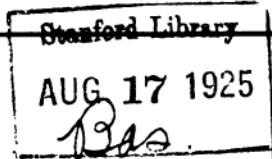


July—August, 1925

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901



Tax Revolt In Youngstown

George Edwards

New Subway Plan Brings Our Principles To Notice

Shifting Taxes From Buildings to Land In Pittsburgh

Percy R. Williams

Impressions Of An American Journalist In England

Chester C. Platt

YEARLY SUBSCRIPTION \$1.00

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LAND AND FREEDOM

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WHAT LAND AND FREEDOM STANDS FOR

Taking the full rent of land for public purposes insures the fullest and best use of all land. In cities this would mean more homes and more places to do business and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages and would guarantee him full possession of his entire product at a small land rental to the government without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its full share of the product.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to produce wealth and to render the services that the people need, instead of penalizing them for these efforts as taxation does now.

It will put an end to legalized robbery by the government which now pries into men's private affairs and exacts fines and penalties in the shape of tolls and taxes on every evidence of man's industry and thrift.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

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Current Comment

WE cite the following from a recent issue of the *New Republic*:

In the *New Republic* of April 22 appeared the sentences: "There is enormous waste in production and distribution. If it were eliminated, production per man could be increased, there would be more goods to go around, and prices could be lowered or wages raised or both." Mr. Bolton Hall writes us, "Would prices of land be lowered? I hardly suppose you will answer this awkward question." We find the question not awkward, but somewhat irrelevant. Increased productivity of consumers' goods or of capital equipment probably would not lower prices of land, at least directly. On the other hand there is little quantitative evidence, so far as we know, to prove what seems to be the implication of the question—that landowners would inevitably absorb all the benefits of increased productivity. There is indeed a danger that owners of both land and capital would get more than their share, and to obviate this danger we suggested collective bargaining as well as "a social strategy to plan the best use of the surplus created." To the many Single Taxers who write us every time an economic question is touched in our pages we give the assurance that such strategy might easily, in our opinion, include high taxes on land values, if scientifically levied. But it would also include many other things. Our quarrel with the Single Taxers is not that we deny the truth of their theory, but that we recognize other truths.

THE contention of Mr. Hall and those who believe with him, is not that landlords absorb *all* the benefits of increased production, but that as landlords they are not entitled to reap any of it, and that under present conditions they must continue to absorb what rightfully belongs to capital and labor. "Cooperative bargaining" will not remedy this injustice, and "a social strategy to plan the best use of the surplus created" (i e, wealth arising from increased productivity) are just meaningless words. There is nothing that can properly be called a "surplus;" there are wages to labor and interest to capital. Increased productivity is not "surplus" but more wealth that should go to labor and capital because of increased production due to their own exertion. There is no danger at all that "land and capital would get more than their share," since that share under conditions where the economic rent of land was taken for public purposes would be just what capital could earn for itself (in association with labor) and what land is worth for use.

ANYTHING at all would be more than landlord's fair "share," for he is entitled to nothing. If the *New*

Republic had courage enough to face the problem squarely it would be forced to admit that the landowner is a wholly useless member of society; that what he takes is the rent of land which he does nothing to create, save as a member of the community, and that his uninvited presence as one of the parties to the distribution of wealth is what really bedevils the situation. To talk of "collective bargaining" with one of those concerned in a position to determine the terms of the bargain—contributing nothing yet exacting continuous tribute—is to confuse the real factors in the distribution of wealth.

AS Henry George has said: "For labor cannot produce without the use of land, the denial of the equal right to the use of land is necessarily the denial of the right of labor to its produce. If one can command the land upon which others must labor, he can appropriate the produce of their labor as the price of his permission to labor." To correct this condition collective bargaining will not suffice; the only "social strategy" worth talking about is the adoption of the necessary legislation to put an end to it.

ROBERT M. LA FOLLETTE, so long the stormy petrel of American politics, has passed away. *De mortuis nil nisi bonum* is a stupid injunction. For it must be permitted us to speak the truth of both the living and the dead. If not, history would be a farrago and good men and pure souls and discerning and courageous leaders of mankind could not be distinguished from the other sort. All would be labelled alike.

SO in estimating the public career of La Follette it is necessary to say that he stood for nothing fundamental, that he did not care for fundamental truths, shrewdly surmising that these would be in his way. He is reported on good authority to have said that he "did not want to hear anything about the Single Tax since he had observed that such knowledge unfitted a man for public service." And he was right, in perhaps a profounder sense than he suspected.

SUCH "public service" as he strove to render, the few political reforms he was able to effect, certain judicial proposals of a more questionable character that struck at the organic life of the nation, and his support of the Philippine war of aggression—these comprise the record of his achievements. What is good in it is unimportant; what is of importance is dubious, or worse. His sugges-

tions were always for more socialism. Wisconsin's government is typical of the La Follette tendency—it is frightfully over-commissioned.

HE will have his successors, of course. These will echo his own frank statement, that he "didn't want to hear anything of the Single Tax since such knowledge tended to unfit a man for public service." We have said that in this he was right. For we have nothing to do with the passing political phases of a constantly changing situation. These come and pass—the seasonal political quarrels over the trifling questions about which people become excited for a brief period, the fate of which is no concern of ours. Over it all, it should be our duty to lift high the banner of light with the truth emblazoned thereon, that the earth is the birthright of mankind, that the rent of land belongs to the people and that it is the first duty of government to collect it. Our place is not with those who war for the futilities of partisan politics. Our office is higher than that. We wrong the cause of which we are disciples by the support of men and leaders who care nothing for our principles. It should be little to us whether they fail or triumph. That there are other questions of importance in the world beside our own, is conceded. But life is too short, and the progress of truth too slow, to fritter away our efforts in the support of causes relatively insignificant as compared with the inalienable rights of man to the earth he inhabits. La Follette was right. A faithful adherence to this great truth unfits one for service in behalf of the things that count for so little.

COMMENTING on the unemployment question in Great Britain the *Cleveland Press* has this to say:

"Of course no government can solve a large unemployment condition. It takes cooperation among all the nations to do that. No nation lives to itself alone, and no nation can keep its population profitably employed for long unless the people of other nations are able and willing to buy some of the products of its workers' toil."

WE instance this as a result of the confused thinking so widely current among editors. Where did the writer derive the curious impression that the workers of a nation cannot be employed "for long" unless they can sell to the people of other countries the products of their labor? It is hard to deal with fallacies of this sort, since the burden of proof is on those making such statements. But perhaps a little discussion of the problem will help.

Any solitary individual may make his living if set free on an island naturally fertile, just as Robinson Crusoe did. But when others settle near him the exchange of products begins and the circle of satisfactions is enlarged. This is the advantage that trade and the division of labor confer; the freer it is, and the wider the area over which trade

operates, the wider the circle of satisfactions and the greater the ease with which wealth is produced.

But whether this circle be large or small, as long as there is access to the natural resources, there need be no unemployment. Where men are free to produce, they will want more of the things that others are producing, and thus there is an "effective demand," as the economists say, that insures steady employment. But when there is an artificial restriction of the natural opportunities, when land is fenced in and undue price asked for its use, production is curtailed and unemployment begins.

NOW merely to widen the circle over which trade is extended, (production being carried on everywhere under the same handicaps) is to accomplish nothing. To assume that by multiplying the numbers of those participating in exchange is to solve the unemployment question, is a curious fallacy. Trade being the same everywhere, that is, domestic trade being the same as foreign trade, the exchange of goods for goods, no increase in numbers alters the problem in the slightest degree. Nations do not trade—individuals trade, and every nation has within it the resources necessary for abundant production of all that is needed to sustain life; and with no interference with internal trade, there is constant and lucrative employment.

THAT free trade between nations is the natural trade, and that the circle of satisfaction is widened thereby, is conceded. Tariff barriers *do* interfere with employment and limit the opportunities for greater abundance. But with or without tariffs, there are in every country all the factors that, predicated access to natural opportunities which are all included in the term land, secure all wealth producers a livelihood. There should be no question of unemployment anywhere.

AS for Great Britain, she has ample resources within her own borders for her wealth producers. But these resources are privately monopolized—that, and not the present partial cessation of the ability of peoples of other countries to buy her products, is the main reason why there are vast numbers of unemployed in the nation. Will not the *Cleveland Press* think about this?

GOVERNMENTS and peoples are not yet awake to the real solution of the land question, and thus of most all their economic troubles. But they are, as never before, realizing the importance of a more equitable distribution of ownership in the earth's resources. The International Labor office at Geneva through its organ, *Industrial and Labor Information*, has published surveys of land reform in Czechoslovakia, Poland, Bulgaria, Finland, the Serb-Croat-Slovene kingdom, Greece and Roumania. In Roumania a total of 5,713,577 hectares of land has been expropriated to over one million cultivators. It is stated

that labor leaders in Geneva believe these changes in proprietorship in land in favor of hitherto landless peasants will bring about great social changes.

THAT such changes will bring about some slight amelioration of conditions may be conceded. But no more. The system from which flow most of the miseries that afflict mankind remains unaltered. Some individuals—maybe great numbers—will be benefited; the status of the great mass of men and women composing these nationalities is unchanged. If greater prosperity throughout the nations results from this wider distribution of land it will soon be swallowed up in increased land values to the further impoverishment of those who own no land. Systems of taxation remaining the same, all classes—including peasants put upon this expropriated land—must continue to bear the same burdens of taxes direct and indirect.

IN his Theory of Human Progression that remarkable Scot, Patrick Edward Dove, landowner and seer, indicated his belief that before mankind accepted in practice the great principle of economic emancipation that consists in taking the economic rent of land and thus securing the equal rights of all men to the use of the earth, they would try Socialism and all conceivable makeshifts. In the social upheavals in Europe following the World War this prediction has been amply fulfilled. Nations will try everything before they try the real thing, for several reasons: First, the remedy proposed by Henry George is logical and the race is not logical; secondly, it is simple and the tendency of the human mind is to see the simple only after it has exhausted the complex; thirdly, because it is just, and people would rather be generous and kind than just. Yet in these reflections there is nothing disheartening. Men will finally see it—enough of them will become active workers in it to move the apathetic mass. This cause will triumph because the human race must go on, and to go on the obstacles in the path of its progress must be removed. However depressed we may at times become at what we are apt to regard as the slow progress of the movement, this milestone in the journey of mankind must be reached. In the meantime let the truth be proclaimed—**THE EARTH MUST BE MADE FREE TO THE CHILDREN OF MEN.**

IT is a good world. How kindly people are! How eager they are to do the right thing and how they blunder so in doing it! They would be charitable, generous in giving—they would even be just if they knew how to be just. And they hate the word charity instinctively—perhaps because the figure of Justice looms almost threateningly in the background. So it is that the Federation of Jewish Charities in Cleveland proposes to drop the word "charity" and substitute the word "welfare" or "social service," as if by changing the name they could escape the thing!

NEVERTHELESS it is a good sign. Those in need of temporary or permanent relief are entitled to receive it—not as charity but as justice, out of a fund which comes from their presence, to which they have contributed at some time if not able to contribute now, and which they are entitled to draw upon in case of disability. And if this were taken—the economic rent of land—there would be far less need than now of public charity. This is but a clumsy substitute for justice, and the time will come when the Federation for Jewish Welfare will recognize why they are sub-consciously ashamed of the word charity in this connection.

GOVERNOR SMITH is endeavoring to put through his park programme on Long Island, and he finds himself up against the land question. The owners of great estates barring the people's entrance to fifty miles of shore front, are opposed to the park programme of the governor. The *New York World* says: "These estates were acquired years ago when land was cheap and when the city was far away. Now land is dear, the automobile has brought the city right up to the great estates. * * * If the big owners in Nassau County will read a little history they will learn that the only way to forestall a movement to break up their great estates is to provide before the pressure becomes too great for the comparatively modest needs of the landless people of New York." And it adds: "In a very short time the need will be so urgent, the popular pressure will be so great that a much more drastic programme will be agitated * * * There never was an issue which could so easily be used to inflame the popular feeling against the rich."

THE *World* does not see of course what is involved in all this. The writer of the editorial is probably sincere in his belief that to question the right of the owners of these great estates, a question which he fears may be put if they do not yield a little, is to inflame the poor against the rich. He does not see that it is a question of the rights of property, of property rights against human rights, but sees in it only a conflict between rich and poor that may come as a result of the unwillingness of these landowners to yield something to the landless. How a great question is here degraded! How lost to sight a great principle of equity!

THE *Outlook* wants to know what has become of the following high-sounding plank of the Republican platform adopted at the last national convention of the party:

We favor the creation by appropriate legislation of a non-partisan Federal commission to make a comprehensive study and report upon the tax systems of the States and Federal Government with a view to an intelligent reformation of our systems of taxation to a more equitable basis, and a proper adjustment of the subjects of taxation

as between the National and State Governments, with justice to the taxpayer and in conformity with these sound economic principles.

PERHAPS there was an earthquake recently in Santa Barbara. Then perhaps there was not—maybe only a slight trembling of the earth resulting from the passing of some heavy automobile trucks. But even if there was an earthquake, it must not be allowed to interfere with the real estate market. Mrs. Hazel M. Grant, who is a prominent realtor, is reported in the *Pasadena Star-News* as expressing herself very decidedly on this point. The Santa Barbara earthquake was only a vicious piece of publicity and eastern newspapers are hereby cautioned to be more careful in the future. Mrs. Grant says:

Careful observers are of the opinion that this will be one of Southern California's most prosperous years.

"An important duty faces the people of Pasadena and Southern California. Every one should immediately write East and dispel any wrong opinions about the earthquake that may have arisen from vicious publicity. Already large numbers of telegrams have been received inquiring about property conditions in Pasadena and vicinity, and letters written containing the truth about the earthquake, would alleviate the anxiety in the East.

"This is particularly true with people of this city, for so many Easterners who come here, include Santa Barbara for part of their stay.

"When it is considered that Santa Barbara is one of the oldest communities in Southern California, and many of the buildings that fell were of antiquated construction, the property loss is not so large. The loss of life is also small. Any day that number are killed in any large city through accident."

No Mere Fiscal Reform

IT is no mere fiscal reform that I propose; it is a conforming of the most important social adjustments to natural laws. To those who have never given thought to the matter, it may seem irreverently presumptuous to say that it is the evident intent of the Creator that land values should be the subject of taxation; that rent should be utilized for the benefit of the entire community. Yet to whoever does think of it, to say this will appear no more presumptuous than to say that the Creator has intended men to walk on their feet, and not on their hands. Man in his social relations is as much included in the creative scheme as man in his physical relations. Just as certainly as the fish was intended to swim in the water, and the bird to fly through the air, and monkeys to live in trees, and moles to burrow underground, was man intended to live with his fellows. He is by nature a social animal. And the creative scheme must embrace the life and development of society, as truly as it embraces the life and development of the individual. Our civilization cannot carry us beyond the domain of law. Railroads, telegraphs and labor-saving machinery are no more accidents than are flowers and trees.

—HENRY GEORGE.

New Subway Plan Brings Our Principles To Notice

THE proposal of Chairman Delaney of the Board of Transportation of this city to tax the benefited area for the construction of new subways, closely allied to our contention that land values should pay for the public services that help to create these values, is bringing our principles into notice.

Chairman Delaney in his report says:

"The Rapid Transit Law authorizes assessment of the whole or part of the cost of rapid transit railroads upon the property benefited. All property in the areas served by the existing rapid transit lines immediately doubled in market value when construction was authorized, and all property bordering on the lines has increased in market value in far greater amount..

"The present and prospective borrowing capacity is not sufficient to provide all the funds that will be needed during the next three years for rapid transit and all other public improvements.

"The financial policy adopted by the city will determine the rate of fare that must be charged to make the system self-supporting from revenues."

Elsewhere the report states: "Property along the lines would be at least doubled in value and would supply twenty five per cent. of the original cost, and have ten years in which to pay the assessments." The report points out that to finance the subways entirely by fifty year bonds would add 15 per cent. to the cost of construction, and compel a higher rate of fare.

The Hearst papers are enthusiastically for the plan and a few extracts from the many editorials in the *New York American* will be of interest. It is important to note that it is just such incidents as these that from time to time will bring our principles to the notice of the people.

