

unpractical thing that cannot be applied to the business of everyday life, but is the most common-sense, practical proposition that can be advanced."

LAND VALUE TAXATION ONLY

Mr. F. J. Dixon, M.P.P. for Centre Winnipeg, also gave an interesting account of tax reform progress in the West. He referred to the Greater Winnipeg water district, covering an area of ninety-one square miles, at a cost of thirteen and a half million dollars, and declared that the whole of that money was to be raised by the taxation of land values only. He had no doubt that local option in taxation would be passed at the next session of the Manitoba Legislature. They had land value taxation already in the rural districts. In Alberta land taxation for municipal purposes was compulsory, and in addition they raise a surtax of ten mills on the dollar on land used for speculative purposes. Seven hundred thousand dollars went into the Provincial Treasury last year from this source. As a result of the higher rate for speculative land in British Columbia it was likely that 2,000,000 acres would return to the Government, the speculators having difficulties with this land.

One of the noteworthy features of Saturday's proceedings was a visit from the American Single Taxers and cordial greetings were exchanged between the delegates of both countries. Appropriate remarks were made by Mrs. Joseph Fels, Mr. Herbert Bigelow, Cincinnati, and Mr. John Z. White, Chicago, and Senor Modesto C. Rolland, of Mexico.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By **BENJAMIN F. LINDAS**

SLIPPING BACKWARDS

Those of us in Washington who take an interest in the question of taxation used to congratulate ourselves on the fact that we had, in some respects, slightly better tax laws than most of the other large cities. We had no tax upon intangible personal property; we had no tax on bank deposits, and we were allowed an exemption of \$1,000 on household furniture. Then, further, we used to congratulate ourselves on the fact that District affairs were in the hands of the picked legislative ability of the nation. "Of course," we used to say, "these men are busy with momentous public questions, but some day when their desks are cleared, we are going before them and point out to them the changes needed in our tax laws, and they, with their political experience and quick intelligence, will immediately recognize the justice of our suggestions, and make the Capital City the first Single Tax experiment in this country."

And now, lo and behold, as a sort of relaxation, I suppose, these same brilliant economists, with a wisdom far beyond their years, have given us an intangible property tax, and a tax on deposits, and placed us in the same category with those antediluvian cities which date their tax laws from the "stone age." When I think of how the Single Taxers have labored here for many years to try and get a ray of light through the eternal gloom that shrouds capitol hill, I feel like quoting these words of the Preacher:

"Then I looked upon all the works that my hands had wrought, and on the labor I had labored to do; and, behold, all was vanity and a striving after wind, and there was no profit under the sun."

But even this foolish legislation had some compensations. It aroused many of the business men of Washington to the dangers of haphazard tax legislation, and it gave the Single Taxers another opportunity of showing the advantages of a tax on land values over every other system of taxation. Herbert J. Brown, the well-known Single Taxer who assisted in the compilation of the famous George Report, in an open letter to Congress, published in the daily papers, said among other things:

"The abolition of the personal property tax, the scores of petty and vexatious license taxes, including the various automobile taxes, would be a good thing. All improvements suffer from multiple taxation. Every item that enters into a building has had its price enhanced by multiple taxation.

"The business section of Washington will never shake off its present architectural shabbiness until the taxation of business and improvements drops far below its present paralyzing level."

SINGLE TAX NEEDED HERE

The following is a story told by a traveler recently, to a reporter of one of the Washington newspapers. If the facts are as stated it is a good illustration of the results of the unrestrained private ownership of the land.

"Pensacola, N. C., is entirely owned by one man. He owns the mines, the lumber camp, the farm lands and the thirty-four miles of railroad which leads from a small junction into Pensacola. In fact, Aldridge is the owner of the whole county.

"The entire business of the place is carried on with company "scrip." That is, when a man's earnings are paid him, they are given to him in the form of a due bill, which is referred to as "scrip." The "scrip" is the same as cash and negotiable at the various stores, all of which are owned by the Aldridge Company.

"There are people born in Pensacola, and who have lived there all their life, who have never seen U. S. currency and are afraid to take it.

One of the residents was asked if they ever deposited their surplus "scrip" in the bank.

"No, indeed," was the reply, "we never have any surplus."

