

will disappear when men have free access to the sources from which they create wealth (the absence of poverty) on equal terms.

I have written somewhat dogmatically here in the hope that we can discuss this matter from this angle and, once and for all, kill off this continuous fire-in-the-rear. I know that I have not the requisite patience with Single Taxers who are constantly working for something else or seeking technicalities on which to base active opposition to the Single Tax theory or practice. I believe they do more to becloud the real issue and hide the real culprits (if they are culprits) than the open opposition of our mistakenly bitter enemies, the real estate speculators.

NORMAN C. B. FOWLES.

Our Washington Letter

FOR several weeks past the Ways and Means Committee of the House has been holding open meetings, in order to hear suggestions as to what provisions should be inserted in the new revenue bill.

Speaking generally, the meetings were dry and uninteresting, although there were a few of the speakers who seemed to have a thorough knowledge of the principles and incidence of taxation. These few are well known to readers of the REVIEW. Jackson H. Ralston, former Congressman William Kent, and Benj. C. Marsh. They argued for a land value tax, so as to reach a class of profiteers now exempt from all war burdens, and bring into use millions of acres of land needed now to raise crops to feed the soldiers offering their lives for the freedom of the world. In addition to a land value tax, Mr. Marsh suggested that all incomes above a certain amount be taken.

LOCAL RENT PROFITEERING

Except for the statements made by those I have mentioned, most of the testimony taken by the Committee was simply twaddle. Very few, if any, of those apparently affluent and intelligent gentlemen seemed to have the slightest thought for the good of the nation as a whole. They were there as special pleaders, to see that the particular interest represented by them wriggled out of the tax net, and their ideas as to how the necessary revenue was to be raised were in many cases absurd and puerile. One suggested that \$200,000,000 be raised by a tax on dogs and cats.

There has been a great deal of talk about slackers, but to listen to the specious arguments of these wealthy slackers was really sickening. Almost without exception they asked for exemption because the soldiers could not do without them. "Don't tax talking-machines, because they are needed in the camps," etc., and etc. All the same brand of artful dodging. It put me in mind of a story I read a few weeks ago in the *London Chronicle*. This is an extract from it:

"I myself," said Mr. Brown, expanding, "although of the military age, happen to be on work of national importance. I am a manufacturer of a special brand of cigarettes for the Chinese navy, in which I hold honorary rank."

It was disheartening enough to sit through these dreary hearings. It was worse to go to the municipal court, and day after day, listen to the trial of a seemingly endless docket of cases, where landlords were trying to evict tenants in order to secure higher rents. I listened to one case in which the defendant was a woman with five children, whose husband was fighting with the Marines at Chateau Thierry. I am glad to say, however, that the government did everything in its power to prevent these practices, and seems to have effectively curbed these local profiteers.

YET THE SOUL OF AMERICA IS PURE AND FINE

But notwithstanding these things, Washington in war times is an inspiration in many ways. On one hot day I met a company of soldiers coming down Third Street to the Arsenal. They were in heavy marching order; steel helmets, pack, and all. They had evidently been marching a long way. Suddenly one young fellow staggered to the curb and sat down with his back against a tree. Several ladies ran from their houses and asked him if they could do anything for him. He simply looked at them. He was "all in." Then his comrades began to call to him, and one voice rang out: "Come on, Bill, don't be a slacker." The poor fellow looked at the passing column, then struggled to his feet and fell in behind.

Another day I was strolling up the Avenue when I noticed a young soldier, alone, looking very lonesome. I went up to him and spoke.

"I'm going away tomorrow," he said.

"Where?"

"To France."

"Well," I said, "If you do as well as the ones over there now, you will be a credit to your country."

"We will," and his eyes narrowed, "We all want to get there. We may never come back. We want to do our part."

And when I thought of those young boys, and the men trying to evade the payment of a few paltry dollars, I thought of the words of "Jimmie" Hall in his "Kitchener's Mob:" "Their bodies were the color of the yellow Flanders mud in which they lived, but their souls were pure and fine."

Profiteering, tax-dodging, pro-Germanism, and political corruption, is just the yellow mud about us, but I am firmly convinced that the soul of real America is pure and fine.

Y. M. C. A. NIGHT SCHOOLS

The writer is going to take the liberty of saying just a few words about himself. Last month, through the efforts of some good Single Taxers in Washington, I was invited to deliver a series of lectures on political economy to the students of the Y.M.C.A. night school. I did not talk Single Tax, but the principles of political economy as laid down by Henry George, in "Progress and Poverty." The results were surprising to me. The classes were all well attended and the students took a deep interest in everything that was said. Many of them said they had never

before paid the slightest attention to a subject which they always understood to be not only dry and uninteresting, but useless.

