

The result is that the City of Toronto, with a population of over a million, has the necessary legislation for rational taxation, but the City Council refuses to act on the legislation.

During the first week in December, when we carried on our main battle against the City Council and made our application to Court for a mandamus, we had with us in Toronto, Louis F. Post, who addressed a number of public meetings and our movement received considerable publicity in the newspapers, and although it is discouraging to realize how deeply vested rights appear to be entrenched, yet we have every reason to be satisfied with our struggle during the past year.

R. HONEYFORD.

## Philadelphia Single Taxers Going to the Oxford Conference

AT the regular meeting of the County Committee of the Single Tax Party of Philadelphia, held January 7, the following motion was made by Mr. James A. Robinson and seconded by Mr. George A. Haug:

"That the County Committee of the Single Tax Party of Philadelphia indorse the calling of an International Conference to be held at Oxford, England, from the 13th to the 20th of August, 1923, and to accept the invitation to be present—"

The motion was unanimously agreed to. I should like to add that the Philadelphia Single Taxers are working enthusiastically for the Conference and promise to have a large delegation in England next August.

CHARLES J. SCHOALES, *Secretary*.

## The Land Question in Parliament

HOUSE OF COMMONS held a series of great debates recently, on housing, unemployment and agriculture. They are fully reported in *Land and Liberty* of London. While no action was taken, the talk served to clear the atmosphere. Nothing like such strong discussion is heard in American legislative bodies. Lady Astor warned the party in power, of which she is a member, that she couldn't back a reactionary government. Some blamed "private enterprise" and some the government, but no one disputed the array of awful facts presented by Labor and Liberal party members. There are 184,000 dwellings in London condemned as unsanitary. In Glasgow, 60 per cent. live either in single apartments or in apartments of two rooms. In one of the smaller towns, 25 per cent. are living with two in each room. G. H. Warne, Labor party member, told of finding a family who had lived six weeks in a cave on the seashore. The head of the family died in the cave. The police inspector at the inquest said other families were living in the same way. The coroner declared: "Many thousands are living like wild beasts in this country." Glasgow is spending hundreds of thousands of pounds to

stop tuberculosis, which has a powerful hold on the people in the poorer quarters; that disease scarcely ever appears in the wealthy section of that city. Another Labor member told of the imprisonment of four of his constituents for seizing an empty house to give temporary shelter to a family of husband, wife and seven children. The Minister of Labor told of the millions of pounds expended by the government to build houses to aid unemployed, and to help agriculture. Major Burnie, Liberal, said houses had been erected by government in his district, costing \$6,500 each, and put on land that had been used merely for grazing cattle. The government paid \$3,250 an acre.

Conservative members admitted the failure of government, but had nothing else to offer. In the building trade there are 118,740 unemployed, who are drawing monthly doles from the government. Labor party members called attention to the large amount of idle capital and to the large areas of vacant land. Every house built and rented by the government involved a large loss to the treasury. The Prime Minister complained of the opposition: "They seem to have an idea that everything can be put right by the proper use of land," but he did admit that the land system was "lop-sided," as he called it. Mr. Asquith discussed foreign trade and Mr. Lloyd George was cleverly non-committal.

## Death of Dr. Christensen

FROM Copenhagen comes sad tidings of the death of a true and valued Comrade in the Faith, Dr. Villads Christensen. One of the earliest Single Taxers in Denmark, Dr. Christensen was for years a leader of that devoted band whose intelligent constructive work has finally written a measure of land value taxation into their country's laws. He was president of the Danish Henry George Society for several years, and for more years chairman of the Copenhagen Circle which he helped to found, as well as editor, for a long term of the Society's organ *Den Lige Vei* (The Straight Road). He gave many valuable pamphlets to the propaganda work, notably a short history of the first Henry George movement in Denmark, and a charming little sketch entitled "Home From the Meeting," which has won many to the Cause.

Gifted both as speaker and writer, Dr. Christensen gave unstintingly of his keen trained mind and splendid physical energy to the Faith that meant more than anything else in the world to him. His honored position and standing in the world of science and letters added value to his Single Tax work. He had been for many years the Keeper of the Archives in the City Hall of Copenhagen and was a recognized historical authority. But his preoccupation with the past did not blind him to the needs of the present. It gave him only the surer understanding of real values. Despite his remarkable learning there was nothing of the pedant about Dr. Christensen. He was a "live wire" even by American standards, a fiery orator endowed, further-

more, with a delightfully satirical sense of humor. His death, by appendicitis, in his fifty-eighth year, is a severe blow to the movement in Denmark, as well as a very deep and real loss to those privileged to know him as a friend.