"After all, the subway is nothing but an underground street and the financing of the subway should be handled in the same manner as the building of a sewer, street or other public improvement."—*N. Y. American*, June 13.

"The streets, sewers and bridges are all built by assessment. The subway is nothing more than an underground street and properly should be built upon the same economic basis as streets, roads, bridges and sewers."—*N. Y. American*, June 9.

"Under Mayor Hylan's plan the passenger will pay his part and the landlord will pay his part—and this means a five-cent fare!"—*N. Y. American*, June 10.

If the landlords do not pay their share and the subway passenger has to pay the landlord's share in addition to his own, then the passenger's fare will be eight or ten cents.

Nothing could be more dishonest than to compel the subway passenger to pay for the privilege of doubling the value of the landlord's property!

Every time the subway passenger would pay an eight or ten cent fare he would say to himself: "This is my tribute to the landlords!"—*N. Y. American*, June 5.

Our friends have not neglected the opportunity to connect our proposals with the subway plan now under discussion. The following letter appeared in the *New York World* from the pen of an old Single Taxer and newspaper man now located in Albany:

PAYING FOR THE SUBWAYS

"As a student of taxation I am interested in the proposal to tax benefited land to raise revenue with which to construct new subways. Commissioner Harkness condemns the plan as a startling innovation which will end in disaster. This is surprising when one remembers that the principle of taxing benefits is well established in American cities. Trunk sewers are constructed from money raised from land in the benefited area; streets are paved in the same manner, as are also other local improvements. Nobody objects, because the system is so obviously just.

I fail to see that there is any difference between this class of public improvements and the building of a subway which adds tremendously to the value of the land which it traverses. I assume that Mr. Harkness prefers to increase the car-fare to make up the difference, but why tax the mass of the people using the subways and leave hundreds of millions of dollars in unearned increment to land-owners who admittedly are better able to bear the burden?

It should be borne in mind also that the increased value of land causes rents to go up, and that the users of the subways pay a rental based on that added value, whether the unearned increment is taxed or not. Therein lies the fallacy, expressed by Mr. Harkness, that if you tax site values the tax will be added to the tenants. They pay rentals based on the value of land, but not on the tax which the city might levy on that value. It is a well recognized principle of economics that a tax on ground rent cannot be shifted to the tenant. To make this point clear, suppose the city were to exempt from taxation all the benefited land, does anybody imagine that the owners would reduce its value to buyers or reduce rents? They would continue to charge up to the limit."

J. M.

Following is part of another communication in the same paper.

ASSESSMENT FOR SUBWAYS

"Laying aside the legal questions involved as too complex to be dealt with in this place, can there be any doubt that it is plain common sense to require owners of land which will benefit enormously to contribute some of their profits to pay a part of the cost of construction? If it is just to make owners of adjacent property pay for trunk sewers and street openings, which are often of doubtful benefit, what is wrong about making them pay for so obvious a benefit as a subway?

When the first subway was built in the Bronx the city made a present to Bronx landowners of more than \$500,000,000. Ten per cent. of their profits would have paid for the subway, and the passenger's fare could have been used as it should be—to pay for his transportation. Had this plan been applied earlier, Mayor Hylan would never have had his pet issue, for there never would have been any question about the sufficiency of the nickel as payment for the service given. Instead of adopting this simple method of solving the city's financial problem, we presented to the owners of the city uncounted millions and crowded our cars beyond reason or decency in a futile attempt to squeeze out of the nickels of the poor the price which the benefited property should have paid."

—MARTIN M'MIX.

The Commonwealth Land party of this city has not overlooked the opportunity offered by this agitation and is circulating a petition which goes much further than the Delaney proposals and asks the taking of *the full increase in the value of land* due to the construction of the subways. The *New York American* and the *New York Sun* called attention to these petitions in prominent news articles. The *New York Sun's* comment in its news columns is as follows:

COMMONWEALTH LAND PARTY TO PETITION HYLAN

"Mayor Hylan is soon to be presented with petitions requesting him to finance his subway system by having the city collect the full increase in the value of land bettered by the presence of such subways as the Mayor may build. These petitions which made their appearance today, are being circulated by the Commonwealth Land Party.

No one could be found at the offices of the organization at 3 East Fourteenth street to explain the circulars. The rooms were filled with literature on the land rights of the worker, Single Tax, and with criticisms of landlords and land owners. In one corner stood a banner on which was inscribed "Land is the God-given Gift."

The petition addressed to the Mayor under the heading "Subway Referendum," asks:

"Shall the city obtain the revenue for the building of the new subways by increasing the crushing burden of taxation now levied on the people, or by collecting the full increase in the value of the land due to the construction of the subways?"

Claiming that the tenants of the city are now paying 90 per cent. of the taxes, the petitioners request the construction of the subways "without levying one penny of taxation on the people."

Space for ten signatures and addresses is provided."

THE Endicott, N. Y. Rotary Club listened recently to James R. Brown and Le Baron Goeller, who explained the Single Tax each in his own way.

The Settlement Of The West

"THE whole wealth of that great section (the West) was based on land," remarks the *Ohio State Journal*. The statement is not strictly accurate; for the production of wealth is due to labor. Labor, whether in the city or the country, can exert itself only on land. Land without labor does not produce wealth, and is not the basis of wealth. Our laws enable a few, by acquiring title to land, to take a large part of what labor makes. And these few absorb wealth merely by permitting labor to operate. This distinction escapes the attention of the *Ohio State Journal*. In an editorial entitled "No more Free Land," this daily praises the old homestead law, under which the cheap land of the West was so quickly "taken up." It was really a clumsy law, expensive to the taxpayers; inviting to the greed of land grabbers and speculators; and tempting land-seekers to fraud and perjury. That many did avail themselves of the opportunity afforded by the law to become workers and home-owners, is true, and some—the strongest—succeeded; but many failed; for the hardships and struggle were too great for their strength. In a short period after the opening of a tract of land to settlement we always find tenant farming taking the place of independent farming. It was noticeably so in Oklahoma. And this wild rush to the West was unnecessary, wasteful of human energy, corrupting and depressing. With a better land system, the unused spaces in the East would have been used first; more wealth would have been produced; a fairer division of wealth would have resulted; and the "free land" of the West would have been settled and used in a more sensible manner. Will not our editorial writers face the facts squarely and draw reasonable conclusions?

President Calles' Land Policy

THE Mexican government adopted the meddling policy and land purchase to settle the rural land problem in that distracted country. The results are what might have been foretold; for no government is fitted to deal with such matters. If a government collects revenues justly, builds roads honestly and well, keeps order, supplies water when people are unable to get it for themselves, constructs sewers, etc., and distributes mail, it is nearly all that can be expected reasonably. When a government undertakes to deal directly with more delicate affairs, loss and confusion, if not disaster, are almost certain to occur. Ernest Gruening tells in *The Nation* what has happened in Mexico:

"President Calles inherits an agrarian mess that is desperately tangled. Communities that should have land, haven't it. Others have land that is so sterile that it is useless. Others have land, but lack the implements and seeds to make it properly fruitful. Still others which do not want land have had it thrust upon them, are not cultivating it, and are furnishing ammunition for

paganda that no natives desire land. On the other hand, estates that were furnishing the country much-needed foodstuffs have been damaged productively to the detriment of the entire nation; for Mexico must import at high prices what she cannot grow. New agricultural activity has been rendered timid, not knowing whether the agrarian reform would follow the law or be guided by the whims or acquisitive propensities of some public official. * * * Mexico's need is to have the agrarian problem settled once for all as quickly as possible. In its present chaotic state, it is merely a hindrance to progress of any sort. * * * Both judiciary and state governments have been important factors contributing to the agrarian debacle."

We are thankful to Mr. Gruening for this concise statement. What he says about the Calles government is not reassuring; for the Mexican president's only idea appears to be to reorganize the Ministry of Agriculture. It should be abolished, and the so-called agrarian policy abandoned. Long before politicians took to "aiding" agriculture, the industry had developed rotation of crops, had introduced new vegetables, had begun to understand the breeding of cattle, and was inquiring about the chemistry of soils. Government has only put obstacles in the way of the development of agriculture. Mexico is cursed with too much government. Indeed, what people are not? In Washington is a department meddling with lead pencil sharpeners and with peanuts. Another, in a very silly and expensive way is trying to instruct farmers' wives how to take spots out of clothes, and its large and highly illustrated pamphlets are sent by congressmen to city bachelors perhaps as a joke.

The agrarian question is only part of the great land problem. It is necessary that urban and mineral lands, as well as agricultural lands, be free from the idle holder and speculator, and available to the user. It is not the business of government to decide how, when or by whom the land shall be used.

Foolish Real Estaters

THE National Association of Real Estate Boards, in convention at Detroit, did and said many foolish things, as usual with such gatherings. While silent about the heavy taxation of buildings and building materials, which doubles the cost of buildings during their lifetime, the Association adopted resolutions denouncing the erection of cheap structures.

The Association denounced the exemption from taxation of property which church organizations have abandoned but are holding until such time as it can be sold for a high price. This is futile. The church people are shrewd enough to keep within the letter of the law by having some sort of religious activity going in the old structure.

Next, the Association demanded that the publication of income tax returns be made a criminal offense.

The Association elected to office an allotment dealer who, during the war, made the crazy suggestion that, if

everybody bought land so much wealth would thereby be created that it would be unnecessary to tax anything else to pay for the war. He lectures in a Y. M. C. A. on real estate, and actually believes that wealth is increased when you sign a deed or land contract. These people are incapable of consecutive thinking outside the narrow boundaries of their parasitic business; their predatory instincts are abnormally developed; and they are ridiculously unfitted for dealing with any economic problem. The confidence with which they undertake to settle such questions, however, is almost impudent.

The Economic Condition Of Russia

THE economic condition of Russia continues to improve steadily although not very rapidly. The agricultural production last year reached about 90% of the pre-war level according to Russian statistics. The industrial production does not make so good a showing. Railway fares are low, but freight rates are high. There has been considerable unemployment during the winter. The unemployed in the cities were given shelter by the government, and there has been no great privation. Great numbers of people have been moving to the land just as was the case in the United States as long as homesteads could be had in the West. In many cases free transportation is furnished to organized colonies. Settlers are going from Western Russia to Eastern Siberia and the Saghalien Island. Danish dairy farmers are establishing model farms and dairies near Moscow. Several American agricultural colonies have been established in Southern Russia. One headed by Harold Ware is located at Revier on the Kuban River. This colony I understand is sponsored by prominent Boston people, and that Don Stephens of Arden, Del., will be a member of the colony.

Russia has a stable currency ranking with that of the United States and Sweden. This feat in national finance was accomplished without any foreign assistance and reflects great credit on the organization of the measure.

The production of gold is being encouraged by the government with the object of further stabilizing the currency. There was a great increase in the production of gold last year, and there will probably be a much greater increase this season. The Aldan River gold fields which were opened up last year will be extensively worked this season.

The Land Tax Law has already been changed in some respects in the interests of the peasants. The inequalities and crudeness of this law are no doubt largely submerged by the individual's greater interest in the common ownership of all natural resources.

—W. A. WARREN.

Tax Fight In Youngstown

ORGANIZER ROBINSON, OF THE COMMON-WEALTH LAND PARTY, LEADING A GREAT REVOLT IN THAT CITY

ON July 20th, there will be heard before Judge Gessner of the Common Pleas Court here, an injunction proceeding which will, in a way, be a climax in the fight against the raiding land-owners in Youngstown. The fight was begun in deadly earnest after our National organizer came on the ground. The town was greatly excited at the time over the daily arrests of citizens for failure to pay an occupational tax provided by an ordinance passed on the 12th day of May, 1924.

ARREST OF DELINQUENTS

The recourse to arrest for failure to pay a tax is unusual in American legislation and it gave rise to much discussion of the subject of taxation. The attempt to justify an unusual measure was based upon a deficit in the city's treasury and the tax was levied to meet operating expenses. Investigation as to the cause of the deficiency by your organizer and the local committee resulted in confirming the general knowledge that the cause of these deficits is the drain upon the general fund by land-owners. We found a special case involving \$600,000.00 which contains the following striking features, the publicity of which attracted general attention.

Landowners in the vicinity of Mill Creek had for years urged the City to construct a sewer through the Park. Despite opposition on aesthetic grounds on the part of the Park commissioner, they were finally successful, and the sewer was built. Contractors were paid by the sale of bonds issued by the city in anticipation of the collection of the assessments; but following the shrewd practise that is becoming common, the land-owners, over fifty in number, applied for and were granted an injunction restraining the city from collection. The legal effect of the injunction was to prevent the assessments appearing on the tax duplicate as a lien. The land-owners then capitalized the value of the sewer in the sale price of their land to innocent purchasers who, in the absence of a lien of record, were easily led to believe that the improvement had been paid for.

A veritable scandal arose when it was disclosed that the injunction, which is a legal action which may be summarily tried, was allowed to languish for more than a year. The revelation that some of the Plaintiffs in the case were close relatives of C. W. Osborne, the law director, and of Ralph Miller, the assistant law director, was unavoidably suggestive of collusion. My sudden appearance in the Court of Common Pleas before Judge Gessner on the unusual application to be joined with the city as defendant, furnished the element of dramatic surprise and consternation among the plaintiffs' attorneys and law departments' representatives who hastily put in an appearance.

The learned judge, perceiving that my main purpose was to move to dissolve the injunction, and despite the pleas for further delay, assigned the case for final hearing on next Monday, July 20. As though to preserve the dramatic unities, the mass meeting, previously announced, was held in Moose Hall that same evening, June 29.

A GREAT MEETING OF PROTEST

The hall was crowded, the interest tense, for the happening in court was still vivid in the public mind. The knowledge that for some time Organizer Robinson had been active in the agitation, made his appearance as chairman of the meeting peculiarly fitting. His announcement that the National Committee of the Commonwealth Land party had instructed him to assist in the people's fight was received with warm approval. The action of municipal Judge Heffernan in declining to enforce the occupational tax ordinance had demoralized the forces of the administration and the successful mass meeting forced the city administration to announce that it would never again adopt the occupational tax as a means of raising revenue.

The announcement that 30,000 persons had paid the tax and that but 5,000 were delinquent was found upon investigation to be erroneous, the truth being that 20,000 persons are still defiantly delinquent.

AN ACTIVE PROPAGANDA

Our expectations as to the outcome of the suit on July 20, will cause renewed interest in the matter of taxation and it is the purpose of the local committee to conduct a large mass meeting in the public square on Thursday night, July 25, at which we hope to increase the membership of our organization. To the end of dramatizing our proposition for collecting the rent of land we have secured 1000 copies of *The Pennsylvania Commonwealth*, several hundred copies of "Story of My Dictatorship," a number of the English *Commonweal*. We have also in process of printing a four paged *Ohio Commonwealth* containing a resume of the incidents of the local fight showing the fundamental cause of such financial troubles and presenting the principle of the Commonwealth Land party as a solution. We shall also distribute large numbers of LAND AND FREEDOM.

Among the people associated with us and who contributed valuable help in the fight were attorney Frank Jacobs, J. W. Gottlieb, H. C. Wolf, attorney J. B. Danks, W. H. Sowers, C. L. Covert, Frank Hernan, Margaret Brown, Katherine McCaughtry, F. R. Field, Helena Minich, Attorney W. E. Bachop, Mr. and Mrs. W. O. Blase, Frank Edwards, S. A. Finnie, Edith Morgan, Trevelyan Edwards, Lee Hosmer, E. J. Edwards, Deenie Hosmer, Ruth Scott, Frances Scott, Albert Davis, Chas. Mannen, W. J. Hammond, Philip M. Moore, Solomon Rossman, Bert Williams, Philomen Tavalario, Karl Kleeh, Estelle Assion, Alma Brenner and Julia Hurlbert.

Anent the Mill Creek case, and as I am writing this, Mr. Robinson brings me the evening paper containing clippings which indicate that the law department is preparing to agree to another adjournment. This I shall vigorously oppose and shall appear in court armed with legal authority supporting my claim to be joined as a party defendant in the case so that I may move for dissolution of the restraining order.

