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# Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Louis F. Post

An Appreciation of Henry George Prof. John Dewey

Progress in Denmark
Mrs. Signe Bjorner

An Educational Experiment in Fairhope
Marietta Johnson

## LAND AND FREEDOM

An International Bi-Monthly Magazine of Single Tax Progress Published by

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JOSEPH DANA MILLER, Editor

HERMAN G. LOEW, Pres., 305 Broadway, New York City OSCAR H. GEIGER, Treas., 150 Nassau St., N. Y. City GEORGE R. MACEY, Sec., 165 Broadway, N. Y. City

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#### SPECIAL CORRESPONDENTS

ENGLAND: J. W. Graham Peace.

GERMANY: Adolph Damaschke, Lessingstrasse 11, Berlin. AUSTRALIA: Percy R. Meggy, Sydney, New South Wales.

NEW ZEALAND: Hon. P. J. O'Regan, Wellington.

URUGUAY: Dr. Felix Vitale, Montevideo.

SPAIN: Antonio Albendin, Cadiz.

DENMARK: Abel Brink, Copenhagen. BULGARIA: Lasar Karaivanove, Plovdiv. HUNGARY, Prof. Robt. Braun, Budapest.

MEXICO: Prof. R. B. Brinsmade, Av. Pal Legislativo 40, Mexico City.

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#### WHAT LAND AND FREEDOM STANDS FOR

aking 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.

## Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

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### Comment and Reflection

THE weekly paper misnamed *Liberty*, published for the literary delectation of the half-morons who compose, if we are to judge them by periodicals of the class of *Liberty*, a goodly portion of the magazine reading public, speaking of Mexico, says, under the title of an editorial, "The People Next Door:"

"Here is a country that Nature has endowed with many rich gifts. Minerals the world needs are there in profusion. The *tierra caliente*—the fertile tropic land—yields coffee, hemp, pepper, and other things we can not grow successfully in the United States. Mexico has some of the best oil in the world, almost untouched grazinglands, marvelous forests.

"Under Porfirio Diaz, American money went into Mexico. Relations were friendly, industry thrived, and the twenty-six years of his benevolent despotism were the period of the country's greatest prosperity.

"All of which leads us back to what we have always contended: namely, that the United States should exert some sort of shadowy influence over Mexico."

THOSE who talk of the land question as a negligible or even subsidiary factor in provoking wars are asked to ponder on this frank advocacy of international banditry. We say that burglary is almost ethical in comparison. Mexico is rich in mineral resources, its land is fertile, things can be grown successfully there that cannot be grown here. The people are a feeble folk and very illiterate, and therefore not to be considered. And this leads us back to what Liberty has always contended—that the United States should exercise some sort of "shadowy influence" over Mexico!

SATAN when he tempted Christ with the offer of the kingdoms of the world did not think of these words, "shadowy influence." One of the admirable characteristics of Satan is his candor—he rarely camouflages. A "shadowy influence" is not at all what Liberty, appealing to the thieving propensities of the worst element of its readers, is asking for. It is forcible spoliation and robbery accompanied by murder of as many of the "People Next Door" who might object to this scheme of seizing their landed possessions.

THIS is the kind of journalism and periodical literature we are fed up on. Its influence is far greater than is suspected. For the people who read this sort of teaching, rarely see anything else. What can they know of the ethical considerations that should govern our international outlook? What can they know of the evil consequences that inevitably follow in the wake of conquest? The certain punishment that overtakes a people in the loss of their liberties who wantonly assail the liberties of others?

THE North Hollywood (Calif.) Park Investment Company advertises lots for sale and it has the nerve to quote from Henry George. First, it prints what John Jacob Astor said: "Buy on the fringe and wait." And Marshall Field, who said: "The quickest and safest way to become wealthy is to buy and hold real estate." Andrew Carnegie is quoted: "Ninety per cent. of all millionaires became so through ownership of real estate." And Henry Ward Beecher: "There is a distinct joy in holding a piece of land. Land is a part of God's estate on the globe; when you walk over it and can call it your own it seems as if you had come into partnership with the original proprietor of the earth." And Grover Cleveland, who said: "No investment on earth is so certain to enrich its owner as undeveloped realty." And those sweet, philanthropic, sympathetic souls, Hetty Green and Russell Sage, get in with what the irreverent vulgar call "wise cracks."

BUT what in the name of all the Prophets could these peddlers of vacant lots select from Henry George? Here we have it:

"So far as we can see with any certainty the quality of value has longer and more constantly attached to the ownership of land than any other valuable thing. The possession of land is the base of aristocracy, the foundation of great fortunes and the source of power."

And this is followed by these words from Arthur Brisbane:

"A piece of suburban Los Angeles is a piece of gold. Buy it and keep it and it will eventually keep you."

IT is difficult to believe that the gentlemen of the North Hollywood Park Investment Company do not "see the cat." We suggest to them the following advertisement and charge nothing for it:

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"BUY A LOT IN NORTH HOLLYWOOD NOW. DO YOU WANT PEOPLE TO WORK FOR YOU? THEN INVEST IN OUR LOTS AND GET THE RE-FLECTED VALUE OF ALL THE COMMUNITY DOES FOR US. DO YOU WANT TO SHARE IN THE WAGES OF ALL NORTH HOLLYWOOD WORKMEN? THE PROFITS OF ITS STORE KEEPERS? EVEN THE CAR FARES PAID BY THE SHOP GIRLS ON THEIR WAY TO AND FROM WORK? YOU WON'T HAVE TO DO A THING. BY AND BY YOU WILL BE ABLE TO LIVE ON WHAT OTHER PEOPLE DO. NOW IS THE OPPORTUNITY TO LIVE A LIFE OF EASE AND PERHAPS EVEN OF LUXURY, AND, WITHOUT CONTRIBUTING TO THE PROSPERITY OF THE COMMUNITY, GET MOST OR ALL OF THIS PROSPERITY."

SUCH an advertisement is only a little more frank and candid than the one that lies before us. We have merely reduced its terms, and it is capable of further reductio ad absurdum. Concealed in its insidious appeal to avarice and ignorance is the element of indifference to a great social wrong that takes from those who labor the wealth they create for the benefit of the idlers. Can civilization be anything but what it is when, rooted in laws and custom, this great wrong persists?

PROF. LEE BIDGOOD, of the Department of Political Economy in the University of Alabama, is the author of a book used in his classes, and in it (page 152) he says: "Again Single Taxers are incorrect in supposing that increase in value without the effort of the owner—the unearned increment—is peculiar to land. We see such increase going on everywhere in respect to all sorts of property. The ethical basis of the Single Tax is therefore fallacious."

So that ends it. If there is any species of property that increases in value outside of old books, old violins, old wines, and old paintings, the Professor fails to indicate them. "All sorts of property," says the Professor. That is pretty inclusive. Yet "all sorts of property" tend to disintegration and decay. Houses built thirty years if not constantly renovated have arrived at their hour of dissolution. Machinery is shorter lived. Clothes shorter yet. Foods shorter still, unless we except plum pudding. Ah, plum pudding! The unearned increment in plum pudding has eluded the Professor. Yet it supplies another fine excuse for not taking for public purposes the socially created land values of the community!

BUT even plum pudding is a product of labor. It can, unlike land, be produced ad libitum. That is the reason why labor products do not increase in value. To urge the increase in value that comes to a few things which

are not commodities and owe their value—always fluctuating and uncertain—to the vanity and wealth of collectors—looks like a joke or an evasion. And it is a joke. It is a joke on the Professor. Delivered with the air of an oracle it may have an effect on some of the youthful minds Prof. Bidgood teaches. But we call on his students to challenge this contention. He is teaching economics—the values he no doubt has in mind, values only to the virtuoso, are not the values which enter into the science of economics.

#### Concerning Land Ownership

LTHOUGH Henry George is a master of the art of A lucid exposition of economic subjects, it would be idle to deny that there has been some misunderstanding of the meaning to be attached to certain phrases which he uses in describing the evil which he finds to lie at the root of social injustice and which paralyses all attempts to ameliorate social conditions as long as the fundamental error lies unremedied. This evil he finds to be "private property in land," or "private ownership of land," because such property or ownership, if carried to its logical conclusion, permits the exclusion of all persons not owning land from their natural right to live by the application of their labor to land. Many people jump to the conclusion that the only alternatives to private ownership of land are public ownership of land or common ownership of land, and are disposed to believe that so far as land is concerned Henry George was a communist. Others interpret his language to imply that he approved a limited socialism, making land the property of the State. That he meant neither of these things has always been clear to Single Taxers, who have combatted these economic errors for half a century.

Perhaps the question will be asked, if ownership does not vest in the individual, in the State or in Society (here understood as the community in its non-political aspect) to whom then does it belong? If one answers that question in the strict sense, it can not belong at all, in the same sense that personal property belongs to its producer, one is suspected of being visionary or metaphysical.

Perhaps the best comprehension of Henry George's meaning may be attained by a parable. A certain man, having land which he wished to use for the benefit of his children, decides during his life-time, to create a trust for its management in their interest, they themselves having the power to choose the trustees. Clearly the heirs do not own the property, for the father still lives and may revoke the trust. The heirs have a clear right to bargain among themselves for possession of such parts of the estate as each may think he can manage to the best advantage, subject to the approval of the trustees, who in the common interests exact from the possessor as much annual rent as any other heir will give for the exclusive possession of the

same piece of property. The trustees have clearly the duty of expending the annual rental for the common expenses of the management of the estate, and if a surplus remains after all expenses are paid, then such surplus shall be distributed, not pro-rata among the heirs according to their holdings or rentals paid, but equally, in recognition of the equal right of all men to an equal share of their father's bounty.

Having thus stated in parable Henry George's concept of the manner in which ownership of land should be dealt with, it seems worth while to deal with the negative side and to set down what he clearly did not intend. He did not intend that land should be owned by the state and doled out to citizens according to the will of officials. He did not intend that it should be held by all the people in common ownership and that the produce should be distributed according to the arbitrary decisions of autocratic or democratic officials. He did not intend what is called land nationalization, beginning with a policy of land purchase. He did not intend that any now existing title of a person to land should be disturbed or abolished as long as the person holding such title paid annually as much rental for the bare land exclusive of improvements as the generality of persons holding similar allotments would and did pay. The determination of rentals to be paid under such a system is really a form of valuation of sites by common con-

Such a system now exists in parts of the State of New York under the following circumstances. Certain towns located on the South Shore of Long Island front on Great South Bay, which bay is formed by sand bars extending along its outer edge, which is about five miles out to sea. In the course of time the beaches developed vegetation and became habitable, and the State of New York conferred the ownership of them on the towns of the mainland of the island fronting them. Certain persons tried to acquire ownership of strips of these beaches and some were sold, until finally some one raised the point that the towns could only lease and not sell. The result is that these beaches are being built up by citizens who if they have no titles, on the other hand had no purchase price to pay for land. The only limitation upon their right to indefinite use is that they must, within two years, build bungalows or cottages, worth not less than a stated sum and pay an annual rental. Even this requirement is not rigidly enforced, but if any person has taken a plot and has not built upon it and if a new-comer makes a bid and shows a willingness and ability to build, the previous tenant will be given notice that if he does not comply with his agreement with the town at once, his plot will be turned over to the new bidder. An arbitrary price applicable to all similarly situated lots is charged, and the money applied to the construction of board-walks, which are the only highways on the islands and beaches.

It must be clear to all persons who really desire to understand Henry George's proposal, that under his plan every element of ownership which now inheres in home or farm-owning would persist, except the ability to appropriate such increases in value as might arise from public need or public expenditure.

There is practically no such thing as absolute ownership of land now. All governments assert the right to levy some form of tax on land, which if not duly paid, entitles the government to seize and sell the land of the delinquent owner. Such a person would be in an improved position under the Henry George plan because he would not be liable to be sold out for an unpaid tax on his improvements, which in most cases, would be more than the tax on the lot.

## Dr. S. Parkes Cadman Fully Redeems Himself

WE have had occasion to comment adversely, perhaps too harshly, on Dr. Cadman's answers to Single Tax inquiries. We wish now to commend him for his admirable reply to the following inquiry from Winston-Salem, N. C.

Will you not briefly state for the benefit of many who do not understand them the fundamental principles of the single tax theory and why it is so called?

To this Dr. Cadman replies as follows:

Its author, the late Henry George, proposed to abolish all taxes save one levied on the value of land, which he named the Single Tax. It was not to be a tax on real estate nor on all land, but only on land having a value irrespective of its improvements, and one levied in proportion to that value.

The basis of this proposal may be condensed as follows: The land of every country belongs of right to all the people of that country, nor can it be alienated by one generation so as to affect the title of the next, any more than men can sell their yet unborn children for slaves.

Private ownership of land is no more legitimate in morality or reason than private ownership of air or sunlight. But private occupancy and use of land is right and indispensable. Since it is impossible to divide land into equal shares, it should be divided into parcels convenient for private use among those who are willing to pay the highest price for the use of each parcel.

This price is now paid periodically to some owners and is called rent. By applying the rent of land, exclusive of all improvements to the equal benefit of the whole community absolute justice would be done to all.

