

is born, inherits as much of the earth as it needs for a comfortable, happy life—as much as it needs, and no more. When a man dies, his need ceases, and he automatically relinquishes any right to further control.

You say that your problem is an economic problem and has nothing to do with the land. Is it possible to produce food or build homes or carry on trade without using land? Your economic problem, Mr. Barclay, is, first, last, and all the time, a land problem. In your greed and selfishness you have robbed each other of the earth and its resources that God intended for the use of all. In consequence, you wrangle and quarrel among yourselves and plunder each other and suffer economic disaster. You refuse to obey the Divine laws that were laid down for you. That is why your prayers remained unanswered, as you say. You want the rules changed to save you from your own mistakes. God's laws are eternal and cannot be set aside because of human ignorance and error.

Men are not born with knowledge, but with the capacity for learning. In what manner all may enjoy the fruits of the earth as God intended, is not a difficult problem. In fact, it has already been solved by some of your own countrymen. But the rest of you will not listen. You will not even try to understand, but call them theorists and dreamers, and try by all possible means to get some little advantage over your fellows. You buy and sell the God-given earth as if you had made it yourselves. You will not let one man build a home or plant a garden unless he pays another for the privilege of using the earth to which he has as much right as anyone. God has no favorites among the little babies when they are born on earth. They all share and share alike in that Divine inheritance.

(Isaiah rises, and the three clergymen do likewise.)

Isaiah: Mr. Barclay, and you, Mr. Braswell, and you, Mr. Downs, go back and tell your congregations that they may pray and pray and pray, but unless they change the laws governing their social life, unless they restore the land to the people, they can expect no relief. Salvation lies not in prayer, but in action. Go back and tell your people that God cannot alter His laws to save mankind from its own mistakes. I am not at liberty to discuss with you the details of the solution of your problem. You would not believe me if I did. It is not necessary, because, as I have said, some of your own countrymen have already found the answer.

You would have no cause to fear the false doctrines of Socialists and Communists if you would make a few simple adjustments in your laws. Make them coincide with God's laws, and you will rob no one of his earnings. You will restore to all, that freedom that is their inherent right, that equality of opportunity that you promised yourselves in your own Constitution. Go back and tell your congregations to act like intelligent, tolerant, thinking people,

not like stupid, selfish brutes, and they will soon solve their problem.

God has seen other civilizations rise and fall, and *He did not lift a finger to stay them in their downward course.* It may be that He will see this one pass into oblivion. Its fate hangs in the balance. But do not rely upon prayer to save it. Prayer did not save the other civilizations, and it will not save yours. Gentlemen, the interview is over.

(The three clergymen bow silently and walk with a crestfallen air toward the exit at the right.

Isaiah turns, and he and the Angel gaze at each other for a moment in silence.)

Isaiah: (musingly) I wonder! I wonder, after all, if God, in His infinite wisdom, who must have foreseen all things, really foresaw such colossal stupidity!

CURTAIN

Land Tax Campaign In New Jersey

BY ALFRED N. CHANDLER

THE Sanford bill 160, to permit any municipality by referendum vote therein, gradually, over a period of five years, to repeal taxes on improvements and tangible personal property, by shifting taxes to all taxable land value, passed the New Jersey State Assembly this year by a vote of 31 to 23, for the first time since its initial introduction a number of years ago.

The bill was drafted by the late George L. Record, an eminent attorney of New Jersey, and ardent Georgeist. It was presented and advocated by the Progressive League of New Jersey, organized exclusively for that purpose.

In the Senate: Of eleven votes necessary for passage, nine senators, including the President and Majority leader, said they would vote for it; eight others, from whom the remaining two votes were possible, had not expressed their intention when the legislature adjourned.

This advance was brought about solely by persistent work of the league in educating legislators, editors, and through the latter the public, and others of influence throughout the state that this bill would permit reduction in taxes on industry, homes and farms, and therefore be of inestimable benefit to the entire state.

The bill had substantial support of newspapers in many parts of the state, and this support, now that the bill has passed one House, can be increased, and the bill enacted, by continually keeping editors, legislators and business men informed of it from now until the next session of the legislature.

Meanwhile, we shall urge its merits, and also a surtax on unused land, before the two new State Tax Commissions appointed to (1) "study the entire tax structure

of the state" and (2) "recommend taxes for unemployment relief."

Without this urging, they are almost certain to (and may nevertheless) recommend a State Income tax, Sales tax, and other taxes on production and consumption.

