

May—June, 1925

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

My Debt to Henry George

Herbert Quick's Last Article

Developments in Denmark

Grace Isabel Colbron

Ours Is A Nice World, Ours Is

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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

SOMETHING is bothering George W. Hinman, of the *New York American*. Mr. Hinman is bothered a great deal these days. His special trouble at this time is why there are attacks on John D. Rockefeller and the Standard Oil Company and only words of praise for Henry Ford, who has long out-distanced the former in the race for wealth. He put the problem up to a "radical" friend whose answer was that Mr. Ford had blessed the "masses" by giving them cheap automobiles. He had given them the pleasure of motoring in his ten million cars. Another, a writer on "industrial democracy," is quoted as saying: "If real wealth were being turned out by industrial enterprises at the rate at which it comes from the Ford factories, and were being shared by labor in the same proportion the demand for control (of business) by the workers would still be a long way off."

MR. HINMAN thinks these answers unsatisfactory and indeed they are. But if Mr. Hinman will read Henry D. Lloyd's "Wealth against Commonwealth," or Ida Tarbell's "History of the Standard Oil Company," he will learn why Henry Ford is popular and the Standard Oil magnates unpopular. Henry Ford has not sought for legislative favors; he has never endeavored brutally to crush out competition; his industry owes nothing, or but very little, and that little indirectly, to the tariff. That is the answer. Even if incapable of formulating their reasons for liking Mr. Ford and disliking rich men like Mr. Rockefeller, people have a sub-conscious apprehension of the reason for their prejudice for one and their partiality for the other. Without real economic knowledge, they prefer a man whose riches are not the result of legislative co-partnership, and cannot be traced directly to laws favoring monopoly. Ford entered manfully into the industrial struggle, with a business that stands squarely on its own bottom, never seeking for favors nor secretly conspiring with lawmakers. This, Mr. Hinman, is the reason why people like Henry Ford.

THAT economic maladjustments have contributed to swell the profits of the Ford plants is probably true. It may be true that, owing to the fact that labor is divorced from natural opportunities, Mr. Ford's wealth contains a large element of unconscious exploitation. But this is true of all great industrial plants. Mr. Ford has at least played the game fairly. He has asked for no advantages

which are not equally shared by his competitors. We confess to sharing the public sentiment in favor of a man who does that.

OF course, our economic system is such that it provides open invitation to seekers after opportunities for legislative advantages and economic exploitation. To succeed one must often avail himself of these. Not to take advantage of them is often to be crowded to the wall. Great fortunes, with few exceptions, are to be traced to land monopoly, tariff or railroad privilege; to the powers given to large capital; to a situation where the production of wealth may be restricted; to the powers of exploitation in a situation where Labor must work for an employer or starve—to that slavery, in short, where the workers are economically dependent on the owners of natural opportunities, or on capitalists who must themselves bargain with the holders of such opportunities.

OUR congratulations to Mayor Webb, of Winnipeg. There is a "mall" to be built in that city—a broad highway extending from Portage Avenue to the Parliament Buildings. Mayor Webb sees that public improvements make land values and that such values should be taken to pay for these improvements. When mayors of cities begin to see these things, the more careless citizens will see them, too, and the whole question will be in a fair way of being solved.

AFTER all, what can be simpler? The theory of "benefits received" and "ability to pay" theory, which have divided the thousands who have speculated on the subject of taxation, are co-related. Here they can be made to co-relate, at all events. It is bad policy in a government to tax people merely because they have the money and the government can get it out of them. Dick Turpin did that, and governments are not supposed to be run in accordance with the ethics of Dick's profession. But unfortunately they are. The whole theory of the Income Tax, for example, and the surtax on incomes, are based on the theory of going after the money where it can be got. There are no ethics or decency about it. Our apologies to Dick Turpin, however, for we have historic evidence in support of the fact that he did not rob the poor, but confined his depredations to the rich. This was not highly ethical, of course, but it shows out in sharp contrast to the practice of governments that go after the rich in the manner of Dick Turpin, but discard Turpin's sentimental consideration for

the poor. Governments play no favorites. Which somewhat rambling disquisition has led us away from Mayor Webb, of Winnipeg, with whom we began, and to whom again, Congratulations!

FEW public men have a better and more extensive knowledge of public affairs than Governor Smith of this state. It is to be regretted therefore that his acquaintance with practical economics is so elementary. In his veto accompanying a number of bills carrying with them appropriations of public money, he says:

To any person who has made a study of the situation it must be apparent that, if the rent problem is to be solved, something must be done by the various municipalities of the State to raise revenue for city expenses from sources other than real property.

WILL not some one tell the Governor that the effects of taxes are many fold, depending on the kind of taxes levied and the things they are levied on? For example, taxes on houses increase rents because they increase the cost of building houses; taxes on land, levied in proportion to the rent of land, do not increase rents—neither house rents nor land rents—but tend to reduce rents by bringing land into use that is now held out of use.

BUT it might surprise the Governor to be told that if all taxes, including the land tax, were abolished, and heaven rained the necessary revenue into the public treasury, rents would go up, not down. People would be compelled to pay more for living in a community where there were no taxes, and the landlords would take all that was saved. The housing problem would be just as acute.

BBROADLY speaking, there are but two sources from which revenue can be obtained—the rent of land and the products of labor. The first is not in its nature and incidence a burden, for if not paid to the state it must be paid to the landlords. The second is a burden that increases the rent of houses and the cost to the consumer of goods produced. The operation and effect is not the same in degree in all cases to be noted, but it is pretty nearly the same in kind—making for the higher cost of living and increasing the intensity of the struggle for a livelihood.

SINCE 1920 the United Kingdom has spent in doles to the unemployed the incredible sum of \$1,500,000,000. At present one out of every thirty-five inhabitants is supported by the state. It is estimated that there are today 1,250,000 unemployed in Great Britain, and this is probably a moderate estimate. Though these doles doubtless prevented riots and revolution when the young men returned from France, the effect has been to foster pauperism throughout the land. This must be the inevitable result of make-shifts that do not remove the real cause of social injustice.

Of course, it has produced no decrease in the number of the unemployed. Indeed it has only intensified or made worse a very bad situation.

AND what do the wise lawmakers of Great Britain propose to do about it? They are equal to the problem that has arisen—at least one genius is. He is Sir Alfred Mond. This gentleman proposes now to go a little further in this effort at bailing the ocean by adopting a new method of relief, which may be described briefly as doles to the employers rather than to the workingmen. And the reader is asked to note the simplicity of it. Direct subsidies to manufacturers would enable them to meet competition by reducing high costs of production and at the same time enabling them to pay union wages to their employes! A stimulus would thus be given to all industry! The unemployment question would be solved and doles to working men could be discontinued.

ECONOMIC intelligence has moved but slowly since the days of Bastiat and Cobden. The doles having failed to do little save to demoralize, so-called statesmen must turn to other devices. The time was opportune for the heaven-sent genius of Sir Alfred Mond—he has at least been able to contribute to the time-honored struggles of a nation to lift itself by its own bootstraps. Always the suggestion seems to be to take from some one to give to some one else. And these men shiver at nights at thoughts of the Communists, and Russia and the Bolsheviks!

CAN they never think in terms other than those of doles and subsidies? Will they never think in terms of land and human rights? Are they not aware that enormous revenues are being taken by those who contribute little or nothing to the public treasury, out of which all these doles and subsidies must be paid? And when they talk of the unemployed, do they not see what is squarely upon them—that men are denied employment because the avenues to employment are closed, because land is fenced, or bought and sold, without regard to men who would work it but have no rights in it, and no liberty to use it save by permission of the owners and at the owners' price?

TO whom belongs the land of England? To the Lords or the people of England? It is a truth uttered in Holy Writ, but forever denied by its surplined expounders; it is indeed the final letter of English law, that the land of England is the property of the crown and belongs to the people of England. From this it is a simple deduction that the right to this land of a child born in the London slums is equal to that of the noblest Earl. How indeed could it be otherwise? Is life on earth wholly planless and is the chance of survival in an ordered social state to

be left to the hazards of this most desperate scramble? No man in his heart believes it and if he does not believe it how can this system of land tenure under which we live survive much longer than the time needed to draw men's intelligent attention to it? And in the light of such understanding how childish will seem Sir Alfred Mond's proposal (and other related ones) to pension everybody out of somebody else's pocket!

SIR PHILIP SNOWDEN and other leaders of the British Labor party who propose to buy out the landlords should cast their minds back to the time of Gladstone and Parnell, when the policy of buying them out was gradually giving place to the policy of taxing them out. Gladstone's proposal to appropriate £150,000,000 for the purchase of the land from the Irish landlords seemed at the time a very radical one. But some time later he opposed the comparatively small appropriation of £5,000,000. He explained at the time that he still stood for the principle of land purchase, but was opposed to this particular purchase. Even Gladstone was weakening on the purchase policy. Parnell, himself a landlord, who followed Gladstone in this debate, declared that English taxpayers would never consent to tax themselves to buy out the landlords, and Michael Davitt called the measure "a landlord's relief bill." It is true all this referred to the Irish land question, but the principle is the same. Snowden and his so-called radical followers are just about forty years behind the times.

IT is interesting to note what Labouchere had to say at about the same time, to which comment Sir Philip's attention is invited:

"But in regard to the landlords, we may take one of two courses—buy them or let them rot where they are. As a taxpayer I object to buying them out. My advice is to let them rot. I don't know what use they are and besides it is their turn. All Ireland has rotted under their sway. But, by the way, if they don't like rotting, there is one thing they might do—work for their living."

THAT everybody can speculate in land and that all can make money at it, is about on a par with the proposition that every member of a community can make money by taking in the other fellow's washing, or that swapping jack knives can increase the number of jack knives. Mr. J. H. Castle, of Detroit, in an interview with a reporter of the *Detroit Free Press*, believes it or says he does. He is reported as saying:

"There is hardly a person in the Greater Detroit district, who does not have personal knowledge of a number of instances, where people in modest circumstances have saved their money, invested it in Detroit real estate and after a very few years have found themselves on 'easy street.'"

And he adds the following: "And there are greater

opportunities right here in Detroit for every man than ever before."

EITHER Mr. Castle is simple minded or he is willing to indulge in deliberate fiction. How can everybody make money in land speculation? Land speculation has for its object the living off the other fellow, or rather off the rest of the community. The rent of land is a social product; it exists because of the presence of population and by reason of the advantages created by all the people for production and trade—these, plus the expenditure of government in multifarious public services. Not everybody can gamble in location values, and emphatically not everybody can win at it, no more than all players can win in a poker game. And it is somewhat worse, for the land speculator gains what all the others lose. He is the sole winner.

LAND speculation is a lottery, and like a lottery, most of those who play never draw a prize. This is sometimes forgotten. But it differs from a lottery in this. In a lottery the sucker invests but once, and there is no compulsion about it. The lucky land speculator compels the unfortunate rent payer to pay every year, and the latter can never get anything back. He preys on the people's necessities, and the dice with which he plays is loaded. No self-respecting gambler would sit in a game where the other fellow had no chance. Yet these respectable parasites on society would probably lecture others on the evils of betting on the races or gambling at cards. Yet these are clean in comparison. Lincoln would not speculate in land—he saw its evil consequences and felt its meanness.

YET the gamblers in natural resources tell us that everybody can win at the game—a self-evident absurdity. Mr. Castle, a capper for the game, tells us so. And the game is protected by law, the same law that outlaws lotteries and bookmaking on the races. Yet not only is land speculation unutterably mean, it is responsible for panics, industrial depressions, bankruptcies and business failures. Strange that the law protects the only gambling game whose victims are involuntary and whose devastations are felt in every household.

THE Community Chest is the name given to a city fund for the relief of "the deserving poor." The undeserving poor have to shift for themselves. Cleveland has such an institution and one prominent person has said that it would not be safe to live in that city were it not for its community fund, by which he meant that if help were not extended to the poor, the deserving and undeserving alike, we suppose, would go out and take what they needed, which is conceivable. The Red Cross in Cleveland since 1920 has spent \$817,000 to help unemployed ex-service men. Mr. Benjamin Ludlow, of Philadelphia, spoke

recently in Cleveland before the Community Welfare Conference. He told his hearers: "There is nothing of charity in your Community Fund; it is business. The prosperity of your banks is founded upon your bankers. These people toil in your mills. There is no successful business without its human scrap pile."

WE suppose Mr. Ludlow is a kindly man. He seems to think that the responsibility is imposed upon us to take care of the people who work for him and his class. His instincts seem to be charitable. But it is a curious evidence of class prepossession that he can regard a not insignificant portion of his fellowmen as belonging to what he calls "the human scrap pile." That this seems to him not altogether a bad thing may be assumed, for does he not say that "successful business" is founded on them? And is not "successful business" the most desirable thing in all the earth?

MAYBE there is a "human scrap pile." Maybe there are men doomed from birth to build pyramids in ancient Egypt and skyscrapers in New York, to tread the wine press for princes and their harlots in all times, who must work in mills that their owners may draw generous dividends figured on an ad valorem tariff imposed for the "protection" of this same "human scrap pile." Oh, we do not need to be told that the modern toilers, or certain groups of them,—especially those comprising the members of the building trades—are enjoying a large measure of prosperity due to trades unionism. The man is a fool who thinks it can last. The economic forces that must sweep away this advantage are held in temporary abeyance; the inequality in the distribution of wealth is still with us, though here and there large numbers of workers are getting something more of what belongs to them. But the forces that make for their impoverishment have not been altered in impulse or direction; the stupendous charities that minister to insatiate needs, and interminable conferences of futile but well meaning persons to discuss methods of relief, still continue, conferences which if visited by any real glimmerings of what ought to be done would dissolve in utter confusion!

ACORRESPONDENT of LAND AND FREEDOM, thinking he would have some fun with the Department of Justice, wrote satirically, as he supposed, that in view of the million-dollar investigation into lead-pencil sharpeners, the Department should next put a few hundred detectives, lawyers, statisticians, etc., at work on the peanut problem. While he did not complain directly of the high retail price of peanuts, he pointed out that the five-cent bag had shrunk to one-half its former size, and suggested that Department experts should measure the bags and give the consumer statistics on the subject.

Much to his surprise, he received the following reply

from the Hon. Wm. C. Donovan, Assistant to the Attorney-General:—

"Dear Sir,

"Thank you for your letter of the 12th inst., advising the Department of the high retail price of peanuts. In January last, the Attorney General filed a suit against the National Peanut Cleaners and Shellers Association and others, the members of which are wholesale dealers, charging the defendants with restraining interstate commerce in the buying, grading and selling of Virginia and Spanish type of peanuts in violation of the Sherman Anti-Trust Act. This case will be brought to a conclusion as soon as possible. While the questions presented in this case do not involve the retail peanut trade, it is hoped that a favorable decision in this case will indirectly affect the retail price.

"No complaints have been received charging the commission of any illegal acts by retail dealers, but if you have any information tending to show that such dealers have entered into a combination to restrain or monopolize the industry, the Department will be glad to give the matter consideration."

WE offer a prize of one bag of peanuts—full weight—to any one who will tell us whom the joke is on; our correspondent, the Department of Justice, or that humble and inconspicuous person, the taxpayer, who pays for all this nonsense. It must be the last—all jokes are on him. And if there is anything calculated to bring government into contempt it is such activities as these.