The idea of thus concentrating all taxes upon ground has secured many disciples in Great Britain, North America, Australia and New Zealand. Mr. George was a really great American, and, although a private citizen, he ex-

ercised a marked influence upon the political and economic thought of his day.

I advise you to read his life, written by his son, and also Shearman's "Natural Taxation," for a discussion in detail of the Single Tax theory.

## What John Dewey Says of Henry George

(This is the introduction by Prof. Dewey, of Columbia University, New York, to the work by Prof. Harry Gunnison Brown, of the University of Missouri "Significant Paragraphs Progress and Poverty," advertised on last page of this issue. Prof. John Dewey is one of the foremost scholars and thinkers in the English speaking world.)

IT was a happy thought of Professor Brown to select and arrange passages from Henry George's immortal work that give the gist of his contribution to political economy and social philosophy, while the pages which follow show that the task has been executed with a skill equal to the idea. The fact that Henry George has an ardent group of disciples who have a practical programme for reform of taxation has tended to obscure from the recognition of students of social theory that his is one of the great names among the world's social philosophers. would require less than the fingers of the two hands to enumerate those who from Plato down rank with him. Were he a native of some European country, it is safe to assert that he would long ago have taken the place upon the roll of the world's thinkers which belongs to him, irrespective moreover of adherence to his practical plan. But for some reason we Americans are slow to perceive and celebrate intellectual claims in comparison with the merits of inventors, political leaders and great industrialists. In the case of the author of Progress and Poverty the failure has doubtless been accentuated in academic circles by the fact that Henry George thought, wrote and worked outside of them. And in the world at large, in spite of the fact that no works on political economy have had the circulation and reading obtained by his writings, discussion of the practical merits of his plan of reform of taxation has actually tended to blur his outstanding position as a thinker. This has been the case because the enormous inertia of social habit and the force of tremendous vested interests have depreciated his intellectual claims in order to strengthen opposition to his practical measures.

I do not say these things in order to vaunt his place as a thinker in contrast with the merits of his proposals for a change in methods of distributing the burden of taxation. To my mind the two things go together. His clear intellectual insight into social conditions, his passion of feeling for the remediable ills from which humanity suffers, find their logical conclusion in his plan for liberating labor and capital from the shackles which now bind them. But I am especially concerned in connection with Professor Brown's clear and well-ordered summary, to point

out the claims which his social theory has upon the attention of students. No man, no graduate of a higher educational institution, has a right to regard himself as an educated man in social thought unless he has some first-hand acquaintance with the theoretical contribution of this great American thinker.

This is not the time and place, nor is there need, to dwell upon the nature of this contribution. Henry George is as clear as he is eloquent. But I cannot refrain from pointing out one feature of his thought which is too often ignored—his emphasis upon ideal factors of life, upon what are sometimes called the imponderables. It is a poor version of his ideas which insists only upon the material effect of increase of population in producing the material or monetary increment in the value of land. One has only to read the third section of these extracts to note that Henry George puts even greater stress upon the fact that community life increases land values because it opens "a wider, fuller and more varied life," so that the desire to share in the higher values which the community brings with it is a decisive factor in raising the rental value of land. And it is because the present system not only depresses the material status of the mass of the population, but especially because it renders one sided and inequitable the people's share in these higher values that we find in Progress and Poverty the analysis of the scientist combined with the sympathies and aspirations of a great lover of mankind. There have been economists of great repute who in their pretension to be scientific have ignored the most significant elements in human nature. There have been others who were emotionally stirred by social ills and who proposed glowing schemes of betterment, but who passed lightly over facts. It is the thorough fusion of insight into actual facts and forces, with recognition of their bearing upon what makes human life worth living, that constitutes Henry George one of the world's great social philosophers.

-JOHN DEWEY.

PROPERTY in land differs in its origin from any property produced by human labor; the product of labor naturally belongs to the laborer who produced it, but the same argument does not apply to land, which is not produced by human labor, but is the gift of the Creator of the world to mankind.—Judge Longfield, "Cobden Club Essays."

GOD has not put on man the task of making bricks without straw. With the need for labor and the power to labor, He has 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 use of the land.—Henry George.

#### Louis F. Post

THE great teacher is dead. He passed away at the Homeopathic Hospital, in Washington, on January 10, after a brief illness. He leaves a widow and a son by his first wife, Charles Johnson Post, well known in Single Tax circles.

Louis Freeland Post was born in Vienna, N. J., in 1849 He learned the printer's trade in Hackettstown, N. J. and later practised law in New York. He traced his ancestry to Stephen Post, a native of Kent, England, who settled in Massachussetts in 1630. He was an editorial writer on *Truth*, a daily paper of this city, from 1879 to 1882, when he returned to the practise of law. During his editorship of *Truth* "Progress and Poverty" appeared serially in its columns.

He dated his conversion to the Single Tax from 1881, and edited the *Daily Leader* in 1886. He was an early contributor to the *Standard* founded by Henry George, and became its editor in 1891. He was chairman of the New York Convention of the United Labor Party in 1887 and chairman of the Single Tax Conventions in New York (1890) and in Chicago (1893).

He edited the *Cleveland Recorder* in 1896-7, and in 1898, in association with his wife, Alice Thacher Post, founded the *Public* in Chicago, which paper was later transferred to New York. In 1913 to 1921 he was Assistant Secretary of Labor by appointment of President Wilson.

Services for Mr. Post took place at the Church of the Holy Trinity in Washington. The pallbearers were William B. Wilson, former Secretary of Labor under whom Mr. Post served in both of Wilson's administrations, Chas. Glen Levin Swiggert, Dr. John R. Swanton, and Judson King.

In commenting on Mr. Post's outspoken protest against what seemed to him the miscarriage of justice in the Sacco-Vanzetti case, we said: "Louis F. Post has rendered what may be his last signal public service in a great crisis." This was nearer the truth than we imagined.

It was characteristic of Louis Post that wherever the cause of justice and humanity needed an advocate he was among the foremost to volunteer. He faced public obliquy with utter fearlessness when convinced he was right. He stood like a stone wall when the madness of war would have compassed the wholesale deportation of innocent aliens, and against the threats of impeachment opposed a rare tact and matchless courage which drove his enemies into complete rout.

There are few lives, whose labors continued for fifty years, have been characterized by so long a period of uninterrupted activity and so effective a close. For the last year of his life was one of the most fruitful. It saw the publication of two books from his pen, "What is the Single Tax," and "Basic Facts," in which we find the same virile grasp of principles, the same clearness and

cogency of reasoning, the same wealth of illustration as characterized his earlier works. Never has Louis Post embodied more convincingly in limited compass the statement of our principles than he has done in the article contributed to the Nov.-Dec. issue of Land and Freedom under the title, "What Henry George Proposed."

Mr. Post, in addition to being the greatest protagonist of our movement, next to Henry George, was one of the great editorial writers of two generations. It is hoped that the attempt will be made to add to his published works, "Ethics of Democracy," "Social Service," "Land Value Taxation," and the two later works previously mentioned, a volume containing the more significant editorials that appeared in the *Public* during the fifteen years of his editorship. Such a volume would be a revelation to those accustomed to the superficial, clever slap-dash of present day journalism.

Mr. Post's intellectual processes were so rigidly formal that readers were apt to overlook the moral fervor that lay beneath them. With few graces of style, his prose was nevertheless limpid, clear and often epigrammatic. His elaboration of a point suggests the military tactician; he uses his light arms and his heavy artillery alternately but he uses them all, and attacks with a confidence and brilliancy that leaves the opposition with the merest shred of defence. He was as keen a controversalist as any great movement can boast.

#### Press Tributes

FROM THE New York World

THERE should be more citizens like Louis F. Post, who has just died in Washington at the ripe age of seventy-eight. During all his long adult life Mr. Post never allowed private profit or personal advancement to interfere with the free use of his time, his money, his strength and his zeal in furthering public policies which he believed wise for the Republic. Best known as a consistent Single Taxer, Mr. Post was engaged in a variety of movements for liberalizing law, custom and opinion in his Nation. His appointment as Assistant Secretary of Labor in 1913 was a recognition of his services to the working man. Placed in charge of the Immigration Bureau, he put into that important service the broad-minded sympathy which it needed and still needs. He was a stalwart American.

#### FROM THE New York Telegram

THE principle of a tax on land as the only one to be laid on a people carried with it preeminently the names of two men, Henry George, the founder of the Single Tax, and Louis F. Post, for over a generation its great propagandist.

Louis F. Post who has just ceased his labors for the common good at almost four score years of age, has a much greater claim on the memory of this and succeeding genera-

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tions than his advocacy of some particular principle of taxation, important as it may be in the life of man.

As editor of *The Public* for many years his brilliant intellect was always at the service of those who were fighting to realize that equality of opportunity, so vital to the happiness of the race and so necessary to the continued existence of a truly free government.

One remembers the magnificent fights he waged in the latter part of the last century and the early days of this one for absolute freedom of expression. Some of his greatest battles were fought to maintain the rights of those with whose opinions he had not the least sympathy. He once said that he would fight for the right of the devil himself to give expression to his point of view and that no institution could endure whose humblest member was deprived of the right to express the truth as it was given him to see it.

Post believed that the prime reason for the existence of government was to enable its citizens to exercise the fullest freedom in individual development. Men were not made to be the mere pawns of the state. Government could be either a tyrant or a nourisher of great souls, and Post had no love for it except as it allowed the freest individual development.

Louis F. Post chose to serve the cause of the common man throughout his long life, and he died in the full assurance that he had achieved that happiness which comes only to those who have kept faith with their souls. His life will go on in the struggle that other men will continue to wage against all the powers of tyranny in whatever shape they show themselves.

#### FROM THE Evening World

HE death at the age of seventy-nine, of Louis F. Post ends a long controversial career of no little brilliance. He joined forces with Henry George on the latter's tax theories almost half a century ago, and became one of their most clever and persuasive advocates. His temperament leading him instinctively to a public career, he early abandoned the law for journalism. Scholarly, pungent, concise, vigorous, he soon gathered to himself a following independent of his great leader. His impulses made him the inevitable spokesman of the "under dog." Thus he was associated with numerous movements and parties described as "radical" by the conservatives or reactionaries. For many years previous to his appointment by President Wilson as Assistant Secretary of Labor he edited the Public in Chicago, a powerful weekly dealing ably with political and economic problems. As he grew older his interests and hobbies expanded, and for some time previous to his call to Washington he had been recognized throughout the Middle West as one of the foremost of the progressives.

His activities as Assistant Secretary of Labor were wholly satisfactory previous to the war; and then his troubles began. He refused to be stampeded into some of the absurdities of "patriotism" and insisted on consideration of the cases of "radicals" brought up for deportation. Time enough has elapsed to make us all heartily ashamed of some phases of the hysteria of those times. It required just such courage as Louis Post had to take the position he did. The threat of impeachment was abandoned, probably with reason; and the fact that his resignation was not requested by the President may be taken as evidence that Woodrow Wilson saw nothing unpatriotic in his position. And that is quite enough.

#### FROM THE Baltimore Sun

LOUIS FREELAND POST, who has died in Washington at the age of 78, was an outstanding example of the old-time American radical, the man who persistently and intelligently sought root causes for social discontents and economic maladjustments. Clear-headed, kindly, blazingly sincere and transcendently honest, he won and held the admiration of all fair-minded men, regardless of how they differed with his theories. The passing of Louis Post is in itself a cause for national regret. The loss is increased by the thought that his type, so influential in the early days of the Republic, is now becoming very scarce.

None could more perfectly meet the test of "one hundred per cent. Americanism" than Louis Post. Not merely in the fact that he was a scion of three centuries of American stock, but even more in the fact that most of his absorbing intellectual interests, such as the Single Tax, or, in late years, the League of Nations, were of American origin. He even took, as vividly he showed during his eight-year term as Assistant Secretary of Labor, the Constitution of this country with utmost seriousness. In the sorry episode of the deportations delirium of 1920 the courageous liberalism of Mr. Post stands out as a bright and a redeeming light.

## From the Daughter of Henry George

IT is difficult for me to write of Mr. Post,—so closely has he been associated with some of my deepest and dearest memories that he seems like one of my very own.

He who had dedicated his life to service, who had worked for Truth as he saw it—almost to the last, had grown so weary that no one who loved him could want to hold him, unless the old strength and vigor could be given him again. He was more completely ready for the next Experience than any "professing Christian" I ever met. He was long in preparing himself for the Birth into another Life and during the short visit I had with him a few days before he died, he spoke of his own death as casually as another might speak of going on a journey.

It was difficult to believe that he was so seriously ill—he looked so much better than one had dared to hope. His eyes were keenly bright and his voice was strong.

We chatted and laughed in the old way. Something was said that suddenly called forth the old power. In his own words he expressed his grief that we Single Taxers are so often unable to work our separate ways in the field of propaganda, without antagonizing each other over the different means we take to reach the same end.

His brown eyes flashed and I checked his excitement by giving him proof that Individualists though we be we are learning tolerance inside the lines.

And then we switched to a discussion of and an expression of our joy in the new little book of Significant Paragraphs from Progress and Poverty.

