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The Single Tax

**WHAT IT IS AND WHAT
IT WILL ACCOMPLISH**

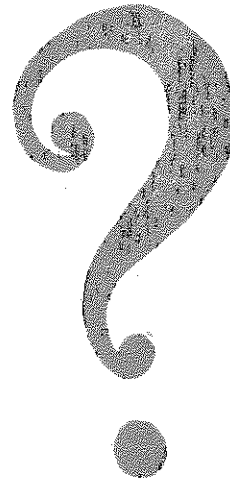
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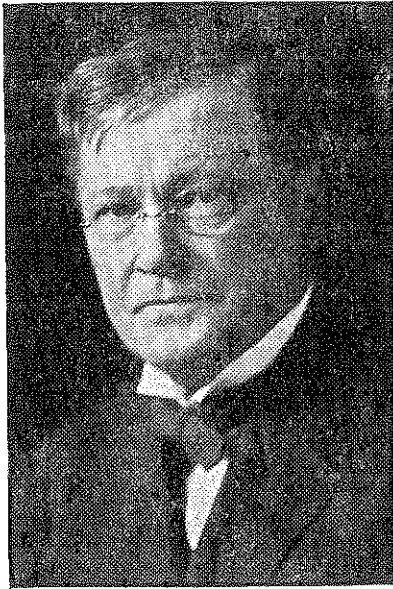


WHAT IT IS AND WHAT IT WILL ACCOMPLISH

By **JUDSON GRENELL**

HENRY GEORGE LECTURE ASSOCIATION
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JUDSON GRESELL

For the past thirty years Judson Grenell has been a newspaper man, and almost continuously on the staffs of Detroit (Mich.) newspapers. Previous to this he was a printer, and in good fellowship with the trade organizations with which typographical unions have been affiliated. Always a student of economic problems, his newspaper training has given him a direct and decisive style, which, as stated by the Single Tax Review, has enabled him to make "an admirable and seemingly faultless statement of Single Tax principles, couched in language and reasoning that seems to us the essence of simplicity." Outside of his newspaper work, most of his writings have been on economic subjects relating to taxation and good government. He has represented Michigan in the state legislature, done essay and statistical work for national and state labor bureaus, and, when in Europe, supplied a number of daily, weekly and monthly publications with letters on European industrial conditions.—F. H. Moore.

The Single Tax

What is the single tax?

The single tax is a proposition to raise all revenue for needed governmental expenses from land values only.

It is not a tax on wealth.

It is not a tax on production.

It is not a tax on the industrious.

It is not a tax on the enterprising.

It will not take wealth from those who have honestly acquired it, for the purpose of dividing it among those who have neither the desire nor the capacity to become financially independent.

It taxes the products of neither the creative genius nor the humble plodder.

It is in full accord with the moral law.

What are land values?

When two persons desire the same plot of ground, land value arises. If three persons desire it, this value is increased. If scores of thousands cast longing eyes upon it, the value begins to run into the hundreds of thousands of dollars per acre.

Why do so many desire the same piece of ground?

Because of the fact that the returns from it will be greater than from the same area located elsewhere. Less labor will bring a larger reward. Its best use may be obtained through the medium of a factory, office building, department store or residence site. Its value will be determined by its location as compared with other available sites.

Thus land values increase with increase of population, and decrease when population from any cause declines. Land value can be coaxed into life by arousing in people a desire to live in some particular locality, or it can be depressed by holding land so long out of use, through demanding an exorbitant price, that the desire to build a home there takes another direction.

What proportion of land value is due to the owner of the land?

The land owner contributes to the value of the land in just the same proportion as every other member of the community; neither more nor less. If he is an absentee owner, he contributes nothing.

The Astor family is a striking example of absentee landlordism. Millions of dollars are annually sent from New York to London for the benefit of the Astors, without New Yorkers receiving anything in return. It is one of those drains that help to explain why the exports from the United States are so many millions more than the imports.

Land value, to sum it up, is a communal creation, to which each individual in the community has contributed, and therefore each individual is entitled to recognition in its distribution.

How can land values be equally distributed?

Man is a social animal. He likes to herd. There is pleasure, to him, in having others near him, especially those who are his social equals. Besides, it enables him to increase his output with less exertion. It brings production and distribution close together, reducing the cost of transportation and stimulating consumption. Two men working together can produce more than two men working separately. A large factory can produce and sell its output cheaper than a small one.

