own one motor car for every five and one-quarter inhabitants. Just think of those facts when the crying need is more purchasing power.

RAILROADS

Now view the railroads. They are paying over one billion dollars a day in taxes. Add the cost of their tax departments and interest on moneys involved and their total tax cost is over three million dollars daily, all added to their rates and paid by consumers, in high prices for goods and services.

TAXES VERSUS BUYING POWER

The cost of motor vehicle and railroad tax last year hindered consumers buying two and a half billion dollars worth of products of labor. Please visualize the extra

wants that such a huge sum might have satisfied were taxes taken out.

I hold no brief for the railroads, the motor vehicle makers or the oil companies, nor have I any idea what their reaction will be to this proposal, but I do represent many farmers, who want freight rates cut 50 per cent.

The need for such an adjustment is urgent. Our foreign markets are gone. We are no longer a debtor nation, former-foreign creditors are now interested in other producers who are in debt to them. We must find a new market for our farm and factory products. We can make it here at home and a better one, by shifting taxes from our carriers to land values. Of our entire population 92 per cent are consumer-workers who will gladly buy 10 to 15 per cent more than they do now if Congress will "Take Taxes Out of Prices."

It is also urgent because our frontier is gone. For two decades there has been no common land to which our people could go and produce their living. We must open up a new frontier. There is but one way to do that; namely, tax land values.

A FEDERAL JOB

We can not wait for the several States to make the required changes in their tax structures. We must petition and importune Congress, collectively and individually, to start this sane and workable method for recovery by exempting *all* carriers and their facilities from *all* taxes, and underwriting any and *all* such tax levies by States or other taxing bodies, that measure of relief to be financed by a Federal levy of one per cent on *all* land values. A good start in the right direction needs no more; and, to be successful, we must not compromise on anything else. *All* taxes must be exempt so that tax departments can be eliminated.

LAND LEASE CONTRACT

The land tax cannot be passed on to consumers except by lease contract and that subterfuge is not always certain. Landlords don't like it too well. Any rise of the land value tax will tend to do away with that evil and other economic and social dislocations. It will make reform possible.

There is a maxim that good salesmen know and heed: "An appeal to reason that is not also an appeal to a want is never effective." Now let us reason together. Cheaper land and building material would eliminate slums without aid or benefit of government. Building contractors would borrow money from the banks and buy material, hire labor, and then the sound of the hammer would be heard in the land and thus circulate more money and employ the idle. Everybody is paying carrier taxes now, and we know that the landlord pays no tax. Every one knows that that is not a "Square Deal," or a "New Deal:" so it can not be Rooseveltian. Now consider the want side. Farmers and everybody want lower freight rates.

I want this adjustment by Congress about \$1,000 worth per year. Builders and all shippers want lower freight rates. Wage earners want their pay check to buy more things. Railroads have been clamoring about taxes for years, but they are not politicians.

Farmers need no other help from government and it can give no other without "Robbing Peter to pay Paul." Each farmed quarter section would save annually about \$350.00 and the additional one per cent land tax would cost it an average of \$19.60 in South Dakota; a clear profit of \$330.40 for each 160 acres. A 50 per cent cut in freight rates would do that.

LABOR

How about labor? Wage earners could buy the things wanted for less money and would sell their product, the labor of their hands and head, on a constantly rising market. Any legislation, however devised or executed, can not relieve labor of its obligation to pay all land rent, all wages, all interest, and all profits; but *can* remove the cost of government, taxes, by shifting that load to land values, starting with transportation taxes.

Where is the money going to come from? Land monopolists will pay the bill, and that is as it should be, as the most valuable land is all monopolized. It will come from land rent and will cancel an equal amount of taxes if Congress legislates in the interest of 92 per cent of the population, the consumer-workers; instead of maintaining the other eight per cent in the enjoyment of their tax-free monopoly.

RAILWAYS PUBLIC HIGHWAYS

Railroad rights-of-way are public highways and should be tax and rent free. They, and *all* other land owned by the railroads, should be purchased by the Federal Government at what they cost and paid for by retiring an equal amount of their funded debt. That would take them out of the land business and reduce their interest charge. They could then concentrate on railroading.

NO PUBLIC OWNERSHIP

Right here let it be distinctly understood that public ownership or operation of the railroads, their betterments or equipment, should not be considered for three reasons: First, railroading is industry, and government should not engage in industry or business in competition with citizens, except a natural monopoly, and railroads are no longer that. Second, our politicians are not, in any sense, qualified to organize, direct, and operate railroads, and until they are, we want none of them in *that* activity; and third, it would be more bureaucracy, and bureaucracy mad with power and graft. We have enough, and a surfeit of that now.

NOT CONFISCATION

It is impossible to make common carriers pay taxes, but not so with landlords who hold valuable land out of use for speculation. It is hard, however, to visualize any landlord being reduced to the breadline. If William

Randolph Hearst had to pay an extra one per cent tax on his 240,000 acre San Simeon ranch, or his block after block of rich land in New York City, or his rich mineral land in the Black Hills in South Dakota, I believe that the Hearst family would still eat. It might hurt Columbia University while receiving land rent of \$3,600,000 a year for the site under Rockefeller Centre, and also Trinity Episcopal Church in New York City, with productive land assets of \$27,879,400; but there might be compensations. A land value tax of one per cent, or even higher might not be an unmitigated misfortune to any of the eight per cent of our population.

RUSSIA

I wonder if the "Once Was" landlords of Russia are now cursing themselves for being so stupid when they were governed by habit, and made the consumer-worker pay all land rent and all taxes as our landlords are doing today. I wonder if our landlords and legislators even think of that. It is excellent food for thought.