When Mrs. Post signalled to me that my time was up and I must go he said "Good-bye." I tried not to believe what I knew he meant—

Where is one to find again so wise a councilor, so clear-visioned a leader, so unbiased a judge, so selfless a worker? Where is one to find another FRIEND such as he?

-ANNA GEORGE DEMILLE.

#### Who Lived His Faith

To the Memory of Louis F. Post

They say he sleeps, with folded hands, at rest,—Done for an Eon with an ancient quest.

What Grail he sought, not any man shall know. . . He gave us more, the living way to go.

And here, Beloved, where his purpose wrought, Burns higher yet the Flame whose light we caught. Ah! But to keep its radiance aglow,

As long his patience sought to teach us how.

He needs no wreath of amaranth or bay . . . Time keeps for him a calm, unclouded day, Yet would he smile, watching with kindly eyes Our struggle to march on without disguise, Could he behold our courage, as his own, Fearless to go with Faith, unarmed, alone. The sun shines brighter where his spirit rode, To find for man a happier abode.

-George Erwin Bowen.

## How Assyria Fell

A SSYRIA fell, as far as we can make out, from two causes. The necessity to keep up a huge standing army ruined agriculture because the king needed so many soldiers that he could not spare men to till the fields. Moreover, the sudden growth of luxury led to the establishment of big estates by the millionaires of the age. Small farms were swallowed up. Assyria was unable to grow the food that Assyria needed.—Boston Post.

## William J. Wallace

THE death of William J. Wallace, leader of the Commonwealth Land party, at his home in Newark, N. J. after a short illness, at the age of 67, is a serious loss to the movement.

At an early period Mr. Wallace felt that there was something wrong in the distribution of wealth. The various theories propounded for the solution of the problem that was troubling him, were all unsatisfactory. He continued however to attend meetings and listen to speakers. At last the inevitable happened. He heard the gospel of Henry George expounded, and he straightway bought a copy of "Progress and Poverty" and read industriously. He soon became convinced of the soundness of that philosophy and later affiliated himself with the organized group in this city.

Later he found himself in disagreement with the methods pursued by the Single Taxers, and when the late Joseph Darling started an independent party movement joined with him and others for direct party action. He was never deceived as to the importance of the party movement, regarding it merely as a good means of publicity. There is no doubt that at a time following the dissolution the Fels Fund Commission and the death of Joseph Fels, the Commonwealth Land party movement exercised a wholesome influence in its explicit declaration for the abandonment of the taxation programme of agaitation and a renewal among Single Taxers of the pure unadulterated gospel of Henry George. This at least the party movement accomplished, and a debt is owing William J. Wallace for the enunciation of that policy at a time when bolder utterance was sadly needed.

At times his attitude may have seemed to partake of an intolerance toward those as sincere as himself, but he followed his conviction in much the same spirit as determined his attitude as a devout Churchman and follower of a militant Christanity.

He was a generous contributor to the Single Tax activties of which he approved, and liberally aided the campaign of Luke North in California. As a retired manufacturer he possessed a comfortable fortune but lived a life of quiet seclusion. The hospitality of his home was at all times open to his friends in the movement, and there the visitor might breathe the gracious atmosphere and the fine spirit made possible by the presiding genius of himself and wife.

In 1924 Mr. Wallace was the candidate for President on the Commonwealth Land party ticket and for a number of years was president of the Single Tax Publishing Co., his place being now filled by Herman G. Loew.

The following Resolutions were passed by the Executive Committee of the C. L. P., at its last regular meeting:

WHEREAS, in the death of William J. Wallace the Henry George movement has sustained a severe loss which cannot soon be replaced, the Executive Committee of the Commonwealth Land party, of which he was one of the founders, and whose generous help and quiet enthusiasm served to keep alive the energies and devoted labors of others do hereby record our appreciation of his great services; and

WHEREAS, We shall miss at our meetings the wise counsel and unbending spirit which characterized his devotion to the principles of our great leader, Henry George, be it

RESOLVED: that the Executive Committee of the Commonwealth Land party, while acknowledging the debt we owe him as a wise counsellor, do also express the sorrow we feel at the death of a friend who in his long association with us earned our love and respect; and be it further

RESOLVED: That we commend his example to the followers of the movement in other lines of endeavor who may gather inspiration from his stern uncompromising devotion to the full gospel of the great economist whose teachings he had espoused, and to which it was his whole desire to give the most explicit emphasis; and be it further

RESOLVED: That we convey to the widow of our friend our sympathy in her bereavement and assure her that the name of William J. Wallace will remain with us for many years to come as a benison and inspiration.

### The Collapse of Land Speculation in Florida

EXCEPT for the evil of land speculation Florida might have today twice its present population. Had land values been taxed, as they should have been taxed, the selling prices of land would have been kept down, and land would have been sold to those who wanted to use it; instead of being sold to those who bought it to sell again at a profit. Scarcely one person out of a hundred who invested in Florida land did so with any intention of using it. A desirable lot near a center of population would often cost as much as a house and lot would cost in the north. Many who would have built homes in Florida were prevented by high prices from doing so. Others who thought of going into the country regions and raising fruit or vegetables were also prevented by the high land values. I saw near Miami a large building used as a furniture warehouse which used to be a citrus fruit packing plant. It was put out of business because so many citrus groves had been turned into sub-divisions. Thousands of acres of orange groves have been destroyed, sacrificed to the land speculation fever.

Many who did invest in country property at high prices found their condition like that of Iowa farmers who bought farms during, or just after, the war and at peak prices, and are now going into bankruptcy by thousands on account of high taxes, and interest charges based on fictitious land values.

Many who went to Florida attracted by the real estate boom and who expected to find remunerative employment there have never been able to get together money enough to pay their railroad fare back north. Others who went there and invested their last dollar in lots are similarly stranded. The collapse of the real estate boom has left a sad wreckage of broken banks, suspended newspapers and bankrupt merchants and real estate developers. There is much disemployment in every part of the state.

In almost every city in Florida heartrending stories were told during the holiday season of the suffering of persons in deep poverty. Appeals made in the newspapers, churches and theatres brought large contributions from well-to-do people, who experienced that-was-good-of-me feeling on account of their charity. The relief given lasted during the Christmas season and then the gnawing grip of poverty took hold again, but it has been given no publicity.

Florida people mistake the curse of high selling prices for land, as a blessing. How can illness in the body politic be cured when the patient mistakes the disease for a sign of health, and seeks as a remedy the very thing that—caused the illness?

How can Florida people think, as many do, that what is needed for Florida is to "get back on its feet again," by which they mean a return of high selling prices for land? I suppose it is partly because nearly everyone who went to Florida has bought one or more building lots. Many invested their entire fortune in land. They want high land prices brought back so they can get their money back. But land speculation is gambling, it is trying to get something for nothing. And that means that somebody gives something for nothing.

Here are some samples of the stories which lured people into the arms of the real estate octopus: John S. Collins in 1912 paid \$12,000 for Miami Beach. He took Carl G. Fisher as a partner and each made about \$40,000,000 out of the property.

In Miami two small houses and a store-house sold in 1896 for \$5,000; in 1920 for \$30,000; in 1920 for \$100,000; in 1925 for \$150,000. In Batavia a man last spring received a letter from his daughter living in Miami which said she would have to move unless she bought the house in which she was living. She could buy it she said for \$7,500. She wanted some financial help from her father, which she got, and she bought the house.

Three or four weeks later she wrote her father that she had a chance to sell the house for \$30,000 and asked his opinion; he telegraphed to "sell by all means."

A week or two later the daughter wrote her father that after receiving the telegram she started out to see what she could find to move into, after she sold. She said she could find only one house that could do at all and that would cost \$25,000 and she did not like it half as well as the house she was living in so she decided not to sell.

On an Atlantic Coast Line train I met a man from Fort Myers, a town not far from the west coast of Florida and about as far south as Palm Beach. He is a contractor and runs one of those dredges which make new land out of ocean sand, pumped up from the bay. It costs from \$1,000 to \$2,000 per acre thus made. He said, however, that he bought some land ready made three years before in Fort Myers for which he paid \$4,500. He has since sold off city lots to the amount of \$112,000 and has considerable land left.

Sarasota, on the west coast, where Ringling Bros. own so much property, had a population in 1920 of about 2,000. In 1926 the population had grown to about 8,000 and the boundaries of the city had been increased several times. But the realtors wanted more lots to put on the market, and as lots in Sarasota City would sell better than any lots in Sarasota County they increased the city's boundaries to take in the whole county. This gave them a city of 64 square miles.

One of Sarasota's realtors, when the boom was at its height gave this account of things:

"Sarasota went through the summer and fall months of 1924 with a tremendous selling campaign. A million dollars a day was the average; some days as high as \$2,500,000. Land that was going begging at \$25 to \$100 an acre took on a new lustre and was readily snapped up at \$300 to \$5,000 an acre. Fortunes were being made over night. Widows and orphans, land poor, began to buy self-playing pianos and automobiles with jeweled mudguards."

So I imagine the realtors had sold to Northern dupes about all the vacant land within the city limits, and so felt the need of 64 square miles more of city property.

Last winter after the boom was beginning to collapse a meeting of the West Coast realtors was held at St. Petersburg. In a speech made by the President of the Sarasota Chamber of Commerce (a clergyman by the way), he stated that things were not looking very good. A year ago he declared that new arrivals from the north when they reached Sarasota went straight to a real estate office and left their money for investment. Now, he said they look up a hotel or boarding house first, and won't invest any money until they have looked around some. This is not so much of a joke as some might suppose. I know a woman from the north who came to St. Petersburg and left a large sum of money to be invested with a certain real estate agent who was then under indictment for frauds.

I warned this woman that she was doing business with a woman who was under indictment but her answer was, "Even if she were convicted, I would go on with my deals, I have so much confidence in her."

Assessments in Florida are grotesquely unfair. In 1925 Governor Martin made a speech on Florida real estate assessments in which he said that one property in Miami which sold for \$22,000 was assessed for \$1,200; another

piece sold for \$20,000 which was assessed for \$400, another piece sold for \$24,000 which was assessed for \$490, another sold for \$60,000 and was assessed for \$380.

These are the actual, yet incredible figures, which Governor Martin quoted in his speech.

Income from real estate taxes being small in Florida, and as the state levies no income taxes and no inheritance taxes a large number of nuisance taxes have been devised. A pamphlet issued by the city of St. Petersburg lists 315 occupations and businesses for which city licenses are required at annual fees ranging from \$5 to \$500. Professional men, physicians and lawyers, must take out licenses as well as all kinds of store keepers.

And after one has paid for his city license, then he often must have also a state license.

The last issue of the Miami News, a weekly newspaper, contains five or six pages of real estate foreclosure notices. Most of the sub-division sales were made on terms of one quarter down, and the balance in one, two, and three years. But in most cases some of the first, second and third year payments are made.

Lots were bought on the theory, advanced by the realtors, that long before the second payments became due the lot or lots could be resold at a big profit. While the boom was on this often was the case. All the sub-division companies had their re-sales departments and they could cite many instances of profit-making sales.

But suppose you bought a lot for \$2,000 cash and resold it a few months later for \$4,000, terms one quarter down and the balance in one, two and three years. The subdivision agency would take \$400 commission and you would get \$600. Probably none of the deferred payments would be made, and at an expense of perhaps \$200 you could foreclose your mortgage. You bid in the property and regain possession of your lot which has now cost you \$1,600.

As the sub-division company has probably failed, improvement work on the sub-division has ceased, and your lot is probably worth only \$300 and you probably could not sell it at any price.

Except for the evil of land speculation and a wrong system of taxation, Florida might today have twice its present population. More winter visitors were in Florida last winter than ever before. The charm of its climate is great. It is a modern earthly paradise. All who visit the state want to go back. It needs only a just and scientific application of the taxation principles of Henry George, to make greater strides in wealth and population in the future than it has ever made in the past.

-CHESTER C. PLATT.

SUBSCRIBE FOR LAND AND FREEDOM

## A Single Tax Town

HON. GEORGE FINGER, for the past four years mayor of Capitol Heights, Maryland, was unable to attend the Henry George Congress in September, but sent the following interesting communication treating of a Single Tax experiment with which few of our readers are familiar. This municipality comes nearer to having the Single Tax than any town in the United States.

-Editor LAND AND FREEDOM.

Single Tax has always appealed to me since I first learned of it, which was when I was about nineteen years of age (I am now fifty-four). I remember well sitting on the platform with Henry George at Lenox Hall, 116th Street, New York City, almost the last meeting at which Henry George spoke.

Being interested in Single Tax, the town of Capitol Heights, Maryland, has had a very great interest for me since I first learned of the town. The town had an unfortunate start. It was formerly farm land cut up into residential lots, twenty feet by one hundred feet, which is entirely too small for the proper development into a suburban town. The lots were sold for a very small price, some as low as twenty-five dollars a lot, on a payment of five dollars cash and monthly payments of one dollar. As a result the town was peopled largely by a poor class of people, untrained in civic affairs, whose chief object was to acquire a plot of ground upon which they could build a house in which to live.