The thought occurred to me at the conclusion of the course that it might be an excellent means of laying the foundation for Single Tax in the minds of the intelligent youth, by securing permission from the business colleges to give these lectures to their night classes. There would be no additional expense to the school, and it would certainly add to the attractiveness of their studies.

F. A. DELANO ON TAXATION

In a lengthy statement issued by F. A. Delano, of the Federal Reserve Board, there are some splendid ideas on the question of taxation, and the proper method of raising war-time revenue. I have space only for quotations, but the entire article is worthy of close study.

Says Mr. Delano, in part:

"The individual, whether in private or in business life, must not feel that taxes are so severe that he can no longer endure them, or that his business is to be ruined. He must be convinced that the winning of the war and the future safety of the nation depend on sound war finance, and that that involves heavy taxes, because we 'must pay as we go.'"

He then discusses the various forms of taxation, approves of taxation on articles the consumption of which it is necessary to reduce, disapproves of taxes on necessities of life, or of taxes on public service corporations that will result in diminished service if not a higher charge to the public, shows how many taxes supposed to be direct are easily shifted to the consumer, and how such taxes, like wages, enter into the cost of the article sold to the public. He then adds:

"Direct taxes, such as the income tax in the United States, or the real estate tax used in many cities, have a distinct merit because they cannot be evaded, and the individual knows exactly what he is paying."

THE WEAPON AT HAND

I have noticed an idea taking form very distinctly in the minds of many people in Washington, not Single Taxers, who take an interest in social and political questions, that taxation is going to be in the future the powerful weapon of the common man in his fight for equality and justice.

President Wilson aptly phrased the matter in his address to Congress on May 27:

"The profiteering that cannot be got at by the restraint of conscience and the love of country can be got at by taxation. There is such profiteering now and the information in regard to it is available and indisputable."

The suggestion is also being made that the proper way to reach child labor, now that the Supreme Court has declared the law against the transportation of goods made by child labor unconstitutional, is by a tax on these goods similar to the oleomargarine tax.

In other words, the only way, the only effective way to destroy domestic evils, is to tax them out of existence.

Saloons, child labor, profiteering, land monopoly, all can be put entirely out of commission by the power of taxation. Every citizen of a free nation, every man trying to make this a better world, should make a careful study of the uses and abuses of taxation.

Legislators hundreds of years ago were familiar with the power of taxation. Macauley, in his History of England, relates that in 1685 a bill was introduced in Parliament by country members who were jealous of the growth of the cities, to tax all new buildings in the towns so as to put a stop to their erection.

CONSERVATIVES PREACHING SINGLE TAX

For some unknown reason a very conservative paper of the National Capital has been printing a series of articles on land booms, town building, and city taxation that is about the best Single Tax propaganda I have come across in a long time. Of course, the writer, who does not give his name, is very careful to explain that he does not advocate Single Tax, but a system to be adopted for new towns. But why it is just and proper for a new town to take the values the community creates, and not the towns already in existence, he does not take the trouble to explain. He overlooks the fact that every city and town is new in the sense that it is continually changing and growing.

The first article shows the sinister meaning of the land boom. It tells about a farmer in Hopewell, Va., who vainly tried to sell his farm for \$10,000, how the DuPont Powder Co. suddenly enlarged their plant so as to bring in 65,000 people and how this same farmer then secured \$250,000 for a corner of this same farm. To quote the words of the article, "That farmer did not earn that sudden wealth. It was just bull luck. He happened to stand squarely in the path of progress and the people had to pay him \$240,000 more than the farm was worth to get him out of the way." The article then goes on to explain how the rent jumped in Detroit when Ford raised the wages of his men, how the rents jumped in Philadelphia when a philanthropist cleaned up a row of dirty slums, how in Lackawanna land values jumped 500 per cent. when the steel company enlarged their plant, and how the land speculators in Gary, Ind. cleaned up millions of dollars.

And this is the remedy suggested: "Select a tract apart from an existing town and buy enough to give your projected village a protective belt of your own land. Don't sell a foot of land except to churches, and, if necessary, to factories. Lease the land with or without buildings and make the leases as short as possible so that when the town grows and the land becomes more valuable you can adjust the rentals. Sell houses if you like, but do not sell the ground. Use the excess income to increase still further the attractiveness of your town, thus strengthening your land values. There will be an excess and a big one consisting of the annual value of \$250 per capita of unearned income, or say \$12.50 a year per person on top of ordinary taxation of about \$10 a year.

"A town with double normal revenue, a town that owns all its underlying land, a town that turns the full rental

value of its land into the common treasury won't need any taxes."