International and Domestic Justice

VARIOUS Leaguers, Associations, Councils and Societies, with a window dressing of eminent personages on their letterheads, are engaged in a nationwide propaganda for the purpose of inducing the people of the United States to become involved in the petty social, religious and economic squabbles and wrangles of Europe. The professed purpose of these estimable busybodies is to prevent the recurrence of another world war, by throwing the great military and economic forces of this country into the scale of international disputes, but as the proposal is looked upon with either suspicion or disfavor by a great many Americans, an effort is being made to confuse the issue by the camouflage of a pretense that what is sought is America's co-operation in establishing "International Justice." Talk of The League of Nations, and The World Court, has worn out American patience, as long as it palpably meant contributions of American money and men to prevent those dear Europeans from butchering each other, or at least, from killing the wrong lot of people. A new palaver was needed, so now we have vociferous appeals to join this or that society, not forgetting contributions to pay the salaries of a lot of chair-warmers and other parasites, which will carry on the noble work of International Justice.

Again we ask: how can these eminent respectables, who

are either so ignorant that they do not know of the monumental injustice that lies at the bottom of their own country's economic institutions, or else so cowardly that they do not dare to lift their voices in protest, hope to establish justice in foreign lands or in foreign relations, while they do nothing to abolish the great injustice at their doors?

In practically every instance, the origin of the political disputes in Europe is found in some phase of the omnipresent land question. The same question confronts the American people. What are the churches, the politicians, the editors, the would-be shapers of international policies, doing to abolish the fundamental injustice of monopoly control of that piece of the earth's surface called the United States?

Ideals of the American Press

THE fact that a poor Polish immigrant, who landed in New York twenty years ago and found work as a house painter, has "made" \$10,000,000 by successful speculation in real estate, has been commented upon by hundreds of newspapers as proof that this is still "the land of equal opportunity for all," and that all other immigrants, and native Americans, can go and do likewise if they will be equally industrious.

Nothing could give a clearer picture of the mental process of practically all the editorial writers for our daily newspapers, than their unanimous approval of a social order in which it is possible for one man to "make" an enormous fortune out of the growth of land values created by all the people of New York City. Not only do they praise the speculator for his wisdom and foresight in getting hold of pieces of land that were sure to increase in value, but they add insult to the millions who have been despoiled and robbed by the system that takes for the few wealth made by the many, by praising the wealth grabber for what he has done to promote the welfare of the land gambling industry. "This man has made ten millions," they parrot, "let that be the answer to the discontented radicals who want to change our institutions so that there will no longer be an incentive to others to follow his example."

The profound ignorance displayed by the editorial hack writers, who grind out what pleases their employers, who in turn cater to the rich and powerful advertising interests, would be amusing if it were not depressing. The pitiful creatures seem to have not the least idea that the man they are praising did not "make" or "earn" a dollar by speculating in land values. What he did was to take advantage of conditions created by our fool laws to get possession of millions of dollars that belong to all the rent payers of New York. He created nothing. He added nothing to the public wealth or welfare. He simply gambled luckily on the expected increase in land values and great was his reward. Every dollar of his vast fortune

came out of productive industry. He gave absolutely nothing in exchange. His position is exactly that of the successful Wall Street operator who bets on stocks and accumulates millions. What the latter "makes" someone else loses. What the "realestater" makes the rent-payers lose.

"These be thy gods, Oh, Israel!" These are the ideals of American newspapers. The man who manages to get hold of \$10,000,000, that properly belongs to all the people of New York, is held up to their admiring readers as a public benefactor!

A Protest and A Challenge

THE most important economic issue that today confronts every industrial country of the world, is that of alleged "overproduction;" the inability of manufacturers to find markets for their surplus products. All over the globe, wherever modern machine methods and factory production have been established, the story is the same: too many mills; too much goods; not enough consumers. So we have the strange situation of the American national government, representing a party that professes to believe that prosperity can be assured by high tariff walls around this country, devoting its money and energies to the task of trying to find new markets in Asia, Africa and other remote regions, and acting as guide and counsellor to our exporters in helping them to get trade away from our European competitors.

The same men who vociferously assert that the American manufacturer cannot possibly compete with the low priced products of other lands in a market that is just at his door, are moving to capture what they call "the world markets" ten thousand miles away, in competition with the cheaper goods from foreign exporters. In the meantime there is depression in many lines of industry because of a lack of demand for goods, and the predatory interests are planning another assault on Congress to secure still higher tariff taxes on imports.

What can be the matter? Didn't the country vote for a high tariff President and Congress? Haven't we the highest tariff taxes in our history? Then why wage reductions, half-time employment, lessened output? Is it possible that the great, good and wise men who run our industries forgot something? Did they leave the consumer out of their calculations? What about that ignored man, the person who buys things? Isn't it about time to consider him? He is the "home market." Why doesn't he buy more? That's the question that the newspapers refuse to discuss. Probably they are wise, for they do not know the answer. Several of the professed journals of light and leading with wide circulations, were recently offered a short compact statement of the real reasons why throughout the world today effective demand does not equal the supply of useful things. Each and all of them

declined the article, one sapient editor declaring that the subject had been worn threadbare.

To those who have learned from Henry George the truth that the seeming overproduction is in reality underconsumption, the present situation offers an opportunity to at least try to stir the dull and stupid editors of the country into opening up their columns for a serious discussion of this great issue. As we have often advised our readers, the most valuable service that they can render to the cause of economic freedom is that of stirring up the newspapers and other journals to publish essential facts relating to present economic conditions. Whoever you are, or wherever you may be, you can write letters protesting against the conspiracy of silence with which the real cause of industrial depression is ignored. Challenge the editors to say whether they believe that it is in the natural order of things that men should suffer because they can produce far more than they can use. Ask what the editors think about this omnipresent problem of too much of everything in a world where everyone, with the exception of a beggarly handful, wants far more than they now get. Tell them that you will give their readers the true explanation of insufficient demand for goods if they will allow you space. You will often be ignored, but here and there you will strike an editor who will think that his readers may be interested and this will be your opportunity. In any case, this is your job. See if you cannot stir up the animals a bit.

Antagonistic Farm Economic Policies

OUT of the confused and conflicting expert advice and suggestions for restoring prosperity to the American farmers, put forward by editors, economists, bankers, and politicians, there have emerged what may be regarded as policies favored by two opposing schools, whose study of the problems involved have brought them to radically differing conclusions. On one side there are those who look to some form of government aid;—further extensions of the Federal Land loan system; a higher protective tariff on all foreign farm products; national regulation of, and subsidies for, co-operative marketing associations; Federal maintenance of prices of staple crops by the purchase and storage on government account of the surplus over domestic needs; and the regulation, through the co-operation of the Department of Agriculture, of cultivation, so as to prevent recurring excess production that forces down prices.

As against these plans for what may be termed "prosperity by legislation," there has been manifested a widespread sentiment, found largely among the farmers themselves, and those who by their close business relations with them are in a position to judge of the causes of present un-

favorable conditions in agriculture and the most practicable method of improving them, to the effect that the permanent solution of the farm relief problem is not to be found in paternalistic legislation, but in reducing the farmer's cost of living, through lower tariff and other taxes; cheaper implements, fertilizers and other supplies; and cheaper transportation. Just how this can be brought about may not be clearly foreseen, but the dividing line between the advocates of the two policies, roughly speaking, is that while one school looks to an increase of prices for what the farmer sells, and price maintenance on an artificial basis, the other regards the farmer as a consumer, who is, first of all, interested in low prices for what he buys, low taxes, and reduced freight charges. Behind these conflicting theories there lies the issue of the high wages paid to workers in the tariff protected industries, who are accustomed to much higher standards of living than prevail on the great majority of American farms, which in one form or another will affect the future course of all efforts to put the farmer's earning power on an equality with that of the industrial worker.

Good News For Zion

TIDINGS of great joy come from Palestine, where under a British Protectorate the long-dispersed Jewish people are permitted to live on an equality with the other inhabitants of that land, and an effort is being made to establish a National centre for the Jews of all the world. The sentiment behind the Zionists movement is wholly admirable, and if the plans for restoration are wisely drawn, and faithfully carried out, the result should be to prove that the miserable condition of most of the people of Palestine has been due to Turkish misgovernment, and that under political and religious freedom the land may again be made fruitful and self-sustaining.

There is, however, a discordant note in the song of final triumph over the adversity of many centuries that suggests that the prosperity that is coming will not be for all the people, but for the relatively few who own the land on which the newcomers, as well as the former population, must live. In an interview published in the New York press a representative of the Zionist organization gave as one reason why American Jews should take part in the development of Palestine the wonderful possibilities for making money by buying and selling land. He pointed to Tel-Aviv, a new city built near Jaffa, as showing an increase in the value of lots running from 100 to 300 per cent.; certainly a good thing for the fortunate speculators. But how about the immigrants who want land to build homes upon? Is it to their interest that land prices should soar, as they certainly will if there is an increase in population? Perhaps all the new arrivals will be able to make a living by speculating in real estate, so they need not worry over high land prices. What of the natives of the country,

Christian, Jewish, or Arab? Is their condition likely to be improved by making it harder for the landless to get land? Will the country as a whole become more prosperous because a lot of parasites and non-producers are able to manipulate land sales so as to boost prices? If the increasing values of Palestine land were taken for public purposes, and devoted to providing the essentials of a well governed community, the situation would be different. Until they learn better the sincere and well-meaning Zionists will be working only for the benefit of a landlord and land-speculating class.

Endorsing A Statesman

"THIS talk about the high cost of living is all bunk. Secretary Hoover had the right idea, when he told how good times were coming because the ravages of the boll weevil were putting up the price of cotton. I see he is advising the President that there ought to be higher tariff taxes on foreign farm products. That will put up food prices to the 60,000,000 dwellers in the cities and towns, so they'll buy less, and the farmers won't have to work so hard getting out a lot of stuff that the city people now eat. If Hoover will get a law passed prohibiting all these factory hands asking for more wages, just because they have to pay more for their food, the rural real estate business ought to have a boom, as everybody will want to move out into the country and go to growing vegetables."

Overheard at the Moron Club

"WHO says that there are only 15,000 Communists in the United States? What about all these New England textile workers who have had their wages cut down 10 per cent.? And these thousands in Schenectady who are out of work because of lack of demand for what they were making? Then there are about a million farmers who are just on the edge of bankruptcy. If all these fellows aren't on the way to Bolshevism, it's because they want something worse. I tell you we need a lot more laws to put down discontent, and keep the country as prosperous as it is now."

YOU and I side with the public interest. Let the value of land be assessed independently of the buildings upon it, and upon such valuation let contributions be made to those public services which create the value. This is not to disturb the balance of equity, but to redress it. The unfairness is in the present state of things. Why should one man reap what another man sows? We would give to the landowner all that is his, but we would prevent him taking something which belongs to other people.—SIR HENRY CAMPBELL-BANNERMAN.

SYDNEY SMITH said the Anglo Saxon race was made for two things—"to manufacture calico and steal land."

New Developments in Denmark

(Concluded from March-April issue of LAND AND FREEDOM)

IN 1921 the Municipality of Copenhagen sanctioned a bill changing the communal property tax to a land value tax with a tax on increase of values. This measure undoubtedly influenced later bills, especially the proposition now under consideration. The bill proposed to do away with property taxes, to bring all the real property taxes into a settled "old tax" and to introduce a land value tax of 1½ per cent. as well as a tax of 1 per cent. on increase of land value. And finally the bill contained a provision for a so-called building tax of 3 per cent. on the buildings increase of value.

In the summer of 1922 the Government presented a bill for a change in state taxation of real property, a measure which was adopted in August of that year. By this bill the State tax on real property was divided into a land value tax of 1½ per thousand and a smaller improvement tax of 1.1 per thousand on buildings with an exemption of 10,000 crowns.

This little step in the direction of a land value tax could naturally have no deep influence as yet or bring about much shift in taxation. Its importance lay in the fact that it legalized the valuation of land and gave this valuation a definite meaning in tax assessments. The Government worked out another measure for a communal land value tax, which however was not even presented to Parliament, as the Minister of the Interior declared for a postponement to await the result of the land valuation of 1923.

All these different measures show a definite line of advance in the frank repudiation of taxation of values created by thrift and industry, and in the assertion of the principle of using community-created values as a basis for taxation.

Three political parties can lay claim to this advance. It was a Copenhagen Commission with a Social Democrat as Chairman and a Radical as spokesman, which worked out the first attempt at a tax on increase of land values and at a definite valuation of land without improvements. It was a Government of the Left which put through the first experimental valuation for taxation purposes. It was a Radical Government which, with the aid of the Left and the Social Democrats, put through the general valuation of the land of the entire country and which presented the first bill for a State and Communal land value tax. It was a Government of the Left which, with the aid of the Radicals and Social Democrats, passed the first bill for State taxation of land values, and now the Social Democratic Government, with the aid of the two other Democratic Parties, is working to put through the first Communal land value tax.

The bill now presented by the Government shows the influence of all that has gone before. It bears as well the trade mark of a bill which the Government believes pos-

sible of achievement. It cannot be condemned as a mere measure of expediency, but it can undoubtedly be criticized from the point of view of a measure which the Government believes it can put through with a majority vote in Parliament at the present time. That this is true can be imagined from the fact that the Social Democratic party has in its platform a declaration of principles and suggested measures which go much further than does this bill. All three of the big Democratic parties have land value taxation in their platforms. The Radical party has presented a far-reaching measure of Communal land value tax, and the Government of the Left which passed the State land value tax had also worked out a measure for communal taxation on the same line. It looks quite hopeful, therefore, that these three parties will work together for some far-reaching measure of land value taxation.

Mr. Kristensen follows the foregoing remarks, which are here given in great part, by an excellent exposition of the bill itself in all its details. But as this bill is still subject to alterations in Committee and in the House, it hardly seems necessary to go into these details now, but wiser to wait until the completed bill is passed, or until some part of it has become a law. In brief however it can be stated that the Danish Single Taxers are in agreement on the fact that the bill lays down the principle of taxation of land values as the firm basis of communal property taxes. As Mr. Kristensen says, this firm line of thought is broken in spots by considerations of political expediency and also by consideration for existing methods of taxation. But if this bill passes no piece of land in the capital or in other cities will bear an increased tax because its owner erects a building or makes other improvements on it. Building and other improvements on land will be free of taxation and the same is true of the rural districts except where some smaller communities themselves lay local taxes on improvements.

A few of the more striking clauses of the bill are as follows: Taxes on land and improvement (real estate) shall be repealed. Land values shall be taxed to at least 7.5 per thousand and can, if the individual community desires, be figured as high as 15. per thousand.

The Communes have the right to tax increase of land value up to $1\frac{1}{2}$ per cent. of the increase since 1924. From this is exempt that portion of the increased value which answers to the general increase for the entire country.

The bill came up for hearing in the Folketing in January, was discussed for three days and passed the lower House. It was then referred to Committee. But as Sophus Berthelsen puts it "The Danish bull has started backward to reach the grass." Abel Brink, in an excellent article in *Det Frie Blad* on this parliamentary discussion, sums up the result thus:

"It can already be stated that the changes suggested by the spokesmen of the Radical and the Left Parties, mainly concerning the commutation of "Old Taxes," will mean a decided improvement. But it will not be

an improvement if the communities are not given the power to decide whether or not they shall tax buildings and improvements on land. If they are allowed to determine taxes on real property and income, it certainly cannot be very dangerous to let them differentiate between taxes on land and on improvements. This last reservation on the part of the speakers of the Left shows an uncertainty as to the effect of a land value tax. But we will be wiser to take a short step forward and begin at the right end, rather than to take a longer step forward on a wrong basis which might mean a serious back-swing. And from this point of view we can look with satisfaction on the first hearing of the bill in the Rigsdag."