Co-operation is a vital factor in civilization. When any considerable number of people begin to live close together, new problems arise of

which those living in thinly populated areas can have but a faint idea. There is a necessity for co-operation in supplying water, building sewers, paving streets, lighting the public thoroughfares, protection against fire and the guarding of life and property.

Should each individual attempt to do all these things for himself, by digging his own well, guarding his own property, etc., the expense would in great measure consume much of the benefits derived from a community life. In a word, it is healthier, better and cheaper to do these things collectively than separately.

Here, then, is, on the one hand, community values—land values—due to a compact or congested population; and community expenses, also due to the fact that many people are living close together in a restricted area. To these community values and to these community expenses, each individual has contributed, be he rich or poor, high or low.

It is not only economically sound, but it is ethically unassailable, for the community to appropriate these social values—land values—for these social necessities. No one is robbed, no one is oppressed, no one is discouraged by a tax on land values.

What would be the effect on industry of the single tax?

The single tax would stimulate every branch of industry except the industry of holding vacant land out of use; this would be killed.

Land values are very different from labor values. Tax land values and land becomes cheaper. Tax the products of labor and they become dearer. The tax is added to the cost of production, and is paid by the consumer. Houses and goods, like dogs and saloons, can be taxed out of existence. When windows in France were taxed, houses were built without them.

Whether taxed or untaxed, land area can neither be increased nor decreased. The earth is just the same size as it was when Adam and

Eye walked in the Garden of Eden. It will be the same size when the human race has disappeared. Increase the tax to the full annual value of the land, and its serviceable value to man will not be changed in the least. But its selling value will be nil. The tax will absorb the rent, and so long as the land value tax is not increased above its normal rental value, industry will be stimulated to the fullest extent to use the opportunity presented.

How would industry be stimulated?

In the first place capital would no longer be needed to purchase sites for business activities. Capital could be used in production, and production stimulates labor. "Money and credit, free from all taxes, would crowd into the industrial field." In fact, there would be no other way to use capital than to employ labor in production. Land being practically free, except for the annual tax, which under the single tax would not exceed the value created by the community, no one need be idle from compulsion, for he could always employ himself if no other employer desired his services.

In fact, no one would work for less than he could earn working for himself, and immediately the employer and the employe would be placed on an equality in bargaining. Wherever new land has been opened to labor, wages have increased. All would not desire to be farmers, but enough would be to immediately relieve the market for laborers.

More people could afford to have houses of their own. They could more readily find means to build, once the incubus of tying up their capital in a site was taken off their shoulders. The industry of building would immediately stimulate all other industries, from the miner digging iron to be turned into hardware, to the lumberman in the wilds of Canada or the swamps of Louisiana turning trees into timber.

Consumption would keep even pace with production, for the wages of the laborer, other things being equal, would be the full fruits of

his toil. Overproduction would be impossible, for the power to buy and the capacity to consume would be as great as the opportunity to produce.

Cities would grow naturally, but compactly, being neither congested by high prices for building sites, nor diluted with great stretches of vacant land (which are opportunities for employment kept out of use), with residence streets scattered over a wide area, and increasing beyond the legitimate need the cost of supplying water, sewers, police, light and fire protection.

But would not the land owner shift the tax on his land to the tenant?

He could not. He charges already all that he can get. If tenants could be compelled to pay more, they would not be allowed to escape.

Consider for a moment. There is no one on whom the owner of vacant land can cast his tax burdens. He must pay them himself. This at least is plain: He cannot increase the selling price because of the tax, for the selling price is regulated by the demand for lots. The same rule applies if the lot is improved. Be the land value tax big or little, the value of the lot depends on the number of people desiring to use it. A mortgage on a lot does not enable the owner to charge more for its use. His equity is diminished in proportion to the size of the mortgage, but the value of the lot to the community is not changed. A tax on a lot does not lessen its productiveness or desirability.

Does anyone except a single taxer hold that the tax on land values cannot be shifted to the tenant?

All political economists of repute insist that the tax on land values cannot be shifted. Adam Smith, the father of political economy, who wrote his "Wealth of Nations" some 150 years ago, in his chapter on taxation says:

"A tax on ground rents would not raise the rents

which he believes will give him the greatest returns. The single tax will not deprive him of this power of possession.