GRACE ISABEL COLBRON.

## Unimproved Values in New York Real Estate

A JOURNAL with the title *The Magazine of the New York City Real Estate Board* should be versed in the theory and arguments of the Single Tax. But in a recent issue of that admirable publication we find curious argument flung with a manifest sense of triumph at the heads of the Single Taxers. The contrary view, according to the magazine, is "unworthy of the attention of thinking people." The editorial sets "the value of unimproved real estate"—by which we presume it means the "unimproved value" of real estate—in New York City at \$5,000,000,000, and takes a wallop at Single Taxers who assert that it is New York's population which confers this value on the land. On the contrary, it asserts, this value is due to the transportation lines, ferries, docks, public utilities of all kinds, the barge canal, the money spent on the harbor by the United States, churches, schools, libraries, parks, public buildings, universities, industries giving employment to the population, etc.

"To sum up, \$14,800,000,000 of capital and the brains, energy and skill of thousands of great men have made land values in Greater New York; and the man who talks about unearned increment due to population is unworthy of the attention of thinking people."

We have never understood the Single Taxers as contending that it was mere inert population that gave value to land. It is the growth and development of the community they stress, the very things emphasized in the editorial. These things create a value that in an economic sense is not property, or is a peculiar species of property, and that does not constitute part of the total wealth of the community; namely, land value as that term is used in economics, excluding the value of improvements. But this value is simply the right to exact from the users of the land tribute for such use. The capitalized value of the right existing in one group of men to exact tribute from the rest of the community is manifestly no part of the total wealth of the community. The community is neither richer nor poorer for the existence of the right. Land values—the mere location value of the land—in New York City might be multiplied ten-fold or might be annihilated; in neither case would the aggregate wealth of the community be changed in amount. So far as the holders of the right are not resident members of the community, as in the case of absentee landlords of Ireland or the New York real estate owned by the English Astors, the community is actually poorer for the existence of this tribute-exacting right.

*Commerce and Finance.*

## An Interesting Correspondence

HAROLD SUDELL, of Parkersburg, Pa., having written to Mr. George E. Roberts, Vice-President of the National City Bank of New York, that gentleman replies as follows:

"Your letter of the 13th ultimo addressed to the National City Company was duly received. We are always glad to have communications from our patrons or the public which contain suggestions for social improvement.

The Single Tax proposition, or the proposal to tax land to the point of extinguishing all private income from it, is one to which the undersigned does not profess to have given exhaustive study. There are, however, several outstanding reasons for doubting that the adoption of the policy would accomplish anything like the benefits claimed for it by its advocates, and for hesitating to adopt it.

In the first place, statisticians calculate that the total value of economic rent is about 8 per cent. of the aggregate income of the people of the United States. That is the total of what is involved in the controversy, and from which it is claimed society may be revolutionized and regenerated. Moreover, we are far from neglecting land as a subject of taxation. Aside from the Federal taxes, fully three-fourths of our taxes are now derived from real estate.

From these facts I am led to the conclusion that the Single Tax proposition does not have in it any such possibilities of relief or gain to society as are represented.

On the other hand, I can see possibilities of disturbance to existing conditions which would involve serious losses and grave injustice to great numbers of people. The proposal amounts to confiscation of all existing private values in land, certainly a very far-reaching and disturbing menace. The present generation hardly would recover in time to enjoy any of the promised benefits.

In the second place, instead of being a step of progress, it seems to me that it would be going back to primitive conditions. The experience of the world has been that society gets more out of land by means of private ownership than by ownership in common. I do not see that the ownership, control and management of land is on any different basis fundamentally from ownership, control and management of other kinds of property. The scheme to regulate land taxes to confiscate surplus earnings from land seems very like the other schemes for leveling society, all of which have the effect in operation of hampering the efficient and enterprising and retarding social progress."

To this Mr. Sudell replies as follows:

Permit me to thank you for your courteous reply of December 21, 1922, to my letter of November 13th. Statistics as to income from land values must necessarily be more or less guess work since we have no reliable information on which to base them. The figures you quote (8% of the country's total income) seems ridiculously low. The statisticians who compiled the figures for the Keller bill