The latest news on the bill comes through England, as the Danish magazine containing that bit of information has not yet reached me. From our English contemporary, *Land and Liberty*, we learn that the bill for Local Taxation of Land Values in Denmark has not yet come out of Committee. It is being given serious consideration, but the Committee cannot report to Parliament until it has discussed counter proposals that have been put forward. These proposals would mean an entire re-casting of the bill and would provide for two taxes on real estate, a tax on the land value and a tax on improvement value. These proposals are put forward by what our English contemporary calls the Moderate Liberal Party (in Denmark it is the Party of the Left). When the discussion is over, the bill may reach Parliament in a different shape. But it does not seem possible that any changes can alter the principle underlying the measure, i.e., the taking of community land values as the main source of community revenue.

The bill and its fate is naturally exciting our Danish Comrades considerably. But in all they have written on the subject a remark by C. N. Starcke stands out. He pronounces the bill satisfactory in regard to its declaration of the community's rights to its self-created values, but very unsatisfactory regarding any suggestion of the individual's rights to the values created by his own labor. And this keen, highly intelligent thinker, able writer and speaker goes on to warn Single Taxers not to become too enthusiastic over any measure of land value taxation without a corresponding reduction in other taxes, without free trade, without all the things that mean the individual's right to the fruits of his own labor. Taking the value of the land for community revenue is half of the great Truth for which we labor. But the other half is the principle of the absolute and unalienable right of the individual to the undivided enjoyment of values created by himself, by the work of his hand and brain. And Prof. Starcke underscores the following sentence:

"Land value taxation in a society where state and community uphold their right to levy personal taxes and practice this right in as great a measure as is now the case, is the most indifferent thing in the world."

Methinks that is a good saying to remember when some of us become unduly excited over mere practical fiscal reforms and forget the bigger inspirational side of our Doctrine . . . the right of the individual to himself and the full fruits of his labor.

But we can all look with interest towards Denmark, a country where not only Single Taxers but also some other people seem to have a full measure of energy and commonsense.

—GRACE ISABEL COLBRON.

Ours is a Nice World, Ours Is

THERE was a time, there must have been a time, when life on this planet did not express itself in the definite, apparently separate or individualized forms that come under our observation today.

"The Earth was without form or void." "The spirit moved upon the face of the waters," says the ancient Hebrew poet, with probably some approximation to fact. The poet cannot be any guide to matters of detail, and the familiar account of the appearance of Man, as well as other sentient living things, would not be of much importance except that a certain theory of the genesis and destiny of the planet and all forms of life has been founded upon it—a theory which has retarded rather than helped man on the road of progress.

No reference to the conflict between the poet, the theory founded upon the poetry, and the man of science, is necessary. Forms of life did appear, and persist with certain modifications to this day. The point intended to be stressed is that conditions must have been favorable to the production of life and equally so as to the maintenance of life. That seems to be self-evident, and with this self-evident truth in view the assertion can be made with all confidence that

OURS IS A NICE WORLD—OURS IS

It is the world we live on—for a brief period, it is true, but during that time mankind is obliged to draw all its sustenance from it. It can safely be said that life on it is desirable, and the conditions, if due regard is paid to the natural law which brought it into existence and must continue to operate, not too difficult.

Why then do the mass of mankind complain so loudly, and in our view erroneously, that Nature is hostile, not friendly? That their environment is inimical to the well-being of animate things? How does it come about that life is said to be a struggle or a fight in which the fittest are most likely to survive? What has intervened between the self-evident beneficence of Nature and the disposition and ability of mankind to profit by it, as everybody knows clearly it might profit, in conformity with Nature's laws? Why, in other words, is it a matter of difficulty at all for the bulk of mankind to take full advantage of the beneficence of Nature, to provide themselves from the inex-

haustible store with the things desired to sustain life, and to live it with an understanding of what might be developed from it?

Why should millions be obliged to suffer hunger in a world which has only to be tickled to induce it to laugh a harvest of good things? Does mankind prefer to go short of food rather than perform its part of the obligation laid upon it by Nature? In other words, would mankind rather go hungry than work? The answer to that question ought not to be difficult.

Why should millions go naked or insufficiently protected against climatic discomforts in the face of an ever abundant supply of material out of which labor and ingenuity can, and does, easily make provision? Why should millions have to put up with inadequate shelter, with an inexhaustible supply of shelter-building material under foot and readily available? These are old, old questions and many have undertaken to answer them or to delay the answers to an inquiring mankind. No satisfactory answers are forthcoming from those to whom the questions might readily be addressed. Millions still need food, shelter and clothing to a much larger extent than they are able to supply themselves with.

What do such answers as have been attempted amount to? Look at them briefly.

There is the answer of the Church, which claims to be in a position to declare Nature's plan and will with reference to mankind. It says, in effect, "Ours is a nice world, ours is," but mankind is essentially and thoroughly bad, being born that way, and has departed from Nature's Law. Truly this is so, not, perhaps, as the words imply, through inherent wickedness, but through ignorance and imperfection.

If the Church would stick to that theory, with the slight amendment suggested, and really believed that the cause of the world's difficulties could be discovered, it might find it, and help to apply the solution. Unfortunately, the basic truth of imperfection is not only forgotten as soon as stated, but on the contrary, it is asserted definitely that "poverty," which is the main evil in our nice world of plenty, is an ordinance of the Creator designed by omnipotence to encourage fortitude in the many and charity in the few.

It would seem more in accordance with the facts of the case if it had been stated that the design was to encourage fortitude in all and charity in all, too. The explanation does not explain.

It is man's own fault that he allows the poverty problem to oppress him, and until this is realized it will continue to oppress him. When it is realized it will dawn upon him that man's faulty arrangements can be changed. In the meantime, the sun will continue to shine, the rain to fall, the seed to germinate, and seasons to come and go; and all the processes of Nature from the result of which man lives, will go on. Nature's arrangements will be "renewed every morning and repeated every evening." Surely the

solution is obvious, even to the uninspired. It is vain, as it always has been, to look to the Church for satisfactory replies to the questions asked. When pressing for replies the world is always told that things will be set right in the next world, and mankind is always exhorted to look for compensation there.

What answers do the politicians give to these same questions?

They do not answer them, being too busy manipulating "red herrings" to confuse the trail. They discuss parts of the questions, but always side-track the main issue and darken counsel by directing a flow of talk upon more or less unimportant or irrelevant details from an old and distant point of view; repeat old doctrines; order Commissions of Inquiry to look into this that or the other, in order to produce an impression that something is going to be done to find real answers to these riddles of life. From an old standpoint and on a wrong theory comes a flood of talk from politicians of all parties the world over, all apparently equally ignorant that the answers are simple, and all oblivious of the certainty of worse trouble and confusion if they are not found and applied.

"Bad trade causes unemployment" is an answer which has a very satisfying and remedial effect on the sufferers. What is the cause of bad trade? Do not expect the politicians to answer. They only deal with effects, not causes; with symptoms, not disease. Out of the babel come contrary cries. "It is too easy to produce wealth, but too hard to exchange or consume it. There is too much dispute among the wealth producers. Capital and Labor will not work together. Wages and the cost of production are too high. There is too much ca'nanny. Wages are too low. The hours of work are too long. There is too little organization of labor. There is too much organization of everybody. Too much government. Too little government. Too much population. Shortage of labor", etc., etc., ad infinitum.

Such are some of the parrot cries from our legislators and teachers. You pay your money to take your choice.

For the most part they can be described as they have been described by a rude writer of the truth, as so much "unadulterated d—— nonsense."

In some respects there seems to be a general agreement, viz., that the State is supreme. That the individual has no rights that the State need respect. Consequently the right of the individual to free and equal access to his livelihood is denied, and the right of the State to acquire all wealth produced is affirmed. All profess, and act on this purely socialistic principle, and whatever differences may seem to exist between political parties are differences of degree only in the application of this principle, a principle which puts itself athwart Nature's obvious intention in producing the individual. All agree that taxation is highly moral, instead of denouncing it as immoral. Some of the politicians contend that 50% of the rightful property

of the individual is enough to take for State purposes. Others, that all the wealth produced should be taken charge of by the State and divided mechanically so that everyone would receive not according to his contribution to the store of wealth, but according to his need.

Conservative politicians cry for stability and a chance to smoke up some good red herrings by commissions of inquiry into everything but the right thing; and so long as they can remain 50% or more Socialistic they prefer to avoid discussion of the poverty problem, and hold on to the special privilege of owning the earth.

What will disturb them? Nothing but a loud and clear demand from a majority of enlightened people, that the ownership of the earth shall be settled forthwith by an agreement that title to it is vested not in the few possessors of it, but in the whole people, not only of this, but of all future generations. And further, in order to make this effective, the rent of it shall be collected, and placed to the credit of the whole people. When this cry goes up, the politicians will heed—not before.

The Conservatives and the Liberals profess to be fighting Socialism, but since they act upon a clearly Socialistic principle, if there is any fight, it can be but a sham one. It is more likely that the army will dig itself in and endeavor to keep out of danger for a number of years yet to come.

What do our Liberal, Radical, semi-Socialistic and pure 100% Socialists answer to these questions?

"Oh yes, the land system, the rating and taxation system, needs attention."

Mr. Lloyd George says land monopoly "raids and pillages the community"—that is to say, is theft or robbery, confiscation by the few of the opportunities, the labor, the wealth of the many. "Let's burst the pot of land monopoly in which industry is root-bound." "Let's buy out the robbers, the raiders and pillagers, and let the robbery go on in another form. Perhaps we shall not notice it then, and it may be that there will be some profit over and above what the old robbers or their descendants will receive from us as interest on the goodwill of their business which we propose to acquire."

Is this the answer which will satisfy the people who at present by all consideration of both law and morals do own the land and should collect the rent? It is the answer making the nearest approach to truth, that the Liberals and Socialists—Progressives, they call themselves—have so far made. It has not yet occurred to them to demand simple justice, to call for a real equality of opportunity to life by the restoration to everyone of his ownership of himself and his store of life-sustaining material. To re-assert the Declaration of Independence on behalf of the people of England is not considered important. In fact, the simple truth and political action based upon it is looked upon by these clever befogged leaders of men as "too revolutionary," forsooth. While to bolster up specially privileged superior rights to life for the small minority, to

deny the right of the many to freedom to work in partnership with Nature and to enjoy both the work and the result without any "raiding or pillaging" on the part of the Government, is the practical politics of both the trusted and discredited leaders of all parties.

The C. L. P. has answered the question many times. Not until Land Monopoly is quietly but firmly and entirely abolished as a consequence of the people's demand that the rent of their countries be collected for their use and benefit will it be realized what is the truth, which the C. L. P. has endeavored to proclaim, viz., not only that

OURS IS A NICE WORLD, OURS IS,

but that it *is ours*, in the real sense of the word (although we are ignorantly or fraudulently deprived of the natural rights and advantages of life in it) whenever we acquire sense enough to make it so.

Who will help by joining in the demand for Justice? That is all that is needed. A little commonsense, which it would not hurt any of us to acquire, would soon make it clear that

OURS IS A NICE WORLD, OURS IS

London, England.

"X"

Ruth White Colton Talks to the Lions

MRS. RUTH WHITE COLTON spoke before the Lions Club at West New York last month.

She said in part: "Either we may continue the hit-or-miss, hodge-podge method of penalizing industry, agriculture and home-owners, through taxation, or we may, as is advocated by over five hundred of the leading manufacturers of this state, shift the burden from the back of industry and thrift onto the site value of land. How will such a change benefit the average man and woman? The answer is very simple.

"The less revenue that is collected from site-value, the higher is the selling-price of sites—factory sites, farm sites, home sites, and the higher is the selling price of all raw materials, such as lumber, coal, clay, etc., and the more difficult it is to get sites and materials for productive uses. High prices for sites and raw material increases the cost of production and decreases the demand for the products of industry and agriculture alike. This, of course, restricts production and restricted production means unemployment, industrial strikes and general social unrest.

"With site-values and building materials sky-high we are faced with the housing problem, which carries with it a tremendous social significance. Congested housing is responsible for more of disease and crime than we are yet generally aware, and our state institutions are filled with the victims of these conditions, for the cost of whose maintenance all of us are responsible. The sooner these facts are understood and recognized the sooner will labor and capital intelligently combine to fight this rising cost of sites and raw materials."

Our British Letter

WHY WAGES ARE LOW

"AN incident, reported from Colchester, Essex, in which unemployed men fought for work, provides yet another contradiction to those people who assert that the unemployed man has no desire for a job.

"Fifty men were required in connection with the laying of electric cables. It was hard toil, but some 200 men turned up to be taken on. The man in charge told them that the first 50 who got the tools would be put on the job, and immediately there was a wild rush for the implements. Fortunately, none was seriously hurt, but many received hard knocks. One man said to have had his coat ripped off by a pick, and others were badly bruised."—*Daily Herald*, London, May 9, 1925.

"James D. Graham of Montana, an acute observer of conditions in the Western States, writes that unemployment in this region 'has been on the increase for four years. Wages are going down and shop conditions are becoming poor.'... The Colorado coal fields present another situation that adds to the general distress. The Rockefeller company 'unions' in that State signed an agreement last month reducing wages twenty per cent. . . . If we turn to agriculture the economic prospects are just as black. There is no relief in sight, and the national administration has neither the knowledge nor the ability to handle the situation. The Woolworth stores that deal in the cheapest wares that workers buy are curtailing business in the Western States. They have reduced the wages of their girl employees to nine dollars a week, and the trade unions are fighting this policy with but little success."—*The New Leader*, New York, April 18, 1925.

These extracts from the Labor press of Britain and America expose the utter futility of "organization" alone as a means to prevent the wages of workers in civilized countries from being forced continually lower and lower. Lament is made by Mr. Graham that "the conditions are black and there is no relief in sight." But he makes no suggestion to help his readers out. The comment of the writer in *The New Leader* who quotes him is that "Unemployment is by no means confined to the Western States. It is general, but little is being said by the newspapers about it. *The New Leader* will try to get more data regarding this miserable by-product of capitalism." What the editor of the paper in question expects to be able to do with that extra data should he obtain it we do not know, but it is certain that one who only sees unemployment as a "miserable by-product of capitalism" is in the same hopeless condition as the national administration, and unlikely, therefore, to contribute anything to the solution of the problem.

ONLY CIVILIZED WORKERS WORRIED OVER WAGES

It never occurs to these publicists to enquire how it comes to pass that it is only in "civilized" countries that such conditions obtain. Here in Britain there has just died one of the greatest capitalists the Socialists and trade

unionists have ever met. I refer to the late Lord Leverhulme, head of a combine with a capital of more than £156,000,000 and having its tentacles stretching out to all the known countries on the globe. Ever since his return at the beginning of March from a tour of the world, in the course of which he inspected conditions in Nigeria, on the West coast of Africa, from the point of view of a would-be exploiter of cheap native labor, Lord Leverhulme had been complaining in public of the economic situation he found in that country. "There is in Nigeria," he told us, "a population of twelve millions, excellent soil, wonderful sunshine and rainfall, in fact everything suitable for the production of cotton. All that is needed is organization."

To the capitalist "organization" is a polite word for exploitation. To the trade union Boss it means the same. And in each case it is Labor that gets the "organization."

Lord Leverhulme complained that "Englishmen are prevented from buying land from willing natives," and said that "the European capitalist will not supply organization so long as he is prevented from buying land outright."

