

the surface of the earth, God's gift to all, it can be readily seen that it is a simple process for them to absorb everything above a bare living from the producers, business and industry that can live only on and from the land. The landlord burden today is bending, if not breaking, the backs of our business and the producer. If we continue the present system the landlord will bankrupt the nation. The nation would have been bankrupt long ago if it were not for the fact that a municipality or government never has a day of judgment, but keeps piling debt upon debt with no way of settlement. No business could succeed if carried on in this manner. Then why should it exist in government? At the present time our government is making every effort to devise some way to meet the governmental expenses. No suggestion has thus far come that this revenue should be derived from the unearned value that accrues to land. The method advocated is to tax industry and thrift. Taxes should be levied in accordance with benefits received and not according to the ability to pay. In our everyday life this is how we buy and pay for everything we want.

This whole situation can be righted by shifting the burden of taxation from labor and the products of labor to the unearned land values that are produced by society as a whole.

This is no new theory. It is a method that Moses employed about 5,000 years ago and put into operation when he led the children of Israel out of the wilderness. It is now being put into operation in many parts of the world. The State of Pennsylvania has enacted a law whereby in the cities of Pittsburgh and Scranton, a gradual reduction of 10% in taxes is taken off improvements and added to the tax on land values so that in a few years one-half the tax on buildings will have been removed, and a much larger portion of the rental value of land, or the site value due to the growth of the city and the combined efforts of all living within its confines, will be collected to defray the municipal expense. It will then not be profitable to hold land out of use for speculation. All the advantages of location are reflected in land values and this should be absorbed by the tax collected by the community.

G. J. FOYER,

EVEN were there no economic objection to wage legislation, why assume government can be wise enough to regulate wages when it hasn't learned how to manage streets and roads well? —H. M. H., in *Cleveland Citizen*.

BUILDING activities in centers that have the advantage of exemption provisions have shown advances far beyond less favored communities. During February contracts for building operations in New York City rolled up a total of \$59,325,000, the largest on record, and of which more than \$38,000,000, or 65 per cent., was for individual buildings. It is noticable, too, that the Pittsburgh district, where the half rate exemption on buildings obtains, reached a total in the month of February of \$24,881,000.

## Edwin Burgess— An Interesting Fore- runner of Henry George

IN the SINGLE TAX FIVE YEAR BOOK two pages are devoted to Edwin Burgess, an old-time resident of Racine, Wisconsin, one of the "forerunners" of Henry George. A recent incident brought the personality of this remarkable man more strikingly to my mind. I am sure something concerning him will interest those readers of the REVIEW who may never have heard of him.

Among the extensive collection of books and pamphlets left by the much beloved and distinguished late Chief Justice John B. Winslow, of the Wisconsin Supreme Court, there was found a pamphlet of thirty-six pages entitled "Letters on Taxation," written by Edwin Burgess, and published from time to time during 1859 and 1860, in the *Racine Advocate*. Through the kindness of Mrs. Winslow it was my privilege to read this pamphlet. Mrs. Winslow was born and grew to womanhood in Racine, and in her childhood lived across the street from Mr. Burgess. She knew the old man well, in the sense that a child can know an elderly neighbor, and speaks of him interestingly.

The pamphlet was compiled by William S. Buffham as a labor of love, and was printed some years ago, but without date. It opens with a woodcut portrait of Mr. Burgess, followed by a sketchy "Introduction" signed by Hyland Raymond and William S. Buffham. The introduction is chiefly biographical, and recites that Mr. Burgess was born in London, England, in 1807, and died in Racine, Wis., in 1869. He had a common school education, and was a tailor by trade, conducting a tailoring business in Racine for many years. The letters are eleven in number, from two to three pages in length, and are interspersed with verses of some merit, as illustrated by the following:

"Why tax we the produce of any one's toil,  
While it raises the price of the land,  
And limits the sale, by enhancing the price  
Of the food which the poor must demand?

It raises the price of the product of land,  
And lowers the wages of toil,  
So the workers have little their wants to supply,  
And nothing to purchase the soil.

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"May we reap the reward we've endeavored to sow,  
Of free land and the freedom of trade,  
That the taxes may henceforth be all on the land  
And never on labor be laid."

A few sentences will indicate the sureness with which he reasoned out the fundamental economic laws involved in the land question twenty years before the masterly work of Henry George was given to the world. The following sentences are selected to illustrate with what clearness and

certainly he comprehended the economics of the land question:

"Taxing people for their personal property—on their oath, is a premium on perjury."

