

dividual to the possession of his person, and we do not understand why, when the individual surrenders the right to possess his person, or is deprived of it for the good of the state, the right to hold land in idleness when the best interest of the country requires it to be productive, should not be made highly unprofitable.

"If land for the purpose of soldier settlement is to be acquired by purchase, the government paying the present holders the prices which they are now demanding for it, it follows that soldier settlement, instead of being open to all those honorably discharged soldiers who desire to settle on the land, will be open only to a privileged few who have funds of their own to enable them to take over land so acquired.

"Such a scheme would be manifestly unfair, and, as we consider that these lands could be acquired by expropriation, without occasioning any actual financial loss to their present holders, we would respectfully request the favor of a reply."

Work of The New York Tax Reform Association

WE have received the Twenty-Eighth report of the New York Tax Reform Association which tells of what has been accomplished in 1918 in this State. All bills advocated by the New York City administration and other organizations for the more drastic taxation of personal property have been defeated, and we are given an account of some of the vicious legislation proposed.

Some of the significant paragraphs of this Report follow:

"The New York Tax Reform Association has maintained since its organization that real estate taxes should be the main source of local revenue, as the direct benefits of wise local expenditures are reflected in the value of land, and the real estate tax can be collected easily and cheaply, without evasion. Ultimately, this tax comes from those who use the land, directly or indirectly, whether as owners or tenants or customers."

Under the heading, "Simpler Tax Laws Needed" this Report says:

"The ordinary business man is utterly bewildered by the verbiage of the laws and the complex regulations and interpretations by administrative officials. Especially is this the case with the federal laws. In the endeavor to adapt tax laws to modern industrial conditions, many unnecessary and oppressive details have crept into the statutes and administration. And as the arbitrary power to decide what the laws mean is a delight to the bureaucratic mind, simplification cannot be expected without a concerted effort from those who pay the bills.

Every person liable to taxation should be able to know just what the law does, and to determine readily and in advance the probable amount of his taxes, so as to adjust his affairs accordingly. Certainty in assessment is almost as important to business as the amount of taxes paid.

A growing and serious evil is the waste of productive effort in complying with the requirements of the numerous tax reports. Not only are business men put to large expense, but their time is taken up by harassing details and their attention diverted from profitable activities. They are put under pressure to change their business methods to conform to the frequently conflicting tax requirements, when the proper course should be to adapt taxation to current business methods."

Our Washington Letter

BACK in 1915, at a country cross-roads a few miles below Washington, there was a country store, a few tumbling shanties, and some ragged looking corn-fields. Within six months time a city of forty thousand was built on this site. It carried the euphemistic designation of Hopewell. To-day rows of empty buildings adorn the once prosperous embryo metropolis. A local wit suggested this slogan for the deserted village: "Built in six months, destroyed in six hours, rebuilt in six weeks, wiped out in six minutes."

My object, however, in mentioning the departed glories of the once proud Hopewell is simply to point to the vivid lesson it furnishes of how people, anywhere, by their cooperation and labor create an enormous value and then hand it over to a few lucky forestallers who "work not, neither do they spin." Here are a few extracts from the land-records of Hopewell. In 1915 the land was worth \$15. an acre. In 1916, two corner lots in the town sold for \$500.00. Within six months these same lots brought \$24,000. A church bought a lot for \$500. and sold it within a few months for \$20,000. Hundreds of similar instances could be cited. With the ending of the war Hopewell disappeared and soon the land at the cross-roads will be again worth \$15. an acre.

Had Hopewell started with a just tax system that took these land values for the people who created them, speculation would not have taken its heavy toll from the workers and business men of the community.

KEEP YOUR EYES ON NORTH DAKOTA.

Congressman Baer, of North Dakota, recently published a cartoon showing Columbia pointing out to Uncle Sam the State of North Dakota, that is blazing like a brilliant star in the map of the United States. I asked Mr. Baer the basis for the idea. "The result of the last election," he said, "is enough to suggest it. North Dakota is now in the front ranks of democratic communities. The people of North Dakota, by means of one of the most liberal Initiative and Referendum laws in America, have made it possible for them to secure action on any measure they may desire to consider. Also, they have made it possible for the State to go into the banking business and lend money to their own people; they have appropriated money to enable the farmers to erect their own mills and elevators; they have provided for hail insurance by assessing the cost of the system against the land values, so that the holders of vacant and unused land pay for the protection furnished the owners who put their land into use, and they have removed the tax from the improvements and personal property of the farmers."

This seems to me to be splendid progress. What State can point to tax reform to equal this? I should advise all true democrats to keep their eyes on North Dakota.