For the information of those who may wish to undertake a similar campaign in their respective states, I give some details of our procedure and experience in New Jersey.

The movement had its initiative when the late Charles O'Connor Hennessy was a member of the State Senate, and had a bill introduced in 1915, to exempt improvements and personal property from taxation by increasing the tax rate on land value. No organized effort was made to give the bill publicity, and it was not reported out by the committee.

That prompted the late Edmund B. Osborne, a prominent Newark manufacturer, to publicly advocate such legislation. I wrote him suggesting that an organization be formed to promote it, with a salaried secretary to devote his entire time to it. The letter came to the notice of his secretary, Gladwin Bouton, a young man, Princeton graduate, who believed in the George philosophy.

Bouton said he would be willing to undertake it, and boldly relinquished his position to do so. With the help of Osborne and Charles H. Ingersoll, he formed a small group, mainly of manufacturers, but including Record and myself, to advocate the legislation.

Ingersoll was elected president, and Bouton, secretary. There were to be no fixed dues; the expenses to be met by contributions, though the group pledged monthly payments for a certain limited period.

To make the movement state wide, as it naturally should be to get legislative support, Bouton soon found it was a large undertaking, and I was asked to serve as chairman of a campaign committee.

In the autumn of 1916, Osborne became a candidate for state senator, expounding, among other issues, transferring taxes from buildings and personal property to land value, and was elected, but mainly on the other issues. Most unfortunately for the movement, he died one month after becoming senator. He was a vigorous campaigner, and in the opinion of many, would have later become Governor.

In 1917, this country entered the European war, and in September, Bouton was sent over seas. Before leaving, however, he decided that contributions to the movement were difficult to obtain, and insufficient to maintain an effective campaign. Upon his return he took up somewhat similar work in New York, but attended meetings of the league, and gave some part time service to it. Sad to relate, he has been in a hospital for several years past, where he will likely remain indefinitely.

For the purpose of showing that the land tax, with no

tax on improvements is in successful operation in many places, and to thereby stimulate support, the league wrote in 1919 to many manufacturers and city clerks in a number of cities and towns in Australia, New Zealand, and western Canada, where that system is in operation asking for information as to the effect of it in their respective municipalities, and whether "it had come to stay?" The names were obtained from directories in the Newark Library.

The replies were all highly encouraging, and excerpts, when printed in six-point type, covered four letter-sheet pages. These letters were helpful to a considerable extent with some, while not with some others.

Encouraged by these replies, we then had a resolution introduced at an annual convention of the New Jersey B. and L. Association, calling upon their secretary, who favored it, to write city officials in Australia and New Zealand, asking the effect of the system in those countries, that they might have first-hand information.

During the discussion, the remark that it would do no harm to know about it, brought the rejoinder from a back seat: "We don't want to know." The resolution failed. I cite this merely as an example of what we have found to be the attitude of many persons—they don't want to know. Since then, however, we have had real support from some B. and L. officials.

Two distinctly different activities were, and are, necessary: one, to have a bill introduced in the legislature and publicized for educational purposes, and enacted if possible, and the other, to collect the necessary funds to prosecute the campaign.

Such campaigns mean expense for printing, multi-graphing, mimeographing, typing, postage, traveling, considerable phoning, envelopes, and addressing them in large quantities, and other expenses. Also, if broad enough, to maintain some office space and mail address in a business location. The office space, with typist and phone, was maintained until the war. Since then the mail address has been at the office of some supporter, or an accommodation at a printing and multigraph establishment which we patronize.

To provide these essential expenses, some known Single Taxers in New Jersey, but none elsewhere, were invited to contribute, but relatively few have ever done so. It, therefore, was necessary to solicit funds of those who could be most readily shown would directly benefit from such legislation.

On the theory that the pocket nerve is the most sensitive, the legislation was urged upon business people as a business proposition, as one that would reduce their taxes and increase employment and buying-power. It soon became clear that merchants had no vision for fundamental legislation to benefit their business, especially if it meant any pecuniary help from them. Thenceforth, we con-

finer solicitation to manufacturers having plants in New Jersey. Very few of them knew anything of Henry George or his philosophy.

A directory of all industries in New Jersey published every few years gives the name, location and number of employees of each. But, except in the last edition, four years ago, the names of the executive officials, which it was imperative to learn, were not given, and we were obliged to seek them in the city directories of different cities and towns. Fortunately, every city directory published in the United States is in the Business Branch of the Newark Public Library.