We, here in America, have a different and better way to reduce, and eventually adjust, our economic, social and political dislocations. Our method will be slower perhaps than the Russian, but it will confiscate no property nor curtail anybody's liberty; it will set up no dictator or autocrat; it will despoil no homes nor spill any one's blood, regardless of his previous social or economic status; it will open up our closed frontier so that our people can own land if they choose. It will be 100 per cent American.

NOT REVOLUTIONARY

The Henry George method has to be developed. It is in no sense revolutionary, nor is it a dogma to be memorized and repeated by rote. It is a course of action with tools already shaped and at hand.

Let us shift taxes gradually, step-by-step, and one step at a time, beginning where that adjustment is most needed, the transportation taxes, because they are wrapped up, and hidden, with every item of goods and services that everyone buys. We must start somewhere and concentrate on one thing at a time. This is not a plan. I hate the words: plan and planned economy. The human element renders such planning impossible without regimentation and that is unnecessary and un-American.

We should become very insistent and persistent in a united campaign directed toward Congressional action that will take taxes out of transportation prices by means of a tax of one per cent on land values.

HOW TO DO THIS

How shall we go about this job? In my humble opinion we should, here and now, memorialize the United States Chamber of Commerce, and through that body, every commercial body in the several States, every railroad president in the entire country, and the National Auto

mobile Chamber of Commerce, and petition both houses of Congress and all appropriate committees of each, urging and asking for this imperative need at the earliest possible date.

CALL ON PRESIDENT

A committee appointed by this Ninth Annual Henry George Congress should wait on His Excellency, President Roosevelt, at his convenience, and present our united supplication that he ask Congress to approach the problem of "The Forgotten Man" from a new and untried angle; namely: Untax the consumer by untaxing the carriers.

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We present this address of Dr. Lavery of Aberdeen, S. D., with its very novel proposal. But because of lack of space we make no comment at this time. The convention refused its endorsement embodied in a resolution, after some debate and a short speech in its defense from Dr. Lavery. We leave it to our readers to make their own comment.—Editor LAND AND FREEDOM.

Activities of the Manhattan Single Tax Club

ABOUT a dozen Single Tax addresses were made by President Ingersoll during the past two months exclusive of his speeches relating to his campaign for the Governorship of New Jersey.

Among the notably successful meetings was that of Alpha Tau Fraternity, on Oct. 27, at 438 Atkins Avenue, Brooklyn, N. Y., where a large audience of young Jewish students listened with rapt attention to an exposition of the economic gospel of Henry George. A mass of intelligent questions and alert discussion made the occasion particularly interesting and showed that the students had caught on to the implications of the Single Tax.

Regarding the meeting at the Unitarian Parsonage, 113 Cottage Place, Ridgewood, N. J., on Oct. 28, under the auspices of the Fireside Forum, President Ingersoll reports: "One of the most satisfying meetings I have ever addressed. Held in a neat little church in a thriving town. The pastor, Rev. Milton E. Muder, is a real personage leading real progressives. A capacity audience that made me feel at home. Talked for 15 minutes about my campaign for Governor; then half an hour on national, political and economic crises and the three alternatives they present: (1) Back to Bourbonism and monopoly; (2) 'Forward' to socialism or communism; (3) Onward to democracy and the Single Tax. Many questions were propounded and the meeting lasted until after midnight without losing an auditor. A number of Single Taxers and near-Single Taxers were present, including De Witt Clinton, Jr. A very different audience from last night's crowd of students at Brooklyn, but equally inspiring."

President Ingersoll has made more than 600 Single Tax radio broadcasts during the past year, but owing

to the fact that these presentations were mostly over the local stations, his radio message (according to expert radio guessers) possibly were not heard by more than a million and a quarter listeners. But he would have had to address about twenty thousand average Rotary Club meetings to get his message across to an equal number of hearers.

He has now completed an arrangement with Radio Station WOR for a weekly fifteen minute duly listed and advertised broadcast, and is also assured of completing a similar arrangement with each of two other leading national stations. This means that Single Taxers propaganda will be listened to over the radio each week by many millions of men and women. No such extensive, continuous use of the radio for the promotion of any economic or political cause has ever before been attempted.

A meeting of the Club was held recently at which plans for expanding its activities and increasing its efficiency were discussed and the question of securing more adequate and commodious quarters was considered.

One outcome of this meeting has been that the Club has already moved into a new room at 1165 Broadway (between 27th and 28th Streets) with nearly double the space of that formerly occupied at 1182 Broadway. And the new quarters are of more than double the value as compared with its former location, because of exceptional light and other obvious advantages. These new quarters equal those once maintained uptown by James R. Brown. There are here on display on the walls of the club room about 250 portraits of famous Single Taxers of the past and present representing every country of the world. There is an extensive economic library. Here can be seen priceless mementos, documents and souvenirs relating to our early history.

Henry George men, not only of the New York metropolitan district, but from all parts of the United States and from other countries are urged to make these rooms their headquarters, and to avail themselves of their facilities and of the opportunities they afford for meeting the comrades in the faith.

An informal social meeting of the Club will be held on Friday evening of each week, and all Single Taxers are urged to attend this meeting, regardless of membership.

The following letter which is now being sent to all members of the Club will explain the nature of the effort that is being made to improve the business set-up of the organization.

"We are undertaking to set the financial affairs of the Club on a permanently sound foundation by the securing of pledges for monthly contributions from our far-flung membership. (The activities and membership of the Club have always been national in scope.)

"To accomplish our purpose we need to secure only the