ORGANIZER ROBINSON AN INSPIRATION

Our organizer has been a forceful, unique and leading figure in every move. He has been an inspiration to us and has given a fine tone to every note we have struck. Indeed I hardly think we could have succeeded in anything but for his aid. His assistance in briefing of the legal questions has been particularly valuable to me in the different actions in which we are involved.

—GEORGE EDWARDS.

Impressions of an American Journalist in England*

LONDON, JULY 10

LAST night at the Victoria Mansions Restaurant Mrs. Anna George de Mille, daughter of Henry George, was honored by a notable reception and dinner, given by the United Committee for the Taxation of Land Values, the English League, and the Henry George Club of London.

As Allen McCurdy said on a memorable occasion, "The perusal of the public press is fast becoming an obstacle to the attainment of knowledge," and perhaps because I have spent too much time perusing the public press, and not enough time reading reliable land-tax journals, I had no idea that the philosophy and economics of Henry George had obtained the hold that they evidently have obtained on the mind and conscience of the English people.

Members of parliament, ex-members of parliament, prominent business and professional men, labor advocates, and many of the rank and file of wage workers turned out and filled the large banquet room of the restaurant; and although I have attended many gatherings of Henry George disciples, I have never attended one where his principles were expounded with greater clearness and eloquence or received with greater enthusiasm.

W. R. Lester, M.A., was the toastmaster, and among the speakers were P. Wilson Raffan, H. G. Chancellor, Sir Edgar Harper, John Paul, A. W. Madsen and Louis P. Jacobs. Besides Mrs. de Mille, there were present

*The author of this report is a veteran journalist whose career has been a varied and interesting one. He was private secretary to Governor Sulzer, of New York, and later was associated with Robert M. LaFollette in campaigns carried on by that leader in the State of Wisconsin. He is the author of a work dealing with the reforms accomplished in that state under LaFollette's leadership.

—Editor LAND AND FREEDOM.

from the States her two charming daughters, Margaret and Agnes, Lawrence Towe, of Michigan and J. H. Scully of New York City.

Mrs. de Mille declared that genius is not hereditary, but her address proved that at least superior talents of speech may be handed down from father to daughter, for Mrs. de Mille recounted personal recollections of her father with fine dramatic power, and made a profound impression on the audience, which listened with breathless attention and moist eyes, as the story of Mr. George's last campaign, last illness, death and funeral were told.

Mrs. de Mille described the memorial exercises, and the speeches which reached a crescendo when Dr. Edward McGlynn uttered the words, "There was a man sent of God whose name was Henry George." Although broken in health and causing serious anxiety to his friends before he entered on his second campaign for Mayor of New York City, after the campaign opened Mr. George showed all his powers as a great orator, and often speaking several times a day, rose to great heights and roused his audiences to wild enthusiasm,—until the break came, only a day or two before election day.

Mrs. de Mille told of her father's love of sea stories, of Shakespeare, of the Arabian Nights, of his fondness for dogs, for ice cream, and for drawing little pictures of ships with sea gulls following in their wake. All these little touches of realism were most effective in producing an impression which caused one of the banqueters to say, with hushed breath:

"I believe Henry George himself is in this room."

Mrs. de Mille told of the work she has done in collaboration with Louis F. Post in preparing an abridgement of Progress and Poverty recently published.

There was also a hint that some day Henry George's birthplace in Philadelphia might be purchased and made a Single Tax historical museum.

The bust of Henry George, made by his son Richard, Mrs. de Mille said, is the most faithful likeness of her father extant.

* * * * *

Several speakers at the banquet stressed as most significant that Mr. Snowden, late Chancellor of the Exchequer, had in parliament, on the reading of the finance bill, moved its rejection because it is based on the policy of relieving from taxation the rich, and adding to the taxation of the poor, "and makes no provision for the relief of local authorities and national taxpayers by the taxation of land values."

It seems that in presenting his amendment Mr. Snowden took occasion to remind Mr. Churchill that in one of his speeches he had said: "I have made speeches to you by the yard on the taxation of land values, and you know what a strong supporter I have always been of that policy."

I am told that preceeding the general parliamentary election of Dec. 1923 the organized land tax advocates

sent a letter to all Labor and Liberal candidates asking them, if elected, would they support legislation for the levying of local rates on the market value of land, and the exemption of houses and other buildings and improvements from assessment, and that 307 Labor candidates and 176 Liberal candidates said yes.

Of the 307 Labor candidates 138 who said yes were elected, and of the 176 Liberal candidates 60 were elected making 198 members of the former house of commons who were pledged to land tax reform.

A letter from the Editor of LAND AND FREEDOM to Col. J. C. Wedgewood of the House of Commons paved the way for a pleasant interview with this leader of the land reformers, and from him I learned much of the progress of the movement in England.

In the present parliament, the reduction in the number of labor members elected reduces the number of pledged land tax advocates to 123 in the Labor party and 17 in the Liberal party.

And the increased majority of the Conservatives has led, Col. Wedgewood tells me, to a Rating and Valuation bill which reduces inheritance taxes (which the English call death duties) and also reduces taxation on agricultural lands.

In the next election Col. Wedgewood says he expects the Labor party to take a more aggressive position than ever on land taxation.

"They must push this issue," said Col. Wedgewood, "everything else has failed."

—CHESTER C. PLATT

IN a parliamentary debate, Philip Snowden, chancellor of the exchequer in the Labor government, said that the motor omnibus "is enriching the ground landlords at a rate beyond the dreams of avarice." He referred to land worth \$150 an acre a few years ago, now selling for \$3,000 to \$4,000 an acre. "Is the right hon. gentleman going to stand still and allow this national scandal to go on." he asked passionately.

THERE are 1,000,037 dwelling houses in Scotland, 548,000 of which are of the one and two-room type. That's what land monopoly does.

THE Women's National Liberal Federation of England on May 6 adopted a strong resolution in favor of un-taxing buildings and the heavier taxation of land values as a means of solving the housing shortage. Mrs. Francis Acland made a radical speech against England's land system, and at the close a number of delegates sang the "Land Song."

THE reserved right of the people to the rental value of land must be construed as a condition to every deed.

U. S. SUPREME COURT.

Shifting Taxes from Buildings To Land in Pittsburgh*

THERE are two notable features of the Pittsburgh Tax Plan:

(1) The entire tax revenue for municipal purposes is derived from taxes upon real estate. There are no taxes levied by the City government on any other form of property or income.

(2) The municipal tax rate on buildings is fixed at one-half the rate levied upon land.

The general practice of obtaining municipal revenues largely from real estate taxes dates back many years and is followed throughout the State of Pennsylvania, this policy being in rather striking contrast to the "general property" tax system of many States under which personal property of practically all kinds is also subject to municipal taxation.

The recent tax reform movement was inaugurated in 1911, when the old classification system of taxing real estate was abolished. Under that antiquated system property classed as "built-up" was taxed at the maximum rate, that classed as "rural" was taxed at two-thirds of the maximum, and that classed as "agricultural" was taxed at one-half the maximum rate. This system gave the utmost encouragement to the holding of unimproved land and when the situation existing in 1911 is contrasted with that which we find in the year 1925 it will be observed that we have progressed considerably.

Another important step taken in 1911 was to exempt machinery. Machinery, as such, is nowhere taxable in Pennsylvania, but when it is so attached to the real estate as to become part thereof, in the legal sense, then its value is included with that of such real estate except where special exemption acts apply. Complete exemption of all machinery was provided for Pittsburgh and Scranton in 1911 and in 1915 for Philadelphia.

The distribution of school taxes was also changed in 1911 in that the tax was spread over the entire city instead of varying in each ward according to the expenses of the schools therein, a plan that had resulted in an extremely low tax rate in the down-town business district.

But the most significant feature of the Pittsburgh Tax Plan is the Graded Tax Law passed in 1913. While Scranton is governed by the same act because it is necessary to include the two cities in legislation of this kind, the graded tax law is distinctly a Pittsburgh idea. The proposal originated with the Pittsburgh Civic Commission, and literature setting forth the idea was circulated, but no general campaign was conducted, and it was largely through the efforts of Mayor William A. Magee, then serving his first term, that the measure was so quickly adopted into law.

This graded tax law provided a gradual process whereby in five successive steps, corresponding to the triennial assessment periods, a proportion of the tax burden was shifted from buildings to land. In the first period the annual building tax rate was 90% of the land rate; in 1916-18, 80%; 1919-21, 70%; 1922, 60%; and in 1925 and thereafter 50%. There is of course, no loss of revenue through the graded tax law, which has no effect upon revenues or expenditures, nor does it affect the making of valuations by the assessors.

The city tax rates for 1925 are \$19.50 per \$1,000 on land and \$9.75 on buildings, and these rates raise a revenue of approximately \$15,000,000. To raise the same revenue with a flat (equal) tax rate would require a levy of approximately \$15.15 per \$1,000. Buildings now pay \$5.40 less per \$1,000 valuation than they would pay if the old system were in effect, and land pays \$4.35 more per \$1,000. Land now pays \$9.75 per \$1,000 more than buildings.

What does this mean in wholesale terms? It signifies that there has been a shifting for this year 1925 of approximately \$2,400,000 in taxes from building values to land values. Land values this year pay a total city tax of about \$10,700,000 while under the old system the tax would be about \$8,300,000. Buildings pay this year about \$4,300,000 which under the old system would be increased to \$6,700,000.

These figures, however, do not show the entire tax revenue obtained from Pittsburgh real estate, as county and school tax are levied separately and under the old system. The school tax this year raises about \$11,390,000 by a flat rate of \$11.50 per \$1,000, and of this sum about \$6,310,000 comes from land values and \$5,080,000 from buildings.

Adding these figures to the city taxes shows that \$17,010,000 is derived from land values and \$9,380,000 from buildings. If the same plan in force for city taxes applied also to school taxes it would mean an additional shifting of \$1,800,000 from buildings to land, which added to the present figure would mean a total shift of \$4,200,000. The rate necessary to raise both city and school taxes under the graded tax plan would be \$17.16 on buildings and \$34.31 on land.

To raise all city government revenue from land values alone would mean increasing the present land rates to \$27.35.

In terms of assessed valuation, the total building assessments have gone up from 282 millions in 1913 to 442 millions in 1925, while land assessments have increased only from 480 to 548 millions. The assessment figures for 1925 are:

Land	-	-	-	-	-	-	-	\$548,475,280
Buildings	-	-	-	-	-	-	-	442,004,840
Total	-	-	-	-	-	-	-	\$990,480,120

*The writer of this interesting article is a member of the Pittsburgh Board of Assessors.—Editor LAND AND FREEDOM.

The tax rates levied this year may be summarized as follows (per \$1,000):

	LAND TAXES	BUILDING TAXES
City	\$19.50	\$ 9.75
School	11.50	11.50
County	6.38	6.38
Total	\$37.38	\$27.63

Raising school taxes on the graded tax plan would change these totals to \$40.69 for land and \$23.44 for buildings. Because school and county taxes are raised on the old plan, the taxes on buildings, as a whole, are actually nearly 75% of the total land taxes.

The graded tax law is the only one of its kind in the United States and naturally there has been much inquiry and much discussion as to its effects. We must remember that the graded tax is a moderate reform and is not to be confused with the Single Tax which is something altogether different; so different that it would not be fair to either to confuse the two propositions. But as has been shown, the graded tax is changing very materially the distribution of the tax burden and as a consequence is undoubtedly tending to stimulate the improvement of real estate.

Proof may not be possible because it is difficult to determine what motives are most influential in inducing the erection of a particular building. But we know that there has been less land speculation and more building since the graded law went into effect, and that Pittsburgh has had a boom in building the past few years. Whereas in 1913, the last year under the old system, the estimated value of new buildings was \$13,870,000, the value for 1924 was \$34,256,000; and the new construction for the past three years exceeds \$100,000,000.

The Pittsburgh Civic Commission pointed out in 1912, that high land prices were one of the chief obstacles to Pittsburgh's progress, a survey showing that the average value of land per acre was higher than in other American cities and exceeded only by New York. The graded tax was proposed by the Commission as a remedy for this condition.

Unquestionably the graded tax law has had a tendency toward lower land prices; that is to say, while land values constantly rise in all growing communities, the higher tax on land has tended to stabilize land values and prevent such inflation as we have witnessed in times past in our own community and such as has taken place in other communities within the past several years.

Friends and opponents of the graded tax alike agree that the higher land tax has been influential in inducing those who had held large tracts of land idle to sell at prices that might be regarded as reasonable, for the reason that the holding of vacant land for long periods is becoming unprofitable. Yet it is fair, in speaking of the higher land tax, to point out that the increased cost of government has been responsible for this higher land tax to a greater extent than the graded law itself.

Combining city and school taxes on land, we find that we have an increase from \$14.90 per \$1,000 in 1915 to \$31.00 per \$1,000 in 1925, of which \$11.80 represents the increase in the cost of public service and only \$4.30 represents the increase due to the shifting of taxes from buildings to land.

So also, the building tax rate is actually higher today than it was in 1913, but thanks to the operation of the graded tax law it is only slightly higher so far as the city tax is concerned, this rate having risen from \$8.90 per \$1,000 in 1913 to \$9.75 this year, or only 85 cents, while during this period the city tax on land has been practically doubled (from \$8.90 to \$19.50).

A study of official records reveals clearly that the great majority of real estate owners are saving taxes through the graded tax law, in many cases a very substantial percentage. A typical residence ward (13th) shows that out of a total of 4,252 assessments there are 3,250 cases where the taxes paid under the graded tax are less than would be paid under the old system. Of the 1,002 assessments where the present taxes are higher, 980 are vacant lots.

There is an impression that the owners of big buildings are the chief beneficiaries of the graded tax and that the partial exemption of the skyscraper increases the taxes of the small property-owner in the outlying wards. This however is contrary to the facts because the high land values in the business section much more than offset what might be said to be lost by taxes on buildings in that section. Our study shows that it is only the exceptional structure on such valuable land that is to be found among the properties paying lower taxes.

Many manufacturing plants and department stores will not show any benefit from the graded tax, but in these cases very substantial savings have been realized by manufacturers through the 1911 act exempting all machinery; while the big department store is entirely free of taxation on its stock of goods.

—PERCY R. WILLIAMS.

LONDON (England) County Council held an all-night session recently over the question of how much money to raise. Labor party members introduced the delicate question of how the money ought to be raised; they argued in favor of taxing the ground landlords. Tory members refused to join issue on the merits of that proposition, but did engage in an elaborate defense of the landowners of London.

TOWN boomers and land speculators who cry out for more public improvements are the loudest shouters for lower taxes, by which they mean that they want their land increased in value at other people's expense. Every time a public improvement is under discussion, Single Taxers should come forward and demand that it be paid for without taxing their food, clothing, shelter, amusements, etc., and without bonds.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

"**W**AS it Tolstoy or Hinery George," asked Mike Shea the other night at the Sign of the Cat and the Fiddle, "who first used the parable of the Old Man of the Mountain to describe the case of Labor?" "You must mean the Old Man of the Sea," we suggested. "To be sure," returned Mr. Shea, "the Old Man of the Sea—me eyesight and me mimory are beginning to fail. Well, that was a fine illustration. I read the Arabian Nights as a boy, and 'tis there you'll find the story. The parable is that landowners sit astride the shoulders of Labor, hanging on like grim Death, and you will find them willing to do anything within reason for the good of the victim except to get off him. Now wouldn't you think that Labor, stupid tho it is, would tire of the load? Not at all. It thinks it is carrying a beautiful young heiress home from the fair. I hear it said among certain agitators that there are stratagems afoot to have done with the incubus. But I don't know. Ye have the Old Man wid ye always, as they used to say of Sam Gompers." Mr. Shea paused for a moment to light his pipe and then continued, "However, the Old Man's strangle-hold has encountered a few rude jolts in the course of history. Wasn't it Jack Cade or Wat Tyler or some such who had the varmint off for a minute wid his shoulders to the ground? Begorra, in the Roosian ring they counted tin and he's down and out there for sure."