When the executives of a New Jersey industry are outside the state, it is necessary to refer to the directory of the city where they are located. It would have been very difficult, and added to the expense, to learn all these names without this facility. Many executives have their offices in New York City, which meant foot-work in getting the individual names. Changes in officials entail frequent checking up on names.

At one time we had 6,000 names on addressograph plates. These included names of members of the legislature, some influential leaders, manufacturers executives, all New Jersey newspapers, Chamber of Commerce secretaries, all tax assessors and officials and all Grange officials in the state, to whom we have frequently written, and mailed literature.

But such plates are inadvisable because of many changes, and besides, it is readily apparent to many persons that it is circular matter, and is not read, especially so in recent years when business men have become overwhelmed with mail, including numerous questionnaires from Washington. They now give scant attention to any communication not directly relating to their business, if even it passes their secretary. Individual addressing is preferable, but the opening paragraph must be sufficiently appealing to get past the secretary. Phone calls for appointment are far more effective.

Assessed value of land, improvements and personal property in each municipality are given separately in the New Jersey annual Tax Report, which has been helpful in making individual exhibits, after learning the assessed values on each.

Our activities have also included speaking at meetings of different organizations (labor unions readily pass resolutions favoring the legislation), stereopticon lectures, some radio broadcasting, and nailing on fence posts along the highways 1,200 yellow embossed metal signs, 14 by 16 inches, some in every county, also having erected some large wooden signs. Often sending letters to editors, signed by some supporter in different parts of the state; addressing the envelopes, sealing and stamping, and then expressing the package to the signer to be mailed. These are sent to from 100 to 300 editors (not two in the same city); also mailing "statements" by the league. Both

these on some current subject. They are numerous printed.

Legislation exacting a tax on roadside signs, together with a rising objection to all such signs, discontinued their use, though some of the metal signs existed for a number of years, sticking out before passing motorists like the proverbial sore thumb. The signs proclaimed to an untold great number of people, in and outside the state, the merits of a site tax.

We have always presented our message in a friendly attitude, refrained from argument, or controverting any "pet" tax a person might favor, and confining our presentation to the advantages of the legislation we advocate.

Some persons see the advantages of this legislation and help get it. Many others do not, for one reason or another, including: (1) belief that the legislation cannot be obtained; (2) that, if had, the promised benefits would not result; (3) hold valuable unused land; (4) regardless of how explained, and shown by actual assessed figures on their own properties, they still cannot comprehend how shifting taxes from buildings and machinery to land value would make any difference in their tax bills; (5) cynical about public officials rightfully administering the law; (6) numerous other illogical reasons; (7) probably fear that if they assent to its merits they will be expected to contribute, preferring to joy ride at the expense of others; (8) do not want to know, and say "not interested." (9) Plain stupid about anything outside their business.

Year after year we have had some member of the Assembly introduce the bill, in the earlier years merely as a personal favor, to create a reason for publicity to educate the public. Membership of the Assembly is so changeable it was generally introduced each year by a different member. Meanwhile, Record and James C. Blauvelt, as candidates in different years for nomination for Governor or U. S. Senator, advocated higher taxes on land to exempt improvements.

Not until 1924, when Andrew G. Osborne, a son of the late senator of that name, was a member of the Assembly for one year, and introduced the bill, had it reported out of committee, but a poll by him of members showed so many votes lacking of a majority, and he did not bring it to a vote.

Eleven years later, in 1935, it was first voted on, 19 to 35; in 1936, 19 to 35; some who would have voted for it being absent, and this year, as stated, passed the Assembly 31 to 23. Some voted for it because it was permissive by local referendum. Because of the announcement that no tax legislation would be considered at the 1937 session, it was not introduced that year.

After Bouton ceased to be active, the financing continued to be my function, in addition to publicity. The work continued only by disregard of frequent discouragement.

In 1928, L. R. Bonta joined the league as secretary (without salary), succeeding J. W. Stegner; John H. Allen having previously succeeded Ingersoll. Allen and Ingersoll have given help and encouragement. Bonta has done valuable work in gaining support of legislators and others of influence. Except for him the bill would not have made the advance it has.

Many of the leading daily and weekly papers gave the bill liberal space; some giving editorial endorsements that it should be enacted.

This support has been had only by going after it all over the state, calling on editors and publishers, and advocating our purposes. Becoming better acquainted, and friendly, through repeated calls, submitting articles, often of column length (though shorter articles, when possible, are preferable). These articles have been almost always "run," and often with double column heads. The personal effort, and wear and tear on automobiles, in keeping up these acquaintances and friendships, have been well worth while by the support received.