He was quick to discover that exploitation is not possible there because the blacks are masters of the situation; they can—and actually do—refuse to work for wages. Unorganized though they be, they do not worry over wages, and when they do consent to serve the white capitalist, it is only after the said capitalist has offered them an inducement to do so. Now, as the only inducement any employer can offer is good conditions and wages, it follows that there can be no exploitation of labor. There is no rush of 200 men for 50 jobs. Actually more than 200 jobs call out for 50 men, and so these are able to choose employers and thus fix wages for themselves. Lord Leverhulme was quite right. Once let the system of land holding common to civilized countries be established in Nigeria, and the organization of slaves by trade union bosses will quickly follow, and another acute observer of conditions will have to report that "wages are going down and shop conditions are becoming poor."

For some unaccountable reason the poor slaves do not see this thing as clearly as do the capitalists. The trade union boss is concerned only with "organizing." The slaves are to be marshalled into unions, and counted as so many members "good on the books." The average boss has a vision limited to the superficial area of a union card. Cause and effect mean nothing to him, and so he goes on his way reporting to his members from time to time of the negotiations with the employers over hours and wages—but all the while the "wages are going down and conditions are becoming poor."

There is no avoiding this result so long as the fight is over wages.

WHAT WAGES REALLY ARE

Unfortunately the workers are often very hazy as to what "wages" really are. Generally they think of these in

terms of money—dollars or pounds—and count their wages high or low according to the number of these money tokens received for the work done, or service rendered. The man getting five dollars for his day, is apt to consider he is getting a rise should the number of dollars be increased to six. Conversely, should the number be reduced, he feels aggrieved because of the fall in his wages. This is quite a mistaken concept. A man's wage is not to be reckoned in money but in goods. Money is simply a measure of value, and its possession gives a command or call on wealth. It is the nominal wage; the real wage is the sum total of wealth, i.e., food, clothes, and the thousand and one things that man needs for his sustenance and comfort, that he is able to get in exchange for the money wage. To put it another way; a man's real wage is measured by the purchasing power of the printed paper or metal coins that he draws. If this is kept in mind it will easily be seen that there is all the difference in the world between money wages and real wages.

Under free conditions i.e., where men are able to employ themselves instead of having to work for some other person for a wage, a man's wage will be the whole of his product. This is the natural wage, and should be the reward of every worker. In Nigeria, for instance, there is no argument over wages, nor does the "cost-of-living" affect the matter of it in any way. Every worker being free to work on his own account, naturally none will work for an employer for a wage lower than he could earn working for himself. It is only where the workers are "organized" that we find them begging for a "living wage," and pleading the cost of living, instead of demanding the full product of their toil.

The "cost-of-living" argument is a dangerous one. In Great Britain, during the war, this was the chief argument employed by the trade unions when seeking to raise the money wage of their members. It was successful, or at least, so it seemed to those who were not able to think it out. Money wages went up, but the real reason for this lay in the fact that there was a shortage of labor; men were scarce and their price rose, as did the price of everything else. As prices of commodities soared, we heard more of the cost-of-living talk in the bargaining between employers and the unions. When at length prices began to ease, the employers were quick to point to the fact and demand a fall in wages. The unions were furious, but that made no difference, wages kept on falling, until today the drop in the weekly wage bill is measured in millions of pounds. This was only to be expected, and the workers found it impossible to resist their own arguments when these were being used against them. Logically, if a rise in the cost of living be a good reason for an increase in the money wage, then a fall in that cost is an equally good reason for a reduction. There is no escape from it. The mistake lay in adopting a false basis of wage standard.

THE TRUE BASIS FOR THE WAGE

At this moment discussion in certain trade union circles is turning on the question whether married men should be paid a higher wage than single men. Of course, it is not suggested that the extra wage should be in the nature of a reward for the man's courage in venturing into matrimony, but in recognition of his "having a family to keep." This is just where the argument for a "living wage" goes wrong again. The true basis of any man's wage is the value of the service rendered, or the wealth produced by him. His needs have nothing whatever to do with the case. If a man by working for a week, for instance, produces wealth to the value of say—fifty dollars, then by every canon of justice and equity, his wage should be fifty dollars. The inequity and absurdity of the cost-of-living basis will be apparent if we suppose two men engaged upon precisely similar work, and producing equal value by their labor. "A" finds that it costs him to live according to his standard of comfort let us say, forty dollars. "B" is a man of very simple tastes whose wants are few. He can manage on twenty dollars. To be logical, assuming the cost-of-living basis, there should be a corresponding difference in the wage paid—which is absurd! Obviously, the value of the work is the only sound basis.

WHY WAGES ARE LOW

I have said that the whole of a man's product is his natural wage. It will not be necessary to take up space in attempting to prove that the worker in civilized communities does not get that wage. The following will help to explain why this is so. I will suppose that in order to satisfy my hunger, I go to a stream and catch a fish. Actually I have applied my labor power to natural resources, and wealth has resulted. I have produced the fish. If the stream be open, I have the whole fish as my wage. Now, in civilized communities, the stream will be "owned" by some Land Lord, who will demand rent for permission to work. Note that he will not assist me in any way; he merely allows me to work. As there is no fund from which I can pay the rent apart from what I earn by my work, it follows that I have to let the Land Lord take the first cut of my fish. Naturally, having the power of choice, he takes the prime portion, or middle bit, and my wage is reduced. Another worker appears and seeks work. Competition for land—natural resources—is set up, and, in consequence of the increased demand, the Land Lord raises rent, i.e. he asks, and gets, a larger portion of my fish. I am left with the head and tail as my wage.

Follow this out for yourself, reader, and you will not fail to see the implications. While natural resources are "owned" those who own them can always take the first slice from the fish.

But this is not all. In addition to the rent taken by the Land Lord, there is the taxation taken by the State. This is just another slice from my fish, for I cannot make any pay-

ment except from the wealth that my labor produces. If I do not labor, then I must obtain wealth from those who do, before I can pay. Lady Astor, M.P., once declared in the British Parliament that she "Liked paying Income Tax." Of course, she only goes through the motions of paying. When she draws her cheque it would be mere worthless paper were it not for the toiling denizens of the Astor estate, who labor to catch fish so that the Astors may take their slice of rent. These are they who really pay her tax. And, in short, it is always and only those who are engaged in productive labor that make possible any payment whatever. But this fact is often lost sight of by the workers. They feel that their wages are low, but do not know why this is so.

If the distinction between real and nominal wages is kept in mind, it will be a simple matter to see that anything that raises prices reduces real wages. A man may actually be receiving higher money wages and, yet, owing to decreased purchasing power through increased prices, be getting a lower real wage. If ten dollars will furnish me in food for a week at one time, and prices rise until I have to pay twenty dollars for the same amount of food, then it is plain that my real wage has fallen to the extent of that increase. Similarly, if I should be able to obtain for ten dollars what previously cost me twenty, I shall have had a rise in wage although the figure on my weekly pay check will have remained the same.

Tariff taxes reduce wages. So do the profits added by the dealers who handle the taxed goods while these are on their way to the consumer. Government schemes of road-making in order to find work for the unemployed reduce wages, since their cost has to be provided from national taxation. Every addition to taxation sends real wages down and, through reduced purchasing power, lessens the demand for commodities, and so adds to the volume of unemployment. Unless civilized peoples wake up to the facts it will not be long before they will be reduced to "eking out a precarious existence by taking each others' washing."

HOW PERMANENTLY TO RAISE WAGES

Wages are not fixed by trade unions, neither can they be fixed by legislative action. Organization has failed hitherto because it has not been intelligently directed. When the workers understand that it is always the unemployed man who, by his competition for the job, determines the wage, they will begin to seek the reason of his being unemployed. This, they will soon learn, lies in the power of the Land Lords to hold land out of use and so prevent men employing themselves. The example of Nigeria should teach them that in the restoration of common right of equal access to land, lies the solution of their wage problem. The Commonwealth Land Party points the way to this.

Collect the rent of all land and use the fund to pay for public services, and the natural resources will be restored to the people. The wealth-producer will retain the whole fish as his wage, less a small slice paid as rent for the use of natural resources; but this will return to him in public services, provided free of taxes and tariffs or other forms of plunder. Thus will wages rise to, and remain at, their natural level.

London, England.

—J. W. GRAHAM PEACE.

Herbert Quick's Last Article

WE have the melancholy duty of presenting here the last article written by the late Herbert Quick. It will appear as a chapter in a work shortly to be issued by Will Atkinson, under the title of "The Henry George We Knew." To this work many hands will contribute, and the chapters will include not only articles from those who knew "The Prophet of San Francisco" personally but who sat at his spiritual feet and learned from the writings of the master the lesson of industrial emancipation. Herbert Quick was one of these and tells in the following of the debt he owed to Henry George.—EDITOR LAND AND FREEDOM.]

My meeting with Henry George was in the spirit only; but I think it was as complete and intimate as it could have been had we met in the flesh. I was a young man, teaching school and studying law, I had lost all my real hope of any redemptive force in society which could abolish poverty and give all men equal chances according to their ability, and assure even the one most poverty-stricken in efficiency a certainty of necessities of life, given the possession of industry. In other words, I had adopted the gospel of economic gloom.

The reading of *Progress and Poverty* had a marvelous effect upon me. I passed through a phase somewhat like that described in old-fashioned revivals as "experiencing religion;" only my exaltation was based on a hope founded on logic. It changed my whole life. It was a barrier to advancement to the best places in my profession of the law, but it made my life richer in every other respect.

For forty years I have been searching for an answer to the social message of Henry George. I have made up my mind that only in his principles of population was he mistaken, but that he was even at that nearer right than the old Malthusians whom he so brilliantly attacked. I have grown to believe that with the economic perfection of our institutions which his programme would bring, an intelligence would surely be built up which would result in a balance between births and deaths, but that with the increase of poverty with the growth of society under our present system all the calamities which Malthus predicted will come upon us. So that George gives us the remedy or cure for the evil which he denied. The economic system George laid before the world has never been refuted, and is irrefutable.

Moreover, in spite of the fact that the first fervor of the

'80's has cooled, my conviction remains that the system must win eventually if civilization is to be saved. Socialism of the governmental sort is a dream as wild as it would be for a man to seek to control all his vital processes by his brain. The involuntary nervous system of society must control its activities in the main; and these could work under the Single Tax. We should obtain reform without revolution. It is this high faith in the slow perfectibility of society to the end that we shall win eternal social life, and not come to one of the smashes of civilization with the wrecks of which history is strewn; that I owe to Henry George.

—HERBERT QUICK.

A Parable on Economics

TWO honest men cooperated to produce food for themselves and their families;—for food is the fundamental necessity of life. One of these men did the work, and the other furnished the capital. The workman had to have strength, knowledge and skill to do his part. The capitalist was required to furnish materials, implements and tools which were needed. Operating thus together there was ample food produced for them and their families.

But there was a curious law in the strange country in which they lived. In producing their food they naturally had to have a place on which to stand and to operate; and under this curious law a third man was permitted to take from them one-third of the food which they produced, leaving the laborer and the capitalist only one-third each, instead of one-half, which they should have had. As a result they often quarreled over their shares; for neither had quite enough, especially when the processes of production were slow, as they were at times; and each thought he should have a little more.

But neither the laborer nor the capitalist was very bright, except in his own field of activity. They did not see that this third man was not needed; that he aided them in no way, that he furnished nothing and produced nothing, and was a mere parasite living upon them, and taking the food from them and their families. To be sure he used to say that he furnished them with the place on which to stand and operate; but that could not be true; for the place was always there from the beginning of the world.

Another strange fact was that the laborer and capitalist could have abolished the curious law referred to, and deprived the third man of his privilege, and thus could have secured to themselves and their families each one-half of their joint production of food. But they have not yet reached that plane of intelligence, although there is some evidence that their children or grandchildren will do so.

—JOHN HARRINGTON.

DOUGLAS JERROLD listening to the interminable argument from a clergyman about the great evil of the time being the surplus population, exclaimed impatiently, "Yes, the *surplice* population."

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

ONE day of late Horace Wenzel, Professor Dowdy and ourselves were passing by the old deserted farm off the Burlington turnpike when from the corner of the barnyard near the fence came again that strange murmuring complaint of which we have previously written. "Over yonder is an old Plow," we explained to Horace, "gifted with power of speech, like Esop's heroes. Let us go in and resume our friendly acquaintance with the old worthy." "Well, quite glad to see ye again," rasped the Plow, "I knew you'd turn up. I've had a whole winter to think over what we were discussing and I'm convinced that I have the laugh on the whole of ye." And we thought we could hear the electrons in the old fellow's iron-bound atoms jumping with cachinnatory delight. Explaining to Wenzel that the old mooted question of Henry George's defence of interest had been started up we said we had discovered in the old Plow a doughty antagonist *contra*. "What nonsense," put in the Professor, "as if words of wisdom could rise from the tongue of a Plow," and he laughed heartily at his joke. "Well, I myself am a good deal of a skeptic on this subject of the origin of interest and I should like to be shown," admitted Wenzel. "What does Mr. Plow say?" "I say," rumbled the Plow, "that I'm going the way of all wealth—from Earth I came, to Earth I am returning. But I always knew that my days were numbered. To keep me in repair cost more than my owner originally paid for me. And I'll bet that your new-fangled power-machines will be no better—your Fordson tractors and such like." (There was a note of jealousy in the old fellow's voice). "By Heck, as to this question of interest, if a neighbor had borrowed me of my master, he couldn't have prevented my disintegration if he had tried every preservative known to man. So I say that when you economists talk about me being entitled, as capital, to what you call interest you are mouthing a lot of twaddle." "See how like so many others he misses the point," put in the Professor. "My dear Mr. Plow, in my classes I counter your pessimistic argument by pointing out that in Nature there is a principle of life and betterment as well as one of decay. A principle of reproduction and increase, such as we find in the multiplication of grain grown from the seed, of flocks and herds bred from the single pair, of wine grown smoother after a period of years, of honey gathered after a season's passage. The element of Time enters into this matter. If your master, friend Plow, had exchanged you for ten bushels of grain and then sown you as grain in his field, at the end of the season you would have increased and multiplied and would have been the underlying and undoubted source of interest for him."

"Well," replied the old Plow, "I am no good any longer in thinking things out. I leave it to the gentleman over there to answer you, if he sees a way." Hereupon Horace Wenzel, who had been an interested listener, spoke up. "Of course, what the Plow would like to know is how much labor has been expended in planting, cultivating and gathering the grain when harvest comes round, and whether it isn't the energy of Nature, or what you call Land, that, in the special way peculiar to the action of grain in the ground, is responsible for the reproduction and increase and not the Time that the Professor has referred to? To the labor expended you allocate wages. What else besides the elements, processes and energy of Nature, which you call Land, can you think of as entering into the matter? Time? Why, time cannot be differentiated or regarded apart from the methods of nature. When we speak of Land we include the whole gamut of *natural* forces, the "process of the suns"—the laying down of the coal deposits which took ages, as well as the energy of electricity and radio-activity which do their work instantaneously. It seems to me that interest, far from being allied to the ways of Nature, finds its origin in adventitious circumstances and persists under altogether unnatural surroundings. It is all very well to say that capital is wealth used in the production of more wealth, but even so it takes labor to set the machine going, and the machine itself is but a combination of modes of energy and mechanical advantages. So that land and labor cover the case. If you say that wealth in course of exchange is, as capital, entitled to interest, remember that trade is but the exchange of goods for goods, and the greater production that accompanies more efficient labor and use of more suitable lands is inevitably reflected in higher wages and in higher ground rent. I think, indeed, that what is called Spurious capital is worthy of study, but I think also that I could write a treatise on political economy in which no mention would be made of either capital or interest, and I feel sure the terms would not be missed. What then is what we call interest and what is its origin? It is a convention of modern times springing from poverty (lack of wealth) on the one hand and speculation in land and immoderate profiteering on the other. The treatise of John Calvin on the advantages and good morals of "interest" is a fine bit of whitewashing for the gentlemen adventurers of his time. When in the New World jobbers began to buy and sell virgin land, a purchase for a shilling an acre and a sale for two shillings meant a gain of 100 per cent. on the transaction. Common trade ordinarily showed profits of many hundreds per cent. on each sale. The Indians were most unmercifully fleeced. According to

Washington Irving, the profits in the fur trade were ordinarily 600%. Now then, when borrowing was resorted to under these conditions did the borrower refuse or hesitate to pay a high "interest" for funds that would enable him to embark in "business" and do some fleecing himself? This is the reason why in new countries "interest" is high. Under private ownership of land periods of land speculation have always been accompanied by high interest, high profits and high wages—the last because at such times laborers throw down their tools, desert their farms and join in the general speculative jamboree, leaving something like a scarcity of labor to carry industry along. I suppose in this country we have had this thing illustrated often enough. The reason why, in my opinion, concluded Wenzel, there are still some obscure subjects in political economy, of which this one of "interest" is a most engaging one, is that the best writers, and Henry George among them, could not break away from the conventional terminology of previous authorities." By this time the old Plow was sound asleep.