"Howiver 'tis in England that he'll certainly come to grief. I see that he's beginning to be recognized there for the divil he is, and even the leading statesmen, mind ye, are admitting his existence. Now the great officials of the Labor Party, like Ramsay MacDonald and Philip Snowden, say that they hardly think it expedient to stir up bad feeling toward themselves from the upper classes (referring to the elevated position of the selfsame Old Man of the Sea upon the shoulders of Labor.) 'We will pacify Labor', says MacDonald, "and preserve the health of the Old Man by simply asking him to turn round and clasp his knees across Labor's back, instead of across his chist and abdomen, thereby giving a spicy variety to the grip—meanwhile handing the Old Man the same amount of tribute, only calling it interest instead of rint, for ye will understand that Mr. MacDonald and Mr. Snowden propose a commutation of the Old Man's privilege of collecting the rint by handing him the carefully calculated equivalent in crisp new government bonds. The only question with these gentlemen is, will the Old Man accept?"

"Now thin," pursued Mr. Shea, "along come another group of doctors, called the United Committee, otherwise known as the Single Tax Step by Steppers. These, being careful practitioners, do not wish to give too

great a jar to the elderly patient, whom they consider a very sick man. And phat do they propose? Sure and they propose a therapeutic treatment wid a mild electric current, just sufficient to make the intensive leg grip relax a little and thus allow Labor to carry its burden with less inconvenience and pain. Would they turn on the juice full and shock the Old Man down from his perch? Divil a bit! Lastly (and then I'm done) along comes a little David wid his sling—you're wrong, not David Lloyd George at all, but that political atom known as the C. L. P. And phat will that little David do? He'll let fly wid his sling at the Old Man and hit him full where the little girl had her little curl, and that, mind you, will be the end of the Old Man of the Mountain."

* * * * *

If ever the day comes when this country shall witness a genuine proposal on a national scale to collect by a direct tax all or any part of the economic rent of land there will be a tremendously concerted outcry that "the homeless and the orphan" must not be despoiled. To say nothing of "the poor widow" who owns a million dollar vacant lot on which she has been paying taxes for years and to increase whose burden by a national rent levy would amount to "wicked spoliation," one will hear lengthy lamentations and witness pugnacious, if not seditious and revolutionary opposition, from the great multitudes of "innocent" savings-bank depositors and policy holders of our life and fire insurance companies. In fact, so true is it that every little two-penny "bourgeois" and, for that matter, every little penny wage-earner too has a finger in the great pie of land ownership, and so intimately interwoven are the interests of the rich and the poor in this matter of "investments" safe, sane, prime and gilt edged, that at the first danger signal of attack the multitudinous ranks will be closed up with the slogan of united we stand, divided we fall!

What cataclysm will be needed to break down the stolid opposition of millions of participants in our truly national institution of landlordism and bondholding it is beyond the vision of man to foretell. But one thing stands out clearly and that is that for several years past there has been a fixed policy on the part of our leaders in high finance to open the doors and make attractive and dazzling to the humble sons and daughters of toil the inner shrines of respectability and property. Perhaps the movement found its beginning on a large scale in the liberty loans and victory loans after our entrance into the World War. Judiciously varied to suit the purses of us all these loans to the government were so skillfully marketed that the distribution may be said to have come home to nearly every mother's son and daughter in the nation.

For conservatism and patriotism, for your genuine hundred per cent. American, give us a property holder, no matter on how small a scale. So that there has sprung into action a wide-spread impulse on the part of both great and humble to stand shoulder to shoulder and "support the Constitution." One reads that the number of stockholders in important companies has vastly increased, the average stock holdings being reduced to a very modest number of shares. One learns that bond sellers have marketed the so called "baby bond" which was issued to fill the requirements of the lowly. Riding the wave of an undoubted tendency, along came the genius who conceived the idea of selling stock at attractive figures to the working men themselves up and down the lists of the company's employees. Great! thereby making every little trade-union stockholding "capitalist" feel that he was part owner in the institution. These employee stockholders are probably now to be counted in the hundred thousands, if not the millions. Not to be outdone the trade unionists must needs set up as bankers and financiers themselves, establishing national and state banks and trust companies. So there you are: the whole socialist, trade union and workingmen's radical movement undermined, and presto, a new and unforeseen accretion made to our substantial and static pillars of society.

But this is not all. Sensing the uncomfortable probability that some day the land question in its protean phases may be the subject of common inquiry, how best shall the upholders of things as they are buttress their position still more securely? Why, it is clear enough that no better way can be found than to get the faith and honor of the nation pledged in the strong contractual defenses of a government bond. Behold then the cornice of the structure—the U. S. Land banks, innocent looking little institutions supplying loans on mortgage to our farmers at an attractively low rate of interest—yet under the law of their establishment girded with the power of a vigilant nation's promise and determination to carry out its contracts. If money is loaned in good faith based on existing land rentals and values let no man, except at his peril, do aught to invalidate this basis! So that, following the examples set by the cedula-issuing governments of Argentine and Chile and the perhaps better known operations of the great group of French guarantors of bonds based on prior mortgages made by the farmers of France (the Credit Foncier, to mention but one of them) we now have in this country the landvalues of our farms being "mobilized" into counters for operators on the stock exchange.

Let us also not overlook the great waves of land speculation that have swept over the country since the War, upsetting production and industry and converting whole States into frenzied real-estate offices, filled with gambling "realtors" and their more than willing victims. Have we not witnessed in the Northwest and in Califor-

nia, and are we not witnessing in the far South today speculative migrations and counter-migrations that for lust of gain and cynical disregard of consequences have not been equalled since Clive invaded India or the late King of the Belgians laid his hand upon the Congo? Or finally what shall be said of the vulgar exhibitions of greed that have made "real-estating" in our great cities a byword, whilst in their suburbs every petty clerk has dreamt of becoming the "owner" of a mortgaged lot bought on the installment plan from some "development" company—everybody everywhere seemingly being drawn into the alluring net of a speculative Something for Nothing Club and thereafter living in dread of the ominous and fatal approach of the day of settlement. Is it any wonder then, in view of what we have been saying, that in the midst of this universal wild orgy which has followed the masque of the red death known as the World War the Prophet of San Francisco has become as one unknown and unheeded in the land of his birth and that his actual followers have been seemingly reduced to a pathetic remnant? And yet the mill of the gods is grinding, grinding slow and grinding exceeding small. Will it be left to the barbarians of the outer world, the Tartars of the steppes, the hillmen of India, the peons of Mexico, the tribesmen of Morocco, the black men of Nigeria, the yellow men of China, to say the word and do the deeds that shall open the eyes of western civilization to its present dangerous situation?

* * * * *

Mr. Upton Sinclair has issued the following communication from Pasadena, California:

The American Fund for Public Service has voted to finance the publication of a series of standard works of literature and education in the service of the movement for workers' emancipation. The series is to contain two hundred titles, to be put upon the market at the lowest possible prices. It will be known by some such title as *The Workers' Classics*, *The Radical Classics*, or *The People's Classics*. I have been asked to become editor of the series; an advisory board of twenty or thirty persons will be appointed. The first step toward the undertaking is the preparing of a list of titles for inclusion in the series, and the purpose of this letter is to ask our readers' assistance.

This series, when completed, will involve an investment of a large sum of money, not less than a hundred thousand dollars. It will constitute a permanent treasure of the labor movement throughout the English-speaking world. It is proposed to spare no pains to make the series of the utmost possible usefulness. . . .

The series will be all-inclusive and entirely non-partisan, as regards factions and schools of thought in the working-class movement. The classics of the Socialist, Communist, Anarchist, Single Tax, Cooperative, and all other wings will be represented. The series will include fiction, poetry, drama, history, philosophy, politics, economics, finance. The sole test of inclusion will be whether the work contributes ideas or information likely to be of service to the awakening workers. The series will include translations from works in foreign languages, and will endeavor to be international in point of view; but, aiming to serve that

public which uses the English language, it will necessarily include a larger percentage of works representing the English and American points of view.

We ask you to take the time to make us a list of all works which you think should be included in these two hundred volumes. Make your range of selection wide, including everything which might by any possibility go in.

Here is a chance for readers of this department to give over for once their daily cross-word puzzle in favor of still more intellectual entertainment. We hope that a response will be made to Mr. Sinclair's invitation, for it is important that the Land Question should be well ventilated in this proposed large collection. Naturally it seems to us that the land question, being the fundamental question underlying the whole labor question so-called, should be represented and illustrated by an adequate number of works on the subject. Just to start the ball rolling we venture to suggest the following:

Complete works of Henry George.

Dove's Theory of Human Progression.

Spencer's Suppressed Tenth Chapter of Social Statics.

Spence and Ogilvie.

Behrens, Toward the Light.

Behrens and Singer. Story of My Dictatorship.

The Lost Island, a Story.

Rivadavia, by Andres Lamas.

Oppenheimer. The State.

Thorold Rogers. Six Centuries of Work and Wages.

This Department will be glad to receive and print other titles received from our readers, especially those included under fiction, poetry and the drama.

* * * * *

If there is anything that is getting on the nerves of this Department is is the prevailing *penchant* for economic "research." Our good friend Adele Bonnyclabber tells us that we are quite wrong in our critical aloofness to so well credited a method for the advancement of learning, but nevertheless we continue to be stubborn opponents. One should think that long before this time the inductive method of approach, with its statistics, special commissions, government reports, private investigations, etc., etc., would have laid the foundation for certain valid conclusions, to serve as bases or starting points for a genuine deductive science of political economy. But no. So intent still is the university mind on the mere collection of details that it has found no time nor inclination to seek the conversion of these laboratory investigations into principles which the ordinary citizen may comprehend. Just as such a conspicuous pundit of "economics" as Sidney Webb denies the very existence of human rights, so nearly all of the pseudo-economists of this 20th century find no starting point for man's relation to the Earth nor to his fellow men nor to himself, but claim that all morality is a morality of expediency—elevating to the seat of government groups of "supermen" to control millions of servitors, serfs or slaves "under Socialism." Magnifying the

importance both of their aim and of their method these exponents of "economics" have since the publication of Progress and Poverty consistently sought to darken counsel in a cloud of unenlightening pedantry, the undoubted end of which has been to render support to monopoly and privilege. Taking their cues from the dry-as-dust scholarship of the German universities they have produced thousands of volumes of learned imbecility, compounding and fostering a braggart imperialism which, let us hope, found its nemesis in the *débauche* of the World War. In a shrewd paragraph in Progress and Poverty Henry George called attention to the tendency toward encyclopaedic investigation for its own sake and characterized it as a sign of a nation's decline—an imitation of the Chinese system of mandarin scholarship, words, words, words, signifying nothing.

Reader, have you heard of the "Economic and Social History of the World's War," presently to be published in 160 volumes? It is announced as the "biggest enterprise in the history of history" and is being financed by the Carnegie Endowment for International Peace. "Upon this monumental work 200 of the most eminent scholars of 16 countries have been at work for the past seven years and it will not be finished for five years more." Criticism may well be reserved. But why limit the work to 160 volumes? Would not 1600 or 16,000 be more impressive? And who shall say that even this last figure would strain the resources of the Carnegie Endowment? Alongside of this colossus how very puny indeed seems the recent Donation made by Mr. Bernard Baruch of \$250,000 for a special intensive investigation of the causes of war, to be carried out, of course, under the most approved methods of "research." We mention this little endowment simply for the sake of the comparison with the bigger one above, remembering Virgil's famous distinction of great things from small—"Quantum lenta solent inter viburna cupressi." But certainly the most interesting of these endowments for "research" is the one founded five years ago by Dr. Richard T. Ely, Professor of Economics at the University of Wisconsin, entitled the "Institute for Research in Land Economics and Public Utilities." We are told that since the organization of the Institute many studies and investigations have been made by the members of the staff and reports of the studies have in many instances been published. We quote: "On the basis of the accomplishments thus far achieved, which it is believed give ample demonstration of the value of an organized movement for economic research of this nature, the Institute has opened a campaign to raise an endowment fund sufficiently large to enable it to carry on its work along broader and more fundamental lines (sic). As yet, it is pointed out, the Institute has been able only to scratch the surface of the facts to be studied and to devote attention to only a few of the many questions calling for answers. The Board of Trustees designates the directions in which

the resources of the Institute are utilized, while Dr. Ely, as Director of Research, supervises the work of the Institute's staff of research specialists, coordinating their activities, maintaining a balanced distribution of effort among the principal subdivisions of the field and generally indicating the broad lines of research projects to be undertaken." We hesitate to say more on this subject. We do however offer our felicitations to Miss Bonnyclabber in finding her career set down in the midst of such congenial people.

Herbert Quick: A Great Iowan

TWO years ago we had occasion to sum up the services of the late Emerson Hough. Death now exacts a word of tribute to the life work of another great Iowan, Herbert Quick, long a valued contributor to *The Saturday Evening Post*, and an all-round American of the highest type.

Mr. Quick's career was as remarkable as it was interesting. As a lad he suffered from infantile paralysis. He never wholly outgrew its after effects; and yet, such were his ambition, his talent and that divine driving force which makes men assume hard tasks they might easily avoid, that he made a great name for himself and served the people of his state and nation as steadfastly and as loyally as he served himself. While he taught school he studied law. He became successively lawyer, editor, mayor, student of public affairs and novelist. He helped to organize the Federal Farm Loan Bureau and rendered brilliant service as a Red Cross executive in the Far East.

Human interest and literary value are not the only merits to be assigned to Mr. Quick's novels. What is more important, they preserve for the younger generation faithful and sympathetic pictures of a pioneer American of a day that has gone. His stories are as clean as the winds of his Iowa prairies and as wholesome and invigorating as the life they depict.

Only a few days before Mr. Quick's death he brought to this office the manuscript of his autobiography. It is the typical life story of a successful, country-bred, old-stock American. It bubbles over with buoyant humor, shrewd worldly wisdom and cheerful philosophy. No one who reads it will escape the spell of the magnetic personality which shines through its pages.—*Saturday Evening Post*.

Wanted! Reviews Or Commendations Of Progress And Poverty

WE are in need of reviews and commendatory notices of *Progress and Poverty* from prominent men living or dead. Some of our friends may have kept such notices that appeared at the time of the appearance of *Progress and Poverty* or any other of the George works, or on the death of Henry George, commenting on the books he left.

The Professors' Sand-Hidden Heads

IN 1879 a book was published which put the professors of political economy and sociology in a dilemma. These gentlemen teach the branches of study which deal with the distribution of wealth and of the laws which control the state of people in organized society.

Prior to 1879 most of them were justified in telling us that poverty was inevitable. Most of them taught the "wage-fund theory."

Under this theory it was held for truth that what you and I as producers receive for our work is just our mathematical share of the produced wealth. Therefore, as our numbers grow, each man's share decreases, so that increasing poverty must come with increasing population.

It was a comfortable doctrine—for all but the producing masses. It called for no fight against existing wrongs.

The book which put them in a dilemma was "*Progress and Poverty*," written by the greatest man America ever produced, Henry George.

George showed that poverty is caused mainly by the increasing share of the wealth produced taken by the people who own the earth.

George proved that the inevitable division of produced wealth is into the three funds of Interest, Wages and Rent; and that Wages and Rent are constantly absorbed to a larger and larger extent into Rent.

It called for a fight against poverty. The remedy proposed was the taking of the unearned increment of all sorts of land, for public uses, in the form of a tax and the abolition of all taxes on improvements and other property created by industry.

It showed the way to a basic reform much more promising than socialism and without revolution.

The professors never answered him. They wrote much which they called answers, but George stands unanswered yet. He cannot be answered. The professors hid their heads in their hands and their heads are most of them still hidden.

Some of them see their very vulnerable position and have abandoned it. I have a pamphlet from Dr. Henry Gunnison Brown of the University of Missouri which, while it does not advocate the George philosophy, shows the fallacy of the various "answers" to George in our current text-books on economics and sociology. Not only fallacies, but actual false statements of history.

Dr. Brown's pamphlet is available, but it may be read in the *Journal of Political Economy* for April, 1924. His book, "*Economic Science and the Common Welfare*," is published by the Missouri Book company, Columbia, Mo. Dr. Brown has this to be said for him: He is not afraid to face the truths enunciated by Henry George. He does not hide his head in the sand. He does not lie out of an embarrassing situation.—HERBERT QUICK

A Short Easy Lesson In Language

(Dr. T. J. Kelly in *Union Labor Advocate* of
Sioux City, Iowa.)