WHAT A LITTLE REFLECTION TEACHES

In "The Education of Henry Adams," in speaking of his

experiences in Washington, we read, "When spring came, he took to the woods, for after the first of April, what Maurice de Guerin calls, "the vast maternity of nature" showed charms more voluptuous than the vast paternity of the United States Senate. Senators were less ornamental than the dog-wood or even the judas-tree. They were as a rule less good company. Adams astonished himself by remarking what a purified charm was lent to the Capitol by the greatest possible distance, as one caught glimpses of the dome over miles of forest foliage. At such moments he pondered on "the distant beauty of St. Peter's and the steps of the Ara Coeli."

One should live for some time in Washington to appreciate the aptness of the quotation. To attend, year after year, the many conferences that are held within the shadow of the Capitol; to listen to the inspiring speeches by prominent men and women, and then to look in on Congress and its waste of empty benches, where a few nonchalantly transact some party legislation, is not conducive of enthusiasm for the idea that truth and justice have much influence on national legislation.

And now again, last week, two very important conferences were held; Reconstruction conferences by the farmers, and by the National Popular Government League. The meetings were addressed by Secretary Daniels, Secretary Lane, and such other well known men as Herbert Quick, Charles Edward Russell, Senator Lenroot, Prof. Lewis Johnson, William Kent, and others. Resolutions were adopted asking, among other things, for improved taxation systems, for better land laws, for plans that will get the soldiers on the land, for government ownership of railways, for national supervision of the packing industry and for many other splendid reforms. And yet, I fear, that the resolutions will be the end.

It is for this reason that I think the SINGLE TAX REVIEW is right in urging the formation of a party to push the Single Tax. It will be almost impossible to bring the proper pressure to bear unless we have a party, an organization that will hold the supporters together and give the legislators to understand that we have some power and influence at the ballot-box.

THE LAND HUNGER OF THE SOLDIERS

The one outstanding feature of all the propositions seeking to care for the returning soldiers, is the desire to open up the land; to get the soldiers on the farms and to make it possible for them to have homes of their own. As Senator Kenyon said the other day: "It is hard to make a bolshevik out of a man who owns his own home." Secretary Lane also expressed the same thought when he said, "The best man in this country in the years to come will be the man on the soil who is anchored to his home."

Frequently we hear the objection raised that the soldiers will not want to go to the farms; that they will prefer to flutter like moths around the bright lights of the cities. But a flood of letters pouring every day into the offices of the Interior Department does not bear out this objection.

All of these letters are unsolicited. One Major writes that thirty-eight of a company of 148 have already asked for government aid to get on the farm. The following is one letter given out by the department that is typical of thousands of others:

"I have lived all my life, 27 years, in New York City, but have never been really satisfied and never really happy unless doing constructive work in the open. I will be released from the army in two months. I wish to locate on a farm with my wife. I have no means of knowing where to go. I have done lots of hard work in the army and have no wish to go back to the city. I want to get a farm."

Many plans have been proposed to satisfy this growing land hunger. Secretary Land has prepared a bill to have what remains of the public domain utilized for that purpose; to reclaim the desert and swamp land and cut-over land, and have it made suitable for habitation.

FUTILE OR ONLY PARTIAL SOLUTIONS

With all due respect, however, to all those who are trying to solve the problem there seems to me many serious objections to most of the solutions offered. Most of them seek to satisfy only the land hunger of the soldier. Then again it will be a long time before any of these plans could be made effective, and finally comes a report from the General Land Office that stamps most of the propositions as impracticable. Summarized, the report says, there are about 225,000,000 acres remaining of public lands, but practically none of this land is ready for the plow. Only by irrigation and drainage can these lands be made suitable for agriculture. Generally speaking all the crop lands have passed to private ownership. The great bulk of what remains of the public domain is suitable only for grazing. And then the statement concludes with this suggestive item—that there is more waste land not put to its best use within sixty miles of the National Capital than could be found in the whole State of Nevada, which has more public lands than any other state in the Union.

The last statement of the report sums up the whole matter in a nut-shell and points the way to the correct solution. Think of the fact that within sixty miles of Washington more land is held out of use than all the public lands in the State of Nevada! Why should it be necessary to send soldiers thousands of miles from their homes when available land is all around them? Why not use this land? Why is this land not in use? The reason, of course, is that most of it is held for speculation. And how can it be made available? Tax the inflated values out of it. It is cheaper and would be quicker to tax the water out of this fertile land than to pump the water out of the soggy swamp lands. This would give land that is close to cities and means of transportation to all who wanted it, whether soldiers or not. If the government then wants to aid the soldiers further let them advance to them the money necessary to equip and run the farm. Elaborate and expensive plans to reclaim desert lands, to drain swamps,

are not necessary in order to care for the returning soldiers. The problems of reconstruction, of unemployment, of social unrest, of demobilization, can all be solved by a straight-from-the-shoulder brand of Single Tax.