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Some day, no doubt, the Land Question will loom up big in the minds of our "Alameda citizens," stirring them to historical investigations into curious old methods of land tenure, etc., etc. Such a procedure will seem natural enough to learned persons like our good friend Miss Bonnyclabber. In fact Adele recently told us that she is preparing notes running back to the earliest times, having in mind to produce something like Isaac Disraeli's "Curiosities of Literature," only of course devoted to her favorite Economics. Well, if not, why not? Celebrated land cases, involving crime and mystery, will be found, we feel sure, in countless records of courts of law, cases suited to the needs of our future novelists and playwrights looking for new complications, thrills and plots. Granted that the established number of possible "situations" may not be added to, Adele says that the original thirty-six can not be exceeded. But the environing situations at least may be enlarged. Imagine a play in which the dramatic conflict turns on the will to justice versus the will to power, involving the members of a family in a series of distressing feuds over land ownership and leading to a poignant crisis. Pinero in "The Thunderbolt" wrote a play in which the usual love motive gave way to sterner stuff about a will without lessening the interest. Adele says that down in Marblehead, Mass., where the President's yacht is to be anchored this summer (a few miles from Swampscott, you know,) she has unearthed the most delightful series of stories for her "Curiosities," all bearing directly on the Land Question. She says that if she were a Hawthorne she could construct a story equal to "The House of the Seven Gables"—and it should be called "The House of the Seven Owners." Down in Marblehead they had, and may still have, a way of doing with their houses and lots what the French peasants do with their farms, viz. indulg-

ing in the system of the *morcellement*, with the result that the ownership of real property in Marblehead has been reduced to the Curiosity class. The head of a family with several children would for example devise the parental home, not as a whole to one or to all of his children, but by rooms or sections. Four rooms or four corners might be left to as many children, with no mention made of the halls and stairways. A writer in the *The New Times* says that where an old house in Marblehead is shabby, neglected and falling to pieces the reason is often this divided ownership. When four different branches of a family own a house they are very likely to neglect paint and even the payment of taxes. The Probate Court records are doubtless full of curious details of the bizarre results of such family arrangements. And now that Marblehead is experiencing the familiar scramble for its land from wealthy and fashionable summer residents and suddenly these funny old owners are finding themselves to be the possessors of valuable sites and potentially well-to-do, if not rich, imagine the anguish that must ensue when they commune with their souls and put it up to themselves, to sell or not to sell, that is the question! Imagine the difficulties in getting a unanimity of action or in straightening out a line of title. Imagine the play and interplay of passions and emotions! Is there not here a suggestion of possibilities for future story makers and playwrights, as we said in the beginning? We extend our congratulations to Miss Bonnyclabber for her fine detective literary sense.

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If we personally were inclined to indulge in the formation of a philosophic system to express our economic ideas, something like the following might be the outcome. The universe we should consider under the categories of energy and value. Philosophy being a man-science, not indulged in by the lower orders of nature save in fables, energy and value should be considered solely in their relation and inter-relation to mankind. Thus considered, energy is the cosmic envelope in which man finds himself enmeshed. He is himself of energy compounded, his vital existence being but a state, a combination, an expression, of the universal energy, his body being a complicated minute system of transformations and conservations marvelously set to work. What next is value? Humanly speaking, it is that by virtue of which the labor, the toil, the irksomeness of living is saved to man for the benefit of his life and the increase of his happiness. Whatever saves laborious toil and adds to the sum total of man's pleasurable existence here on Earth may be said to possess value in his eyes. For by the law of life man seeks the satisfaction and the fulfilment of his desires with the least exertion. Energy and value should first be considered in their inter-relations to the planet on which we live or to what in the science of political economy we call Land. Secondly, they should be considered in their relations to man himself. And

thirdly, to society. First, as to land, we divide the expression land into two meanings, the first describing land as the sum total of all the energies of nature outside of man himself, and the second describing land as the superficies of the earth's surface, capable of location and measurement. Now energy itself is also capable of two descriptions. We have first energy in action or in the process of doing work. This, within the past century or two, has been discovered, studied, measured and used increasingly by man for the satisfaction of his desires. It is not created by man, but it is produced by him, drawn from the great reservoir of nature and when so produced in multiform ways and used it becomes what is known as wealth. The second kind of energy is what in physics is called potential energy or energy of position. It represents work already done and which is available for transformation into active energy. In our philosophy of political economy we term this energy of position land value, site value, location value. It represents under these terms work performed either cosmically or by man, manifesting itself either through growth of population and production and advance of the arts on the one hand or through the kinetic energy of nature focused on the location in question on the other. We say and say truly that increase of population, of production and of the arts increases site value. We say too that special location values are the results of purely cosmic energy, as for example are the coal deposits, oil wells, quarries, natural harbors, water-powers lifted by the sun from the sea and carried by wind and cloud to advantageous heights to descend finally at the will of man to turbines and be converted into kilo-watts of electrical energy for the production of wealth and the satisfaction of his desires. All this work previously done by men in the mass or in society on the one hand and by nature on the other constitutes an enormous saving of labor for man and for society which can be and is measured with great accuracy by the phenomenon which, accompanying human progress like a reflection or a shadow, is known as social land value or economic rent. Economic rent represents all the gains and advantages that mankind achieves in a state of civilization. It forms a superb foundation for the upbuilding of society in association and equality; it is the basis for the development of mankind's highest functions and aspirations, the spirit of just men made perfect, of peace, good will on earth. The communism of economic rent is the one and only communism that society happens to need. Finally there is to be considered man in his relation to value. His labor will always be necessary to keep him alive and enable him to propagate his kind. In the simplest of economic manifestations he applies his labor at the margin of society and what he produces from nature constitutes his wages. To his full wages he is in justice entitled, without any deductions therefrom by the exactions of the State in the form of taxes or any deduction therefrom by predatory "land owners" for the mere permission to go to work. What he produces at the margin

of society, on the best land free to him, becomes the norm of wages for the whole community—no one will be capable of producing more wages for himself in the long run than he, for the others who occupy locations of superior potential value must submit to forego from their turnover all the advantages accruing strictly from the location value aforesaid. Herein observe the law of rent, the touchstone and basis of economic science. A great communal rent fund, collected yearly for the common use of the community, is the heritage that nature and civilization have dowered upon mankind. What madness possesses mankind when it sanctions and legalizes the proprietorship of the eternal cosmos itself as the private property of a few! What blasphemy! What overreaching of pride! But with the coming of the new day and with the man at the margin a free man, every other man and woman will be made free as well. For with land restored to all who want it for use, subject only to the payment of the economic ground rent into the common rent fund, how can any one be enslaved? The marvel is that the human race continues its blind and ruinous adulation of false teachers and crafty overlords, who still cajole us into accepting the continuation of our bondage.

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We asked old Michael Shea if he had read Jerome O'Neil's "pessimistic" letter which appeared in the last number of LAND AND FREEDOM. "Sure, I read it, and I did not give over the reading of it till I'd exhausted it and exhausted meself, too. The trouble wid me old friend O'Neil is lack of youth. In his younger days he was a Howling Dervish as well as mesilf, but he has lost his voice, and look, he's after retiring to his cave in the desert and indulging himself in a study of historical post obits, wid an accompanying nice derangement of epitaphs, as Mrs. what d'ye call her would say. Take mesilf, on the other hand. You may look upon me as ye will, as ye like, but, by Hivens, I'm a fighting man till the end. I still howl in the desert so that even the likes of O'Neil may hear me. After all, the Sheas were ever better fighting men than the O'Neils. I once said to Bishop Nulty of Meath, 'Your Reverence,' says I, 'what will I do to save me soul?' 'It'll be hard work, Mike,' says he, 'but don't give up fighting for the Land for the People. *In hoc signo vincat*' says he learnedly. Well now, I say to me old friend O'Neil, come round more frequently to the Cat and the Fiddle and air your grievances before the young bloods there. Meet me frinds, Professor Dowdy and Larry Wiggins and Wenzel and Mrs. Livingston and Miss Bonnyclabber and don't be giving way so much to your emotions. Those people look forwards and not backwards. They believe in organization and a party—yes a party—an army wid banners! Come on, me old frind, be an O'Neil! Join the ranks agin!"

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We were saying the other night at the Sign of the Cat and the Fiddle that the year 1926, the 150th anniversary

of the American Declaration of Independence 'ought to do itself honor by witnessing a first genuine International Land Congress. Has not the land question sufficient vitality to bring together an assemblage of militant men and women from the growing number of countries in which agitation for the restoration of land to the people has been making headway? Surely. And if the shibboleth for such an assemblage were to be "No compensation to land-owners!" there can be no reasonable doubt that those who entered with this credential could accomplish very much indeed. Method of course—but Will first! And it seems to us that the time has come for a renewal of the "howling dervish" stage of land restoration insanity. The Commonwealth Land Parties of Great Britain and the United States, with the Partida Georgista in Argentina are, so far as we know, the only political organizations in existence which point the way to immediate land restoration. Taking the lead, what could be more logical than for these three groups to step forward at this juncture and issue a joint manifesto and appeal to friends of genuine land restoration to meet in conference sometime during the year 1926? We do not fail to remember that the United Committee's Conference at Oxford last year closed with a recommendation that Copenhagen be selected as the place for the continuation of its deliberations. But what we have in mind is a considerably more representative assemblage of adherents and decidedly a more militant spirit than were observed at the Oxford Conference. The admirers of Quesnay and Jefferson, the followers of Rivadavia and Henry George, yes, of Moses and of Jesus—ought they not to step forth at this time and by their eloquence and persuasiveness try to win the attention and the hearts of plain people? Is the idea too fantastic? If not, how can it be put into effect?

Death of Herbert Quick

THE death of Herbert Quick robs the Henry George movement of one of its most earnest and devoted disciples. He died of heart disease on May 10th, while attending journalism week at the University of Missouri at Columbia.

Mr. Quick was born in 1861 on a farm in Grundy County, Iowa, and was educated in the county schools. He taught school from 1882 to 1890 and was the principal of a ward school in Mason City, Iowa. A martyr to infantile paralysis from youth, he battled with his infirmity and accomplished in a busy life a great quantity of work, large in volume and varied in kind.

Here is a brief but crowded list of his activities:

Admitted to the bar 1881.

Mayor of Sioux City 1898.

Editor *Farm and Fireside*, 1909-1916.

Member of the Federal Farm Loan Bureau, 1916-1921.

Went to Siberia as head of a Red Cross Commission to wind up its affairs in the Far East.

Author of several "best sellers," a dozen minor works of fiction and a number of non-fiction works dealing with economics and the farmer's problems. Of the latter, *The Real Trouble With the Farmer* is one of the best practical expositions of our philosophy as applied to the farmer.

In Vandermark's *Folly* and *The Hawkeye*, Mr. Quick has written the epic of the frontier. No one who wants to know something of the pioneering life of America can afford to neglect these books. Parkman is its historian and Quick its story teller. The latter's work is of the fibre that makes the glory of those old days.

He had an intimate knowledge of field and prairie. He was no mean naturalist and these touches give verisimilitude to the long journey of his hero to Monterey County. He was a scientific farmer, too, and knew soils. He approached the human problem as he did the study of soils and their qualities. And this is indeed the way to study the human problem for those who possess the necessary qualifications. Quick saw a human quality grow, and he knew that it grew because the soil was propitious; or he saw some desirable quality wither, and he knew it was because the ground was sterile. The lesson that is ever present in these novels of Mr. Quick's dealing with the elemental characteristics in human life is that of the relation of the kind and quality of soil to the development of all that is virile and best in man and woman.

The newspaper tributes to the dead writer were eloquent and discriminating. But in none of these was there any mention of the cause which had enlisted so great a part of his life and in the defence of which he had written so much. Commenting on this omission John J. Murphy sent the following letter to the *New York World*:

TO THE EDITOR OF THE *World*:

Your editorial appreciation of Herbert Quick will strike a sympathetic chord in the hearts of his friends, of whom he had a host. His kindly spirit endeared him to all fortunate enough to enjoy his acquaintance. The portrait might have been more lifelike were some reference made to the fact that the dominant passion of his life was his hunger for justice. He believed profoundly that the possible salvage of our civilization depends upon the public acceptance of some practical method of making the values in land created by population, invention and discovery bear the major if not the entire weight of public financial burdens—a method which would confer the triple benefit of lightening taxation on producer and consumer, of obviating the pretext for governmental intervention in our private lives and of making congestion of unwieldy and menacing fortunes less probable.

To those capable of reading between the lines of his numerous works this spirit was always obvious. Like the late Surgeon General Gorgas, who held similar views, his message to the world was that no civilization is safe which does not build upon the corner-stone of justice to human-

ity, that palaces do not justify hovels but are indicted by them, and that a full and satisfying life for all can only be based on adequate opportunity for each.

—JOHN J. MURPHY.

In another part of this issue will be found what is perhaps the last article that came from his pen. It shows the influence that the writings of Henry George exercised on the development of his thought. Mr. Quick was long a friend of LAND AND FREEDOM, and was hospitable to every form of agitation for the cause. He had a good word to say for the Commonwealth Land party and might have been induced, had it not been for the poor state of his health, to take a more active part in its campaign. He wrote in favor of the party policy in one of his syndicated letters that must have been read by millions. His own inclination was probably toward less militant methods but he was philosopher enough to realize the value of the party method as a mode of propaganda, and had a good word to say in its favor.

A very able writer, a devoted and clear-sighted soul has gone from among us.

The Revolt Against Tax Methods

THE people of Oregon will vote at the next general or special election, upon a proposed constitutional amendment, recently passed by the legislature, prohibiting any income or inheritance taxes and further providing that no change in this section shall be submitted to the people before 1940. The effectiveness of this last proviso is doubtful, but it indicates the temper of the legislature.

This proposal follows the adoption last November, by the people of Florida, of a constitutional amendment similarly prohibiting income and inheritance taxes.

Oregon has an inheritance tax, but the state income tax enacted by the legislature of 1923, was repealed by popular vote last November.

A further indication of the revolt against present tax methods is that Nevada has repealed its inheritance tax.

