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 OF HIS CONFISCATION CHARGE AGAINST CARDENAS. "Your governmen 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 strough on the "money changers". But the columnist will have not 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 alkinds so high, wide and handsome!

THE PENNSYLVANIA MINERS UNION BOUNCES BACK BETWEE 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 roya ties. And it does nothing to help those bootleggers who are the onle 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 be belongs. And 'Miss Perkins is always in the gatrying to stop any rodeo that interferes with the labor rodeo. He 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 \$2,40 salary harmonizes more with the good old 20's than now—especial 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 it control? And the most astonishing thing is the wholesale New De Braintrust Collectivist dash toward 100 per cent government. The 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 GEORGEIA MOVEMENT? As perhaps the most direct answer, I might sugge a list of thirty questions clsewhere asked. Or I might cite the case the most voluminous writer the movement has ever evolved; teaching that (a) rent (saying there is but one kind, so this must be "econom rent to him") is added to price; (b) that there are "no adjectives rent"; (c) that rent makes jobs hard to get and wages low. Or the HGSSS issuing an elaborate chart headed "The Law of Rent," showir that rent is a deduction from wages without referring to either mono oly rent or taxation; both of which-and according to Henry Georgeare necessary to the process of reducing wages (i. e., it is not the "rent but monopoly and taxes that reduce wages). Henry George wro magnificiently and voluminously; his capacity for detail was limitle He evolved not only new philosophy but new economics, new scien -a new formula of economics. He died a young man according Dr. Tilden's statement of normal expectancy; he died with his boo on—his pen poised for another chapter. He even set aside specific space to complete and round out his transcendent theory. He did not have time before he was suddenly "called" to do the vitally important thing of placing in its proper place his tremendous "afterthought." "But there is the power to extract a rent, which may be called monopoly rent." But even had George essayed to write a textbook suitable for a school with 200 branches, we might find fault with him. But he did not. Therefore with those responsible for this vast enterprise rests also the responsibility of putting his series of essays into suitable form for teaching. And this is only one of a hundred odd jobs of thinking our movement now urgently needs doing. And to do these there are no available brains that should not be utilized. So again, I move "the 20th Century Physiocrats Society."

How Completely in Default is Our Educational System in Its DEPARTMENT OF ECONOMICS is shown in many vital ways. Toll roads and bridges-the former having been abolished as archaic, return in guise of the latter. The Atlantic Ave. L. I. R. is abolishing seven grade crossings and the wise Transit Commission will finance this 'with a slight increase in fares." I wonder would Jimmy Walker have done worse.) Hospitals-and now doctors-are putting their cost up to the "customers" at 3 cents a day, and doctors at 4 cents, equal 7 cents, equal \$25 a year! Our Mayor is never so proud as when he has devised some new impost on his humblest-and dumbest-voters. Pile it onto the consumer until he breaks so completely down that he carrics all of us who monopolize the "savoir faire" (who also ride on his back) down-and makes us so uncomfortable! Economics would show us other ways-of using the values we all create collectively, to take care of all these things-and all the other taxes and fines. And the struggle would only be over taking-say 15 billion-away from our most highly esteemed racketeers "landlords" who build us our monopolies with them!

A. W. ROBERTSON, HEAD OF WESTINGHOUSE, AT THE "MANAGEMENT" MEETING, calls on the stockholders to "form a union." I wonder does he know what a big thing he proposes. It has the salvation of business in it, but ten times greater it would be accomplished wholly by making strong, prosperous and happy all the customers and employees of business—and that is about everyone. This union of stockholders would be easy to start since everyone is listed—and there are millions to start. After they are organized, they should invite in another even more numerous class—every employee in every company and their slogan should be a leaf from the communistunion scheme:—"Solidarity! Solidarity between all the producers of wealth—Capital and Labor!"

To make this successful a simple principle would have to be adopted. This would be about all the constitution and by-laws needed, and all friction would be forestalled, as the interests of these twins of production would be completely harmonized. Here it is:—that all the product of the joint activitics of capital and labor is to be divided between these parties exclusively, according to their participation in production. And none is to be given to any alien interest directly or through any system of taxation, or otherwise.

THE wrong that produces inequality; the wrong that in the midst of abundance tortures men with want or harries them with the fear of want; that stunts them physically, degrades them intellectually, and distorts them morally, is what alone prevents harmonious social development.—Progress and Poverty.

## Problems of Political Economy and Scale Models for the Construction of Prosperity\*

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(Concluded)

## ENTER THE TARIFF

The American government lays a tariff of \$2.50 on food, and the price of food rises to \$5. South Americaa lays a tariff of \$5 on materials, and the price rises in South America to \$10. Jones, who had left the farm to make more money at materials, must now return to the farm, making \$10 and spending it at the higher prices, leaving no money for savings. Every American is spending \$2.50 more per day for food, and every South American is spending \$5 per day more for materials.

Or to look at it from another angle: Smith is making suits of clothes to sell for \$30, which could be purchased abroad for \$20. A tariff of \$10 is laid on clothing so that Jones must pay \$10 more for clothing and allow Smith to keep his price at \$30.

The greatest possible benefit which Jones, as a worker, could receive from the tariff is the extra \$10 taken from him as a consumer. From this \$10 must be taken the cost of custom houses and highly paid officials. Even the remainder does not go to Jones but to his employer, who is under no obligation, legal or otherwise, to give it to Jones, and Jones gets little, if any.

The tariff is a device for robbing Peter to pay Paul, and robbing Paul to pay Peter, except that the loot does not reach either Peter or Paul. The advocates of a tariff are justified in claiming that it creates work. It forces a man to furnish two days' work for one day's supplies.

## HOW THE TARIFF WORKS WITH PRIVATE CONTROL OF LAND

We will use the same men and the same plots as in the last problem, but the plots are now owned by a landlord. Production of food and materials has been speeded up under mass production to \$20 per day, the share of wages being \$10. Jones, instead of being a farmer, is a farm hand, and Smith, instead of a manufacturer, is a mill hand.

The best unowned land can produce \$50 per month, and this sets the minimum wage; but industry is prospering, labor unions are powerful, and wages are set at \$10 per day. The men are comfortably fixed, food costing \$5, and materials \$5 per day.

Then it is once more found that food from South America can be sold here for \$2.50. Jones' employer can no longer