In the last issue I mentioned that a bill would be introduced in Congress to provide for a Department of Education and Human Welfare. The bill was introduced last week by Mr. Baer. It is a bill that would fully supplement any action looking towards opening up the land of the country. It provides for the establishment of agricultural-industrial schools that are to be self-supporting. Upon the completion of the course the government is to let the student have sufficient land to start for himself and lend him the money to carry him along until he becomes self-supporting. The government is to grant the land only for occupancy and use. There is to be no fee simple title. There can be no more speculation in public lands, and the government can acquire by purchase whatever land may be needed for this purpose, if the public domain is not yet suitable for the purpose. It is a comprehensive bill and should receive early action.

B. F. LINDAS

Michigan

HARRY A. WHITE, ex-representative of the legislature from Grand Rapids, advises the Michigan Site-Value-Tax League against trying to influence the legislature to submit to the voters this Spring a constitutional amendment for site-value taxation. He considers that neither the legislators now grinding out laws at Lansing, nor the people who must eventually decide are sufficiently educated at this time to do the right thing. Mr. White is a Single Taxer, and has had experience in trying to induce unwilling legislators to pass laws for the general good.

F. F. Ingram, Single Taxer, well known in the world of radical ideas, who is now conducting an open forum in Detroit, where all kinds of radical ideas are championed, and which is crowded to the doors almost every Sunday afternoon has met with a loss of \$100,000 by having his factory catch fire from the printing office in the basement. It is hoped that the loss is fully covered by insurance, but this can only be determined after a careful investigation of what can be salvaged from the ruins.

The Michigan legislature is now wrestling with a proposal that there be levied on business men and other enterprising citizens a tax on incomes, to supplement that already levied by the general government. To do this will require a constitutional amendment, to be submitted to the voters in April, or in the Fall of 1920. A good number of Single Taxers are saying: "Serves business men right for not taking more interest in the proposed constitutional amendment for site-value-taxation, which would enable the State to obtain ample revenue without discouraging either industry or enterprise." Others are certain this movement is only another instance of the fact that

society is bound to try out every scheme of taxation before it finally accepts the right one.

Michigan Business Farming, having a large circulation in the State, has freely opened its columns to a thorough discussion of site-value taxation ideas. Some farmers cannot distinguish the difference between land and land value.

WARREN S. BLAUVELT, one of the vice-presidents of the Michigan Site-Value-Tax League, and who for over a year has been in Washington in governmental employ in charge of the coke distribution of the country, is back again in Detroit, as the fuel "lid" has been raised. With his return, the campaign among business men for site-value taxation is to be renewed with redoubled energy.

Mr. Blauvelt's services in the matter of addressing business men's meetings are being solicited for more and more by business men themselves. His address before the Michigan gas men, in which the necessity of better taxation methods was ably put, received recognition by being printed for general distribution among those making gas.

A. FALKEL, of Grand Rapids, believes that tax reformers of the Single Tax stripe should make use of the moving picture to teach economic truths. He writes to the secretary of the League advocating the immediate creation of appropriate films that would tell the story pictorially. "In my opinion," he says, "it would not only reach multitudes that lectures and literature are lost on, but it would appeal to women."

As MICHIGAN now has woman suffrage, giving at least 600,000 almost totally economically ignorant voters an opportunity to guide "the ship of state," an entirely new field of propaganda has been opened for site-value tax education. And it is the belief of many that a new line of literature must be prepared—something that appeals directly to the home-makers and the class who spend most of the wages earned by wealth producers.

While there are many women's clubs in the state, few of them take any interest in matters so vitally affecting society as the incidence of taxation. And yet these women are expected to vote intelligently. JUDSON GRENELL.

Texas

I HAVE SEEN YOUR AD," a State Senator recently said when I was introduced to him. Every member of the House and Senate has seen our ad. They all know something of the Single Tax though with many the knowledge is very vague. Some of the members of the House and Senate are openly against our proposition and at the same time most of them confess that they do not understand it. What is worse for them these same fellows confess to no plan for changing the present burdensome system.

I am in receipt of a letter from one of our State Senators who opens by saying, "I am unalterably opposed to your Single Tax proposition." The next paragraph in his letter shows that he is wholly ignorant of the principle, and he concludes by saying that he "will fight any proposal to