Lecture Work of Organizer Robinson

JAMES A. ROBINSON has made Ohio the field of his operations during the last few months. He addressed the Kiwanis Club, at Youngstown, on May 2. About 250 were present, and Mr. Robinson's lecture was well received. On May 4 he addressed the Hellenic American Association before an audience of about 200. The audience was very responsive.

On May 5 George Edwards talked before the City Planning Commission in the Council Chambers of the City Hall and at his request the Mayor of Youngstown who pre-

sided gave Mr. Robinson the floor, and the latter was able to state our objective without reserve.

On May 10 Mr. Robinson returned to Cleveland to debate the question, "Resolved, that the solution of our economic problem is the Single Tax," with David S. Reisig before the Cleveland Public Forum at Goodrich Settlement House. There was a lively session before a good audience.

Mr. J. Bruce Lindsay addressed the Central Labor Union, of Cleveland, the week before and was ably seconded in his argument for our cause by Max Hayes, editor of the *Cleveland Citizen*.

Mr. Robinson has made other addresses, one before the Kiwanis Club at Warren, and before the Rosicrucians at Youngstown. George Edwards and Joseph Gottlieb of the latter city, have been of great assistance in securing lecture dates for Organizer Robinson and there are many others to come.

Mr. Robinson writes us: "The interest manifested by the various bodies addressed indicates an eager desire to hear our proposition. It is gratifying to be able to report that unqualified statement of our objective, viz, the collection by the government of the rent of land in lieu of taxation, aroused no formidable objection. Excessive taxation, burdensome and inquisitorial, seems to be provoking resentment and opening the public mind to suggestions remedial. Never has our proposition had so favorable a time for presentation."

Mr. Virgil D. Allen reports that Mr. David Gibson is making efforts through his newspaper published in Lorain to discover the names of the 11,000 in Ohio who voted the Commonwealth Land Party ticket. This effort will be duplicated by other papers in the State.

Brazil

A GRATIFYING evidence of the existence in Brazil of organized, intellectual and aggressive Georgism has come into our hands, in the shape of the second monthly issue of the *Revista do Imposto Unico* (Single Tax Review). It is published in Porto Alegre, Rio Grande do Sul, the southernmost State of Brazil. Like its Argentine colleague, it is artistically presented and also well supported by advertisements. We note on the back cover a full-page advertisement of a Ford Motor. The inside of the same sheet contains a full-page advertisement of a Royal Typewriter.

The most important article in this issue of the *Revista do Imposto Unico* is one showing the growth of a State Land Tax from 1902, when a tax of 10 reis per hectare of area and 0.2 per cent. of value was imposed. In 1913, improvements were separated from land values and exempted.

"The practical results of this reform, it is said, were shown at once. The selling value of land and property which, under the system of taxing improvements, rose from 408,000 contos (in 1903) up to 975,000 contos in 1913,

that is to say, in round numbers from 100 to 238, under the new system of taxation rose from 1,103,000 contos in 1914 to 1,943,000 contos in 1923, in round numbers, starting from the initial value, from 280 to 476."

"In order to demonstrate, it is further said, in an indisputable manner, the value of property in Rio Grande, natural consequence of its system of taxation, which frees labor and taxes land values, it is enough to point out that it amounts 'per capita' to 890,000 reis; whereas the State of Minas only reaches 276,000 reis; that of Sao Paulo to 487,000 reis; and that of Pernambuco to 142,228 reis, although their population exceeds 2,000,000."

It is worth noting here that an increasing number of municipalities in the State of Rio Grande do Sul are adopting a single tax on land values as a part, if not the major part of their revenues. The constitutionality of the tax is still however being bitterly debated.

Argentine

A NATIONAL League of Land Contributors has just been formed in the Argentine. The Argentine Georgists are congratulating themselves on the event, hoping that the landlords "may now come out in public defense of their privileges." "All discussion on this subject will help to enlighten the public and increasing the interest in the study of the land question, which is just what we want."

Commenting on the recent declaration of the Socialist organ, *La Vanguardia*, in favor of the Single Tax fiscal programme, the Argentine Single Tax League invites Argentine socialists to study the question squarely and take a definite stand.

"We believe, says the *Argentine Single Tax Review* editorially, that if the socialists of our country, who have already been wisely inspired to withdraw from their more or less Marxist doctrines in order to enter the Georgist will meditate well on these questions, they will come to understand without great effort that, after the failure of their ideas when put in practice in Russia, they have no other recourse, if they desire the economic redemption of labor, but to adopt wholeheartedly the Georgist doctrine. Otherwise, they will insensibly find themselves transformed into a middle-class party more or less advanced."

Our socialist brothers in the United States may well ponder the same fundamental problem. It is vital to their political future and their only hope of real service to labor.

GOD has not put on man the task of making bricks without straw. With the need for labor and the power to labor, He had also given to man the material for labor. This material is land—man physically being a land animal, who can live only on and from land, and can use other elements, such as air, sunshine, and water, only by the use of land.—HENRY GEORGE.

Cuba

A PRETENTIOUS programme of public works is announced from Cuba, accompanied by a financial program that in a mild way will interest Single Taxers.

The new Secretary of Public Works, Carlos Miguel de Cespedes, according to an announcement made by Dr. L. Frau Marsal, in the *Diario de la Marina*, of Havana, May 22, 1925, proposes to "expropriate the necessary land and buildings, together with a strip of 110 yards on each side of the main thoroughfare. The State, once effected the public works, will put up the land for sale. And the former proprietors shall have priority of purchase for a period not less than sixty days. This land shall be sold at the same price at which the State acquired it, plus the proportional percentage of cost of the works distributed over the 110 yards strip above mentioned."

The total sum involved in the project of the Secretary of Public Works is vast, covering, as it does, the development of highways through the island, and the enlargement and improvement of Havana itself. It will be of interest to know how the landed interests of Cuba will receive the proposal to make them pay direct the cost.

Abstract of The Russian Agricultural Tax Law

OBJECTS OF THE LAW

1. To satisfy the peasants.
2. To strengthen the union between the peasants and the industrial workers.
3. To remove the hindrances to agricultural reconstruction.

METHOD OF ACCOMPLISHING THESE OBJECTS

1. No tax on village improvements except on commercial orchards.
2. No tax on field improvements.
3. No tax on farm implements.
4. No tax on furniture and household goods.
5. No tax on poultry or farm animals, except on cattle over 1½ years old and horses over 3 years old. Nomads having herds of sheep, goats, cattle, camels or horses pay taxes on these herds.
6. If the area of the holdings of a family, divided by the number of consumers in the family, gives a certain small quotient, the holding will be exempt from taxation. It is estimated that this provision will exempt 20% of the farms for the year 1925. On all other holdings the tax will be in proportion to this quotient.
7. A deduction of from 10% to 25% will be made from the taxes of those peasants who combine their holdings and work them cooperatively.

8. Where an irrigation enterprise has been carried out, all taxation will be remitted for a certain number of years.

ON WHAT THE TAX WILL DEPEND

1. On the quotient derived from dividing the area of the land used by the number of consumers in the family.
2. On the incomes of those members of the family who work part of the time in industrial pursuits.
3. On the distance from markets.
4. On the number of cattle over 1½ years old and the number of horses over 3 years old owned by the family.
5. On the bountifulness of the current harvest.
6. On the probable future price of grain.

The taxes are to be paid in currency and not in kind.

WHY THE TAX IS CALLED A SINGLE TAX

All the numerous items mentioned above are converted into supposedly equivalent units of land of a given quality, and the bill finally handed to the peasant, calls for the tax on a certain number of *dessatines* of land of a specified quality. Elaborate tables are made out for the guidance of the local taxation boards in making these conversions.

After the passage of the law, it was supposed to be a law which taxed land and exempted improvements and live stock. As it was called a single tax, one was naturally led to believe that it would contain at least some of the features of the ideal tax proposed by Henry George.

Probably the best thing that can be said of the law is, that it would require less changes to convert it into a law taxing land in accordance with its value, than the laws of any other country. The exemptions are the important part of this law. It has been changed somewhat already, since its passage, and it may be hoped that its numerous excrescences will be lopped off until there remains a tax on the value of land only.

Kemerovo, Siberia, March 10, 1925. —W. A. WARREN.

Inspiring Words from Spain

“WE shall win. Even in Spain we shall win. Every one of just and unbiased mind who has studied the doctrines of Henry George abandons the old diffusive and sterile sociology, and, profiting by the simplicity and the luminousness of the truth which he discovers, becomes a believer and an apostle. Throughout the world Georgians consider themselves as brothers, colleagues on whom their faith imposes the duty to propagate the ideal to whomsoever and wherever they may be able to. Voluntarily, with irresistible fervour for conversion, they take upon themselves the task of defending their doctrines, to consecrate to it their time and labor, and to accept cheerfully whatever of sacrifice and opposition their work for the truth may bring to them. Is there in the world today any other doctrine with such expansive force, with such

communicative vigor sealed with the divine stamp of absolute disinterestedness?”—Baldomero Argente, in *Revista del Impuesto Unico*.

The Robert Schalkenbach Foundation

UNDER the name, Robert Schalkenbach Foundation, the 21 trustees named in the will of the late Robert Schalkenbach have been incorporated, and organized with the following officers: President, Charles T. Root; Vice-President, Richard Eyre; Secretary-Treasurer, Walter Fairchild.

We reprint from the January-February number of *LAND AND FREEDOM* the provision in the will of Robert Schalkenbach which has made possible this foundation. To fill the place of John J. Hopper, deceased, Edward Polak was chosen by remaining trustees.

“Being firmly convinced that the principles expounded by Henry George in his immortal book entitled *Progress and Poverty* will, if enacted into law, give equal opportunity to all and tend to the betterment of the individual and of society by the abolition of involuntary poverty and its attendant evils, I give, devise and bequeath all the rest, residue and remainder of my estate, including lapsed legacies, unto John H. Allen, James R. Brown, E. Yancey Cohen, Richard Eyre, Walter Fairchild, Bolton Hall, Charles O'Connor Hennessy, John J. Hopper, Charles H. Ingersoll, Frederic C. Leubuscher, Joseph Dana Miller, John Moody, John J. Murphy, Arthur C. Pleydell, Louis F. Post, Lawson Purdy, Charles T. Root, George L. Rusby, Albert E. Schalkenbach, Samuel Seabury, Frank Stephens, and to such of them as may survive me and consent to serve, in trust nevertheless, to expend the same and any accretions thereof, in such amounts, at such times and in such manner as to the corporation hereinafter directed to be formed may seem best for teaching, expounding and propagating the ideas of Henry George as set forth in his said book and in his other books, especially what are popularly known as the Single Tax on land values and international free trade.”

THE N. Z. *Liberator* of December 12, 1924, quotes the definition of “Excise” in the sixth edition of Dr. S. Johnson’s *Dictionary* 1785, as follows: “A hateful tax levied upon commodities and adjudged, not by the common judges of property, but by wretches hired by those to whom excise is paid.”

WHERE land is monopolized by the few, where there are only big landowners and work seeking people, where the people themselves are (closed out) excluded from the use of the land: there we can only find beggars, only unfortunate poor.”—JOSEPHUS EOTVOS, Hungarian philosopher, born 1813, died 1871.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

A STRIKE AGAINST TAXES

As a protest against a heavy increase in municipal taxes for 1925, the business concerns of Nictheroy, across the harbor from Rio de Janeiro, shut their doors a few days ago and refused to open them for three days. Everything closed down, including coffee and milk shops and vegetable and fruit stores, and the taxicab drivers went on strike.

Taxes on many industries and articles have been increased from 50 to 500 per cent. and many new items included, such as sewing machines and pianos in private homes.

At the end of the third day a delegation from the commercial houses visited the President of the State, who promised to investigate the situation and then call a session of the Municipal Council.

—*News Note.*

POVERTY AND CHRISTIANITY

It is an encouraging sign to find that men are discussing, "Is Christianity Concerned in the Abolishment of Poverty?" This was the subject of debate at the last meeting of the Public Forum in the Y. M. C. A.

The layman outside is tempted to ask if Christianity is not concerned in this, why? And also, if Christianity is concerned in the abolishment of poverty why, in the last two thousand years, has not more progress been made in the direction of its abolishment.

There is not a particle of reason for doubt as to how the lowly carpenter of Nazareth would have answered the question. He Who fed the multitudes, Who healed the sick and comforted the sorrowing would doubtless have declared it one of the first duties of the Church to grapple with poverty and injustice; for did He not throw the money changers out of the temple, and was not His whole life a plea for the under dog and a denouncement of those who preyed upon the misfortunes of their fellowmen.

The whole philosophy of Christianity is encompassed in the Sermon on the Mount and the golden rule. The whole is a plea for social and economic justice. The foundation of Christianity, then, is justice, and the concern of one human being for the welfare of the other. In a state where all are concerned in all there certainly can be no extreme poverty, and probably no exceedingly wealthy—no oppressive wealth.

So it would seem easy to answer correctly the question, "Is Christianity Concerned in the Abolition of Poverty?"

But it seems to the average fellow as if the Church had not been as much concerned with the abolishment of poverty as it might. If it had been, there is no doubt that greater progress would have been made against the economic Devil.

For surely no good churchman or good Christian is willing to admit that the great Christian Church with its tremendous wealth, power and influence; its far-reaching ramifications and its power over the hearts and minds of men would have as utterly failed in a war against poverty had it done its utmost.

But there is an awakening in the hearts of men. The very fact that the question is being discussed in open forum in a Christian atmosphere is proof of this.

There are those who believe sincerely that the Christian Church could virtually abolish dire poverty in every country under its influence if the majority of Christians and church dignitaries came to feel that it is the duty of the Church and the Christian religion to do it.

However, it is worth trying. If the effort were made, millions of men and women who now hold an indifferent attitude toward the Church would lose that attitude.

—*Toledo Union Leader*

SINGLE TAX AND THE FARMERS

A superstition has long prevailed that the Single Tax will never be accepted by farmers. It will be found, however, that this depends upon what kind of farmers are meant—the "farmers that farm farms, or those who farm farmers?" Farmers have indeed been long misled by the idea that the Single Tax is a tax upon the work or business of farming; but the agricultural classes are not so unintelligent that plutocratic misrepresentation will make them always blind to the fact that the Single Tax exempts from taxation all legitimate work, all legitimate business, including the business of agriculture. They are certain to realize sooner or later that the Single Tax burdens only the monopoly of natural and industrial opportunities for agriculture and for other business. It taxes the farmers who farm farms, but it exempts the farmer who farms farms.—*People's Advocate*, Adelaide, South Australia.

CONSIDER FAIRHOPE

The *New Republic* for March contained a very interesting and instructive article by Bruce Bliven, on "Houses of Tomorrow," in which he discusses various plans for meeting the housing demands of growing populations, concluding as follows:

"Enormous as is the advance marked by such projects as I have been describing, I should not be honest if I did not add my judgment that they are still a long way from being even approximately perfect. I hope to live long enough to see a new city created somewhere in America in which the community permanently retains title to every foot of the ground, granting the householder only a very

long lease—a city, in which all the 'unearned increment' which results from the pressure of population at that spot and from nothing else, goes into the coffers of the community as a whole. Only by this means can you make sure that the ideal plan which is laid down for the community in the beginning will be preserved; that the residential section will not, for no earthly reason but the greed of the speculators, be turned into a hideous business district while the original business district becomes a Sargasso Sea of dead rot. Only thus can you make certain that the workers will not be penalized with high rents for the natural necessity which demands that they shall have a roof over their heads."

His attention is directed to Fairhope, which may not yet qualify as a "city" but is steadily growing toward the same under the conditions he describes.—*Fairhope Courier*.