FOR several years I have enjoyed the personal friendship of the author of the following letter. He has invited me to his town to speak, and made all arrangements at his own expense, when other towns were declaring I could not appear for an address among them. He did it as a visible demonstration of his belief in the right and wisdom of freedom of discussion. I have heard his neighbors—to whom he has ministered as a physician for many years—speak of him in confidence and affection. I have come to believe in his absolute sincerity and his intense earnestness of conviction. He has often told me frankly just what he tells to me and you in this letter. But that fact has in no way marred our friendship.—Editor *Union Labor Advocate*.

My Dear Mr. Short:

Though far from optimistic as to results, I am tempted to write to you one more letter—this time upon a subject that appears to lie near your heart, the admitted incapacity of progressives to work together. But before going into the subject, it is pertinent to remark by way of introduction, that no two men, to say nothing of thousands of them, can work in harmony upon any problem unless they speak the same language, or unless each at least understands the language employed by the other. If I, employing some combination of words, intend to convey a certain idea, while you, hearing or reading my words, invest them with a meaning other than that intended, there is an end of team work for us two until we can agree to use those words in the same sense. I am certain you will agree with me upon this point if upon no other. Keeping this truth in mind, I believe it will not be difficult, from the columns of the *Advocate* itself, to discover a sufficient reason for the want of unity of effort you deplore.

In your current issue, May 7, you recur to your editorial of April 2 in which you printed an excerpt from each of four letters you had received, and drew the inference that the progressives writing them would each go his own way, unable, or unwilling to work with the others. Now, if the first excerpt quoted was not from a letter I had written you it was from one worded exactly as was mine. The probability of such coincidence being so remote as to be negligible, I am forced to the conclusion that I am one of those "progressives" alluded to. But if I have not been able to make clear to you the fact that I am not a "progressive," that I hold the progressive movement to be wholly futile, and believe that if it should succeed in winning all the offices in the country the result would be calamitous, it is because I employ language in one sense and you invest it with a wholly different meaning. I decline to assist in your campaign against Boies, and wrote you, in

response to your letter soliciting my support that in my estimation it would make not the slightest difference which should be nominated. When you wrote me asking that I help to organize the campaign for LaFollette, I wrote you that I should not even vote for him and that, in my estimation his election would prove a national calamity, or words to that effect. It is, of course, admitted that you have a perfect right to disagree with me upon both these matters, but if we cannot agree as to my attitude toward "progressivism" after I have stated it in such language, how could we hope to work together in any movement? I cannot conceive of language that would make my attitude clearer, yet you calmly classify me as a progressive. This conception of the function of language is entirely beyond my comprehension.

These incidents are, of course, unimportant except as illustrating the point I am trying to make; that it is impossible to get progressives to work together because they seem unwilling to attach to language its ordinary significance when discussing political or economic questions. But the following is important not only from this consideration, but as in itself perverse of the laws of thought:

In two issues of the *Advocate*, that of February 26 and the one immediately following or preceding it, you make use of the following language: "*The Purpose and Policy of the paper . . . is to furnish information to all those who sincerely believe that This Country Belongs to All of Us, etc.*" Evidently, then, *you* believe that this country belongs to all of us. Now, if you were teaching a class of Germans, or French, or Chinese, the English language, and should undertake to explain to them what the expression, "This article (whatever it might be) belongs to Jones," means in our language, I suspect you could find no alternative to the explanation that it signifies that the thing is his as against the claim of any or every other person.

"This is A's hat," or "This is A's house," "This is A's property" are expressions to which attach no ambiguity in the language of every day life amongst us, and the expression, "This hat, or this house, or this property, belongs to A" has exactly the same meaning. And if ten men were discussing any article of property and, on being asked whose it was should answer, "This property belongs to all of us," any English speaking person would know at once that they were jointly entitled to that property for their own exclusive use, or to the proceeds of its hire; and any court in the land would protect them in this right. Do you really believe that this country "belongs to all of us" in any such sense? If not, in what sense does it belong to us? What does this expression mean? Have men the right to employ a word or an expression in discussing economic matters in utter disregard of its accepted meaning in all other realms of thought? Can they work in harmony when they do so?

My understanding is that "this country," at any rate every foot of it that is worth having, is the recognized,

private property of some man or corporation—that it is the property of those who own it, many of them being not even residents of this country. Do you contend that the 60,000 acres of Illinois land to which the Scullys of England hold title, “belongs to all of us?”

That part of Woodbury county known as its courtyard belongs to the people of that county, to all of them. Certain parks in Sioux City belong to the people of that city, to all of them. But how did these parcels of land become their property? Why, as every school boy knows, they were bought by those people, or received by them as gifts from philanthropic individuals. Just why should “the people of this country” buy the land of this country if it now belongs to them? What does the phrase, “this Country,” signify? (I mean outside of “progressive” literature). Does it not designate the United States? And would not any school boy in the world define the United States as that portion of the earth bounded by the two oceans, the gulf, Canada and Mexico? Certain improvements have been added to parts of it, but if they should all be destroyed, this country would still be here, all of it. And I can scarcely believe that even a progressive would contend that the house Smith builds, or the hat he buys is, or should be the property of all of us. These statements being facts that no one can dispute, just what do you mean when you propose to devote your paper to the championship of those who “believe this country belongs to all of us?”

If you had said that your publication would champion the claim of those who believe this country should belong to all of us, the expression would have had some meaning; men might agree with this contention or they might oppose it, but they could unite in an effort that had some explicable purpose. But it would be interesting to learn just what activities the individual readers of the *Advocate* would expect you to undertake, and how carry them out in the accomplishment of your declared purpose. Does not such obviously inaccurate language necessarily lead to the very want of unity you deplore? Men have no right to juggle with language; they must either employ it in its accepted sense or explain how and why they depart from the common usage.

One has a right to infer that you account the ownership of “this country” as of fundamental importance; for men do not dedicate their lives to what they account unimportant. Evidently, then, you believe that this country *should* belong to all of us, but had not noticed the somewhat minor detail *that it does not*. If you do not believe that this country ought to be the actual property of all of us, I can see no possible object you could have had in writing that statement of purpose, for I do not believe you deliberately attempted to confuse your readers. Now, I am far from being a rich man, but I am going to make you an offer in good faith, and if you will meet the conditions, shall carry it out. If you can demonstrate any

possible method of realizing in actuality what the above demonstrates to exist in your mind as a nebulous fancy, of bringing about such condition that this country will, in fact, belong to all of us, except by the collection of the rent of all land by the community and using it in defraying the expenses of our common activity, which is summed up in the term government; that is, except by what is ordinarily known as *Single Tax*, I shall hold myself bound to contribute, through you, \$100.00 to the progressive cause, to be used by the officers of that organization as they see fit to use it.

Land Not Rightfully Property

WHAT more preposterous than the treatment of land as individual property? In every essential land differs from those things which being the product of human labor are rightfully property. It is the creation of God; they are produced by man. It is fixed in quantity; they may be increased illimitably. It exists, though generations come and go; they in a little while decay and pass again into the elements. What more preposterous than that one tenant for a day of this rolling sphere should collect rent for it from his co-tenants, or sell to them for a price what was here ages before him and will be here ages after him? What more preposterous than that we, living in New York City in this year, 1883, should be working for a lot of landlords who get the authority to live on our labor from some English king, dead and gone these centuries? What more preposterous than that we, the present population of the United States, should presume to grant to our own people or to foreign capitalists the right to strip of their earnings American citizens of the next generation? What more utterly preposterous than these titles to land? Although the whole people of the earth in one generation were to unite, they could no more sell title to land against the next generation than they could sell that generation. It is a self-evident truth, as Thomas Jefferson said, that the earth belongs in usufruct to the living.

Nor can any defense of private property in land be made on the ground of expediency. On the contrary, look where you will, and it is evident that the private ownership of land keeps land out of use; that the speculation it engenders crowds population where it ought to be more diffused, diffuses it where it ought to be closer together; compels those who wish to improve to pay away a large part of their capital, or mortgage their labor for years before they are permitted to improve; prevents men from going to work for themselves who would gladly do so, crowding them into deadly competition with each other for the wages of employers; and enormously restricts the production of wealth while causing the grossest inequality in its distribution.—HENRY GEORGE.

WHEREVER land has a value and it is not used it has potential rent.—HENRY GEORGE.

Lecture Tour of George H. Duncan

DURING the past three months Mr. George H. Duncan, of Jaffrey, New Hampshire, as field lecturer for the Henry George Lecture Association, 538 South Dearborn St., Chicago, has filled the following engagements:

May 13, Concord, N. H., Kiwanis Club; May 13, Keene, N. H., Norris Brotherhood, M. E. Church; June 1, Holyoke, Mass., Lions' Club; June 2, Boston, Mass., Civitan Club, (Broadcasted from Station WEEI); June 7, Boston, Mass., New Thought Forum; June 8, Nashua, N. H., Lions' Club; June 9, Taunton, Mass., Lions' Club; June 10, Oakdale, Mass., Worcester County Assessors' Ass'n.; June 10, Winchendon, Mass., Grange; June 16, Worcester, Mass., Exchange Club; June 19, Toronto, Ont., Tax Reform Club; June 23, Rochester, N. Y., Lions' Club; June 25, Niagara Falls, N. Y., Kiwanis Club; July 9, Jamestown, N. Y., Kiwanis Club; July 10, Pittsburgh, Pa., Henry George Club; July 10, Pittsburgh, Pa., (Broadcasted from Station WCAE); July 13, Jamestown, N. Y., Rotary Club; July 14, Pittsburgh, Pa., 27th Ward Board of Trade; July 16, Johnstown, Pa., Kiwanis Club; July 20, Keene, N. H., Exchange Club.

In these twenty engagements he has spoken directly to over a thousand people, besides an unknown number who may have been listening to the radio. Wherever time has been available a questionnaire has been conducted, eagerly participated in by the audience, which in every instance has evinced a keen interest in the proposed tax system. Newspaper reports of the engagements have occupied 175 inches of column, equal to about a page and one-half. That so much newspaper space was available is not to be taken as a tribute to the reputation of the speaker or to his skill in presenting our philosophy, but is an evidence that the public at large, as sensed by newspaper editors, is keenly aware of the shortcomings of present taxes, and anxious to find some way out of the present maze.

In Pittsburgh the Henry George Club is full of life and courage. It has a fine corps of interesting and competent speakers, who frequently fill engagements in various parts of the city and neighboring cities. Mr. M. S. Robinson, Mr. Percy R. Williams, Mr. John M. Henry, Mr. Harry H. Willock, not to mention others, are always available to preach the gospel of Single Tax. That veteran of many conflicts, F. W. Maguire, is secretary of the club, and indefatigable in his work. Within recent months he has made arrangements to have Single Tax publications placed on sale in 52 book-stores of Pittsburgh, as a result of which there have been sold 834 copies *Progress and Poverty*, 272 *Land Question*, 438 "*Moses*," 217 *Labor Question*. Besides this over twelve thousand pamphlets have been distributed gratis. Is it any wonder, then, that Pittsburgh is in the forefront of tax advance, with

buildings assessed at only half their value, and with a strong movement on foot to secure legislative authority for still further reduction of taxes on improvements.

In Toronto the Single Taxers were somewhat disheartened over the defeat of their Local Option plan, followed by the repeal of the so-called "Drury Act," the basis for Local Option. Their recent campaign, in which some \$4,000 was expended, was met by the usual misrepresentations, in spite of which they secured 12,000 votes; and they feel that practically each one of the 12,000 is now a sort of distributing centre for their doctrine. Mr. W. A. Douglass, Mr. Alan C. Thompson, Dr. W. McLarren, Mr. A. W. Roebuck, Mr. Sydenham Thompson, and others are active in the work.

In Rochester, N. Y., the principle of excess condemnation has been employed on four occasions, three not yet being completed. In the first case a street was widened and straightened, and the excess-condemned lots sold for sufficient to pay for all the land used in widening and a profit to the city of about \$1,500.00. This favorable result has caused considerable interest in an extension of the principle of taking for the community the benefit of public improvements. Mr. A. L. Vedder, Deputy Superintendent of City Planning, presented a paper last January at a meeting of the American Society of Civil Engineers, giving the result in Rochester.

Jamestown, N. Y., is just now establishing the Somers System of Valuation, the expense being borne by voluntary contributions by the manufacturers of the city, who feel that more equity will result from a scientific assessment. The current interest in taxation there made Single Tax addresses especially timely, and considerable interest was evinced at both of the meetings.

The outstanding feature of the speaker's experience thus far is the intense interest manifested in the subject of taxation particularly by business men, to whom the pressure has been brought home vividly within the last few years. So the time seems opportune to spread our doctrines as widely as possible.

It might be added that the speaker uses three different topics, adapted to the character of the gatherings addressed, but all coming to the same conclusion, i.e., that all community revenues should be raised by a tax on land values. To business men's organizations, "*Rational Taxation*," showing particularly the destructive effect of taxes on improvements as compared with the benefits of land value taxation; "*The Business of Taxation*," showing how land value taxation follows the lines adopted by all other businesses in charging customers for "*Value Received*;" and "*Our Natural Heritage, The Earth*," a somewhat longer talk, which traces the moral relations that should exist between man and his Mother Earth, and which is adapted particularly to organizations where there is opportunity for more full discussion than so-called "*Service Clubs*."

Henry George Memorabilia To New York Public Library

MRS. ANNA GEORGE DE MILLE has presented to the New York Public Library an extensive collection of manuscripts and books written by, or relating to, Henry George and to the Single Tax.

Among the manuscripts mention may be made of 1,700 letters addressed to George between 1854 and 1897, six volumes of his copy press letter books between 1869 and 1882, his diary between 1855 and 1896, including a record of his voyage on the *Hindu* to Australia and India in 1855-6 when the boy of sixteen shipped before the mast.

The manuscripts include also separate articles by him on a number of subjects, sometimes giving his impressions of Lincoln, or Grant, or Garfield, the Irish question, and many speeches and lectures during elections, the text of his well-known lectures on Moses, Malthusian theory and woman suffrage, and numerous addresses made in this country and abroad. Mention should be made also of the visiting card of Georges Clemenceau, with a note acknowledging receipt of a copy of "Progress and Poverty," numerous memorials of testimonial dinners or addresses of welcome.

The printed books include seven editions of "Progress and Poverty," as well as the "author's edition" printed at San Francisco in 1879, which contains numerous notes and corrections in George's hand. There are four editions in English of the "Condition of Labor," three of "The Land Question," three of "A Perplexed Philosopher" and one of "Social Problems."

The amazing wideness of the interest in Henry George and his theories is demonstrated with eloquence by the eleven volumes of the Russian translation of the works of this economist, to say nothing of the Italian, Spanish, German, Swedish, Norwegian, Danish, Polish and Dutch translations, and the Japanese, Danish, German and Dutch commentaries.

There are also numerous copies of periodical articles by him, reviews of his works, speeches by him in various parts of the world, letters to the *Irish World* in 1881-2, clippings relating to his visit to Great Britain in 1884, to the Mayoralty campaigns of 1886 and 1897, and various others of more general interest.

Good For The Rotarians

FOLLOWING is Article II of the Rotarian Creed to which every member is supposed to subscribe:

Finally, believing in the universality of the Golden Rule—all things whatsoever ye would that men would do unto you, do ye even so unto them—we contend that society best holds together when equal opportunity is accorded all men in the natural resources of this planet.

Death Of Mary Boies Ely

WITH the passing of Mary Boies Ely, on June 5th, our cause lost a valiant adherent who brought to the work all the charm of gracious cultured womanhood and executive ability of a high order. Mary Ely had been a semi-invalid for the past ten years, following a serious breakdown due to overwork. But her faith never wavered, even though she could no longer take an active part in the work. And her influence for good was still felt in many ways.

During her years of active service in the movement Mary Ely accomplished much, in spite of the fact that her working days, and many other hours besides, were filled to the brim with the duties of running a big and prosperous girl's school. Not even the many trials and troubles which always crowd in on the heads of so large an establishment could hinder her in her work for the cause. She used her position and her knowledge of the school world to get our speakers a hearing in many places which might have been closed to us without her assistance. Living in daily intimacy with young minds she learned all the avenues of approach to their interest, and knew the great value of enlisting the sympathies of youth.