The land of much of London is owned by one class of persons, and improved by an entirely different class. Even in the large cities of this country it is becoming customary for the occupants to make the improvements, and often, on the expiration of the leases, the improvements become the property of the land owners. Says Henry George in his letter to Pope Leo XIII. on "The Condition of Labor":

"If the state levy a tax equal to what the land irrespective of improvements would bring (in other words, if it appropriate land values) it will take the benefits of mere ownership, but will leave the full benefit of use and improvement which the prevailing system does not do. The owner * * * will be perfectly free to retain or dispose of the full amount of property that the exertion of his labor or the investment of his capital has attached to or stored up in the land."

Under the single tax no land would stand idle that could be utilized. Improvements would spring up on every hand, and it is possible that much land would come into use simply by the improvers paying into the public treasury the annual land value tax.

Why do you call a tax on production a fine?

A fine is a legal expedient to penalize wrongdoing. A man gets drunk, makes an exhibition of himself on a public thoroughfare, a policeman arrests him, and the judge says "Ten dollars!" in the hope that the prisoner will not repeat the offense. A tax on the products of labor acts in the same way. It increases the cost of production, and anything that increases the cost of production restricts the sale of commodities and reduces the ability of the people to purchase and consume. If Detroit or any other city should tax oranges a dollar a dozen, it would be a blow at producers as well as consumers of oranges. The rich would still eat oranges; the poor would have only the recollection of the time when

oranges were cheap to console them; the peddler of oranges would disappear; the raiser of oranges would have fewer customers; labor and capital would have been fined (discouraged) in the pursuit of their calling.

Any legal obstacle to perfect freedom in production increases the cost. In proportion as cost is increased production diminishes. With diminishing production labor is idle, and competition between laborers for employment reduces wages. A lower wage scale lessens the amount that can be spent for consumption, and the factory is obliged to put its employes on short time or to close for an indefinite period. In time society accommodates itself to taxes on production, but whatever prosperity attaches itself to industrial activities is in spite of and not because of any tax that the government may levy. The freer is trade, the greater are the rewards to labor and capital.

Fining wealth producers for their enterprise and industry is about as sensible as would be the rewarding of lawbreakers in proportion to their ability to keep policemen busy and provide work for judges, court officials, sheriffs and prison keepers.

Are there not plenty of cheap lots for those who want to occupy and use them?

Cheap lots are disadvantageously situated in proportion to their cheapness. One can buy a tract beyond the limits of a city for a few dollars. But it has neither water nor sewer conveniences; it is beyond the artificial gas limits; it is neither policed nor protected from fire; there are no paved streets, nor any sidewalks. So, while it is cheap, reckoned in dollars, it is dear reckoned in those things that go to make it desirable.

The nearer you get to the center of the city the larger are the number of social conveniences ready at hand. And the fact that a lot near the center is a time-saver in going to and coming

from business is exceedingly important when calculating its value.

When the center of a city shifts, the center of land value shifts with it.

Would it not be a gross injustice to let the rich escape all taxes by exempting their stocks and bonds?

In so far as the stocks and bonds represent labor values, the owners should be put on the same equality as the owners of other labor values. Such values should be exempt, as a matter of justice and good sense. In so far as the stocks and bonds represent land values, they could not escape. The proposition is to tax ALL land values, and that includes the land values represented in stocks and bonds.

The steel trust, for example, is a land owner, and its stocks and bonds represent in great part interests in mines and areas in populous centers covered with buildings, blast furnaces, coke ovens and machinery for the manufacture of iron and steel. Railroads cannot exist without land on which the ties for the rails must rest, and depots and freight sheds be built, and as this land will be taxed according to the value the community has given it, it is apparent that the single tax will extract from the coffers of the steel and other trusts and the treasuries of the railroads all those values created by the community.

Do single taxers object to income, inheritance and tariff taxes?

There is a feeling that a man who is very wealthy has acquired it by some method which, while it may be legal, has not been moral. Therefore there is a desire on the part of society to penalize him by a tax which will apply to him only—say an income or an inheritance tax. There is excuse for this feeling, for we see around us every day men with ability not one whit above the average who are rolling in wealth. But the right way to get at such a con-

dition of affairs is to withdraw the privileges by which they have been enabled to accumulate wealth beyond their deserts. One of these privileges—and the most important one—is the private ownership of land values.