The number of votes a bill receives depends largely upon becoming acquainted, and to a certain degree, friendly with the members of the legislature, and contacting them as often as possible or politic. We had so much to do, and so few to do it, that we have been unavoidably deficient in that respect.

As to the expenditures: For the first six years they averaged \$1,361 per annum, but in the depression year of 1921 following, they were perforce reduced to \$470. From that year they steadily increased, with increased activity, to \$4,275 in 1930, averaging \$2,912 per annum for that period. Then because the continuing depression caused so many to close their check books on contributions of all kinds, contributions became fewer and smaller, averaging \$1,200 annually for the four years preceding the vote on the bill. In the three years during which the bill has annually come to a vote, the contributions and expenses averaged \$560 per annum. As contributions decreased, the percentage of cost of collection naturally increased. No indebtedness was ever incurred beyond current monthly bills.

Had it been possible to have had the entire income within a period of three or four years, instead of being spread as it was, over a long time, a more effective campaign could have been conducted, and no doubt the bill could have passed both houses within those few years.

Some Georgeists seem to discredit efforts to obtain legislation until after people have been educated on, and understand the subject. Just how to know when enough have been educated on it is not stated. They do not seem to realize that working for legislation necessarily means the spreading of such education. Not merely to the legislators, but to the public through widespread newspaper publicity, which is an important part of it.

Most of the knowledge the general public has on any

subject claiming public attention, has not come from reading volumes, but from what they read in newspapers. The writer was a convinced Georgeist long before he read any book on the subject. It came from reading in the papers what George had said in speeches, that the rent of land is created by all the people, and should be collected for the public treasury to pay public expenses, and that along with the palace comes the almshouse. Of course there was much more, but when one gets that, and the remedy, they get the fundamental principles that will start one thinking.

This is what we have been giving the public in New Jersey through the courtesy of the newspapers, and it would not have been given had there not been a bill in the legislature to hook it on. Because of this, it is quite probable that the people of New Jersey are better informed on land value taxation than those of any other state.

But the more persons that take the fundamental courses of the Henry George School, the sooner land value taxation will be adopted, and sooner still if many of them will take their knowledge into politics, and to the legislatures, where it must be taken before it can be adopted.

Only because the Sanford bill passed the Assembly, and was on the verge of passing the Senate, that I am disposed to continue to urge it; for the longer I deal with the method of shifting taxes, the less I like it. It has the appearance of apology; of a bribe; of offering a ransom for the return of that which naturally belongs to one. To make terms, the government would say, "I will exempt your building from taxation, if you will allow me to collect my ground rents."

After it is enacted, then will come the task of educating the electorate in municipal elections to vote to adopt it. Short of it being made a plank in the platform of candidates for election for mayor, or city council, I can foresee that it will mean a prolonged effort; particularly in centers of beneficiaries of large unearned increment. And after it is adopted locally, repeal of the law will likely be agitated for several years thereafter, during which uncertainty, builders will defer taking advantage of it.

From my experience in this prolonged campaign, during more than twenty years past, in daily contact with people. I am convinced that the entire movement has been delayed everywhere by stressing reducing taxes on a building by increasing the tax on land values. One reason for this seems to be that, generally speaking, the human mind is so incapable of grasping two ideas at the same time, and becomes confused.

We all recognize that land value taxation can, and should, be had only by gradual steps. It has been all along considered that the shifting method is the proper approach to that end.

I believe in the gradual approach, but I now believe that the shifting method is not the best; that the most logical initial step in the gradual approach will be to vigor-

ously urge a surtax on unused land, at a low rate to begin with, the rate to be increased as rapidly as public opinion can be formulated to sanction it. When the full rental value of unused land is collected, the next step in the gradual approach, the public meanwhile becoming better educated on it, will be to gradually reach the point of collecting the rental value of all land.

The Pittsburgh tax plan, which has been so widely proclaimed, is, in the last analysis, purely a surtax on all land, at the rate of 1.03 per cent per annum. If one community approves a surtax on both used and unused land, is it not logical that another could be persuaded to levy a surtax merely on unused land, when the proceeds in both cases go to reducing the general tax levy?

To prevent locating a shack on a valuable site, and calling it "improved" to avoid the tax, the difference between the assessed value of the land and the assessed value of the building, to be taxable as inadequately used land.