A DOUBTFUL DEDUCTION

During the month of August, Secretary of Commerce Redfield issued a statement in which he predicted a fall in the price of the necessaries of life, and a great improvement in the condition of the working people. The statement reads in part:

"There is a general tendency, I find, among the manufacturers of the country to install methods of greater efficiency, which, of course, tends to produce more. With greater production, therefore, it must follow naturally that there will be a reduction in cost."

With all due respect to Secretary Redfield, I must say that he ignored economic history when he penned that statement.

When has increased efficiency ever inured to the benefit of anyone but the landowner who capitalizes the greater part of the increased production in the form of higher land values?

The idea that labor-saving machinery, increased efficiency in management, education of the workers, etc., will improve the condition of the working classes, is a fallacy completely demolished by Henry George in "Progress and Poverty."

Under natural conditions those who labor would be benefited. But conditions are not natural, and will not be natural until we begin to tax into the public treasury this increased value, made by the efficiency of the workers, that is now flowing into the pockets of the private landowner.

SOMETHING TO PONDER OVER

One day last month, in a speech before the senate, Senator Ransdell of Louisiana, quoted the following statistics:

APPROPRIATIONS BY CONGRESS 1915 FOR INVESTIGATION AND PREVENTION OF
DISEASES OF MAN AND ANIMALS

Diseases of man.....	\$1,917,566
Diseases of animals and plants.....	5,016,175

PROPOSED EXPENDITURES IN PREPAREDNESS MEASURES

Navy Bill.....	\$315,000,000
Army Bill.....	330,000,000
Coast Fortification Bill.....	34,000,000

Added the Senator:

"And while we are about to expend such colossal sums to prepare for killing men by wholesale, like our brethern of the old world have been doing for the past two years, it is high time to pay some attention to the preservation of life by eradicating preventable diseases, which sap our national vitality and destroy every year hundreds of thousands of American citizens."

It is a good thing to call the attention of the people to the fact, that, in the eyes of their representatives, they are of less importance than animals and plants, but the Senator is wrong if he imagines that the expenditure of money

is necessary to wipe out these preventable diseases. The only thing needed is to give America to the American people, to unlock the natural resources, to tear down the paper barriers from around the farms, the forests, the mines and the ranges, and give the people a chance to get out in the sunlight and employ themselves on the land.

THE GOOD ROADS BILL

On July 12, President Wilson, in the presence of Congressmen, Representatives of farmer's organizations, state highway officials, and others, signed the good roads bill, the first measure providing for co-operation on a country-wide basis between the Federal government and the States, in the construction and improvement of the nation's highways. The bill authorized the expenditure of \$85,000,000 in five years.

It is a splendid thing to bind this nation together by a network of roads, but I wonder how many people actually foresee what, under present conditions, is going to be the result. The first and most prominent result will be the increase of land values all along the roads that are built. Those who own land in these favorite locations will soon find themselves rich—will soon find themselves in a position to let their land at a high rental, move to town, and farm the farmer instead of farming the land. The next result will be that those who actually do the work in the neighborhoods pierced by the improved highways will find it just as difficult to get along as it was before the roads were built, for every dollar expended by the government will be capitalized by the landlords into increased land values, and reflected in the form of increased rents. The just and only logical thing to do would be for the government to tax into its treasury the value that it creates by the expenditure of the people's money in the construction of these roads.

THE CITIZENSHIP CONVENTION

A few weeks ago a citizenship convention was held in Washington, for foreign-born citizens. At one of the meetings Secretary of Navy Daniels spoke as follows:

"The hand of help to the immigrant must come with the open door. We have no right to invite a man to our house and then not give him a courteous and hospitable welcome. What do you suppose is the feeling of a young European, who has been brought up on the ideals of Washington, Jefferson, and Lincoln, on seeing the indifference of the native-born regarding their birth-right? He will be bitterly disappointed in such a country."

I, for one, am sorry the Secretary did not go farther and tell why it was that foreigners no longer secure a hospitable welcome. There was a time when we welcomed the oppressed from everywhere; those were the days when illimitable prairies stretched into the land of the setting sun, and when Uncle Sam was rich enough to give us all a farm. In those days we wanted workers, for every new worker meant more prosperity and more wealth.