And this is not all theory. Many places are cited where such a plan is already in use. Particular mention is made of Hampstead, England:

"Hampstead, one of the largest co-partnership tenancy societies, is one of the sights of London. Here are little low four and six room houses with well kept lawns and English roses, dotted prettily over an irregular suburban landscape as far as the eye can see in groups of two and four. Life is worth living here, particularly when you contrast the "garden suburb" with the wretched slums of London."

BENJ. F. LINDAS.

California Single Tax Amendment gets on the Ballot

SINGLE Taxers in California from Oregon to Mexico are in high glee today because of the news from Los Angeles and San Francisco that enough signatures have been secured to place the measure on the ballot to be voted on at the general election next November.

It required 74,136 names to place it on the ballot. More than 111,000 signatures to the petition have been secured. Allowing 25% for errors, such as defective signatures, and names of those who have not registered since January 1st, we will have more than 10,000 above the necessary number to place the measure on the ballot. This is very encouraging and a tremendous surprise to the opposition.

The anti-Single Tax League, composed of large land owners, bankers, heads of corporations, insurance companies, loan sharks and their retainers, 99% of the lawyers of the State, has been working night and day and spending no end of money to prevent the measure getting on the ballot. Considering that Single Taxers have been without money, except a few hundred dollars contributed by themselves and a few friends outside of the State, the result is most gratifying.

The 25th instant has been set apart as a day of special jubilation, and Single Taxers all over the State will meet at their respective headquarters to celebrate the victory. Manager Luke North who has been in San Francisco the past month is expected in Los Angeles to help celebrate. Likewise Gerret J. Johnson, of Grand Rapids, Michigan, without whose financial assistance the measure probably would have failed to get on the ballot, will also be here and remain until after the general election, contributing his signal abilities and several automobiles to help carry the measure at the election. Mr. Henry W. Hetzel, an old time Single Taxer of Philadelphia, is already on the ground and will enter upon a speaking tour for Single Tax at once, covering the entire State. Mr. J. Weiler, of Chicago, another war horse of Single Tax, is going to help in the campaign at his own expense. Mr. J. W. Bengough, the celebrated Single Tax "chalk-talk" man, known from ocean to ocean, will be here to cover the State with his inimitable and unanswerable arguments. Mr. J. R. Her-

mann, of national fame as a Single Tax expounder, will also be heard. Miss Corinne Carpenter of Brooklyn, it is hoped, will also be here to help in the campaign.

If with these splendid speakers we cannot win over the remnant in California to Single Tax, we will be very much disappointed.

Two of the candidates for Governor are very candidly disposed toward Single Tax. One is Charles A. A. M'Gee, of San Diego, who is seeking the Republican nomination for Governor. He leans very strongly towards Single Tax and has promised to speak in Los Angeles for the Single Taxers next Saturday evening at a banquet at which it is expected he will definitely commit himself upon the land policy of this State which he is emphasizing in his campaign.

The other candidate is the well known lawyer, Francis J. Heney, who is seeking the nomination for Governor on the Democratic ticket. Heney has the backing of the administration at Washington, as was made quite clear by Secretary Lane, in his recent tour through the State.

The radicals, especially among organized labor, are supporting Heney, and organized labor two years ago officially endorsed the Single Tax measure and backed it at the polls almost to a man.

If candidate M'Gee does not commit himself to Single Tax within the next ten days it is expected that Mr. Heney will be asked to state his position, so that the 250,000 voters who supported Single Tax at the last general election will know for whom it is best to cast their votes for Governor at the primaries which take place in August.

The Scripps papers in the State are out strongly for Single Tax. On the 10th of this month the anti-Single Tax League addressed a letter to the Los Angeles *Record* appealing for funds. The paper came back in a straight-out editorial declining to contribute a cent to the anti-Single Tax League and made a strong editorial appeal to the people of the State to support Single Tax. Among other things the *Record* said:

"If Single Tax were a reality here the few fat hogs who are sitting back and smiling while the people make their idle tracts worth more and more would have to disgorge or pay their fair proportion of taxes. When the people really understand what the Single Tax will accomplish and signify that they DO understand by marking their ballots, foundation for real, lasting prosperity will be laid, and not before.

"There is no fundamental justice in the present system. That is why it cannot endure forever. Single Tax means taxes based on land values. When the grip of the land baron is broken the poor man will have a chance. When thousands upon thousands of fertile acres are relinquished by the land sharks, when unimproved city property is made to carry its share of the tax the most of us will be vastly better off than we are today."

Judge James G. Maguire of San Francisco, formerly identified with the Equity Tax League, and one of the committee that drafted the Equity Tax League bill last year, writes to the Single Tax headquarters a most encour-