While keeping steadily to the lines of endeavor in which her professional position offered her the greatest chance of effective service, Mary Ely had a heart and mind full of sympathy for any other branch of the work. She was one of those Single Taxers who are always more anxious to emphasize the points on which we can agree, rather than those on which we differ. She proved a diplomatic and useful mediator in many a dispute, smoothing over troubled moments with tactful charm.

It was in the 90's or thereabouts, that Mary Ely, living her busy life of mental labor, became interested in the doctrines of Henry George. Bolton Hall, who is responsible for so many other converts, was the first to open this new thought to a mind ready to receive it. Her acceptance of it was complete, and it remained her greatest interest until her death. Those of us who worked with her in the cause for many years feel a sense of personal loss and, in spite of the retirement in which she lived for the past decade, we feel a sense of loss to the movement as well. The world can ill afford to lose such steadfast faith inspired by the ability to think clearly and fearlessly, as was Mary Ely's.

—GRACE ISABEL COLBRON.

Death Of Walter A. Carpenter

WALTER A. CARPENTER who died in June of this year, belongs to a former generation of Single Taxers. He became a convert through reading *Progress and Poverty* and was so strongly convinced of the soundness of the philosophy expounded in that book that he induced his

father and brothers to read it. They too, became convinced.

Mr. Carpenter while a resident in Farmington, Minnesota, was a frequent lecturer on our question, and he had the satisfaction of knowing that his talks carried conviction to many as to the importance of the land question even to some who had put the money question ahead of all others.

In company with the late C. J. Buell and Oliver T. Erickson he attended the Cooper Union Single Tax National Conference in 1890 in this city as a delegate from the Minneapolis Single Tax League of which he and his companions were among the founders. Here he met Henry George for the first time. Two of his daughters have long been active workers in the cause. Corinne Carpenter is the better known of these and was one of those who attended the Oxford Single Tax Conference in 1923. She is an active member of the Commonwealth Land Party.

A Sane Spot In Ontario

IN Ontario, a Province with about as bad a system of municipal taxation as any north of the Mexican border, the village of Fort Erie stands out like a good deed in a naughty world.

In 1920 Fort Erie had a population of about 1,500 and an area of some 700 acres. The population was increasing very slowly—a dozen or so a year, less than the natural increase. Large areas were held idle, the owners refusing to so much as quote a price. One of these areas practically split the village in two. Although the natural advantages of Fort Erie are great, people were passing it by and building in villages beyond. The tax rate was 33 mills—higher than that of Toronto has ever been.

Fort Erie had a Councillor, one Albert Bell, a man whose intelligence and force of character soon made him a directing force in the village. Bell is a plain, practical man, used to mechanical labor, not highly schooled, but extremely clear-headed and able to express himself clearly and aptly at all times. He was not a Single Taxer, but in looking over the Statutes he noted the clause permitting the gradual exemption of improvements and saw at once the possibilities in it for Fort Erie. At first Bell was the only man in Fort Erie who saw the light, but he was able to convince one other Councillor, and between them they talked over a third. This gave them a majority. The Reeve was opposed, and resorted to some chicanery to prevent the passage of a by-law. But after some fencing in the course of which Bell himself drew up a by-law and insisted on its submission, the Reeve produced one in more orthodox form and it was submitted to the property-owners and passed.

This by-law exempted improvements, business and incomes 20% in 1922, increasing to 80% in the present year. The results began to show almost at once in increased building and influx of population. In three years the in-

crease was between two and three hundred more than in the dozen years preceding. The results were so apparent that many opponents became supporters of the reform, and others at least withdrew their opposition.

When the reactionary McBrien Bill was before committee a year ago, Bell and the Reeve came to Toronto to oppose it. They were heard once by the committee, but the meeting was adjourned before they were through and the date of the next meeting was changed without notifying any opponents of the Bill. However, the Fort Erie representatives had a session, reported to be somewhat stormy with McBrien privately, and succeeded in having a clause inserted excepting Fort Erie from the operation of the Act.

The advance already shown in Fort Erie has been made without any additional industries being started in the village. The situation there is extremely favorable. Where a Toronto factory has to pay 48 mills on the value of its buildings in ordinary and business tax, a Fort Erie factory will pay 20 to 22. Location, railway service, etc., are excellent. One or two good factories would make a great difference in a place of that size. Several firms are already considering locating there.

Opposition is slight. There is some, of the usual irrational character. W. J. Kee, a Councillor, opposes the by-law because the additional services required by the increased population have increased the local improvement debt. Most communities would be glad to have their debt increased in that way.

The Fort Erie situation is far from ideal. The present tax rate is not yet reported (it was 55 in 1924), but is not likely to go beyond 60. This means that the land owners will contribute less than one-half of the communally produced values to the common treasury. Single Taxers will hold that common decency demands that the creators of the value should receive at least half—which means a tax rate of 75 mills or more.

What is worse, the Fort Erie by-law is liable to repeal by a reactionary Council. Should by some accident of local politics, three land speculators, elected on some totally different issue, get into that Council we should have a spectacle such as there was in Victoria in 1923—the vote of one land speculator in Council outweighing the votes of hundreds of citizens outside. Mr. Bell's influence is so strong (he is now Reeve) as to make that contingency somewhat remote, but it is there, and must add to the difficulty of inducing industries to locate. *Square Deal*, Toronto, Canada.

A Single Tax Village

THE village of Fort Erie, Province of Ontario, under a taxation scheme similar to that advocated by the late Henry George, will have a tax rate this year of close to \$86 the \$1,000 of assessment. On the basis of equal taxation of buildings and lands, the rate would be about \$42, which includes the county tax of about \$10.

The modified form of Single Tax was adopted by Fort Erie several years ago. The first year, improvements were exempted from taxation to the extent of 20 per cent. the second year 40 per cent., and last year the exemption was 60 per cent. This year the exemption will be 80 per cent. It remains at that figure unless the system is discarded.

Under this system, the village must derive its revenue from taxing assessments totaling about \$580,000, although the total assessment, including buildings and other improvements is \$1,350,000.

Fort Erie's bonded debt has increased nearly \$300,000 in the last two years. The most of this was for a sewer system, but \$50,000 went for schools and \$25,000 for improvements to the waterworks.—Buffalo, N. Y., *Express*.

“THE amount of rent is determined by the capacity of the community to buy, not by the services rendered by the owners. It is a measure of monopoly. That a community which has improved its streets and educated its people should allow the possessors of its land to secure to themselves the financial counterparts of these benefits can have no justification either in reason or in morality, whilst from the point of view of economy it is waste.”—RIGHT HON. J. R. MACDONALD.

Why Not Tax Breath?

THE *Tribune* of Rome reports that the authorities of Villefanca d' Asti have decided to raise their public revenue by levying a tax of so much per head in order to balance their budget. The tax is to vary according to weight of the tax payer. The lowest tax of 40 cents has been fixed for children who weigh 21 pounds or less, and the highest tax is 88 cents for people weighing 84 pounds. What a market is here created for “anti-fat remedies.”

High Rents At Jerusalem

THERE is probably no place in the world where there are greater differences of opinion than in the modern city of Jerusalem.

But all sorts and conditions of men there, of varying creeds and nationalities, are agreed on one thing—that rents are too high and must be diminished. This was the consensus of opinion at what was the most harmonious mass meeting ever held within the walls. Bitterness at the extortion of landlords was the fellow feeling which made the various groups feel that they were kin.

So unless the landlords take the hint the local Chamber of Commerce will resign and all shops will be closed on Wednesday.

Harlem, Washington Heights, the Bronx and Astoria, which have had housing troubles of their own, will watch the developments with great interest—N. Y. *Evening Telegram*.

The Study of Political Economy

(Extracts from a lecture by Henry George before the students of the University of California, March 9, 1877)

THE science which investigates the laws of the production and distribution of wealth concerns itself with matters which among us occupy more than nine-tenths of human effort, and perhaps more than nine-tenths of human thought. In its province are included all that relates to the wages of labor and the earnings of capital; all regulations of trade; all questions of currency and finance; all taxes and public disbursements;—in short, everything that can in any way affect the amount of wealth which a community can secure, or the proportion in which that wealth will be distributed between individuals.

The laws which it aims to discover are the laws by which states wax rich and populous; or grow weak and decay; the laws upon which depend the comfort, happiness, and opportunities of our individual lives. And as the development of the nobler part of human nature is powerfully modified by material conditions, if it does not absolutely depend upon them, the laws sought for by political economy are the laws which at last control the mental and moral as well as the physical states of humanity.

The very importance of the subjects with which political economy deals raises obstacles in its way. The discoveries of other sciences may challenge pernicious ideas, but the conclusions of political economy involve pecuniary interests, and thus thrill directly the sensitive pocket nerve. For, as no social adjustment can exist without interesting a larger or smaller class in its maintenance, political economy at every point is apt to come in contact with some interest or other which regards it as the silversmiths of Ephesus did those who taught the uselessness of presenting shrines to Diana.

Would you fain do something to relieve distress, to eradicate ignorance, to extirpate vice? You must turn to political economy to know their causes, that you may lay the axe to the root of the evil tree. Else all your efforts will be in vain. Philanthropy, unguided by an intelligent appreciation of causes, may palliate or it may intensify, but it cannot cure. If charity could eradicate want, if preaching could make men moral, if printing books and building schools could destroy ignorance, none of these things would be known today.

There is a comfortable belief prevalent among us that we have at last struck the trade-winds of time, and that by virtue of what we call progress all these evils will cure themselves. Do not accept this doctrine without examination. The history of the past does not countenance it, the signs of the present do not warrant it . . . where wealth most abounds, there poverty is deepest; where luxury is most profuse, the gauntest want jostles it. In cities which are the storehouses of nations, starvation annually claims its victims. Where the costliest churches

rear the tallest spires towards heaven, there is needed a standing army of policemen; as we build new schools, we build new prisons; where the heaviest contributions are raised to send missionaries to the ends of the earth to preach the glad tidings of peace and good-will, there may be seen squalor and vice that would affright a heathen.

Whence this dark shadow that thus attends that which we are used to call "material progress," that which our current philosophy teaches us to hope for and to work for? Here is the question of all questions for us. We must answer it or be destroyed, as preceeding civilizations have been destroyed.

Political economy alone can give the answer. And, if you trace out in the way I have tried to outline, the laws of the production and exchange of wealth, you will see the causes of social weakness and disease in enactments which selfishness has imposed on ignorance, and in maladjustments entirely within our own control.

And you will see the remedies. Not in wild dreams of red destruction nor weak projects for putting men in leading-strings to a brainless abstraction called the state, but in simple measures sanctioned by justice. You will see in right the great remedy, in freedom the great solvent. You will see that the true law of social life is the law of love, the law of liberty, the law of each for all and all for each; that the golden rule of morals is also the golden rule of the science of wealth; that the highest expressions of religious truths include the widest generalizations of political economy.

There will grow on you, as no moralising could teach, a deepening realization of the brotherhood of man; there will come to you a firmer and firmer conviction of the fatherhood of God. If you have ever thoughtlessly accepted that worse than atheistic theory that want and wretchedness and brutalizing toil are ordered by the Creator, or, revolting from this idea, if you have ever felt that the only thing apparent in the ordering of the world was a blind and merciless fate careless of man's aspirations and heedless of his sufferings, these thoughts will pass from you as you see how much of all that is bad and all that is perplexing in our social conditions grows simply from our ignorance of law—as you come to realize how much better and happier men might make the life of man.

Edwin Markham

On The Land Question

"IF I were dictator, I'd put title to all the land in this country in the Government forever. Land monopoly is at the base of most of the economic injustice. Most of our children are born disinherited. They haven't a foot of land they can call their own."—EDWIN MARKHAM, author of "The Man with the Hoe," in the *Boston Globe*.

It is idle to expect a scientific revenue system at Washington before we have one at the State capitals.

Well Said, Brother Gaston

WE regret very much to see that excellent publication with which we usually find ourselves in hearty agreement—*Tax Facts*, of Los Angeles, Cal., making this statement:

"Reason and the common experience of mankind have demonstrated to the satisfaction of all normal persons that private ownership of land and of the means of production, such as obtains in this country, is necessary to the highest development of society. A thousand communistic failures bear out this conclusion and the natural instincts of man confirm it."

Why should Stoughton Cooley, editor of *Tax Facts* and once editor of *The Public*, give this unnecessary offense to those who still hold with Henry George that "Private ownership of land is a bold, bare monstrous wrong?" Was it not sufficient to say, what we can all agree to, that exclusive private possession of land is necessary?

"A thousand communistic failures" wherein no private ownership of any sort of property was recognized, neither land nor the product of human efforts, prove nothing with regard to what is commonly understood by "ownership" of land. Nor are the "instincts of man" any safe guide. The "instincts of men," seem to have led men all down the course of human history, to take advantage of their fellow-men where they could. A common practice of early men was to enslave their enemies whom they conquered. The "instinct" of cannibals, impels them to devour their victims.

How can "private ownership of land, such as obtains in this country," be held to have been demonstrated as "necessary to the highest development of society" when our system results in a minority owning land, and a majority, ever increasing relatively, does not "own" any land, but occupies the position of tenant of the land-owning minority.—*Fairhope Courier*.

What About Single Tax?

WE must have an ample industrial foundation if our great office buildings, hotels, stores, theatres and other interests are to be sustained.—*Houston Post-Dispatch*.

Joe Pastoriza was a member of your city commission. He was a follower of Henry George. He induced your people to try the theory of Single Tax in part. But before a clear demonstration could be made, the courts were appealed to, and the experiment went by the board, the courts basing the opinion not on the right or the wrong of Single Tax as a principle, but that the Constitution nowhere authorized the experiment. Joe Pastoriza has passed to that bourne whence no traveler e'er returns. But men will go on asking why a city in particular should favor the vacant lot and fine the factory. Is Single Tax a thing to be shunned?—*Herald*, Waco, Texas.

A Fable of the Modern Samaritan

A GROUP of citizens found by the roadside, a Man who was gagged and bound.

One of them, a Prominent Welfare Worker, gave it as his opinion that a Charity Visitor should be sent to ask questions and to record the facts at the Central Office, so that fraud may be prevented. "This person may be deceiving us," he declared.

"He is injuring property values," said a Real Estate Dealer, "and should be made to work to pay his Rent."

"We might devise a new tax," remarked a member of the Legislature, "to make such as he pay for the use of the road."

A City Councilman thought that an Expert ought to be hired to make a Survey.

"Government ought to provide jobs," said another.

"He ought to be punished," said a Stern Law Enforcer.

"I suspect he uses liquor and tobacco."

A Clergyman nodded his head in assent.

An Uplifter remarked: "He ought to be examined by a Psychiatrist to determine his mental condition."

"There is a tendency for population to increase faster than the means of subsistence," said a College Sociologist. "The best way is to leave the Man to the Law of the Survival of the Fittest."

"We ought to have Birth Control and Sterilization of the Unfit," said another College Professor.

"We should have a State Constabulary to prevent such disgraceful sights," said a Business Man. "Under our Protective Tariff, there is no excuse for any one to be as helpless as he appears to be."

A timid Parson hazarded the suggestion that if the man were freed of his bonds he might perhaps help himself. But no one listened to him.

Opposes Coffin Tax

THE United States government has been paying its expenses in part by helping itself to \$100,000,000 or \$150,000,000 every year out of money left by dead men to their widows, or dead women to their children, or other decedents to their heirs. The nation charges inheritance or estate taxes at rates as high as 40 per cent. of all property left, but is decent enough to spare the poor by exempting the first \$50,000 of any estate. Most of the states also claim their bits of dead people's leavings, without showing so much consideration. Ohio charges additional inheritance taxes running as high as 10 per cent. and allows even wives or children to inherit only \$5,000 untaxed.

Pointing out that it was enforced in the war period as an emergency measure and ought to be abandoned now, Secretary Mellon has often denounced the federal estate

tax as a "death duty" or "death tax." We have frequently alluded to it as unpleasantly like robbing graves. Now that President Coolidge has urged that it be greatly reduced or altogether eliminated, public opinion should frown more than ever on the death tax, whether federal or state. They are capital levies, hurting the public interest in various ways, and in some instances may demand more in taxation than the heirs receive in legacies. The *News* once more states its firm belief that holding up mourners is conduct unbecoming either nation or a state desiring its citizen's respect.—*Cleveland Press*.