The steel trust has also been given special tariff privileges, through which it is enabled to tax the people and pay enormous dividends. The single tax would abolish this privilege, to the advantage of consumers generally and without harm to labor.

Would the single tax reach the Standard Oil Co.?

The Standard Oil Co., it has been said, owns very little land, and therefore the single tax would not be able to reach this great octopus. It is true this corporation owns comparatively little oil land, but how about its pipe lines? Are they not occupying land? Take away its secret freight rebates, make its pipe lines public carriers, and immediately independent oil refineries could live. And, living, the cost of petroleum would increase because of competition for it, and the price of kerosene, gasolene and the other products of petroleum would be reduced because of competition in their marketing.

As a matter of fact, the Standard Oil Company owns a large amount of valuable land, for its termini cover many valuable acres in and near commercial centers, particularly in and near New York city. And, like the railroads, its pipe lines occupy many other acres. But Standard Oil stockholders own vast quantities of land, bought with the profits from the Standard Oil monopoly. They own valuable copper mines, and also hold possession of extremely profitable iron mines.

Secret rebates and the tariff on oil helped to give the Standard Oil Company its start. It continues its exploitation of the public through the monopolizing of natural opportunities outside of its original business.

Are single taxers socialists or anarchists?

Single taxers are neither socialists nor anarchists. Socialism and anarchy are opposite extremes of belief as to the manner in which society should be conducted. The ordinary socialist would have the state the only employer. There would be no private business. Each member of a community would be assigned his place in the social economy. Capital—that is, wealth used to produce more wealth—would be held in common, but the product of each individual would be his to expend as he thought fit. Socialists would suppress competition in business and employment. Each unit would be compelled to do whatever the majority, through its boards, considered to be for the best interests of all.

Anarchy, on the other hand, would do away with all coercive power by the community. No one would be compelled to do anything that in his judgment was not for his own benefit. Society would be a voluntary association, and the expectation is that environment under anarchy, would be so greatly improved that the nobler qualities of the human being would in time eliminate those baser tendencies which now lead to what is called crime.

Single taxers are only socialists in so far as they believe in the governmental ownership of all things that are in the nature of monopolies. This includes transportation and the furnishing of water, light and heat. It is possible, some single taxers say, that other activities should be municipalized, but that could be determined after these occupations, depending on the direct use of public property, had become common property. They are not socialists when approaching the problem of conducting those businesses which are free to all, and which therefore are believed to prosper best under individual initiative.

Logical single taxers are anarchists only in so far as they believe in absolutely free competition. Single taxers believe the coercive power of the state—the "state" here meaning society

—is necessary in dealing with the land question, in order that exact justice may be done to all. Single taxers would not change the present form of government. Single taxers would so improve government as to give each individual an opportunity to work, and to enjoy the full fruits of his labor.

Thus the single tax might be called eclectic, in that it attempts to combine in one system all that is good in socialism as well as in anarchy.

Do single taxers desire to nationalize the land?

Single taxers believe in the private possession of land, and in the community ownership of land value. Those who make improvements should be secured in them, and if they have exclusive possession they have all they are entitled to.

Would not the single tax be a great burden on the farming community?

No. Just the contrary. It would relieve the farming community of many of the burdens it now unjustly bears. Land values in the main lie in the cities. Under the single tax the farmer's land will be taxed on the value of virgin soil in his locality. There are 80 or more cities in Michigan, with an area of about 300,000 acres. These 300,000 acres have a greater value than the 12,000,000 acres of improved farm land in the state. For proof of this statement see the Michigan Labor Bureau Report issued by the late Henry A. Robinson in the '90s.

What would be the effect of the single tax on the selling value of land?

It would lessen its selling value. Present prices on land are speculative. By keeping a large area out of use the competition for the land in use raises its price. With a full land value tax vacant land will seek a market; the tax will have precisely the same effect as increasing the amount of anything thrown on the market. It may decrease the annual value of

some land, but not the annual value of all the land available.

Would the single tax benefit tenants?