ASSETS AND LIABILITIES

While those who worked so hard collecting funds to help the poor of Los Angeles are to be highly commended, candor forces one to disapprove of the Community Chest as a method of caring for the helpless and unfortunate members of Society. Taking up a collection from the poor to feed the poor, is simply stabilizing poverty on a business basis.

Society has a ledger. It has two sides; the assets side and the liabilities side. The difference between the ZERO that the lands of Los Angeles County were worth before anybody lived here and the 4 BILLIONS that the assessor says those lands (exclusive of improvements) are worth today are Society's assets in this County, and roads and schools and hospitals and children's shelters are Society's liabilities in this County. What is more reasonable or natural than that Society should use her assets to pay her liabilities? Instead we let private individuals pocket Society's natural assets and then conduct a hysterical pass-the-hat campaign to collect the required funds (from the wrong people) to pay the liabilities.

—*The Freeland*, Los Angeles, Calif.

CITY GROWTH DID THIS

What was called the biggest price ever fixed in appropriation proceedings in the insolvency court was agreed to by both parties the other day, the land in question being needed by the board of education as part of the site of its proposed administration building, on the east side of the group plan's proposed Mall. The price reported was \$249,201.04 for a parcel 76 feet wide by 124 feet deep, fronting E. 6th street between St. Clair and Rockwell aves.

Though that means about \$3,279 a front foot, or as much for one foot of frontage as a lot fifty feet wide would cost in many desirable residence districts in Cleveland and its suburbs, the value considered fair to both buyer and seller is not unusual in the case of property situated in the heart of the business district. At some early stage of the city's growth that same land could have been bought for \$1,000

or even \$500. The \$249,201 now to be paid for it means merely that, in addition to use of the valuable building space through all the years, the various owners receive profits amounting to 24,800 per cent. or 49,600 per cent. on the original investment.

This is text enough for an hour's talk by any earnest advocate of the Single Tax. It might be used as proof that the school board overlooked an opportunity to save a lot of money when it failed to buy the property years ago. But we choose to cite the great increase in value merely as one more testimonial to the security and profit of investing in city real estate.

Not every owner of a "home site" can expect that profits running into percentage hundreds will accrue to himself or his heirs—though that very thing can happen within a few years, as where new business districts develop in suburbs. Suitability for immediate use is more important than ultimate profit to the man who buys a lot to live on. Yet the profit should be there, in the case of any well selected lot in or near Cleveland. The vital point is that the city should keep on growing, which is just what Cleveland does.

—*Cleveland News*.

THE POVERTY THAT FOLLOWS LAND SPECULATION

Every large city has its poor, and they are probably noticed more about Christmas time than at any other time of the year, but at last Christmas time, it seems to me there was more money spent in Los Angeles to help the needy, more community and organization Christmas trees, more giving of baskets of good things than ever before. Why should there be so many poor people in this beautiful country?

—Carroll S. Ashley in *American Machinist*.

THE RENT HOG

In its monthly cost-of-living computation, the National Industrial Conference Board presents some interesting figures on rental costs. It was inevitable in war days when the cost of everything was higher, that rents should rise, but as late as January, 1920, more than a year after the armistice, rents were but 43 per cent. higher than at the beginning of the war. With the cost of living in other respects going down since 1920, there has been no corresponding decrease in rental rates. One year ago they were 86 per cent. higher than before the war, and today they are still 82 per cent. higher—with here and there a trend upward. Increasing of rents during the last four months has been confined largely to the Eastern cities, while in the West and South there is a decline.

The one thing that stands out clearly enough is that at this moment it costs American renters 82 per cent. more to find shelter than at the beginning of the war. This is not a healthy condition, and it is indefensible in so far as the

increases have been dictated by greed. The effect cannot but be bad on business, for where men must have shelter, they can economize on food and clothing; and it is bad for society to the extent that it is driving families into cramped quarters.

The rent hog remains the most persistent of the war profiteers and the most menacing.

—*N. Y. World.*

INSIDE AND OUTSIDE THE FUNNY HOUSE

Arthur Brisbane says that "capital is simply unusual ability and cunning." Harry Thaw's inherited vacant city lots were worth more capital when he came out of the lunatic asylum the other day than they were 18 years ago when he went in. Sane? Folks outside of the "funny house" labored and doubled the capital value of Harry's lands while he, with unusual ability and cunning, spent his time inside being crazy.

—*The Freeland*, Los Angeles, Calif.

A SIMPLE METHOD

The increase in land values that accrues from a developed city is assured to the community as a whole by the simple method of having the community own the land and taking to itself *the whole of the unearned increment*.

—Charlotte Rumbold, Special Correspondent *Cleveland Plain Dealer*.

A VALUE THE COMMUNITY CREATES

A piece of ground 50 feet wide and 125 feet deep on Fifth Avenue has just been rented for 63 years. It will pay \$7,056,000 to the landlord, his heirs or assigns. Single Taxers say that although this "rental value" was created by the community, the City of New York will realize only a comparatively small amount by the transaction.

The property, formerly the William Rockefeller residence at the northeast corner of Fifth Avenue and Fifty-fourth Street and 1 East Fifty-fourth Street, adjoining, has been purchased by Charles A. Gould for Harry Mandel for nearly \$2,000,000. With taxes and carrying charges the rental to be paid during the term will exceed \$10,000,000.

—*Christian Science Monitor*.

ACCESS TO THE PLANET

It is, for example, glaringly self-evident that we are inhabitants of this planet, and physically incapable of existing without access to it, in some form or other. Nevertheless this patent fact is placidly ignored by those described by one of our great poets, in a meditation on Westminster Abbey, as men "whom all the earth which late they trod upon could not content, nor quench their appetites." The Fabian Society of which Mr. Shaw is a most distinguished pillar, does its utmost to ignore the obvious truth that those who own a certain essential portion of

land become thereby virtually owners of those compelled to live on it. The Independent Labor party, greatly under the influence of Fabian thought, does its utmost to sidestep this vital truth, and from the lips of those who profess to be championing the cause of the disinherited you may hear absentee landlordism defended by the plea that it drives people into the cities, where they acquire culture! From all this school of thought you may expect no sympathy with the actual cultivator of the soil, or with the great simplicities of life.

Middleton (England) *Guardian*.

THE LOST FRONTIER

With the last disappearance of "the last frontier" there is no longer the same opportunity for the landless man that existed fifty years ago. And following the disappearance of that frontier has come an unprecedented increase in land values, the accompaniment of which has been increased mortgaging and farm tenantry. The avenue to opportunity in agriculture is by no means closed as yet, but it is closing; the road to ownership now lies through tenantry, and it is longer and more difficult than "homesteading" virgin land.

Is Civilization Breaking Down. JULIAN AMEL in *Public Affairs* for June.

LIKELY TO HAPPEN IF THE PEOPLE DON'T WAKE UP.

Another fact American listeners should perhaps enjoy while it still is a fact is the taxlessness of the radio. The evening's entertainment is free of cost so far as the broadcasting stations are concerned and free of tax, as a luxury or amusement, so far as the government is concerned. Much as appreciative millions must hope this will continue to be the case, it cannot be guaranteed. National, state and lesser governments in this country do very little for radio audiences, but may yet decide to tax them. Those who pass tax laws are always looking for new things to tax—and the supply ran short long ago. Probably there is no danger of a federal radio tax, thanks to Coolidge economy, but an Ohio legislature may some day decide listeners would rather pay an annual tax than lose their fun.—*Cleveland News*.

MEETINGS of the Henry George Forum are being held Monday evenings at 51 East 125th Street, this city. On May 25, Morris VanVeen lectured, his subject being "Ideal Life Under Ideal Conditions."

I HAVE never claimed to be a special friend of labor. Let us have done with this call for special privileges. I have never advocated nor asked for special rights or special sympathy for working men! What I stand for is equal rights for all men.—HENRY GEORGE.

James R. Brown's Lecture Work

JAMES R. BROWN'S lecture work for the month of March shows a list of twenty-five addresses in eighteen cities of New York from Brooklyn to Buffalo. These were delivered before Rotary Clubs, church clubs, chambers of commerce and other bodies.

In the month of April Mr. Brown delivered nine addresses in nine cities in Pennsylvania.

University Professors at Manhattan Single Tax Dinner

A DINNER was given by the Manhattan Single Tax Club on April 24, at which several university professors were invited guests. The attendance was about one hundred. The following report appeared in the *Christian Science Monitor*:

The wide spread of the doctrine of single tax in the next five or ten years as the only way of solving the "increasing muddle of municipal taxation," was predicted by Frank H. Sommer, dean of the law department of New York University, in a speech before the Manhattan Single Tax Club.

The burden of taxation, he said, was becoming unbearable, and any attempts to relieve it without changing the fundamental theory would amount only to patching up an impossible system and "put off the day when the American people will be brought face to face with the situation and led to find its scientific solution."

BALANCE ESSENTIAL

He laid the failure of the public to adopt the theory of the single tax to the failure to recognize that property in general had its social as well as its individual aspect. An equal balance between the individual and the social aspects of property, he said, was essential to sound taxation.

Mr. Sommer cited the efforts of the State of New Jersey to relieve its housing shortage as an example of a misunderstanding of the uses of taxation. Relief could only be had, he declared, by following the practice of New York of exempting new buildings from taxation for a long enough period of years to induce people to build.

Dr. F. W. Roman, of New York University, who presided over the dinner, pleaded for greater tolerance for the economists who ventured to express their opinions in favor of single tax. He could mention, he said, half a dozen well-known economists who had been "ousted from their positions as many as six times because the trustees of their institutions disapproved of their views."

LEGISLATORS UNINFORMED

James R. Brown, president of the club, urging a more careful consideration of taxation by the average citizen, declared that a lack of understanding of it was responsible

for the election of legislators who were utterly ignorant of how to attack its problems. He said:

"The annual rental value of land is the only true measure of the annual value of the services and benefits rendered by the city to the citizen, and it is the only value created by the community and, therefore, is the only value that should be collected by the community. The result of our failure to collect, and collect only, the annual rental value of land for public use is far reaching in disastrous effects."

THREE deaths of literary people. Amy Lowell, Sir H. Rider Haggard and Herbert Quick. Of them all Quick was the greatest, and his passing takes away from earth one of its real heroes. And there are so few. He had infantile paralysis when a child, and all his life struggled with poor health from other causes, and he produced more and worked more than any well man I've ever seen. He always took a fatherly interest in young reporters and other youngsters who liked to write, and I know five or six successful writers who owe their first encouragement to Quick. Doubtless there are ten times that many whom I don't know about. He never went to school, but he was one of the best educated men I've known. Peace to his ashes. —Chas. B. Driscoll, Editorial Writer *Cleveland Press*.

Taxation in Middle Ages

I HAVE to smile at Prof. Seligman's seemingly artless reference to the Middle Ages. Every student of the history of taxation knows that in that period, England carried on great wars entirely at the expense of land owners, who held their acres on military tenure. Crown lands supported the royal family, and church lands took care of the poor. Later, the land owner, controlling parliament, began issuing war bonds and taxing the people on their shelter, food, clothing, etc. In that way, our horrible modern system of public revenue developed, and a large margin of land value is therefore left to pile up unearned fortunes and to inflame the spirit of greed and gambling. —Howard W. Holmes in *Cleveland Plaindealer*.

The Persistency of Single Taxers

COMMENTING upon the last annual celebration of Henry George's birthday in Sydney, the Sydney correspondent of the *Melbourne Age* said that the occasion was marked "with an enthusiasm intended to demonstrate that the soul of the Mahomet of this movement still goes marching on. As it certainly does in this State, the proof whereof is seen in the widespread adoption of land values as the sole basis of municipal rating. The claim that the rebuilding of Sydney is due to this is rather far-fetched, however, to put it mildly. And apparently nothing was said at the festival about Australia's complete abandonment of the other leg of the Georgian platform—free-trade.

But the activity and persistence of these single taxers must command the admiration and even the envy of unbelievers. They seem to be always at it, and to never miss a chance of advertising their economic specific. In that respect at least they are a shining exemplar to advocates of other fiscal policies and causes generally, some of whom must often wish that they were backed by such energy and thoroughness."

—*Progress*, Melbourne, Aus.

Live and Let Live

MR. J. S. VAN DE BOE is honorary president of the Cleveland Real Estate Board. In one of the Cleveland papers he writes as follows:

"I now come to the conclusion of my article and wish to say one word about a subject that lies very close to my heart. If we are to have a bigger, better Cleveland, how can we do it if we have warring factions within ourselves? Let each and every one of us 1,000,000 people adopt our slogan, "Live and let live."

Labor has its place; capital has its place; so have each and every one of us, irrespective of races, religion, creed or present condition of servitude. Then why can we not, all of us, being dependent upon the future of Cleveland for our sustenance, get together and put these things across, which are all to our common interests."

As Cleveland land speculators are adopting this slogan, "Live and let live," we are a little curious to know what is meant by it. "Labor has its place; so has capital," says Mr. De Boe. But what place is reserved for rent—land rent, the values attaching to particular locations on which labor and capital make their living? This rent is a charge on the earnings of both labor and capital; it lays an increasingly heavy burden on production. Rent—the value attaching to particular locations—must persist. The evil of its private appropriation carries with it speculation in land and rent charges beyond the normal rent, owing to land being withdrawn from the market and held partially or wholly idle. The law of rent is a beneficent law, but because we allow these values which attach to land to remain in private hands, it becomes an instrument of extortion, and is fruitful of effects that arrest industry and cripple it in its growth. Labor has its place and capital has its—true, Mr. De Boe. And rent, too, has its place. But its place is not in the pockets of individuals—it belongs to the public treasury. It is value no man produces; it is a social product, arising from the common activities of all people. It points to the true source of public revenue; its diversion into private hands is to the detriment of every productive activity.

Live and let live—that is a good slogan. But they who contribute nothing should not share in the joint product of industry; if they do the slogan is meaningless. Labor and capital alone produce wealth; let them share it between them, in the proportion that they contribute. But the landlord produces nothing; he lives on the labor of others.

Labor and capital live only by his permission, and all he gives them is an opportunity that all the people have created. The slogan needs an addition—live and let live, but only in proportion as men contribute to the store of wealth, unless we wish to give in charity, and surely the landlords will be ashamed to take the economic rent as a charitable donation, and just as surely they cannot claim as a right that which is none of their creation.

A Fable For Farmers

A PAWNBROKER, who made a living by loaning his money on the security of personal property left in his keeping, was deeply incensed because his offer to give the farmers some good advice about rotation of crops, and scientific fertilizers, was scornfully rejected.

"Well, you needn't be so stuck up about it," replied the representative of the Three-Ball industry, "you are always willing to listen to the bankers, who lend their depositors' money against securities turned over to them. I don't see why my kind of money-lender isn't just as well qualified to advise you as the kind that has so much sympathy for the farmer on tap that they sit up nights telling the ruralists how they should run their industry. Maybe it's because the farmers have so blamed little knowledge of their own business they are looking for advice and help to the fellows who know still less about crop-raising."

NINETY per cent. of the cost of such functions as fire department and sanitary should be charged to old buildings, which are fire traps and pest holes—for modern buildings need very little fire service and no sanitary service.—JAMES R. BROWN

BY vital economics I do not mean the conventional political science of the schools, frequently dubbed the "dismal" science. I mean the science of production and distribution of wealth as an applied science. Man would face it, study it and develop it, with the intention of finding in it some light, with the intention of using its teachings to solve human problems, to BRING SOMETHING TO PASS.—LEWIS JEROME JOHNSON, Professor of Civil Engineering, Harvard University.