Buying Beauty By The Foot

SOUNDS poetical, doesn't it? A recent land sale advertisement mentions as a reason for buying land in that particular spot the fact that the proposed railway from Milson's Point to Manly will run through Northbridge "and will be responsible for a further jump in land values in the immediate vicinity," especially as a station is planned for construction near the particular estate. It goes on to paint the gorgeous splendor of the scenery and states that "purchasers of this estate will be virtually buying beauty at so much a foot."

Of course the vendors will not construct the proposed railway nor the convenient station. Neither did they provide the magnificent scenery. The general taxpayer will have to foot the bill for the former, while Nature lavishly did her job in the matter of scenery eons ago. Nevertheless, the vendors offer to sell the value of the railway that is yet to be built, along with the scenery already supplied gratis by Nature. It is reminiscent of the lucrative business which (so rumor has it) was conducted by those engaging vendors of the "sundial" in the Botanic Gardens, or by the thimble and pea artists and other harpies of a similar kidney. What a subject indeed for Gilbert and Sullivan were those immortals in their prime in Sydney today!—*The Standard*, Sydney, Australia.

H. P. MCINTOSH, a Cleveland banker, gave \$200,000 to Western Reserve University for the establishment of a chair of banking and finance. The newspaper account stated that the donor prescribed that the sacredness of all investments should be taught. Rev. Dilworth Lupton, a Unitarian clergyman, attacked the University for accepting the gift with such a string attached. President Vinson of the University then stated that Mr. McIntosh had merely expressed the hope that the sacredness of investments would be taught. A Cleveland Single Taxer seized the incident as an excuse for quoting a U. S. Supreme Court Justice as follows: "The reserved right of the people to the rental values of land must be construed as a condition to every deed." Mr. McIntosh has also been urged to read the ninth chapter of Herbert Spencer's "Social Statics," and "Progress and Poverty."

"The Mad Priest of Kent"

IMAGINE a Sunday morning somewhere in England, in the summer of 1381. The peasants were coming out of church when there passed along the village street "a man clad in a long dark-brown gown of coarse woollen, girt with a cord, to which hung 'a pair of beads' (a rosary), and a book in a bag. He was tall and big-boned, a ring of dark hair surrounded his priest's tonsure; his nose was big but clear cut and with wide nostrils; his shaven face showed a longish upper lip and a big but blunt chin; his mouth was big and the lips closed firmly; a face not very noteworthy," says William Morris, "but for his grey eyes well opened and wide apart." John Ball, for it was none other than "the mad priest of Kent," as Froissart calls him, made straight for the Village Cross, and mounting the top step, was soon facing a dense crowd of villagers. Aloft was held a banner on a cross-pole, with a picture of a man and woman half clad in skins of beasts, the man holding a spade and the woman a distaff and spindle. Underneath were the written words:—

When Adam delved and Eve span,
Who was then the gentleman?

Prefacing his address with some homely counsel on the subject of fellowship and goodwill, the speaker would then go on to deliver his message in words recorded: "Good people, things will never be well in England so long as there be villeins and gentlemen. By what right are they who we call lords greater than we? On what grounds have they deserved it? Why do they hold us in serfage? They have leisure and fine houses; we have pain and labour, and the wind and rain in the fields. And yet it is of us and our toil that these men hold their estate. Men of Kent, ye dwell fairly here, and your houses are framed of stout oak beams, and your own lands ye till; unless some accursed lawyer with his false lying sheep-skin (parchment deed) and forged custom of the Devil's Manor hath stolen it from you."

It was to a people smarting under heavy taxation, imposed to pay for the war with France, that Ball came with his message. The Black Death in 1349 and the two following years had decimated the population and created a shortage of labourers; naturally and inevitably, wages rose, despite the Statute of Labourers by which the landowners in Parliament, "with true mediæval blindness to the irresistible character of economic forces," sought to keep wages down to rates prevailing in 1347. Driven by these same economic forces to pay higher wages, the landowners, aided by the rapid increase in the number of labourers, as nature sought to repair the ravages of the Plague, endeavoured to re-enforce the old customary manorial labour services which had lapsed or been commuted during the period of shortage. Small wonder that there was considerable "labour unrest" and the common people heard him gladly.

For twenty years Ball had been openly proclaiming his revolutionary message throughout the country. Once having got the great gospel of freedom into his head, he could not be prevailed on to be quiet. Frequently imprisoned by order of the Church, we are told that "on coming out he went about saying the very same things." "Mad," as the landowners called him," writes J. R. Green, "it was in the preaching of John Ball that England first listened to the knell of Feudalism and the declaration of the rights of man." The teaching of Wycliffe and his poor "priests" was another factor in arousing the people to action. These "Bible men" had been introduced to the new world of the Old Testament. "They read of the brave times when there was no king in Israel, when every man did that which was right in his own eyes, and sat under his own vine and fig-tree, none daring to make him afraid," and so they went about among the people telling how, in the beginning, all men were equal; and that therefore it was not God's will for some men to be rich and powerful while others were poor and wretched.

The imposition in 1381 of the third and heaviest poll-tax of three groats (about £1 in our money) on all persons over 15 years of age was the spark that fired the powder. Students of history will be familiar with the story of the terrible events of that year. The peasants in the twenty-six counties within the triangle formed by a line across England from Scarborough to the Severn, thence along the coast, round by Land's End to Dover and up to Scarborough again, rose in support of their demand as expressed in the petition presented to the young King Richard II. at Mile End—"We will that you free us for ever, us and our lands and that we be never named or held as villeins." Of course the rising was suppressed. The landowners, aided by the Church militant in the person of Spencer, Bishop of Norwich, rallied to the side of "law and order"; Ball and other leaders were executed. The survivors returned to the old state of villeinage—yet not quite the same state, for they had taught their masters to fear them.

Nigh six centuries have passed, and to the villein of John Ball's time has succeeded the wage-slave of today. To him the Commonwealth League brings the same message: "Things will never be well in England so long as there be villeins and gentlemen—Land Lords and landless."

—J. W. GRAHAM PEACE in *Commonweal*, London, Eng.

OUR Press Secretary, Mr. P. R. Meggy, has a lengthy and interesting contribution in the March-April number of *LAND AND FREEDOM* published in New York. In it he deals with the Single Tax and Protection. For some years now Mr. Meggy has contributed informing articles to this very fine magazine.—*Standard*, Sydney, Australia.

"THERE'S no more tribute to be paid. If Cæsar can hide the sun from us with a blanket, or put the moon in his pocket, we will pay him tribute for light; else, sir, no more tribute."—Shakespeare's *Cymbeline*, Act III, Scene I.

Is the Question of Evil an Economic Question?

IN an address before the diocesan convention as reported in the *Washington Post* and the *Washington Star* of February 4, 1925, the bishop of Washington is quoted as saying: "The problem of our time is *not economic* or racial; it is domestic and social; it is *not superficial*; it cuts clear through to the very footings of our boasted Christian civilization." We can heartily agree with the bishop in his statement that the problem of evil in the world today is not superficial, and that it cuts clear through to the very footings of our boasted Christian civilization; but we cannot agree with him when he says that the problem of evil is not an economic one, for we believe that questions of economics, instead of being superficial as the bishop clearly implies, place their stamp on our domestic and social customs as well as on our industrial and business relations; control discussion, public opinion and legislation; give direction and impulse to education; and prevent the underlying principle, and hence nullify the practical results, of religious teaching.

Lust for power, pleasure, and ease has ever been the governing passion of the human heart and since by the use of money all these things can be procured, the desire for material wealth transcends all other human desires. Although this is scriptural and true, religionists never have admitted it because they feel that money, rather than God, is the source of their own strength, and because they fear the effect of a condemnation of the money power on their own budgets.

It was Aaron, the priest, who at the foot of Mount Sinai, and in the absence of Moses, who had gone up to receive the law, set up a golden calf for the people to worship. As a result of this apostasy, this substitution of material wealth for God, upon the return of Moses and Joshua, and under divine impulsion, war broke out in the camp and every man slew his brother, and every man his companion, and every man his neighbor (Exodus XXXII). If the worship of material wealth, in place of the worship of God, is the cause of war, why is it that the problem of evil is not an economic problem?

Economics is the science which treats of the production and distribution of wealth, and wealth is usually conceived of in terms of its universal equivalent money. Now if the love of money is the root of all evil, as stated in I Timothy VI-10, how is it that the problem of evil is not an economic problem?

Money as a medium of exchange, and hence a universal equivalent for material wealth and service, is the god of this world, and love of money, rather than love of God, is the real worship of the people. Since this is so the solution of the problem of evil must be through the destruction of inordinate love for money, and this can only be brought about by making the accumulation of large fortunes by

fraud impossible (See James V-1 to 6). The possession through statutory law, custom or convention, of a monopoly in something necessary to life and happiness is a fraud on humanity. To reduce nature to private ownership is the greatest fraud that can be perpetrated and the one specifically forbidden by the Levitical Law (Leviticus XXV-23). It is the aim of Single Taxers to destroy this mother of all monopolies, this creator of class consciousness and procurer of war, and so take away from the money worshipper forever the power to consummate his desire, and by this means to alienate his affection from this false god and restore it again to the true.

If those who are sincerely trying to find a remedy for the evils of today would read their Bibles a little more assiduously instead of racking their inventive brains, progress would be more rapid and peace more quickly secured.

—HENRY L. PECKHAM.

OHIO'S State department of securities has refused permission to real estate salesmen to sell Florida land in Ohio, but the vile business is going on boldly. The anxiety of the authorities is not credited by the cynical to any real altruistic feeling for the "innocent investor," but to the demand of Ohio speculators who have land at home to sell. Cleveland, for instance, is slipping industrially, according to a business man of that city, and has a real estate slump. The large speculators there are making frantic efforts to attract buyers, and dislike the competition of Florida touters for land gambling. Hence the desire of politicians to "protect" the people from Florida speculators.

IF any man in possession of his faculties were dumped down on Crusoe's Island, he could obtain a livelihood without difficulty by working for it. Why cannot he always do the same here?" Because the means of life being privately owned, he cannot obtain such ready access to them. He is dependent in large measure upon the will of others for the opportunity to labor. . . . No sane being would press the right of private ownership so far as to over-ride the fundamental interests of the community.

—REV. R. J. CAMPBELL.

"If as much ability had been given to the tax problem as has been given to the making of rules of golf, the tax problem would long since have disappeared," says E. W. Doty, of Cleveland, Ohio, who is himself an enthusiastic golfer.

FIFTY-SIX acres in London, purchased in 1741 from a former Lord Salisbury for about \$30,000, has recently been sold for about \$9,000,000.

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Canada

THE following has been sent to every member of the Dominion Parliament at Ottawa:

GENTLEMEN:

We take the liberty of calling your attention to the fact that in your budget, you have done nothing to protect the laboring classes from the double burden of taxation and the tribute that labor must now pay to the owners of the land especially in the large cities.

In this city the value of the land has risen from nothing in the year 1800 to the enormous figure of \$600,000,000 or a yearly rental of upwards of \$24,000,000. This is the tribute that industry must now surrender, not for any services; but for the occupation of the land. This divides society into two classes: the toilers who must do everything to maintain prosperity, and also bear the burden of taxation, and the spoilers, who appropriate wealth without work, and leave to industry only a fragment of what it produces.

So far we cannot see that you have done the first act to relieve industry from the terrible injustice, which crushes it beneath a greater obligation to the owners of the land, with every increase in the population. Thus the gulf between the palace and the slum grows wider and wider—greater fortune to monopoly and greater burden to industry.

So long as we thus protect the extortion that makes poverty for the workers, and places industry under the double burden of taxation and an increasing ground rent, how can we call this a just government, or expect to enjoy prosperity? With one part of society doing its best to make prosperity, and another part doing its utmost to destroy prosperity, is it any wonder that periodically we have hard times?

Should not taxation be adjusted so as to encourage every one to do his best for the public weal, and so as to remove the temptation to use land for extortion and impoverishment?

We would be glad to receive your reply.

Signed on behalf of the BOILER MAKERS' LODGE
No. 584.

J. KEEGAN, President,
W. A. JACOBS, Secretary.

INSTEAD of levying import duties, we might, for instance destroy a certain proportion of imported commodities, or require the ships bringing them to sail so many times around the world before landing at our ports. In either of these ways, precisely the same protective effect could be secured as by import duties, and in cases where duties secure full protection by preventing importation, such methods would involve no more waste.—*Henry George.*

LANDLORDS are, perhaps, the only great body of men whose interests are diametrically opposed to the interests of the nation.—*Buckle.*

Home Ownership Better Than Tenancy

LONG-TERM tenancy is better than short-term tenancy; but home ownership by the working farmer is better than either. The great problem is not the devising of better leasing systems, but the removal of the speculative element from American agriculture. Either the road to ownership for the actual farmer must be made easy, or the development of a permanently submerged tenant class—an American peasantry—must be expected.—E. E. MILLER, Editor *Southern Agriculturist.*

SEVEN hundred miles of costly streets of Manhattan and Brooklyn run past vacant lots, and every man, woman or child that passes and repasses a vacant lot contributes to the support of the owner through the increase in value they cause just as surely as though they dropped their nickels or dimes into his hat at each passing.

JAMES R. BROWN.—

“ALL that can safely be said,” remarks our cautious neighbor, the *Cleveland Plain Dealer*, “is that both the California and Montana earthquakes were tectonic.” This should offend no real estate dealer in either state.—JOHN W. RAPER in *Cleveland Press.*

And what is there for which life gives us opportunity that can be compared with the effort to do what we may, be it ever so little, to improve social conditions, and enable other lives to reach fuller, nobler development?

—HENRY GEORGE.

ANY law which is reduced to absurdity in its administration must be bad.

BOOK NOTICE

A GOVERNMENT OF, BY AND FOR THE PEOPLE

This book is an argument for the reconstruction of the political and economic institutions of the world. The author is known to readers of this paper by his many able contributions to the *SINGLE TAX REVIEW* some fifteen years ago on *The Land Histories of the Early Colonies*. Some of the chapters in this book of nearly five hundred pages are elaborations of the treatment accorded to subjects in the articles named.

But it is much more. It is an inquiry into the origin of government and shows evidence of scholarship and wide reading. Its style is clear and illuminating. The author has designed to teach, not to write something arresting or striking, the all too common practice of writers trying to get the public ear without much regard to the truth of what they write.

There is an examination of the causes of Roman decay. This is traced to “the great estates that ate out the heart of Italy.” The parallel between Rome and conditions in the modern world is indicated, and the author presses the point with many illustrations that privilege—and especially landed privilege—brings forth the same results in all countries and all times, making for social disorder, slavery, disruption, and decay of the body politic. Rome lost all she had won because her vitality was sapped by tribute. In our day this tribute, which

can be traced to the same maladjustment, is more enormous and quite as threatening to our own institutions.

Passing from the historical to the political Dr. Brunk advances certain theories of his own, and many of these reflections are deserving of serious consideration. He is against the party system and his criticisms of its defects are strongly put. We are not, we confess, especially enamoured of his suggestions of methods to secure popular control. These seem to partake too much of that regulation and control which in other chapters are inferentially condemned. These seem to us to involve too much of the mechanistic theory of government.

The author's aim is a high one and it is well stated on page 281 in these words:

"Therefore, the problem of society is to bring into existence a governmental structure founded upon those deeper social forces by and through which all those willing to submit to such organic laws as will bring about the full practice of those constructive agencies, may thus originate and put into action a new social incentive, a new moral religion, and above all an institution which will protect every interest and right of each individual."

On page 301 we read:

"History seems to be made up of one St. Bartholomew massacre after another, of war following war, of atrocities following atrocities. And if one looks for the cause he will find it written in simple language, The Breaking of Natural Law. Nearly all wars have been land wars. Coveted territories and markets have built up militarism."

The author has too large a faith in the ability of government to effect desirable changes in the form of society. But this does not rob the work of its value as an indictment against society as at present constituted.

The work is equipped with a very complete reference and cross reference index, and is published by Richard G. Badger, of Boston, at \$3.

—J. D. M.