Several years ago Jackson H. Ralston succeeded in getting a bill passed by the State Legislature of Maryland, granting to each community or county the right to decide upon its own methods of taxation. As a result of this legislation and through his activities the town of Capitol Heights adopted the Single Tax method of taxation, that is, that the land only should be taxed and not the improvements placed thereon. This method of taxation would have worked a more direct advantage to the town had some person residing therein been informed as to this method and the theory upon which it is based, but unfortunately it had to grope along through its infancy without any such assistance. There were no industries in or near the town, it being located just outside the District of Columbia, near its Northeast corner, and being populated mostly by working people who were employed in Washington.

When the town of Capitol Heights was chartered, there was incorporated a provision for a single tax and it was also provided therein that the rate of taxation should not exceed twenty-five cents on the one hundred dollars, assessed valuation. Unfortunately those appointed to make an assessment were not thoroughly informed as to Single Tax principles. No consideration was given to the effect of population and improvements in raising land

values. The land was assessed at a value only slightly above what had been paid for it. Although the population had increased to about one thousand persons and homes had been built and improvements made sufficient to accommodate the population.

During the year 1918, while in Washington, D. C., I became attracted to the town of Capitol Heights because of its Single Tax provision, and decided to locate there and take part in the development of the town and the application of the single tax therein. I found very little interest being taken therein by the town council. This led me to organize an association called The Civic League from which emanated many suggestions that were presented to the council. After I had resided in the town the statutory period of two years, required by the charter for citizenship, and because of the interest I took in public affairs, I was nominated and elected Mayor of the town.

Knowing that the previous year the Mayor had failed to levy the tax rate and the assessment required by the charter, I called a meeting of the town council in special session at the school house so that I would have the advantage of the use of the black board, and from eight P. M. until midnight the matter of assessment was thoroughly discussed with the councilmen. A recent assessment had been made which made practically no change over the old assessment though the value of the land had been considerably enhanced. Thereupon I recommended that the entire assessment be raised twenty-five per cent. The income of the town at this time was about sixteen hundred dollars and was entirely inadequate for a town with twenty miles of street to care for, street lights to keep up and other municipal expenses to be met. In a recent amendment to the charter (1922) the tax rate limit had been raised from twenty-five cents to one dollar per one hundred dollars assessed valuation of property. I requested that the rate be placed at one dollar but the council did not assess this limit for more than two years after I entered upon my duties as Mayor.

This raise in the assessment, a legitimate raise, and one that was not sufficient to hurt anyone, increased the town's income to over four thousand dollars. After I had been in office for about two years the rate of taxation was raised to the maximum, one dollar. This constituted the second raise in the income of the town and brought said income to slightly more than six thousand dollars per year, which puts the town at last upon a fairly decent footing to do the things that are required.

During the past few years there have been several occurrences which were rather unfortunate for the town. In 1923 there occurred a regular cloudburst, which almost proved disastrous in the havoc it wrought. The town of Capitol Heights is situated in a beautiful valley surrounded by hills that make it one of the most scenic parts of the territory around the District of Columbia.

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But like all valleys that have to bear the burden of carrying off the excess drainage of the hills, it is subject to the devastating effect of rainstorms. The stream which runs through the town crosses it in a winding valley. When the town was laid out this stream could have been straightened at little cost, but rather than that this cost be incurred, the developer laid out the town and opened up the stream in such a way that one of the most prominent streets and one that formed the main artery through the town crosses this stream seven times in onehalf mile. Because of this stream crossing the various streets there are thirteen bridges required. The bridges in use at the time of the cloudburst were mainly of wood, which were washed away and caused a dam to form at one of the concrete bridges. This damming of the stream at this concrete bridge caused it to be undermined and utterly destroyed. This was a disaster which had to be met and we were limited in our town income, to the taxes, and one other source or means of raising revenue, a Bond Issue. The charter gives the town a right to vote a bond issue of not more than fifteen thousand dollars. In order to relieve the disastrous situation I appealed to the citizens for a bond issue, but at an election held for that purpose, it was defeated by a small majority of three. But shortly thereafter at the request of the citizens by a petition properly prepared and presented, another vote was taken on the question of a bond issue and at this election the bond issue was voted by a small majority.

The proceeds of the bond issue was used for the construction of bridges, sidewalks and general street improvements, two large bridges were constructed of concrete and another one repaired. One of the concrete bridges constructed forms a culvert extending diagonally across the street, ninety feet long and serves to open up communication to an important section of our town.

The income of the town now is over six thousand dollars per annum, the tax rate being at the maximum of one dollar. A reassessment is to be made on all property this year as the charter provides that the town be reassessed every five years. The appointment of the assessors is with the mayor and the council and upon them largely depends the efficiency and the correctness of the assessment. It will depend upon the knowledge the assessors have of valuations for Single Tax purposes and how to levy them, whether the benefit that s'ould be derived from single tax town will be derived or not. My hopes are that it will.

The town places no tax upon business or stores, the only licenses are for a moving picture theatre which seats four hundred persons and pays a yearly license of forty-eight dollars or about twenty-five cents per performance, and pool rooms. Pool rooms were taxed with the idea of putting them out of business, twenty-five dollars for the first table and five dollars for each additional table.

The town is ideally located for business purposes, being on two State roads and on the edge of the District of Columbia, six miles from the Nation's Capitol.

The town, being in the Washington Sanitation District, is having its sewer and water system installed by that body, the rate being thirteen cents per front foot for water and thirteen cents per front foot for sewer for a period of fifty years. The town has nothing to say nor any part to play as such in the water and sewer systems, as this is a State matter and applies to territory around the District of Columbia. The electricity for the town is supplied by the Potomac Electric Power Company at the rate of six and three-fourths cents per kilowatt. Gas is not yet installed in the town.

The county assessor does not like Single Tax, but the people of our town could not be induced to change the method of taxation after ten years experience with it. There is now in the town a weekly newspaper of which I am the editor. It is part of the purpose of this paper to disseminate information and a proper understanding of the principles of Single Tax.

It is most unfortunate more is not done to induce communities to adopt the Single Tax, as it is practical whereever put into operation and I believe it would not take
much effort to make Prince Georges County, Maryland,
in which Capitol Heights is situated, a Single Tax county.
The only opposition probably would be from large land
holders, of which Maryland has many, who, by allowing
their land to become overgrown by trees of the poorest
quality, can get away with taxes as low as twenty-five
cents per acre; but when one tries to purchase this same
land, they will either refuse to sell or charge exorbitant
prices.

There was but one man in Capitol Heights who held a large property before I was elected as Mayor, a realty estate agent. After I had formed the Civic League, he asked me whether I would not assist him in doing away with Single Tax in the town, as a man should be encouraged in having a large property surrounding his home (he was holding these lots for higher values). I informed him that I heartily favored Single Tax, and six months later he had cut up his property in small lots and had sold them and moved from town.

The assessed value of the town, by the town is \$480,000, while the State and County assessment for the same property amounts to over one million and a quarter; the State rate being \$1.85. per \$100.00. The County returning part of the road tax for care of roads which amounts to \$1,200.00 bringing the income of the town to \$6,000.

If I can be of any service in granting further information, write to me and I shall gladly give all the details possible, it being my belief that Single Tax in operation would be of inestimable value to all.

-GEORGE FINGER.

#### Denmark

THE EVOLUTION OF CITIZENSHIP AND ADVANCEMENT OF HENRY GEORGE'S IDEAS

WHEN political suffrage succeeded the absolute monarchy in Denmark, the feeling of responsibility on account of this new freedom prompted the more advanced among the younger generation to follow their great leader, Grundtvig, in giving the people an education which would enable it to find its way and solve its problems to its own best advantage.

The Danish Folk-High-schools were established with the purpose of making citizens out of subjects, to gather the different classes around a common conception of the high destiny of a self-reliant people, of which all individual members have equal opportunities and equal responsibility.

No definite science could be found to avail for such a purpose. There were no civics to be taught, everything was in a turmoil. The first problem was to awake an appetite, to create a state of mind so receptive, so acquisitive that each individual would want to work out the problem and acquire the necessary information for himself.

To this end—awakening—the young leaders found Poetry, History, Mythology—not the strange, classic, but our own nordic traditions, good. And luckily, among the pioneers men of genius, who wrote poetry, made lovely music, melodies in which to sing the poetry, a true renaissance of art took place, the fountain of history and folklore was made available to the whole people through songs learned by the young folks at their "Highschool", at which growing numbers—especially from the rural districts—were enrolled for the short terms of 3 or 5 months. Taught mainly by "the living word," as Grundtvig called the word of mouth with the *spirit* behind it, these young people were truly awakened to thirst for the truth.

Not only awakening, but a sense of direction, calling for knowledge of the aim of life, and the illumination of the higher purpose, to light the way, was what the schools tried to give their students, and any science, any knowledge which would serve this purpose, would be used according to the ability of the instructors of each school. The physical laws of nature as well as the natural laws which govern human relationships and social life, biology as well as geology, in short, anything in which the teacher has enough insight to enable him to make it serve as a means of pointing out the underlying laws, the laws which we must know in order to govern the forces of nature or the forces of our mutual relations in the home or as a people—or as humanity.

This free adult schooling—(there is practically no illiteracy in Denmark, so no attention need be paid to the elementary education)—no doubt has paved the way for an easier understanding of the universal problems of mankind, a peculiar ability to grasp—for instance—the idea

of Henry George-on the part of so many of our Danish farmers. It has certainly been instrumental in guarding our farmers against taking the wrong road at a very critical time in the economic history of our people. In the early eighties, when cheap corn coming from America made it impossible to raise grain profitably, and when the farmers of other countries asked for and received from their governments the so-called protection of a tariff duty, raising the price of imported corn and thus enabling the native farmers to keep up their own prices, the farmers of Denmark had vision enough to see the other way, the right one, as has been proved. They resolutely took advantage of the cheap corn, gave up grain farming and changed their system—almost over night, as the histories of peoples go-to a farm industry, raising cattle and pigs, erecting co-operative dairies and pork factories, so that the very latest and best machinery for improving productions was available to the farmers, on equal terms and to the same advantage whether their holdings were large or small. Many other activities have since been organized on the same basis, eliminating a number of unproductive middle men and engaging the best fitted in the service of the rural co-operative commonwealth. The same vision kept the farmers from falling for the danger of discriminating in favor of the large landholder when the question of governing their co-operative societies came up. A few were in favor of "voting according to the number of cows," ctc., but this idea was ridiculed out of every assembly. It is not the cows that are to govern us-whether a man has a large financial status or a small one, his interest in the good management of joint affairs is the same, and his brains may be just as good with one cow as with a hundred or more—so the man votes (or the woman).

But the enormous rise in land values because of the profitable system of rural industry has brought another problem to the front: that of disposing of the young genertion, now growing up on the land, but with little prospect of being able to pay the price of admission and still keep enough out of the production to live decently. It is hard for the farmer to get help-because the young folks, though they naturally prefer the comfortable and enjoyable social life of their villages—will under the circumstances go to the cities and get into some trade by which they can see their way to earn enough to build homes for themselves. The easy access to making a living in the cities is, however, to some extent delusion. Out of the comparatively high wages must come the much higher urban taxes and the dues to the trades unions, so highly organized that they may be considered compulsory-in order to alleviate the growing unemployment. And the exodus from the country, tending to exaggerate the population of the cities-Copenhagen has one fifth of the whole population of the country-makes it rather profitable to speculate in building sites, thus reducing building activi-

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ties, etc. There has been great housing famine while at the same time large numbers of unemployed workmen have been willing to build houses. This is mainly accounted for by the unbusinesslike legislation of our country. We have been so foolish as to tax improvements on land, instead of taxing land only, according to its value.

However, this is gradually changing, thanks to the lesson we have learned from America. Some of our forefathers came over here to get their economic freedom, relieving the pressure and reducing the high cost of access to the land for those who stayed at home. This is no longer possible. But from the greatest of all Americans, Henry George, we have learned the lesson of how to make access to the land available equally for each new generation and thus secure for ourselves that economic freedom in our own country, which is denied to newcomers in this United States. The policy of Henry George, to abolish taxation on industry, giving wages a larger buying capacity and capital invested in production more inducements to employ labor, as well as less risk in producing—and to take instead of taxes a toll from the land-all land-according to the value put on it by human demand for each foot or acre—will serve our purpose in this day and time, for the next step in the evolution of citizenship.

Through the organized effort during twenty-five years of the Henry George Society, preceded by the translating of "Progress and Poverty," and the writing and speaking about Henry George's Idea by Jakob E. Lange, S. Berthelsen and a few other early pupils of the American philosopher, every man, woman and child in our country has at least heard of Henry George and his proposition, his books are translated and have been sold in many thousands of copies and his picture hangs on the wall of many a Danish Husmand, as we call our small farmer, as well as in a number of high schools.