There is no great love for the man who is holding land out of use on speculation. Naturally, he will object to, and even fight against an increased tax on his land. But his opposing force will be augmented by hosts of holders of some improved land, including insurance and trust companies, and banks, who will oppose the shifting method because they hold mortgages on high priced land, more valuable than the improvement.

A tax on unused land, void of involvement with any reference to exemptions, which has caused so much confusion, is a clean cut proposal, which any school boy can readily understand.

Make it clear to the people that this land rent belongs proportionally to each one; that from the beginning it has been denied them; that neglect to collect it for public purposes is what is causing heavy taxation on all commodities they must buy, and further, it is the cause of land, the source of all employment, being held out of use on speculation, with resulting unemployment, poverty and crime.

It can be perceived that when the iniquity of holding land—the source of all employment—out of use is properly presented, thousands of people can be convinced of the unrighteousness of it, and demand a surtax on unused land to every hundred who will, in their natural and artificially created confusion, assent to an increased tax on land on which a home is located, even though the building be exempted.

Knowing Henry George as I did, I believe that if he were speaking and writing today he would advocate land value taxation purely as a social welfare measure, and give but little heed to specifically exempting buildings; the resulting revenue to provide the vast amount of revenue which is now needed annually, and which otherwise must be raised by more taxes, and will be for many years to come.

Presently, some time, there will arise a clamor to reduce

the public debt. Where is there a better source than land value from which to get the funds to do it? Shifting taxes from buildings to land value does not provide added revenue.

Charles H. Ingersoll's Broadcasts

TIT FOR TAT, SAYS ISABEL PATERSON TO SECRETARY HULL ON HIS CONFISCATION CHARGE AGAINST CARDENAS. "Your government took many more hundred millions when it devalued the dollar! Yes, and she could go back much further than the New Deal—I think even for that trick of evaluation—but perhaps not made quite so rough on the "money changers". But the columnist will have no trouble—if she only cares to—to find plenty of big precedents of confiscation in the fifty years uninterrupted GOP record of subsidy protection and consumer taxation, that built our monopolies of all kinds so high, wide and handsome!

THE PENNSYLVANIA MINERS UNION BOUNCES BACK BETWEEN LEWIS AND GREEN, EARL AND GUFFEY, and is used as the pawn by the most obvious of all monopolies—coal lands—to help collect its royalties. And it does nothing to help those bootleggers who are the only ones doing anything real in the monopoly fight. They are taking direct action in going to their mother earth and taking the subsistence that nature guarantees them. But they are horrifying all the reputable politicians, financiers and labor exploiters.

DEPORTING COMMUNIST LABOR LEADER, HARRY BRIDGES, BRING MME. SECRETARY PERKINS INTO CONFLICT with un-American activity committee man, Dies, who wants to shoot Harry back to Australia where he thinks he belongs. And Miss Perkins is always in the game trying to stop any rodeo that interferes with the labor rodeo. Her last exhibition of New Deal influence was when she said, "it was not yet decided whether sitting down in factories was legal!" I hate the idea of deportation but wish I might defend some labor leaders that understood the scientific and sensible way to get all of labor's rights.

A CITY EMPLOYEE SAVING \$192,000 INTO A TIN BOX ON A \$2,400 salary harmonizes more with the good old 20's than now—especially as Mr. Lange was in the real estate division of "doing people good." With all we see everywhere of what government does for and to us is it not strange that we are always willing to go further into its control? And the most astonishing thing is the wholesale New Deal Braintrust Collectivist dash toward 100 per cent government. There is only one answer—the determination of people for freedom from monopoly—in the natural way if possible—but any way—freedom!

IS THERE STILL SOME THINKING TO DO IN THE GEORGIA MOVEMENT? As perhaps the most direct answer, I might suggest a list of thirty questions elsewhere asked. Or I might cite the case of the most voluminous writer the movement has ever evolved; teaching that (a) rent (saying there is but one kind, so this must be "economic rent to him") is added to price; (b) that there are "no adjectives to rent"; (c) that rent makes jobs hard to get and wages low. Or the HGSSS issuing an elaborate chart headed "The Law of Rent," showing that rent is a deduction from wages without referring to either monopoly rent or taxation; both of which—and according to Henry George—are necessary to the process of reducing wages (i. e., it is not the "rent but monopoly and taxes that reduce wages). Henry George wrote magnificently and voluminously; his capacity for detail was limited. He evolved not only new philosophy but new economics, new science—a new formula of economics. He died a young man according to Dr. Tilden's statement of normal expectancy; he died with his book