Most certainly. It would, in the first place, relieve them from all taxes on their accumulations and earnings in the form of wealth, and in the second place they would receive a benefit through the throwing upon the market of vast areas of vacant land now monopolized. Tenants would pay to the public lower ground rents than they now pay to landlords. And they would not be burdened with taxes on improvements which landlords now make and pay, and then collect from the tenants in the form of rent, plus the trouble of paying the tax.

As a rule, improvements on residence property are worth much more than the land. Improvements under the single tax being freed from governmental exactions, the competition between landlords for tenants will reduce the annual rent. Owners of buildings can charge for rent no more than a fair return on the capital invested. If from any circumstance they are able for any length of time to charge and collect more than this, idle capital, or capital receiving a less return, immediately flows in the direction of building houses, and competition between house owners for tenants soon reduces rents to the average interest made by other capital in other enterprises.

Did not the owner of the land exchange his wealth for it? And would it not be an injustice to deprive him of it?

This shifts the inquiry as to the nature of the single tax from economic to moral grounds, on which the single tax is absolutely unassailable. Society most certainly has sanctioned the custom of property in land values, yet society is not bound forever after to uphold the right of land owners to levy tribute on the public. What is morally wrong cannot be made right by custom. The holding of human beings a bondage was once almost universal. Yet slavery was never

ethically allowable. When Capt. Kidd sailed the Spanish main scuttling ships and making his captives walk the plank, it did not give him the moral right forever to tax commerce in this way, even though some nations did actually pay pirates a bribe to be let alone. If by reason of long-continued pirating Capt. Kidd's methods of getting an easy living had become both legal and moral, he might, by issuing bonds on the faith of the people to submit to his exactions, ever after have lived on the interest, willing his inheritance to his heirs and assigns.

What is not in itself rightful property can never become rightful property by bargain and sale. Society, it is true, has heretofore sanctioned the taking of land values for private use, yet one generation or a hundred generations in wrong-doing cannot bind the next generation to wrong-doing also. It is wrong to take private property for public uses; it is equally wrong to take public property for private uses.

Expediency might demand that society, having long sanctioned this wrong, should proceed slowly in applying a remedy. That is a matter of policy, but it does not alter the fact that when society realizes the wrong-doing and its effect, it should at least begin to cease to do evil, and begin to do right.

I have heard it remarked, apparently in sober earnest, that the single tax is a scheme of "cold-blooded robbery" to deprive land-owners of "their property." Actually the "cold-blooded robbery" is the taking of values created by society for private purposes, "THEIR" property! What blasphemy!

In taking land values for municipal expenses, one is not dealing with PAST wrongs. The value is being created NOW; the community needs demand it NOW. What was done ten, or a hundred, or a thousand years ago is of little account compared to the fact that under the present tax system the robbery is continuous. NEW social values are being converted to private uses—this year, this month, this week, this day, NOW.

I think society can better afford to let past robberies go than to try to right past economic wrongs. It is best not to look too deeply into the methods by which great fortunes have been accumulated, lest it arouse such bitterness that the innocent may suffer for things done by those who are dead and gone. Back of every deed of private ownership of land values is generally to be found a sword, and what was won by the sword can just as easily perish by the sword. But society cannot afford to let the wrong continue.

What would you do in the case of the widow whose sole means of support is the income for a mortgage on a piece of land?

This is a case of the single tax doing a financial injury to someone not responsible for economic conditions. Take it for granted that the single tax would beggar her. What then? In my opinion, under such conditions, society is in honor bound to see that she does not suffer. And society could well afford to take on this burden for the sake of the benefits that the single tax would confer on all classes, and especially on wealth producers.

Legally the widow has no claim any more than the owner of a stage route had a claim on society when the railroad ruined his business. No more claim than the owner of watered street car company stock has on the city for refusing to pay interest on it in excessive rates of fare. But it sometimes happens that it pays better to buy out even at a stiff price than to enter into litigation; and certainly it would pay better to see that the widows and orphans do not suffer financially when society is correcting a social maladjustment in which widows and orphans had little part.

Under the single tax, future widows and orphans will be less likely to need aid by society than the widows and orphans of today; for the bread-winner will be in a position to better provide for those under his loving care.

Would you tax the poor widow's lot, on which is built her modest little cottage, as much as the adjoining rich man's lot, on which is his mansion?