All our political parties except the most utterly conservative, that of speculators in private privilege, have some measure of this reform in their platforms, abolition of taxes, replaced by a toll or duty on the value of land -or site value, as the urban term would be. And on election day there will be much interpellation of the candidates as to their position toward this policy. But the older parties are more or less bound by traditions of a paternalistic legislation, appropriating each as much as possible for the benefit of the class of voters each caters to—a sort of bribery which it seems difficult to exterminate. Still, in 1922 a tax on property (national) was changed to a toll on land values only, freeing improvements. And in 1926 another law was passed, enabling the municipalities to change their income taxes to duties on land valuessite values, which are community created and so of course naturally belong to the community, or as some say, are created collectively by all the citizens and should be taken for the benefit of all by the collective government. Some hold, that when private interests, private business, is

divorced from public government there will be very few expenses of governing, and those few will pay for themselves, so that under natural circumstances there will always be a surplus from the dues collected, the annual rent from the land, and that this surplus can only be utilized to advantage by giving it in charge of the citizens themselves, in equal portions.

The particular advantage of this to the community would be, that it might serve as a fund from which the children could free their parent—the mother—from other duties of social service during the years in which they need her care, that it would pay for their schooling (for which purpose the American commonwealth originally set apart school lands, since swallowed up in most places, for purposes of private speculation, but in others still available) and it would enable grown persons, able to live from the product of their labor, to set apart their rent income from the common property for their old age.

This seems a natural and just division—and whether the fund be administered individually or collectively—would answer to the needs of a modern society, it would be justice instead of public charity, which is a terrible danger, and one of the many destructive ways of trying to justify getting something for nothing. Those who get unearned incomes think they are paying something back; they are in reality only putting extra burdens on the farmer and the consumer, and taking their own part back in the form of added value to their land or higher prices on their protected industry products.

This slow progress is unsatisfactory, and since we have proportionate representation in our country, though in a modified form, the radical element have established a new party, grown out of the League of Justice, and at the first election had two candidates elected to parliament. These two are doing rather intelligent work—and may have some influence in helping the radical elements in the older parties to progress more swiftly, especially since an intelligent minority, being the balance of power, on occasion may assert itself to some effect.

The reason for expecting the Danish people to be among the first to carry these rational legislative reforms to their logical conclusion is not that we are the first, or even that we have taken longer steps than others toward this goal, but simply that the liberal traditions of our ruling class, the farmers, their comparatively high education, their habits of self-reliance and their familiarity with government through carrying on their co-operative business for so long, make it comparatively certain that, once started on this road to economic salvation, they will travel it consistently and make secure for the whole people that liberty of action and freedom of thought which is necessary for all progress.

-Mrs. Signe Bjorner.

#### Our Australian Letter

THE greatest recent event in New South Wales was the defeat of the Labor Government led, or rather misled, by Mr. Lang, and the advent of a Ministry of all talents, with Mr. Bavin as Premier, comprising the pick of the two parties—Nationalist and Rural—whose united forces, acting harmoniously under a mutual pact, succeeded not only in driving the Government from office but in securing a majority of six, which should enable it to last the whole three-year term and to carry whatever measures may be brought forward for the country's good.

Labor's debacle was owning to a combination of causes, but mainly to the fact that the Labor Party had been captured by the "Reds," and that the extreme measures introduced at their bidding by Mr. Lang were not approved by the saner section of the Labor Party itself. The plan of campaign openly advocated by the Third International, of which Mr. "Jock" Garden, the secretary of the Sydney Trades and Labor Council, is the mouthpiece in New South Wales, is to place such heavy burdens on the capitalists that they will be forced to quit, when the workers will step in and take charge of the vacated posts. This was tried in Italy a few years ago with ruinous results till the Fascists in their turn drove out the "Reds" and re-established the order which at present exists. It has been tried in Russia with results which appear to have been equally disastrous, notwithstanding declarations to the contrary by the Soviet.

A similar attempt, although on a much smaller scale, was being made in New South Wales by the Lang Government with the result that important industries like the Mt. Morgan gold mine, the silver lead mines at Broken Hill, and the oil works at Newnes had to close down, while the farmers and other primary producers, on whom the protective tariff and the additional burdens imposed by the State ultimately fall, are being driven off the land.

#### DRIVING AWAY TRADE

Another very patent result of the extra burdens entailed by the reduced hours, increased wage, additional compensation to workers generally, superior accommodation for the rural workers, and child endowment was that large numbers were thrown out of employment, and it was increasingly difficult for those out of work to get anything to do. Sooner than meet all these heavy demands the farmers, and especially the dairy men, refused to employ anyone outside their own families unless it was absolutely required, and employers generally followed a similar course, so that instead of helping the workers the Lang Government really did them an injury. Trade, also, was driven to Victoria, where such onerous conditions did not exist, and "enterprises of great pith and moment," which would probably have been started in New South Wales, were diverted to the other States.

These circumstances, coupled with Mr. Lang's own domineering tactics, were responsible for an ominous split amongst the Ministers themselves and in the Labor Party as a whole, and for the fact that five of the metropolitan constituencies, which had previously voted Labor, went over to the Nationalists, and that the country generally followed suit.

#### A SIGNIFICANT DISCOVERY

The Country Party, which had done so much to secure Mr. Lang's defeat, was rewarded with four seats in the Cabinet, and there is every prospect of a three-year period of good government, marked by all the attributes, including common sense, which were conspicuous by their absence while Mr. Lang was in power. Mr. Bavin had hardly been in office a day when he discovered a letter from the Railway Commissioners to the Under Secretary for Works, which had apparently never been delivered to that officer but had been pigeon-holed by the ex-Premier, evidently for the purpose of preventing the public from learning that the shortened hours and other burdens he had imposed on the country had saddled the Railway Department with a huge deficit which had necessitated an insistent demand from the Commissioners that the freights and fares should be increased. The additional cost to the Railway and Tramway Department, due to the above and their causes, was stated approximately at £1,728,000, a perfectly staggering amount. The Commissioners wrote again and again to the same effect, without apparently receiving any reply.

The proposed increase in freights and fares is of the greatest moment to the farmers and other primary producers on whom the burden would principally fall, and, coming on top of the burdens already imposed, would be like the last straw on a camel's back. Protests against any further increase have been received from several quarters, and, as Mr. Marvin promised before the election that no such increase would be made if the Nationalists were returned to power, he will have to find some other means of meeting the tremendous additional cost which the Lang administration has entailed. All sorts of methods are proposed except the only economically sound one of making the interest on the cost of constructing the railways and tramways a charge on the land values which have been enhanced thereby.

#### A MISSING LINK

While on the subject of railways it may be mentioned that the long-awaited line between Condobolin and Broken Hill, the missing link connecting Sydney with South Australia by a second route, has at last been completed and is bound to have a stimulating effect on the trade between the two States, besides being very important from a defense point of view. The 700 mile journey will be made without stoppages for meals in 25 hours. There

will be a dining car on the train, but, as in most of our publicly owned railways in New South Wales, no sleeping berths will be provided for second class passengers although they will be charged £3 12s. for the trip. In South Africa and the Argentine, where equally long distances have to be traversed, second class sleeping berths are provided, but in New South Wales we are so hard up that second class carriages for long distance journeys are sometimes not even provided with lavatories!

#### STAGGERING INDEBTEDNESS

The first thing to face the new Ministry on taking office was that, instead of the boasted surplus with which Mr. Lang had been entertaining the electors, there was an empty treasury, and huge liabilities-amounting to between £30,000,000 and £40,000,000 for completing public works already commenced, such as the harbor bridge, the electric railways, the water and sewerage schemesbesides £115,000,000 worth of public loans which will have to be renewed, probably at an increased rate of interest, during the next three years. The State debt, by the way, amounts altogether to £240,000,000, which was increased to an unprecedented extent last year by £17,000,000. The deficiency on the State socialistic enterprises was £573,256, which was bad enough, but not nearly so bad as in the previous year when a loss of nearly a million sterling was incurred.

One of the very first measures adopted by the new Ministry was to link up with the other States—which Mr. Lang had previously refused to do—and join the Commonwealth scheme for placing all the loans on a uniform basis, limiting their extent, and providing for a sinking fund which would extinguish them within a given period. The total indebtedness of the Commonwealth and States amounts to the staggering sum of considerably over a thousand million pounds sterling, which has been reduced by about £17,000,000 since the inauguration of the National Debt Commission in 1923.

-Percy R. Meggy.

## An Interesting Correspondence

M R. THORNTON COOKE is president of the Columbia National Bank of Kansas City, Mo., and he has had some correspondence with Mr. Harold Sudell, of Brookline, Pa. Under date of November 4, Mr. Cooke writes Brother Sudell:

"I appreciate your writing me about the subject of taxation. I am familiar with the writings of Henry George on the subject of Single Tax, but am not able to reach

his conclusions, chiefly for two reasons.

"In the first place, it is not true that a tax on land values does not burden industry. The running expenses of the government are necessarily paid, not in land, but out of current or past production of wealth, that is out of savings or out of capital, and it seems to me essentially untrue to say that savings or capital can be so used without burdening industry.

My second reason is that the system would be impossible of universal, continuous application. The World War, for instance, could not have been fought by calling upon one class alone, the class of land owners, to meet the tremendously increased taxation necessary. Even if that class could, as a physical and financial matter, have met all the taxes, there would have been involved a most terrible injustice. In fact injustice did occur in that taxes on farm lands increased, while income was diminished after the war, and the results here in the Middle West were deplorable.'

To this M1. Sudell replies as follows:
"Permit me to thank you for your very kind and courteous reply to my letter dealing with your Houston address. May I briefly comment on the points you raise.

"Naturally, as a banker, you are primarily concerned with the effect of the Single Tax on the investor in land. If the investor is a land user he will (except in a few cases) be benefited. If a speculator he will be hurt. It is unfortunate that we have by our tax laws, in the past, encouraged land speculation just as it was unfortunate that we ever permitted slavery. We abolished slavery and we will, ultimately, do away with land speculation.

"Our present taxes fall mainly on the use of land and in proportion to its use. The better the use the heavier the tax. The Single Tax changes this, taxing holding instead of use. In considering the effect of this change you must bear in mind that the Single Tax is what is called a natural tax inasmuch as it cannot be avoided. It must be paid to someone. If the state does not take it the

individual will. Let me illustrate:

'A man in Kansas City desires a home. He purchases a lot for \$5,000 and builds thereon a \$15,000 house. He is virtually paying a perpetual ground rent of \$300 per year (the interest on \$5,000) to the former land owner. This is the economic rent which the Single Tax would take. But now the new home-owner is called upon to pay also a real-estate tax of about \$450 per year as well as multifarious taxes levied by state and national governments. Certainly there can be no doubt that the Single Tax imposes no burden here and it is equally true in every use of land.

"While we claim that the full economic rent of land is sufficient to meet all the ordinary normal expenses of government manifestly there is a limit. If a great emergency rose needing vastly increased revenue we would have to resort, as we did in the late world's war, to other taxes. What we want to collect is the economic rent of

land-all of it and no more.

"The reasons for this are:

One-Land values attach themselves to the resources of nature to which all men have an equal right.

Two-Land values are a product of population and its

activities multiply.

Three—Land values are like a looking glass insomuch as they reflect the benefits of government. Good government invariably raises land values. Bad government

Four-Land values depend for their continued existence on the fructifying effect of the regular expenditure of the public funds. If this issuance suddenly stopped in Kansas City and all governmental functions ceased your Kansas City land values would begin to melt away like snow in

In view of these plain facts it is evident that the economic rent of land belongs to the people and should be collected

for governmental purposes.

## An Educational Experiment at Fairhope

One of the most formidable obstacles to the growth of ideas is the closed mind. Every Single Taxer has met this and has marveled at the inability of many people to grasp the fundamental truths of this philosophy. After all, when one considers our educational process from kindergarten clear through college, is it any wonder that one meets with so many closed minds? The plan of assigning lessons from books and then having children recite these lessons develops the ability to grasp the thought of the book and hand it back to the teacher without any real analysis or thinking. This develops the tendency to take truth on authority and gives no opportunity for the development of the power to question, analyze and form conclusions. With an examination ahead of them and success depending on their ability to pass that examination, children and youth form the habit of accepting facts and opinions ready-made and of believing that success lies in meeting the demands of the authorities. Is it any wonder that there are so many undeveloped thinkers?

The school at Fairhope, Alabama, conducted by Mrs. Marietta Johnson, has been in progress for twenty years. It has all groups from kindergarten to college. It has been kept free to the children of the town that it might be of value to the public schools. It is a demonstration of the principle that education is growth and that the school programme to be educational must minister to all-around development and must especially provide conditions for the development of the finest thinking power. Believing that self-consciousness and stultification of mind result from the marking system, this school has eliminated all grades, marks and promotions. It does not even assign lessons nor hear lessons. There is no such thing as a recitation. Children are not asked questions to see if they know but are questioned to help them to understand. Each class is a discussion group, furnishing opportunity for the freest individual expression of the subject in hand. If this school could be made a permanent center for demonstrating this idea, no doubt the public schools would eventually come to see not only the undesirability of the grading, marking system, but would also see how absolutely unnecessary such a system is. The graduates of the High School at Fairhope, have entered many colleges and have done well.