Why do we look askance at every new addition to our country now? Because we are afraid we have no room? Why we could put the population of the entire world in the Mississippi valley and have room to spare. Why then do we greet every immigrant with looks of sullen hatred? Because there is no place open to him or to us, although we have a whole continent unused. Americans will never again take an interest in the immigrant until the country is made free in fact, as well as in name; they will never welcome the oppressed until oppression ceases here; they will never again hang the latch-string on the outside of the door until land speculation has been killed and the unparalleled resources of our country thrown open for the brain and brawn of the world.

LOAFER ACRES

In one of the latest bulletins issued by the Agricultural Department is a plea to the farmer to dispose of all that part of his land that he has not in use, and incidently the bulletin points out that the tenant farmer cannot make efficient utilization of his land, because he has to take it, productive and unproductive, and pay as rent interest on the whole investment of the owner. It concludes with this statement, "Every non-producing acre of tillable land that can be made productive is a loafer acre and should be either put to work or sold."

The loafer acre, like the loafer man who is frequently the owner of the loafer acre, is a dreadful drain on the community.

But why are there loafer acres? Simply because it is usually more profitable to keep the acres idle than to work them. These loafer acres increase the wealth of the loafer owners, although the hand of man never turns a foot of their soil. Every activity of the community, every baby born, every improvement invented or discovered, adds to the value of every loafer acre in the country. There is only one thing that will make these acres productive; only one thing that will cause their sale by the loafer owners, and that is a tax heavy enough to reflect the unearned increment from the pockets of their so-called owners. Some day the Agricultural Department will have to make this suggestion, or their well-meant advice will fall on deaf ears.

WILLIAM D. MACKENZIE 1858-1916

Some years ago there came to the city of Washington a tall, pleasant-looking man, quiet and unobtrusive in his manners, with a firm hand-clasp, and a kindly manner that endeared him to all who met him. He was a man of education and refinement, with a heart that overflowed with pity for the misery he saw around him. From the time he first come until he passed away this summer, he labored steadfastly and unfalteringly to spread the gospel of hope and cheer contained in the philosophy of Single Tax. He was the stalwart champion of the cause, a cause that occupied every waking moment of his life. There is not a section of the city that was not familiar with his

clear, simple logic, his winning personality, his calm, convincing voice. The splendid brief filed before the Fiscal Investigation Committee of Congress last October, was almost entirely the work of this one man, and it was after his persuasive argument before the committee that Senator Works remarked, "I'm not yet a Single Taxer, but I am apt to be before this meeting is over."

Those of us who knew him had long learned to love and respect him, and his death has left a vacancy among the Single Taxers of Washington that will be very hard to fill.

To tell the details of his life would mean little. Suffice it to say to those who had not met him, that he was a gentle soul who radiated kindness and happiness to all about him.

It is the career of such a man as Mr. Mackenzie that must bring to us the conviction that this life does not end all, for such devoted service, such disinterested efforts to aid his fellow man, such unsullied virtue, must somehow, at some time, receive its just reward.

CONSERVATION

(For the Review)

By **BOLTON HALL**

The policy of the Federal and State governments with reference to forest lands is of fundamental importance, not only to agriculture, but to all other industries. According to the Conservation Commission's estimate, one-third of the present area of the United States was covered with forests when settlement began. One-fourth is so covered today. Until a comparatively recent date, the only "policy" pursued with regard to the forests has been that of destruction. This has been carried on to such an extent that the effect upon water-courses has become very appreciable in many localities.

The Act of Congress of June 3, 1878, put a specified price upon public timber lands, and in 1891, the establishment of the first reservation was begun. By 1909 these reservations comprised nearly two hundred million acres. On about twenty per cent. of government forest lands forestry is practiced. It is practiced on less than one per cent. of private forest lands, and these contain four-fifths of all the standing timber in the country.

The amount of standing timber converted into lumber every year is more than three times the amount added by growth—forty cubic feet worked up for every twelve cubic feet grown. Our annual per capita consumption is two hundred and sixty cubic feet, while that of Germany is only thirty-seven, and that of France only twenty-five. In addition, there are enormous losses every year by forest fires. At the present rate of consumption and destruction, the end will be reached by 1965.