"Taxing personal property prevents production, because the tax being added to the article for sale, increases its price in proportion to the means of buying. Hence less is sold and less is made, and the makers are less employed."

"Taxing people in proportion to their industry prevents industry."

"Taxing personal property raises the price of land, and thus promotes its monopoly by the rich."

"If all taxes were on land it would sell for the lowest price, and would be most difficult to monopolize; but if all taxes were on personal property, and none on the land, then the land would sell for the highest price, and labor would sell for the lowest price."

"If all taxes were on land, and none on improvements, then there would be the greatest encouragement for improvements and industry."

"With all the taxes on the land, it would not pay to keep it idle, and therefore speculation in land would soon cease."

"Then again, I say, put all the taxes on the land, so that only those who profitably cultivate it and live on it can afford to occupy it, then the land, the source of all our subsistence, will cease to be owned by drones and speculators, but be permanently and profitably occupied, not only by the industrious tillers of the soil, but by the factories and homes of every being of our race."

JOHN HARRINGTON.

## Taxes

(With apologies to the Ingoldsby Legends)

The collector rose with a dignified look,  
He called for his tax roll, his blanks and his book,  
With fanatical fervor, with cunning and wile,  
He taxed every man, whatever his pile.  
He taxed him on board, he taxed him in bed,  
From the sole of his feet to the crown of his head;  
He taxed him in sleeping and that very night  
He should dream of his taxes and wake in a fright;  
He taxed him in chewing, he taxed him in smoking,  
He taxed him when silent, when singing, when joking,  
He taxed him on loans with notes fortifying;  
He taxed him in trading, in selling, in buying,  
He taxed him for living, he taxed him for dying,  
In talking, in laughing, in sobbing, in crying.  
Never was heard such a terrible curse,  
But what gave rise  
To no little surprise,  
The landlord got off not one penny the worse.

E. G. LESTOURGEON.

OF ALL the functions of government, taxation receives the least thought and the most cursing.

H. M. H.

## Hungary

HUNGARY appears to have adopted the most difficult and cumbersome way of solving the land question—and then has not solved it.—The *Literary Digest* says:

A solution of the money problem, says the *Buapest Pesti Naplo*, was found in the hundreds of large estates making immense profits on agricultural products. This land is Hungary's only asset of productive value, we are told, and yet only about half of it is in the hands of the real producer, the peasantry. So the government decided to put a tax on holdings of one thousand acres, this newspaper informs us, and the novelty of the measure is that the tax is payable in parcels of the land. The land thus expropriated is sold by the government to the peasantry, and so a more equitable distribution is provided of the most valuable resource of the nation. Budapest press reports of the debate in the Hungarian Assembly show that the landed aristocracy and ecclesiastical holders own almost half the land of the State, while about 7,000,000 peasants own the other half. In order to increase production and at the same time satisfy the peasantry, the government devised the land tax as the best means of raising capital. Naturally, says the *Pesti Naplo*, the large landholders were not rejoiced by this land reform, but as the majority in the parliament consists of small landowners the bill was passed without difficulty. We read further that the technicalities of the law presented very complex problems, but that in every county a committee of farmers, officials, and large landowners was appointed to straighten out the tangle, and it appears that their efforts will be generally satisfactory.

## Jugoslavia

THE greatest center of building activity in Europe is the Kingdom of Serbs, Croats and Slovenes, known now as Yugoslavia. The *New York Times* of March 5 said:

The main reasons for this rush to invest dinars (worth about 1¼ cents apiece at present exchange rates) in buildings are found in the absence of rent restrictions, the granting of tax exemptions and the abolition of customs duties on all kinds of building materials, coupled with labor legislation designed to prevent strikes and to increase production.

The national tax exemption laws provide for exemption for 25 years for houses built within two years and destined for rent to workers and middle class people; for 18 years for houses used exclusively for dwellings, regardless of their size; for 15 years for houses the larger part of which are used as dwellings; for 10 years for houses under construction when the exemption decree was issued and made habitable within a year, and 12 years for all other houses.

MR. HOOVER says building codes add 10 to 100 per cent. to building cost, but, instead of trying to abolish them, he wants them re-written—by himself. That's the way the bureaucratic mind works.

—H. M. H., in *Cleveland Citizen*.

THE vacant land belongs to the landless. The simple fact that the one is vacant and the other landless is of itself the highest proof that they should be allowed to come together. Alas, what a crime against nature that they should be kept apart?—GERRIT SMITH.