CORRESPONDENCE

CONDITIONS IN NEW ZEALAND

EDITOR LAND AND FREEDOM:

Things politically in this country have been in the doldrums owing to the continuance in power of the conservative party which though only polling 40% of the votes has with the help of two or three "mugwump" liberals retained office. The war has had a bad influence on public opinion and our rotten electoral system with single member seats has meant that a radical on the land question has a poor chance of election, and so the personnel of parliament at present is very poor. With the recent death of Mr. Massey who, despite all the fulsome references upon his death, was an evil genius in slowing up New Zealand's lead in social reform, there is a chance now that his party will disintegrate unless it forms a coalition with the Liberal party in order to save the seats of both sections with the idea of fighting Labor which is growing and has a membership of nearly 18 in a house of 80. We are due for our triennial elections in November and neither my father or Mr. O'Regan will stand for a single-member seat but only under proportional representation, which might be brought in if the Liberal party obtained office with the support of labor which stands for this proposal. Mr. O'Regan is highly gratified in having recently helped Wanganui, (25,000) to adopt rating (taxation) of unimproved values. Auckland, New Zealand.

G. M. FOWLDS.

A WELCOME VISITOR

EDITOR LAND AND FREEDOM:

I am glad to have the package of your little pamphlet, "Has the Single Tax Made Progress?" I shall endeavor to use them wisely.

I find myself looking forward with much anticipation to the periodical visits of LAND AND FREEDOM.

Olean, N. Y.

KATHARINE E. BRADLEY.

COMMENDS OUR ATTITUDE

EDITOR LAND AND FREEDOM:

The arrival this morning of your excellent journal, LAND AND FREEDOM, which is always so interesting to Single Taxers, reminds me that I have intended to send you a copy of a report on the Pittsburgh Graded Tax Plan and What It Means in Lower Taxes,* which I recently prepared for the Henry George Club and which contains some rather significant figures not heretofore published, that I have compiled as a member of the Board of Assessors since the law became fully effective (at the 50% rate) this year.

I am even more interested, however, in social reform as visualized by Henry George than I am in tax reform, and I am therefore in hearty accord with your editorial attitude and wish to strongly commend your various utterances along those lines.

The Single Tax movement is certainly indebted to you for your splendid service as editor of LAND AND FREEDOM, which is an inspiration to all "fundamentalists" in the Single Tax ranks. While I do not accept the Single Tax Party as the wisest method of promoting the cause, being disposed toward the non-partisan educational method, I feel that our movement is greatly in need of a revival of the spirit of Henry George.

Pittsburgh, Pa.

P. R. WILLIAMS.

*An abstract of this report appears elsewhere in this issue.—Editor LAND AND FREEDOM.

J. R. HERMANN WRITES INTERESTINGLY OF HERBERT QUICK

EDITOR LAND AND FREEDOM:

Just a word about Herbert Quick.

It was he who first handed me Progress and Poverty nearly thirty years ago, and every thing I have done and some of the things he did were the result of our consultations and considerations. The Broken Lance was written after we had talked at length about it, when I returned from Colorado on a last visit with my mother who lived there. Some of the scenes were those I experienced in the Colorado labor movement and many were literally true. But Quick went through some violent scenes himself in his exposé of graft in Sioux City and that gave him a background of personal experience which is in the book. He felt that the book was a failure, altho we carried on a lengthy campaign to get it before the public. Its greatest success was in New Zealand, later.

Quick's big success came almost directly from a suggestion of mine from my experience in homesteading in South Dakota. I wrote a detailed account of my entrance there and my stay and I suggested to him that a great story could be written around the idea since the pioneer homesteader was forever wiped from the face of the earth and should be put in song and story that posterity might feel what we felt. He wrote me that he had something of the kind in mind and was about to start it. In order to get the personal touch he walked from Dubuque, Iowa, to Mason City, and got the background for his book. My father and mother passed over the same road a little later than his did and their experience was much the same.

Portland, Oregon.

J. R. HERMANN.

HAS PASSED THE NINETY-FIRST MILESTONE

EDITOR LAND AND FREEDOM:

I am sending you one more dollar for one more year of LAND AND FREEDOM. I will pay one dollar as long as I live and the paper lives. I have passed the 91 year milestone. From the days of Henry George I have been deeply interested in the land problem and would like to live to see a president of the United States wise enough to know what correct solution of that problem would mean for the people.

Onset, Mass.

GEORGE W. NICKERSON.

NEWS NOTES AND PERSONALS

THE University of Washington Library, Seattle, wants Nos. One and Two of Vol. 2 of *SINGLE TAX REVIEW* for binding. Will some of our readers having these copies and willing to dispose of them communicate with the library?

JOHN E. GRANT, author of *The Problem of War and Its Solution*, and distinguished member of the Commonwealth Land party of England, may make a visit to the United States this Fall.

A RECENT visitor to this city was that sterling worker in the good cause, C. R. Colburn, of San Diego, California. He brought with him the ashes of another San Diego disciple of Henry George, Frank Williams, who our readers will remember as a contributor to these columns. He had expressed the wish that his ashes should be scattered on the grave of Henry George, and this service was duly performed. Another recent visitor to this office was Fred S. Wallace, of Coshocton, Ohio, editor of the *Daily Tribune*, of that place.

ARTHUR BRISBANE is said by S. W. Strauss and Co., of this city, to be the owner of \$9,000,000 in real estate.

HENRY W. HETZEL, of Philadelphia, was elected president of the Esperanto Association of North America at its recent convention in Cleveland, Ohio. James Bruce Lindsay was elected Vice-President. It is gratifying to know that two such sterling disciples of the Georgian philosophy should occupy the highest official positions in this representative association of Esperantists.

PROF. LEWIS JEROME JOHNSON is at work on a book treating of the economic problem.

BARNEY HAUGHEY has been in the hospital but is out again and report says is fully recovered.

HON. GEORGE H. DUNCAN, field lecturer of the Henry George Association, of Chicago, will leave shortly for the Pacific coast, where he will attend important meetings at Long Beach, California and Portland, Oregon. We will be able to give full reports of his activities. In another part of this number will be found a detailed account of his lecture work in the East.

JOHN Z. WHITE has recovered his strength sufficiently to fill several lecture dates in Ohio. This will be good news to his many friends.

THERE are few more indefatigable letter writers in the movement than our good friend, Howard M. Holmes, of Cleveland. We are indebted to him too for newspaper clippings which tell of the progress of the cause in many parts of the country.

We are glad to learn that our friends of *La Terre*, organ of the Georgists of Brussels, Belgium, have succeeded in issuing a French translation of *Progress and Poverty*. Copies can be had by addressing *La Terre*, 67 rue des Moissonneurs, Brussels. *La Terre* announces that it reads *LAND AND FREEDOM* with interest.

WE regret to chronicle the death of Henry Boothman, of Libby, Montana, a long friend of this paper and a valued correspondent. He died very suddenly of heart disease. His great dream was to see the fulfillment of the prophecy of Henry George in *Progress and Poverty* and he hoped to aid in its accomplishment. He had a plan which he believed would hasten its adoption. This plan he left in a manuscript book. Mr. Boothman was born in Manchester, England, in 1866, and came to America in early manhood. In 1891 he settled in Libby with his bride, Jacoba Bakker, of Missoula, Montana, and during his many years residence in Libby helped materially in the development of the community. He leaves a widow and ten children.

THE Autobiography of Herbert Quick, which begun in the *Saturday Evening Post* of June 20, is still running in the columns of that magazine. It is intensely interesting and we believe will ultimately rank with the few great autobiographies. We hope to see its publication in book form. Here is an item which will interest our readers. He is describing Robert Bonner's *Ledger*, which was one of the weekly papers which made up his reading in early manhood: "Its editorial page was excellent. Every week there was an article by Dr. John Hall, a celebrated divine and the author also of my friend, Bolton Hall."

WE welcome *The Ohio Commonwealth*, from Youngstown, another of the Commonwealth Land party organs, of which there cannot be too many. It details the Youngstown fight against the Occupational Tax, a full account of which appears elsewhere in this issue.

THE Commonwealth Land party of New Jersey has placed in nomination for the office of governor, Joseph Ferguson of New Brunswick. We shall give a sketch of the candidate in next issue of *LAND AND FREEDOM*.

COMMONWEALTH LAND PARTY outdoor meetings have been held during the Summer months at 95th street and Broadway, this city, every Saturday evening, and will be continued during the Autumn. These are carried on by those two indefatigables, George Lloyd and Morris Van Veen, with occasional help from others of the faithful.

JOHN PAUL, editor of *Land and Liberty*, writes us under date of July 13th: "I am taking the liberty of reproducing in *Land and Liberty* that very fine statement of E. Wye on "Energy in Value." It is surely one of the happiest and clearest observations on the law of rent I remember seeing in any of our journals."

A REVIEW of Dr. Miller's translations from Sappho recently published by the Maxwellton Company appears in the *New York Times Book Review* of July 19.

IN an article in *Commerce and Finance*, The Recurring Trouble in the Coal Industry, Stephen Bell says: "The solution of the coal puzzle has not been found; nor is it likely to be found while men own and control the earth and the fullness thereof at their pleasure."

WE have received a volume of the Messages of Governor Vic Donahey of Ohio. These relate to a variety of questions and show a mind enlightened and liberal. The messages dealing with taxation are sound enough as far as they go.

EMIL O. JORGENSEN still keeps up his good work of exposing the Prof. Richard T. Ely's pretended and fraudulent "research bureau in land economics." It is now announced that the professor may move to the Northwestern University and there continue his work of mis-education.

IN accepting the presidency of the English League for the Taxation of Land Values, Colonel Josiah C. Wedgewood, Labor party member of Parliament, said that they had to convince every thinking man and woman that the land question was at the root of the unemployment question, and their job was to show that the only way of successfully tackling the matter was by the taxation of land values. Their policy, he added, was not merely a method of getting revenues; its aim was to obtain for the people that which the community had created and to make land cheaper. The league in its last fiscal year had a revenue of a little more than \$5,400 and sold more than \$420 worth of literature.

IN the last British general election, the Wales League for the Taxation of Land Values distributed 25,000 leaflets in one parliamentary

constituency, and asked questions of all candidates in Welsh parliamentary districts about their attitude on the land and tax issues. This brought the league a surprising amount of newspaper publicity.

ALDERMAN J. B. FIRTH, of New South Wales, Australia, has been making a tour of the British Isles, addressing many audiences and interviewed by the newspapers everywhere he went. He says that New South Wales collected \$20,000,000 taxes from land values during the past fiscal year. There are only 2,200,000 people in the State. He declares that this heavy taxation of land values has prevented the land booms which used to afflict the State every 10 to 15 years. He adds that heavy land speculation and a land boom are quite impossible in the city of Sydney, whose municipal government is met almost wholly by the land value tax. The people who might speculate are afraid to do so.

GEORGE G. TIDEMAN, of 2119 Waveland Avenue, Chicago, Ill., has published Chapter XIX of Social Problems, "The First Great Reform," in pamphlet form with a striking cover beautifully printed in colors. Single copies can be had for ten cents with reduction in quantities.

PREMIER BALDWIN remarked in the House of Commons that no one knows what is meant by taxation of land values. Let him ask any real estate board in America.

PENNSYLVANIA now has two little papers devoted to the principles of the Commonwealth Land party and adapted to general circulation, one *The Commonwealth*, edited by John W. Dix, at Ardmore, and the other, *The Pennsylvania Commonwealth*, edited and published at Glenside, by Robert C. Macaulay. Both places named are suburbs of Philadelphia.

HON. JOHN DEWITT WARNER, who died in this city in May at the age of seventy-three, was one of the six Single Tax Congressman who voted for the Single Tax in the House at the time of its introduction by Hon. Tom L. Johnson. Mr. Warner wrote several articles for Henry George's *Standard*, and was the author of many pamphlets dealing with the money question, the tariff, Shakespearian studies and municipal government. Mr. Warner was the last survivor of the six who voted for the Single Tax in Congress.

THE Henry George Forum, of this city, has discontinued its Monday night lecture course during the months of July and August. These will be resumed in September. During June Hon. John J. Murphy, Henry B. Maurer and others lectured before good audiences. Mr. Maurer took for his subject "Mosquitoes and Land Values." Mr. Maurer is one of the foremost authorities on the mosquito, bearer of malarial and yellow fevers, and has done much to arouse civic bodies to the need of its extermination.

MR. MAX HAYES, editor of the *Cleveland Citizen*, is to be congratulated and thanked by the friends of the cause for his hospitality to Single Tax communications and his own splendid editorials along our lines. The *Citizen* has sixty thousand subscribers, is a well edited paper, and is growing in circulation and influence. Everybody in Cleveland likes Max Hayes, and we recall that he was well thought of by the Single Taxers who met him in Chicago four years ago.

JACOB PFEIFFER, president of the Miller Rubber Co. of Akron, Ohio, shows that his company pays four federal and 19 state and local taxes. In 1923 the tax bill of this concern amounted to more than \$1,000,000. For every \$100 of payroll the company, in 1921, paid \$24 in taxes. Frank H. Howe, of Columbus, Ohio, makes these and other interesting facts the basis of a half-column article in the *Ohio State Journal* in favor of the Single Tax idea.

THE Republican and Democratic party organizations of Cleveland, Ohio, have initiated an amendment to the city charter to strike out the proportional representation system of electing city councilmen and to return to the old ward system. In the large committee of prominent citizens organized to defend the P. R., is the name of our friend, J. C. Lincoln.

OWING to heavy state and local taxes, five of the leading theatres of Vienna, Austria, have gone out of business. They are the Volkssoper, the Carltheatre, the Renaissance, the Robert Stolz Buhne, and the Ronacher. Others have been thrown into bankruptcy. Only two have made a little money. The taxes are collected daily at the box office, and amount to 40 per cent. of the gross receipts.

WE have received a wire-stitched collection of the issues of Parker's *Keep Close to the Ground*, which Mr. P. A. Parker, of Montrose, Alabama, has issued from time to time. The editor and publisher of this little paper has some strong words of condemnation for Single Taxers who speculate in land. Mr. Parker knows how to write, and the dozen or so little leaflets that comprise this collection are a grateful relief from the bunk of so much that we are compelled to read in our newspapers and periodicals, a breath of fresh air from this keen sighted social philosopher "way down in Alabama."

THE July issue of *Our Bulletin*, organ of the Brotherhood of the Commonwealth, is at hand. In it we note the death of Jacob C. Neu, long an active member of the cause in this city, and once a member of the Manhattan Single Tax Club. Will not some reader send us details of Mr. Neu's illness and death.

FRANCIS B. LIVESEY, formerly of Sykesville, died recently at Cantonsville, Md., aged 81. Mr. Livesey was probably the most successful newspaper letterwriter of his time, and obtained an enormous amount of publicity for various minority causes. Some twenty years ago he organized a corps of a hundred or more writers on different subjects, among whom were many well-known Single Taxers, and spent a good deal of time and money in the endeavor to keep them in touch with each other and with opportunities to secure publicity. The friendliness of newspapers for letters on forward-looking subjects, which commenced in the middle nineties, began to decline rapidly with the era of consolidation and increased advertising that set in fifteen years ago, and for this and other reasons the letterwriting corps disintegrated. While Mr. Livesey could not be classed as a Single Taxer, perhaps, he was friendly to our movement as to all others which were striving for the betterment of humanity by opposing and exposing existing injustices, and there is no doubt that in his unique way he did far more to bring about correct public thought than many a prominent editor or writer who dazzles the multitude.

IT is a gratifying report that is sent out by F. W. Maguire, of Pittsburgh, in which he gives the number of copies of Progress and Poverty sold by 27 book stores and newsstands in that city, amounting in all to 834. To these are to be added 217 copies of the Labor Question and 12000 pamphlets, tracts leaflets and copies of LAND AND FREEDOM. This is an extraordinary showing for one city, and shows the great interest that exists in Pittsburgh in our proposals. Too much credit can hardly be given to Mr. Maguire who has devoted himself assiduously to this missionary work, with such splendid results.

THE papers of this city are just now printing rather lengthy Single Tax letters from our old friend, Will Atkinson. The *Times* and *World* have printed several of these.

Rev. John F. Scott, long a helpful friend of this paper, has removed from Mt. Vernon N. Y. to Pasadena, California, where he will permanently reside.