Equality of opportunity is one of the fundamental principles of democracy and of the Single Tax philosophy. Many people believe that our present economic system provides equality of opportunity or that we have a just system and that success or failure depends on individual ability. One of the greatest obstacles to acceptance of the Single Tax philosophy lies in the fact that many minds are unable to see the fundamental injustice of our present

system. Why is this? When we look at our educational system we need not seek far to find a cause. We often boast of our free educational system which provides equality of opportunity for the poor as well as for the rich to go straight through school from kindergarten to college. But is this true? While schooling may be free financially, is it true that every child has equality of opportunity with every other child for his highest development? We find that the intellectual requirements of the school are of such a nature that some children are fore-ordained to failure and others fore-ordained to success. The standards of attainment and achievement for promotion to the next grade are of such a character that some children, although making honest and strenuous effort, may never hope to succeed. This is not due to subnormal mental conditions, but rather to development, interest or special tendencies. The child who does not grasp thought readily from the printed page, but thinks through action is at a great disadvantage, in fact he is a failure before he really begins. Very often these failures possess the finest of minds.

All conceptions come through experience. These children experiencing injustice, which is called justice, are by that much incapacitated to recognize just or unjust conditions. The child who succeeds in school thinks his success is due to individual ability. The child who fails in school thinks his failure is due to his personal limitations or inferiority. Not many of them are able to see that their success or failure was determined by the conditions imposed. These children all reach maturity after experiencing injustice which was called justice, and are incapable of recognizing unjust economic conditions. Arguing from their own experience, they believe and insist that the successful business man is successful because of his superiority and that the busin ss failure is so because of personal limita ions or inferiority.

The school at Fairhope, Alabama, is designed to give every child evperience in equality of opportunity that he may develope a conception of justice. The principle on which the school is working is that no child may fail, that all must succeed; that every child must have equality of opportunity with every other child for the development of his highest powers. Development is education and while all children may not reach the same external standard of knowledge, attainment or achievement, still the school secs to it that every child uses his mental powers to best advantage; that every child is kept un-selfconscious and joyous and that every child is well and strong during the growing years. Thus children develop a conception of equality of opportunity or justice. This conception enables them to understand and to appreciate the fact that economic failure or success is not due to individual prowess or ability but inheres in the very conditions resulting from an unjust social system.

Seeing these unjust conditions, the greatest impulse of their lives will be to throw whatever influence they may have to changing these conditions. If the school at Fair-hope could be made a permanent center for the demonstration of equality of opportunity in growth and education, no doubt all public and private schools would eventually accept these principles. They would see the evil of any system in which one child may languish and another flourish.

When the grading marking system is eliminated and the schools concentrate on the task of preserving the open mind throughout the growing years, and when all children experience equality of opportunity in growth, we may be sure the fundamental injustice of our economic system will be readily recognized.

-MARIETTA JOHNSON.

#### Lecture Tour of G. H. Duncan

DURING November and December George H. Duncan, field lecturer for the Henry George Lecture Association, has filled fifty-one engagements in Minnesota, Wisconsin, Illinois, Alabama, Louisiana and Texas, the audiences comprising seventeen clubs, eighteen schools and colleges and fifteen churches, forum and special meetings and numbering over fourteen thousand.

In the Twin Cities, Minnesota, Mr. S. A. Stockwell, of Minneapolis, was exceedingly helpful in making arrangements, his long experience in public service causing people to give courteous and interested attention to a speaker for whom he vouched. It was also a pleasure to meet such Single Tax veterans as Robert Seibert, St. Paul, and Dr. Leonard, Minneapolis.

The tax system of Minnesota, although the usual conglomeration of unreasonable tax principles, contains several rays of light. Most Single Taxers are familiar with the 6 per cent orc and royalty tax, the result chiefly of the work of the late Carl Buell; also the assessment of various classes of property at different rates recognizes the restrictive effect of wrongly imposed taxes, while economic pressure forced the recent Legislature to exempt growing timber from taxation under certain circumstances.

In Wisconsin it was a pleasure to learn of the organization of the State League of Single Taxers, with Herman Reel, president, and Cornelius Leenhouts, secretary, both of Milwaukee. Former Judge Charles B. Rogers, Fort Atkinson, is also an interested worker.

A visit to Fairhope, Alabama, afforded an opportunity for a close investigation of this Single Tax experiment station, and an opportunity to become acquainted with such patriots as E. B. Gaston, A. E. Schalkenbach, Emil Knips, Fred T. Burnham and others. The experience of Fairhope reveals some aspects of the practical operation of the Single Tax which never occur to us who have been concerned chiefly with the theoretical side. To the shrewd, good-natured common-sense of Mr. Gaston and those associated with him we owe a debt which can hardly be appreciated.

The Texas Single Tax League, with Mr. William A. Black, San Antonio, as secretary, is doing a state-wide work for the cause second to none in the country except that of the Henry George Foundation in Pennsylvania. There has been built up a favorable public sentiment which, with a reasonable expense fund, could be translated into legislative enactments which would give Texas the largest measure of Single Tax of any state. Unfortunately however, here as elsewhere, the movement is cramped for lack of available funds. Already there are in effect a series of occupational taxes in such form as to closely approach the true Single Tax principles embodied in the Minnesota ore and royalty tax. A slight change would result in vast relief to active industry.

## Activities of the Henry George Foundation

THE lecture service of the Henry George Foundation is being rapidly extended and promises to become an important department of its educational work. Secretary P. R. Williams, and William M. McNair, the latter of whom is both a zealous worker and an effective speaker, are now engaged in lecture tours that will cover every corner of Pennsylvania, and the campaign will probably be carried into neighboring states as soon as the present speaking schedule is completed. The significance of Pittsburgh's practical experience in land value taxation is being featured by the speakers in many of their addresses, but the "unadulterated" gospel of Henry George is presented where the opportunity is afforded.

During recent weeks Secretary Williams has addressed the Kiwanis Clubs of Altoona, Erie, Corry and Titusville, the Lions Clubs of Warren and Erie, and the Rotary Club of Titusville. Usually these meetings are attended by city or county officials interested in the taxation problem and everywhere the newspapers have given generous publicity to reports of the addresses.

Keen interest in land value taxation is now in evidence in Erie, where James B. Ellery is cooperating actively in arranging meetings, and is now planning to revive the Erie Single Tax Club. In this city officers and members of the Lions Club are seriously studying the tax problem and, in addition to their regular luncheon meeting, devoted an entire evening to round-table discussion with the speaker, following a dinner at the Shrine Club. In Warren, A. G. Beecher, veteran Single Tax worker and publisher of "Truth Seeker" literature, has been fighting the battle alone for many years, and is encouraged to see evidence of interest on the part of local newspapers and civic organizations.

William N. McNair, for years a prominent figure in political campaigns, both local and state, recently addressed the Lions Clubs of Reading, Lancaster and Pottsville and the Rotary Clubs of Slatington and Mahanoy City, on the

Pittsburgh tax plan. He also spoke to the Intercollegiate Cosmopolitan Club of Pittsburgh on "Peace and Freedom" and gave his lecture on "The Land Laws of Moses" before the leading Jewish congregation of Johnstown.

Interest is growing in the idea of extending to the other cities of Pennsylvania the Pittsburgh policy of concentrating the principal burden of municipal taxation upon land values. The success of this policy to the degree that it has been applied in Pittsburgh seems to carry much weight and is influencing citizens and public officials of other communities to take up the question as a practical issue. Following a conference with the mayor and Council of Erie, Secretary Williams was assured by Mayor Joseph C. Williams that Erie would support a bill in the next session of the Legislature to extend the application of the graded tax system to cities of the third class.

In Reading, Mr. McNair found the new Socialist administration very sympathetic and eager to take early steps to better the tax situation in that city, where tax reform had been made a prominent issue in the recent municipal campaign that led to a rather startling Socialist victory. Mayor J. Henry Stump declares himself to be an old-time Single Taxer and in full accord with any movement in that direction, and the Socialist members of Council and the Chief Assessor are also disposed to co-operate. The newspapers of Reading and Lancaster gave very prominent space to interviews and reports of addresses made by Mr. McNair. Attorney Walter G. Stewart, of Reading, has long been active in the movement and is continuing to give his strong support.

In Lancaster where the Mayor and Councilmen were interested listeners to a recent address by Mr. Williams, the present administration trebled the assessed real estate valuations of the city in one year, reducing the tax rate, of course, but increasing land assessments very materially in the process of revision, and the Chief Assessor is very sympathetic to the Pittsburgh graded tax system.

Secretary Williams is now planning another trip, having accepted invitations to visit Bethlehem, Reading and Harrisburg. In Philadelphia Henry B. Tawresey and Harold Sudell are among those taking an active interest and a number of addresses will probably be scheduled for clubs and eivic organizations.

#### TO POPULARIZE ECONOMIC EDUCATION

A committee of the Henry George Foundation is now studying the problem of popularizing economic education and considering ways and means of interesting the younger generation in the great truths taught by Henry George. As an immediate practical step, which it is hoped may lead to more important developments, a class for the study of economic and political science is now being organized in Pittsburgh, with the cooperation of interested members

of the local Henry George Club and under the direction of Secretary P. R. Williams. The class will meet at regular intervals in the rooms of the Foundation in the Berger Building. A corps of able lecturers is being provided from available local talent and a comprehensive course of study is being outlined. The works of Henry George will be used as text books and Progress and Poverty will be thoroughly treated. A number have expressed an interest in this opportunity to study the true science of social economy and the course is being planned both for the benefit of Single Taxers desiring a fuller mastery of economics and to attract the uninitiated, particularly to enlist recruits from the younger element in the community.

The Henry George Club continues to maintain a weekly programme of a high order and has been favored with the presence this season of many able and interesting speakers. Frederick H. Monroe, of the Henry George Lecture Association, who is in unusually close touch with Single Tax activities throughout the country, visited the club in December and expressed himself very enthusiastically as to the success of the Henry George Club of Pittsburgh. He believes that this club has set a fine example and serves to demonstrate what might be done in other cities to keep the Single Tax fires burning and bring Single Taxers together for fellowship and service.

#### MRS. BJORNER VISITING PACIFIC COAST

Mrs. Signe Bjorner, of Copenhagen, Denmark, has been on the Pacific Coast during the past two months, and has met the active Georgists wherever she has gone, either in public gatherings or private conferences as well as keeping in touch with her fellow countrymen and women in various colleges and societies. She has addressed audiences in a number of towns, including Seattle and Tacoma, Washington, Portland, Oregon and San Diego and Los Angeles, California, and is scheduled for several addresses in the San Francisco district on her return north.

She reports many interesting observations and impressions as the result of her transcontinental tour and the office of the Henry George Foundation has received enthusiastic expressions from those who have had the opportunity to meet and hear her. Henry Ware Allen, of Wichita, reports that Mrs. Bjorner spoke to an unusually large number of people at several meetings there and with splendid effect. "Her charming personality won immediate favor wherever she appeared and her plea for social justice was made much more effective by her statement of progress actually made in Denmark."

Mrs. Bjorner is soon to return from the coast and will probably fill a number of engagements in the central and eastern states before sailing for Denmark. She is greatly interested in ideas for promoting more effective organization of the Henry George movement in America, as well as in the international field, and is eager to aid in this great work.



Mr. and Mrs. J. H. Eastwood

## The Work of J. H. Eastwood

HARLES O'CONNOR HENNESSY, President of the International Union for Land Value Taxation and Free Trade, calls attention to a unique and scemingly very successful method employed in England for making converts to Henry George's philosophy. He refers to the plan practiced by Mr. J. H. Eastwood, a young business man of Liverpool, who is the energetic vice-president of the Liverpool League for Land Value Taxation. Mr. Eastwood and his young wife, who is also an ardent Georgist, have a habit of taking long outings on their bicycles through the surrounding countryside and into Wales. On these journeys they take along with them striking colored posters advertising "Progress and Poverty" and carrying brief but cogent arguments to show that business depression, unemployment, bad housing and other social ills could be wiped out by the progressive reduction and eventual abolition of taxes upon industry and wealth production, and a substitution therefore of a Single Tax upon land values.

The poster concludes with an invocation to read the cheap edition of "Progress and Poverty" by Henry George, to be obtained from local book-sellers or from the United Committee at 11 Tothill Street, London.

These colored posters are nailed to trees along roadways and otherwise placed where the passerby may read them over a wide extent of country.

Supplementing the work of Mr. and Mrs. Eastwood, a cheap edition of "Progress and Poverty" has been placed in a large number of book shops to be sold for ten pence

a copy and the report from Liverpool is that hundreds of copies of the book have been sold in this way, and many ardent supporters of the Liverpool League thus recruited.

#### Socialism and Taxation

SPEAKING at a largely attended meeting in the Cinema on Sunday night, under the auspices of the Catholic Social Guild, Mr. J. O'D. Derrick, who had for his subject "Socialism Criticised and a Better Way to Solve Social and Labor Problems," said that we heard a great deal about the capitalistic system of industry and of the heaven on earth that is to be when we have Socialism—and the men who propose to run this earthly heaven cannot run a successful morning newspaper. Yet under Socialism they are to manage the land, the railways, in fact we are to have officials in every industry. I suppose they are to be popularly elected, continued Mr. Derrick, which does not mean the most intellectually fitted for his job will be appointed.

We are told that when the State obtains control of land and the means of transport we will be all right, and everyone who works will receive what he wants at the local store. If a Socialist committee is to settle what each worker will receive, there is sure to be friction, jealously, favoritism and corruption.