EVERY time a new bureau with a license attached is created by government, its advocates say that it will be self supporting; but, of course, that is always a lie. The license increases costs and are almost sure to be recovered in higher prices. The bureau's rent and printing bills are sure to be paid out of the general fund, and then it will at once lobby for a regular and deficiency appropriations.

If 100 sources of revenues are insufficient to support the State government of Ohio, ought not the multiple taxes fix the number that would satisfy them?

THE business of government is not to make men virtuous or religious or to preserve the fool from the consequences of his own folly. It is to secure liberty by protecting the equal rights of each from aggression on the part of others.

—HENRY GEORGE.

SIXTEEN new departments and bureaus have been added to Ohio's government since 1910, and the bootstrap uplifters and politicians are not satisfied.

LEGISLATORS have no idea what is meant when their chaplains pray: "Lead us not into temptation." And probably the chaplains have not.

OHIO's state auditor told the legislature that it had appropriated \$5,000,000 more than could by any possibility be received. The solons asked: "What of it?"

BOOK NOTICES

MAN AND NATURE

This is a philosophical inquiry into the nature and institution of property. The writer's subject is dissected as a surgeon dissects, and the author considers the relation which men bear to each other and to nature, and their rights and obligations as society is evolved.

It is a highly metaphysical and speculative inquiry, as the chapter headings will reveal, "Man as a Part of Nature," "Man's Perceptions," "Man's Conceptions," "The Earth," "Man's Need for Association," etc. Much of it will tax the reasoning faculties of the reader, but it is not meant to be easy reading. It is the following question in "The Why For This Book" that he sets out to answer: "What, then, is the principle and law of the right of property laid down in the constitution of man in the light of our present knowledge?"

The work is cloth bound and consists of 94 pages. It is sold for one dollar and copies can be procured of the author, A. E. Dietrich, Bay-Shore, L. I., N. Y.—J. D. M.

CORRESPONDENCE

LIKE ROSES IN FAIRHOPE

EDITOR LAND AND FREEDOM:

Like roses in Fairhope your ever welcome paper came to hand to me here. Your March-April issue is simply immense, with its hits at Brisbane, Bryan and all the late Mr. Gompers stood for. They are timely and to the point. Your British letter, Single Tax and Protection and "At the Sign of the Cat and the Fiddle," are highly instructive and make splendid material to re-mail to friends outside of the fold.

Under "Correspondence" the letter by Jerome O'Neil has in its latter half so important a truth that we congratulate him heartily. And it is a pleasure to see a letter from that tireless worker, Lona Ingham Robinson.

One who is doing a great work here is Mrs. Marietta Johnson, whose Organic School is one of the most important educational institutions in the country. Schools of this kind not having state support need outside aid, and they should have it, for it is apparent that pupils graduating from a school like this have evolved a balance of mind and a spirit of justice that must tend to better citizenship, and a different social state.

Fairhope, Ala.

EMIL KNIPS.

FROM A VETERAN IN THE RANKS

EDITOR LAND AND FREEDOM:

I often look with very thankful heart back to the memorable day when a young Irish catholic asked me if I would like to read Progress and Poverty by Henry George, I accepted his kind loan and in six months became a convert. I have a letter from Henry George dated Jan. 1897, written by his own hands that I prize above all others.

Your note to Percy R. Meggy's article is timely. I well remember the thousands of dollars Tom L. Johnson wasted in his effort to make free trade the point of attack. The triumph of free trade in England, beginning with the abolition of the Corn Laws, did not disturb land monopoly in the least but on the contrary strengthened it.

The greatest consolation I have in life is the consciousness that I have been an humble private in a great company that have endeavored to promulgate the truth Henry George tried to make clear.

Grand Rapids, Mich.

W. F. MERCER.

A TAX ON DINNERS

EDITOR LAND AND FREEDOM:

I note what you say concerning a tax on dinners. I claim to have a prior lien on this kind of a tax. In a letter to the *San Francisco Chronicle* I showed that a tax of only ten cents a meal would yield sufficient revenue to pay all public expenses and have money left over in barrels. No one who read the skit had sense enough to see that it was as much of an insanity as the present widely touted gasoline tax to build roads, in other words to charge outsiders for the landowners benefit.

Any number of people talked to me about the article but not one saw that it was written to satirize the prevailing follies of taxation. They all took it seriously but thought it would be too hard to collect!

San Francisco, Calif.

CARLOS P. GRIFFIN.

FROM AN AUSTRALIAN WORKER

EDITOR LAND AND FREEDOM:

I like LAND AND FREEDOM very much, and I feel sure that your policy is the best one, and that the formation of the Commonwealth Land Party was a very wise action.

In your article, "Has the Single Tax made progress?" I wish to point out that you might have included more than Sydney when mentioning New South Wales.

All Municipalities and Shires in this State raise their revenues from taxation of land values, almost entirely.

In a few cases, some small taxes are levied on improvements also.

Corowa, N. S. Wales

ERNEST BRAY.

YET THE GARRISONS WERE ALWAYS MILITANT

EDITOR LAND AND FREEDOM:

I thank you for your word of April 20. I look with admiration upon your courageous and persistent endeavor as editor of LAND AND FREEDOM which I have always read with active interest. I have regretted that my philosophy, which is a composite of inheritance and conviction, tends to differentiate me from the militant Single Taxers. You are, however, unwittingly a good pacifist inasmuch as the equilibrium of peaceful social cooperation can be established only after freedom of trade and freedom of production have become duly confirmed. In fact, 'tis this halo of hope—the vision of the world operating in an atmosphere of goodwill—that beautifies the Single Tax movement.

Boston, Mass.

WILLIAM LLOYD GARRISON.

THINKS THE SUBSCRIPTION PRICE TOO SMALL

EDITOR LAND AND FREEDOM:

I am enclosing two dollars for one year's subscription to your paper, because I think one dollar too little for your splendid journal.

San Francisco, Calif.

ARTHUR H. DODGE.

NEWS NOTES AND PERSONALS

"ZANGERLE'S ZONE" is the term now used in Ohio's Legislature to describe Cuyahoga County, of which our old friend, John A. Zangerle, is auditor and assessor, apparently for life.

JOHN W. RAPER, "columnist" of the *Cleveland Press*, who has written merry quips of interest to readers of LAND AND FREEDOM, is making a tour of Australia.

W. D. LAMB, writing in the *Cleveland Citizen*, sees the danger to our civilization of the inequality in the distribution of wealth, and says: "May not the great wrong be where Henry George located it—taxing the labor of the people while allowing ground rent to enrich some out of the industry of others?"

THE Colorado College, of Colorado Springs, Colo., is in need of a SINGLE TAX REVIEW No. 5, Vol. 23.

MISS GRACE COLBRON offers her services as go-between for the arrangement of details for the International Conference of Georgists at Copenhagen next year. Miss Colbron will make every effort to be there. She is acquainted with the language and is well known to the Danish leaders of our movement.

JAMES R. BROWN and Charles LeBaron Goeller were speakers at the Rotary Club at Endicott in April.

H. W. NOREN in a letter to the N. Y. *Sun*, tells us that 593 copies of *Progress and Poverty* were taken by the Pittsburgh booksellers and newsdealers from February 1, 1923 to March 30, 1924. Nearly all of these were sold. Mr. Noren asks whether this can be duplicated by the sale of any other economic work.

THE National Industrial Conference Board reports that rents paid by wage earners for four or five unheated rooms and a bath in the United States were on the average 84 per cent. higher in 1924 than in 1914. Rents generally in such cities as Albany, Buffalo, Camden, Chicago, Cincinnati, Detroit and Jersey City have risen from 100 to 150 per cent. in the same period.

MRS. HENRIETTA M. KING, who passed away in Kingsville, Texas, last March, at the age of 93 owned the largest landed estate perhaps in the world. It comprises a million acres and was inherited by Mrs. King from her husband, Captain Richard King, who was a soldier under General Zachary Taylor.

WE are glad to welcome a closely printed four page little paper, entitled *The Commonwealth*, published at Ardmore, Pa., by John W. Dix, associated with Charles J. Schoales, Julian P. Hickok and Fred E. Mayer. There are intelligent and interesting discussions of public questions from the viewpoint of the Commonwealth Land Party's platform. The paper deserves a wide circulation and should do much good.

REV. MERLE ST. CROIX WRIGHT, pastor of the Unitarian Church on Lenox Avenue, this city, has just passed away. The children of Henry George, Jr., attended this church, and it was Mr. Wright who paid a feeling tribute to the son of the prophet at the grave in Greenwood and later at the memorial services held shortly after in the church.

JUDGE CASSIDY, of the Ohio Tax Commission, said recently: "It is far more difficult to enforce the tax laws of Ohio than to enforce the Volstead Act, and I'll tell you the reason: It is because in every locality there are some who are in favor of enforcing the Volstead Act." J. S. MacLean, of Columbus, Ohio, made this witty remark the text

for a column article in the *Ohio State Journal* on the Georgian tax philosophy from the moral side. Mr. MacLean also quoted the late Dr. Washington Gladden as saying to him: "Tax day is to me in many ways the most unhappy of the year, for upon that day I must choose between being a knave or a fool."

A CORRESPONDENT writes us from Sacramento, Calif., regarding the oil salesmen whom he regards as even worse than the "realtors." "Every few days a woman will call and inquire if we would like to take a free ride and a free lunch—no obligation. If you accept the invitation, you will surely meet a fierce proposition in the high powered salesman." The State Real Estate Department has petitioned Attorney General Webb to regulate these "cappers." But why? Is it not all part of the game?

A LITTLE sixteen page pamphlet from the pen of Hugo W. Noren is entitled "Georgians, Socialists and Christians." It is a thoughtful treatment of our doctrine told with great directness and much humor. Three copies can be had for ten cents and there is a special offer made for these in quantities. Mr. Noren's address is 546 Greenfield Avenue, Pittsburgh, Pa.

MR. W. L. CROSSMAN, of Revere, Mass., recently discussed "The Relation Between Religion and the Land Question" at the First Methodist Church. Mr. Crossman's argument was the familiar one to disciples of Henry George that the Creator intended the use of the earth for all his children, and that in a world ordered in accordance with the divine plan, men would more readily embrace the Christian religion. The pastor and members of the church who heard the address expressed themselves as pleased with the way the subject was presented.

HON. ARCHIBALD HOGG, alderman in the city of New Westminster, B. C., writes us "The Council of some years ago abolished the tax on improvements after the people had voted on it by a majority of about ten to one in favor. The proposal to reimpose taxes on improvements has been before the Council lately, and has one or two strong supporters but the question seems to be shelved for some time."

JOHN MCGOVERN, whose death is announced in the Ohio papers, was one of the earliest Single Taxers in Cleveland.

PROF. E. R. A. SELIGMAN in a recent address told his hearers that as far as taxation is concerned we are living in the Middle Ages.

THE *Toronto Daily Star*, in its issue of May 15, has an article entitled "Single Tax Idea Blooming in the Village of Fort Erie." This village now enjoys, according to the *Star*, an exemption of eighty per cent. on all improvements and exemptions on all businesses, and all incomes. The *Star* says: "Accordingly nearly everybody but the large vacant land owner in Fort Erie has prospered under this system." We gather from the *Star* that the village has prospered, population has increased and business men are pleased. What more can be desired?

A. J. SAMIS has sent forth from Los Angeles *The Freeland*, a closely printed eight page paper in which our doctrines are presented with local illustrations in an amazingly breezy style. Mr. Samis is a newspaper man of experience and works a wicked typewriter to the injury of some of our clay idols and stuffed prophets. In other parts of this issue will be found two instances of Mr. Samis' handiwork in this field.

PERCY R. WILLIAMS, who is a member of the Board of Assessors of Pittsburg, lectured before the Henry George Club of that city on May 22, his subject being, "What the Graded Tax Plan Means in Lower Taxes."

THE Library Association of Portland, Oregon, is in need of July-August and Nov.-Dec., 1924, LAND AND FREEDOM.

It is predicted that, unless the practice is stopped by the legislature, more than 1,000 Cleveland corporations will soon list their personal property for taxation in neighboring villages. One hundred and fifty do so now, losing to Cleveland a tax of nearly 2.5 per cent. on \$43,000,000. The tax rate in the villages is under one per cent. By this dodging, the 150 corporations make a large saving in cost of doing business, and the temptation is irresistible. The Cleveland real estate board is at work with the legislature to have a bill passed forbidding the practice.

MISS MARY ANDERSON, of the Woman's Bureau, Department of Labor, Washington, D. C., has completed a study of the status of 8,500 women breadwinners in the United States. She announces that a large percentage of these are married. Statistics are often useful, but where there is no purpose in view in gathering them, it seems a useless waste of effort and no advantage at all to the tax payer who must foot the bill.

THE New York Public Library reports that economics as usual occupied the second place in number of books called for by readers during the year.

ARKANSAS Legislature invites the people to vote on a constitutional amendment to exempt textile factories from taxation, on the plea that it will bring industries which will employ labor.

CALIFORNIA's Legislature has made a law to assess securities from other states held by Californians at only 7% of their value; and has submitted to the people a constitutional amendment to exempt forest timber from taxation for 40 years from the time it is planted, although not exempting the land.

SAN DIEGO's city assessor, H. L. Moody, has been assessing land at 100%; personal property 50%; class A buildings 25%; class B, 20%; class C 15% for eight years; but has been stopped by a court order on complaint of a few land speculators.

THE South African Land Values League has a new publication, *The Land Values Record*.

REV. JOHN M'QUILLAN, D. D., professor of philosophy at St. Peter's college, Bearsden, Scotland, addressed the Catholic Young Men's Society of Glasgow, recently, on "The City Problem." He closed with a plea for taxation of land values as "a simple and ingenious scheme which would bring the derelict land into immediate use."

LOUIS F. POST is about to publish a biography of Henry George, entitled "The Prophet of San Francisco."

ENGLISH disciples of Henry George are the most persistent writers to newspaper editors and they get their stuff printed, too. They are adepts in the art of presenting our ideas in that way.

As an example of the extraordinary poverty in England, the *Manchester Guardian* of March 20 tells the following: "The other day some one died in a two-roomed cottage in North Wales. There was no room for both the quick and the dead in any of the three beds in the only bedroom, so the corpse was taken into the kitchen and placed on the table. When meal-time came round, it was put underneath the table, and when the dishes were cleared away it was lifted back again."

AN article in a recent number of the *Dearborn Independent*, by Judson Grenell, is entitled "Wages for Men Who Do Not Work!—Has the Dole in Great Britain been a Blessing or a Curse?"

THE *Cleveland Plain Dealer* of April 8, contained a portrait and sketch of our own Billy Radcliffe, S. T. On his seventy-fifth birthday he received from his fellow employees in the Auditors Office of Cleveland a gold watch. County Auditor John A. Zangerle made a little presentation speech, saying, "We are giving you this watch so that you'll know when to quit work at night."

IN Cambridge, Cape Province, South Africa, buildings and other improvements have been exempted wholly from taxation since 1919.

THE city of Johannesburg, South Africa, raises all revenues from land values. Eight other towns in the Transvaal do the same.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of LAND AND FREEDOM published Bi-Monthly at New York, N. Y., for April, 1925.
State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of LAND AND FREEDOM and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St., New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Single Tax Publishing Co., Inc., William J. Wallace, Pres.; Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,
Editor.

Sworn to and subscribed before me this 23rd day of March, 1925.

[Seal]

LOUIS D. SCHWARTZ, Notary Public.
New York County