Certainly, if the land in each case was equally valuable. But this is a man (or woman) of straw, put up to be knocked down. Poor widows' cottages are not found alongside of rich men's palaces. No matter who possesses the land, society is entitled to all the values created by society. In no other way can justice to all be done.

How would you bring about the single tax?

Societary wrongs that are deeply embedded in law and tradition are not easily righted. It is wisdom to go slowly, even when going in the right direction, lest we stumble and retard our progress toward the goal of our desires. Today taxes are piled on taxes, so that often wealth in process of being produced is taxed several times over before it reaches the hands of consumers.

We might commence by exempting from taxation the improvements on homesteads to the value of, say, a thousand dollars.* Then the exemption on homesteads might be increased, until finally all improvements on land used as homesteads would be free from taxation.

Then the taxation of debts should cease. One should not be taxed for what he owes. Mortgage taxation does this. Today we tax house and land, and the mortgage on house and land, when a mortgage is simply a certificate of part ownership in house and land.

Next take the tax off raw materials in process of manufacture and in goods ready to be sold, for in both these instances they work injury to wealth producers by restricting the market and reducing production and consumption.

*Michigan now exempts from taxation the homesteads of old soldiers. It has also taken the tax (except a registration fee of \$5 on the thousand dollars of value) off of mortgages.

Tariff taxes on trust-made goods could immediately be reduced or entirely repealed without injury to labor or honest business. Ostensibly a tariff on imports is supposed to be a protection to American workmen against the "pauper labor" of Europe. Really it is no such thing. "For every 25 cents it puts into the treasury it takes out a dollar, and maybe four or five, out of the pocket of the consumer."

Wages are high in the United States because it is easier to employ oneself here than it is on the other side of the Atlantic. Always and everywhere cheap arable land, easy of access, makes high and equitable wages.

Internal revenue taxes should "go." Not all at once, but gradually; especially so with taxes on liquor and tobacco. Both these bad social habits can be rooted out in some other manner.

Finally, when the army of tax assessors and tax collectors have been dismissed and allowed to enter productive employment and have become wealth producers as well as wealth consumers; when the basis for loans has been shifted from land values to improvements on land; when no man stands between the man willing to work and the land, which never fails to give employment; when the ability to consume equals the ability to produce by reason of the removal of all barriers between production and consumption, because wages will then equal the full value of the things produced; and when the community is collectively carrying on its own utilities from the social fund provided by a tax on land values, we shall be in position to see clearly whether it is necessary, in order that there be exact justice between man and man, that society take in hand ALL the means of production, as proposed by the socialists; or whether free competition, as advocated by individuals, will bring the most beneficial results.

At least society under the operations of the single tax will have closed the gap between extremes of poverty and riches, for then no man need go hungry, nor shelterless, nor naked, if he has any desire to be a wealth producer.

SUPPLEMENT

Detroit, Mich.

Investigation of the tax system of Detroit, Mich., a city of 500,000 population, shows that under the present method of assessing property—that is, the endeavor to assess both wealth and land values—property is steadily concentrating, until today less than a thousand persons and corporations own more than half the assessed value of the city, now placed at \$400,000,000. This is because taxes on consumption bears heavily on the wage working class; the rich escape. Should land values alone in Detroit be taxed at full value, the tax rate would be 1 per cent, in order to raise the same amount of income as at present. Conditions being about the same, this would be true of all other populous cities. During the past thirty years the assessed land value of Detroit, over the same area, has increased \$77,000,000. This is exclusive of all improvements. Every time a child is born the assessors boost land values from \$250 to \$400, and it makes no difference whether the child comes from rich or poor parents.

Boston, Mass.

C. B. Fillebrown, in his book, "The A B C of Taxation," estimates the selling value of the land of Boston, Mass., at \$783,000,000, which, with certain other values, such as franchise values, makes a total value of \$1,100,000,000. Capitalized at 5 per cent, this indicates for Boston a ground rent of \$55,000,000, which is considerably more than double the taxes. Mr. Fillebrown also takes the total valuation of both sides of Winter street, including the estates on the Tremont and Washington street corners, and shows that while the assessed land values increased 58 per cent, the assessed improvement values decreased 11 per cent. In 1898 the land was assessed at \$51.57 per square foot; in 1907 it was

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