Socialists seek to abolish competition. I reply, God gave man varied talents. Competition tends to bring out the genius that is inherent in man, and if, under present conditions, some men make fortunes whilst others all their lives are industrial slaves the remedy lies, not in seeking to abolish competition, but to inquire if there is fair competition.

I now come to the chief fallacy of Socialism. That which man takes out of the soil and fashions into an article to satisfy human desires is the product of his labor. Man existed prior to the formation of the State, and, apart from any decision of any Government, has certain inalienable rights. 1, The right to live; 2, the right of access to God's bounties in the soil; 3, the right to the result of his labor. If a man has the right to the result of his labor, then I deny the right of the State or local authority to nationalize or municipalize it.

To my mind, the "grand high heid yins" of the Socialist Party have gone on a false scent in denouncing capital, failing to realize that all capital comes from land and that all capitalistic monopolies are based on land monopolies—a fact even admitted by Marx.

-West Fife (Scotland) Echo.

66 HEARTH-MONEY" was an impost put upon every hearth or fireplace in England. Charles I. was responsible for its introduction in 1662, and it existed for over a quarter of a century, and yielded £200,000 a year. The tax was abolished by William III. in 1689.

## From a New Jersey Realtor

THE following letter has been addressed to the realtors of New Jersey:

Existing New Jersey land and tax laws encourage the holding of land by absentees and estates for an indefinitely long time. This is against the business interests of realtors, who, like all business men, are in business to make all the transactions in their particular line that can be made. In no other business do the laws of a state encourage the holder to hold on so long to an object, or commodity, of purchase and sale.

Prices of manufactured and agricultural commodities are subject to fluctuation, and the law offers no inducement to hold for increased prices. There is a widespread belief that the way to make money is to buy land and hold it until the price advances. Land is often willed in such way that it cannot be sold for a long time, and often the heirs voluntarily continue to hold for a hoped-for increase in value. The realtor rarely has a commission to sell for such holders, and in fact, often has a buyer at a good price, and the holder refuses to sell. Then the brokers' efforts go for naught.

The state legislature encourages this condition in failing to recognize that the site-value of land is automatically created by mere increase in population and social services; that it is a publicly-created value and not a privately-created value to be privately appropriated. Instead of levying sufficient taxes on this publicly-created site-value to pay the expenses of government, the legislature impose taxes on privately-created property, such as buildings, machinery, commodities, earnings, etc., to balance the budget.

The lower the tax is on site-value of land the easier it is to hold sites indefinitely for an increased sale price, or rent. Such practice restricts industry and housing in cities, and agriculture in the country, and thereby retards the rightful development of any community.

Some may think the realty business is helped by land speculation, but on second sober thought they will realize that the material success and prosperity of realtors depends largely upon the prosperity of the community in which they operate. Any place where development of industry is retarded by law is a poor place for realtors.

A tax on dogs is levied, not especially for revenue, but to suppress dogs. A high license fee on saloons was levied years ago largely to restrict saloons. Just so will a tax on industry drive industry away and keep others from coming in. That is now the condition throughout New Jersey, and as cost of government, and the tax on all forms of labor products is increasing year by year, the ceonomic burden becomes more unbearable.

As has been rightfully said, the earth is the mother, and labor the father of all wealth, and any restriction put on the application of labor to land (and New Jersey tax laws do this) increases the army of unemployed.

Try as we may to find a source of revenue to replace the tax on labor products that will not again rest on labor products, we shall find none except the publicly-created site-value of land.

There is a rapidly increasing sentiment and demand for more public revenue from site-value, and less from industry, farms and homes. A bill will be introduced in the coming session of the New Jersey Legislature to enact this, and it is especially to the interest of all realtors to help advance it

> —Howard Hardiman, President, Perth Amboy Real Estate Board.

## A New Year's Message to Mayor Walker

SUBWAYS AND SLUMS

HON. JAMES J. WALKER. Sir,—The solution of the problem of the subways and the slums still confronts your administration and no amount of denunciation, protestation or palliatives will remedy the condition. Surely you know the solution for the disgraceful conditions that now exists in our city—where the majority of the people are crowded in the subways closer than the law allows cattle to be herded in cattle trains and are forced to live in slum tenements in which sunlight never enters many of the rooms. The people have been patient, and long suffering, Mr. Mayor. The time has come for a solution of this problem. The only solution is to abolish the present evil system of taxation and collect the entire rent of land (produced by population) for all public needs and by so doing solve the subway and slum problem.

The schools, fire houses, police stations, boardwalks, bridges and subways for which the people are now taxed increase the rent of land sufficiently to pay for said improvements. In fact the increase in the rent of land due to the building of subways if annually collected by the city would be enough to pay for, maintain, and operate the subways without the payment of fares. Unfortunately the city collects only 25 per cent. of the yearly rent of the land for public needs leaving 75 per cent. (\$500,000,000) uncollected in the pockets of Land-Lords thereby forcing the city to levy a tax of hundreds of millions of dollars on the people. As the tenants in the city constitute 90 per cent. of the taxpayers you can imagine the crushing burden of unnecessary taxation they now bear.

As for the slums, they are due to withholding from use and keeping inadequately used approximately 70 per cent. of the land in the five BOROUGHS and the collection of the entire rent of land for public needs and the abolition of all taxation would also solve the slum problem, for then there would be no penalty for putting land to use, nor profit in keeping land out of use as there is at present.

Why not stop the futile advocacy of the proposed palliatives which are now wasting the time and money of the people and solve the subway and slum problem by abolishing the tremendous and unnecessary burden of taxation amounting to hundreds of millions of dollars now levied on the people, and collecting the entire rent of land for all public needs?

THE COMMONWEALTH LAND PARTY,
3 East 14th Street, New York City.

## Death of a Distinguished Uruguayian Single Taxer

WE learn with profound regret of the death of Manuel Herrera y Reissig, to whose memory the adherents of land reform in Uruguay have just paid homage, and whose passing the adherents of land reform throughout the world will deplore.

He died at Bressanone, (Italy) July 17, 1927. He had taken part in the International Conference on Land Values Taxation at Copenhagen in 1926, and was one of the first to join the International Union, as a representative of Uruguay.

He was consul general of Uruguay at Genoa.

Born at Montevideo in 1864, of a family prominent in Uruguay and Argentine for a century, he consecrated his talents to the study and discussion of economic science in the reviews of those countries and elsewhere, notably the land reform ideas of Rividavia. The cause of Henry George has lost a devoted disciple.

## Fairhope's Thirty-third Anniversary

FAIRHOPE, the flourishing Single Tax colony on the shores of Mobile Bay, Alabama, celebrated its 33rd anniversary on January 1. There was a fine programme accompanied by a dinner at which A. C. Campbell, of Ottawa, Canada, and John Emery McLean spoke. Mr Campbell told of the progress in Canada. Mr. E. B. Gaston gave, as is the custom at these anniversaries, a history of the colony for 1927, and interesting communications were read from Hon. George H. Duncan, James, H. Webb, A. E. Schalkenbach and others.

Mr. Schalkenbach, who is spending the Winter at Fair-hope but was called away by the death of his brother, wrote:

"No other mission could have taken me away at this time from adding my best efforts in appreciation of the noble purpose of those responsible for the demonstration that Fairhope presents today.

"In spite of my sorrows I rejoice with you all on this 33rd anniversary."

There was a musical programme which concluded the exercises.

#### Death of R. F. Devine

A NOTHER of our veteran Single Taxers to pass away is Robert Devine, of Erie, Pa., who died at the age of 67 after an operation for apendicitus on January 2.

He was one of Erie's prominent citizens and a successful business man, being president of the Erie Forge Co. He was born in Lake River, Schuylkill County, in 1860. His parents came to America when Robert was a child. His father served in the Union Army during the Civil War. In 1911 he was democratic candidate for mayor of Erie but was defeated by a small plurality

Mr. Devine was a convinced Single Taxer, helpful to all Single Tax activities. A subscriber to this paper almost from the beginning he was always ready with an assisting hand.

Rev. Herbert Bigelow officiated at the funeral services.

## A New Industry

THE Sydney Standard tells us that Dr. Ehrenreich, an eminent scientist, is the promoter of a new industry. He shows the world that there are fortunes in sharks. Not the jewelry they incidentally swallow. It seems that the shark is a useful creature—capable of producing 21 useful articles.

Anyone who has seen the numerous sharks tumbling about in the shore breakers, as at Porto Rico, for instance, will wish that they could be utilized.

So a vessel called the "Istar" has been fitted out as a floating tannery. It will be the parent ship while motor boats will operate the nets to catch the sharks. Carnarvon, Western Australia, is to be the headquarters of this new industry. It has one very decided advantage. The ocean is free so that anyone can get busy catching sharks. No rent is required by a landlord before you can set up in business.

As the concern gets going and Carnarvon becomes prosperous, the land sharks will get busy. It is to be hoped that the eminent scientist will find a little spare time to devote to dealing with land sharks. It would be interesting to know whether he could get 21 useful articles out of them as well as out of the scavengers of the deep.

-BOLTON HALL.

## \$100.000 To The Movement In Australia

THE announcement is made by Dr. Paul Dane, of Melbourne, that Mr. Cully has given £20,000 for Henry George propaganda in Australia. Dr. Dane speaks of it as "a great and wonderful stroke of fortune."

Following the example of Robert Schalkenbach a committee of 21 has been appointed to administer this fund.

## For Post Memorial Meetings

THE Henry George Foundation contemplates the holding of a memorial meeting in Pittsburgh in honor of Louis Post so that a fitting tribute may be paid to his memory and services to the cause, as well to take advantage of the opportunity to direct public attention to the Henry George philosophy for which he stood.

Preparations may soon be begun in New York for a Post memorial meeting and we venture the suggestion that a concerted movement by the various clubs and organizations throughout the country be undertaken for a definite date perhaps within the month of February, on which such exercises may be general.

A CCORDING to an outstanding front-page article entitled Land and Liberty in El Sol of Nov. 26, 1927, Mexico City, the Land Problem is an urgent issue in Mexico. The author, Mr. M. N. Robles, speaks, eloquently and bitterly, of the poverty of the peons, whose wages are as low as 15 cents a day, in many parts "In order to acquire urban land in Mexico, he says, it is almost always necessary to apply to foreign companies: in Portales, Algaria, Peravillo and others. In the case of agriculture land, we have the subdivision of Tambaca and outlying districts, in Tamaulipas, in the hands of German syndicates, etc."

After exposing at length the disorder in the management of Mexico's land and natural resources, Mr. Robles recalls the phrase of Baldomero Argente, in his work on the land question: "Not one field untilled nor one lot unbuilt upon." "This, Mr. Robles continues, should be the watchword of Democracy, of the political parties interested in the fate of the workman, which in effect is the fate of the country."

In the enlightened Republic to the North of Mexico, a boastful democracy still has the same elementary truth to learn.

M. BERNARD SHAW is a law unto himself. As a Socialist he debated recently with Mr. G. K. Chesterton on the subject: "Do we agree?" From the report it would seem they don't! Also that G. B. S. is not the Socialist he thought he was. The "means of production are men and women," he declared, "and nationalization will set them free." This may be Shavian humor, but as a contribution to the science of political economy it is rank nonsense! "Capital is spare money," was another bright thought of his. No wonder his admirers are so hopelessly muddled, if this is the sort of mental food they are brought up on.—Commonweal, London, Eng.

NO Laws are binding on the human subject which assault the body or violate the conscience.

-Blackstone

## Arnold Bennett's Typical Landlord

In his novel entitled "Lord Raingo," Arnold Bennett sneers at the Single Tax. A fiction writer, like a poet, must be allowed some license, and Bennett appears to disregard consistency when it suits his literary necessity. In his novel, "The Old Adam," in which he continues the adventure of that British Mr. Babbitt, Edward Henry Machen, Bennett attacks landlordism radically as follows:

"Lord Waldo was one of the richest of human beings in England. \* \* \* He owned a great deal of the land between Oxford and Regent Street, and a number of valuable squares north of Oxford Street were his; and as for Edgware Road—just as auctioneers advertise a couple of miles of trout-stream or salmon-river as a pleasing adjunct to a country estate, so, had Lord Waldo's estate come under the hammer, a couple of miles of Edgware Road might have been advertised as among its charms. Lord Waldo owned four theatres, and to each theatre he had his private entrance, and in each theatre his private box, over which the management had no sway. The Waldos in their leases had always insisted on this.

"He never built in London; his business was to let land for others to build upon, the condition being that what others built should ultimately belong to him. Thousands of people in London were only too delighted to build on these terms: he could pick and choose his builders. It was constantly happening that under legal agreements some fine erection put up by another hand came into the absolute possession of Lord Waldo without one halfpenny of expense to Lord Waldo. Now and then a whole street would thus tumble all complete into his hands. The system, most agreeable to Lord Waldo and about a dozen other landlords in London, was called the leasehold system; and when Lord Waldo became the proprietor of some bricks and mortar that had cost him nothing it was said that one of Lord Waldo's leases had 'fallen in,' and everybody was quite satisfied by the phrase.

"In the provinces, besides castles, forests and moors, Lord Waldo owned many acres of land under which was coal, and he allowed enterprising persons to dig deep for this coal and often explode themselves to death in the adventure, on the understanding that they paid him sixpence for every ton of coal brought to the surface, whether they made any profit or not. This arrangement was called 'mining rights'—another phrase that apparently satisfied everybody."

CARL MARFELS, of Heidelberg, Germany, has in preparation a translation of Will Atkinson's Outlines of Progress and Poverty, and a Spanish translation of the same little work is under way.

### Activity in Boston

UNDER the active leadership of Mrs. Alice Caporn the Economic Forum has been formed i Boston and is off to a good start. The initial meeting was attended by abou fifty composed of representatives of the Fellowship of Youth, the Theosophical Society, and Proportional Representation League, together with a number of old time Single Taxers.

The purpose is to get together the people who are interested in economic discussions. The members of the Fellowship of Youth are interested in abolishing war and recognize the part economics plays in international conflicts. Our friends are not going to ask contributions to keep the Forum alive from any of those groups until the organization is well under way.

At the first meeting of the Forum John S. Codman was chairman, and Wm. Lloyd Garrison led off by giving a resume of the national and international situation with its economic significance. Among other speakers were Robt. B. Capon, Louis Weston and Mrs. Caporn.

Meetings will be held every first and third Wednesdays at 717 Boylston Street.

## Speaking of Subways

THE problem of financing future facilities is acute. Here New York made one mistake which other communities would do well to avoid. It should have put part of the burden of new construction on property directly benefited. As the Chairman of the Board of Transportation has pointed out, rapid transit lines have everywhere doubled, and in some cases tripled, local property values. Of course the city has profited by increased valuations, and the owner has had to pay increased taxes, but they are not an adequate measure of the benefit which he first capitalized.

-N. Y. Times, Dec. 4, 1927

THANKSGIVING was started by the Pilgrims who would give thanks every time they killed an Indian and took more of his land. As years went by and they had all his land they changed it into a day to give thanks for the bountiful harvest, when the boll weevil and the protective tariff didn't remove all cause for thanks.

-WILL ROGERS.

THE medical officer at Hessle, a residential suburb of Hull, reported that a woman and her son were living in a shed which "scarcely provided shelter for a donkey let alone a human being."

The District Council decided "to take the necessary action to compel the occupiers to vacate the shed." Very helpful to those "occupiers"! Presumably they are now free to look for another shed.

-Commonweal, London, England

#### All Equal In Heaven

M.P. JOHN WHEATLEY, M.P. former Labor Minister of Health, speaking at Liverpool, on Sunday, is reported by the *Daily Herald* to have said: "Christianity taught that the wealthy man and the poor man would be equal in heaven. What was wrong with having them equal in Liverpool?"

Christianity draws its picture of heaven on the assumption that there will be no Earl Sefton or Earl Derby there to charge the other inhabitants rent for seating accommodation on the damp clouds. Neither does the picture include any stupid Liberal or Labor politicians addressing mass meetings of poor and unemployed angels, and urging these to vote for Cloud Policies proposing compensation to Cloud Lords, whose theft of their Clouds is denying them their right of equal opportunity. There can be no equality in Liverpool while there are Land Lords there.

-Commonweal, London, Eng.

AS most people are aware, the Henry George club men are the foremost champions of Pittsburgh's graded tax law.

That law, which has been a gradual process fixed the tax on buildings at just one-half the rate levied on land, has attracted marked attention throughout the country.

It encourages building, and discourages (and penalizes) holding land unimproved and out of use.

But it applies to our municipal taxes only. It does not affect the school tax.

The Henry George men would like to extend the graded tax to our school taxation, and they asked Mr. Aaron if he would join them in recommending it.

He pointed out that as Pittsburgh and Philadelphia are in the same constitutional school class and governed by the same school code, any change in our school taxation would involve change in Philadelphia also.

There were other complications, too, Mr. Aaron declared. So he declined, at least for the present, to commit himself.

## Pittsburgh Press.

#### What Do You Most Admire In A Man?

THE late Henry George put the above query to his wife, which brought the reply: 'Courage."

"But why, 'Courage?'" inquired the husband. "Be cause it is the manly quality."

"But," exclaimed Henry George, courage might seem to go with physique—and I am a small man. How do you find courage in me?"

"I do not mean physical courage," replied the wife, "but moral courage that impels a man who sees his duty to follow it, though it mean to make sacrifices—to stand up against the world."

-Irish News, Belfast, Ireland.

### To Relieve Housing Shortage Italy Exempts Dwellings

A SPECIAL cable dispatch from Rome, published in the New York Sun of January 25, says that by royal decree all homes throughout Italy, built between 1925 and 1935, will be exempt from taxation; and this regardless of cost or rent charged or whether rented or occupied by the owner. The exemption includes houses occupied partly by small stores. This sweeping measure, says the dispatch, has been adopted as a measure for solving the housing shortage. Further details will be awaited with much interest.

## Where Faith Begins

HENRY GEORGE was one among the millions of thinkers who tried to fathom the ultimate meaning of life, only to arrive at the place where all must stand—before a closed door. Reasoning, he followed the scriptures of the men who have been and gone—the Bibles, esoteric doctrines of old philosophers, the inner meaning of grotesque religions, the dogmatic constitutions of Ecumenical Councils, the preachings of Foxes and Wesleys, the traditions of red Indians and black savages.

Now for a true quotation of this man's own words: "And out o the chain of thought we have been following there seems vaguely to rise a glimpse of what they vaguely saw—a shadowy gleam of ultimate relations, the endeavor to express which inevitably falls into type and allegory. A garden in which are set the trees of good and evil. A vine-yard in which there is the Master's work to do. A passage—from life behind to life beyond. A trial and a struggle, in which we cannot see the end."

-Harrisburg, (Pa.) Telegraph Editorial.

#### **BOOK REVIEWS**

POLITICAL MYTHS AND ECONOMIC REALITIES\*

In these days of rapid-fire treatment of historical problems by glorified reporters like Wells and Van Loon it is a relief to come across a work which is a serious attempt to consider events in the light of principles that determine them and to build, however imperfectly, a philosophy of history by which we may interpret historical phenomena.

We are far from endorsing what seem to us the extravagant encomiums which this book has received. But we are glad to record that as far as M. Delaisi has travelled his journey has been a profitable one to the reader, for it has carried him to the point where political formulas have broken down and economic facts are given their due proportion and significance. We say this is a far step in current speculation which hitherto has not even given us that much.

The title is an arresting one. But what our author sometimes mistakes as myths are after all only the conflicts which have arisen in history between the principles of democracy and the arrogant claims of privilege. This struggle M. Delaisi does not always see as phenomena of progress. Perhaps his formula has been a little too much for him, and has exercised a constraining influence upon the freedom of his

\*Political Myths and Economie Realities. By Francis Delaisi. 446 pp. Cloth bound Price \$4. The Viking Press, New York City. speculations. Beneath what he calls myths is something much more fundamental than he indicates, and the "economic realities" might be made more real if he had been able to discover the chief of these realities in all its relations. He sees it in many forms, it is true, but being unable to trace these to their paternity his speculations leave something lacking. He remains a captive to formula.

Had our author been able to trace the progress of mankind as a struggle to escape from slavery, and to discern in the failure of the struggle what itreally is that brings so many of these efforts to naught—really the divorcement of men from their rights to the use of the earth—he would not descant thus on the Russian Revolution, (page 52).

"It is true that all the workers, the intellectuals, the people with generous and vague aspirations who suddenly declared themselves "Bolsheviks" were totally ignorant of the circumstances of the Russian Revolution and of its true history. They were attracted neither by Lenin's method nor by its results; it was the latent myth within their minds which suddenly blazed out under the action of an apparently successful event."

What our author has done—and it was a work needing to be done—is to dissipate the myth of nationalism (in the economic field) and demonstrate *interdependence* in the economic realm. He has demonstrated the fixity of the economic laws and the constant transformation of political forms.

Governments erect institutions in ignorance of economic influences. Constitutions and laws which statesmen fondly imagine embody finalities are slowly modified in obedience to the economic urge. They see established rules of law slowly yielding to a silent authority whose decrees determine their existence and duration. These are the political myths, and the stern realities are those economic truths which modify or destroy political theories.

Republics, democracies, monarchies, dictatorships are merely political forms in which there is neither stability nor efficacy. Nor do they contribute to the happiness of the people. Seeing this the debate has run along endlessly as to the comparative merit of these forms of government. The question is still unsettled. And the reason is clear. Economic realities are still ignored in the world, though they are imperative and insistent causes, which every now and then destroy institutions in violent revolutions.

Here is a suggestive thought on page 155:

"The natural tendency of every landowner is to "round off his land" by the inclusion of his neighbor's field. There are always excellent reasons why he should; the coveted strip forms an enclave and hampers cultivation, or it may be advisable to join together pasture land and cornfield whose produce complement each other. Given that the soil is the source of all wealth the common ambition is for each to increase his own portion.

"Nations are subject to the same law. So long as they were merely an aggregate of farmers—or landowners living by the revenues of the land—their ambitions were territorial, and the general tendency of their policy was to annex the border provinces."

The author makes clear that these territorial ambitions, eumphemized as "historical rights"—what else are they but the landowning interests?—are directly responsible for most of the wars that have made Europe a bloody battleground. But he does not amplify this thought and is too apt to treat it as negligible as he proceeds with his more elaborate and intriguing thesis.

A heading to one of the chapters is "Free Trade as the Doctrine of Interdependence." The author holds that with the abolition of the Corn Laws in Great Britain, which he calls the "defeat of the landlords," a new episode in history had seemingly begun. "Interdependence had secured a triumph over economic nationalism and reality over myth."

With Free Trade now established in Great Britain, with all its implications accepted, and with the commercial treaties negotiated in 1860 by Cobden with Michael Chevalier for Great Britain and France, with similiar treaties with Belgium, Italy, Switzerland and Holland and the Zollverein it seems to M. Delaisi that the world was heading rapidly toward free trade, and he says: "The principle of free

trade by turning the economic interdependence of nations into a reality would have eventually made for universal peace." But it was not to be. As our author remarks historical events do not unfold in logical sequence.

The author's treatment of free trade leaves little to be desired. One of his phrases is "the homo economicus who acts internationally and the homo politicus who thinks nationally." The deepest instinct of the economic man is to act internationally, and this should teach our protectionist that the normal and primal instict is to trade freely, and that the exercise of this instinct results in bringing about the largest general satisfaction in the production and enjoyment of wealth.

In the very manner of Henry George, M. Delaisi gives a striking illustration of the benefits of cooperation made possible under our modern system of exchanges in one day in the life of well-to-do Parisian:

"On awakening, M. Durand washes himself with soap manufactured out of Congo peanut and dries himself with a cotton towel of Louisiana. He then proceeds to dress himself. His shirt and collar are made of Russian linen, his coat and trousers of wool from the Cape or Australia. He puts on a silk tie made of Japanese cocoons and shoes whose leather is derived from the hide of an Argentine ox and tanned with chemical product from Germany.

"In his dining room—adorned with a Dutch sideboard, made of wood from Hungarian forests—he will find the table laid with plated metal made of Rio-Tinto copper, tin from the straits and silver from Australia. He will find a fresh loaf, made of wheat, which according to the season of the year, may come from Beauce, from Roumania or from Canada. He will eat eggs newly arrived from Morocco, a slice of frozen presale from the Argentine and preserved small peas which have seen the California sun: his sweets will be English jam made of French fruit and Cuban sugar, and his excellent coffee will come from Brazil.

"Restored to vigor he now goes to work. An electric tram run on the Thompson-Houston system, takes him to his office. After making a note of the quotations of the Liverpool, London, Amsterdam or Yokohama exchanges, he dictates his correspondence, which is taken down on an English typewriter, and he signs it with an American fountain pen. In his workshop Paris articles are being manufactured out of material of many origins, by machinery built in Lorraine, according to German patents and fed with English coal. His instructions are to send them to Rio by the first German steamer that puts into Cherbourg.

"He then proceeds to pay in a cheque in guilders from a Dutch client and to buy sterling to pay for English goods. The bank manager will take the opportunity to point out that his account shows a considerable balance and that oil shares are rising. Mr. Durand agrees to the suggestion, but unwilling to place all his eggs in one basket, he gives orders to buy at the same time four Royal Dutch shares and ten of a French company affiliated to the Standard Oil.

"Satisfied with a profitable day, he proposes to spend the evening at a show with his wife. She will don her best frock from Pauquin, Ltd., her pretty fur or blue fox (Siberia), her diamonds from the Cape. Then they will dine in an "Italian restaurant" and debate whether to go to the Russian ballet or to a music hall to hear Raquel Meller, or perhaps decide for one of d'Annunzio's plays acted by Ida Rubenstein with designs from Bakst."

There is a chapter devoted to the *international* character of the *national* genius in the production of literary and artistic masterpieces. These are masterpieces not because they are national but because they are human, and M. Delaisi points out the constant variations in national taste. There is as little reality in the national literary myth as there is in the political myth. When it assumes a common inheritance from generation to generation, a literary system of unchanging tradition, the belief becomes little short of a vulgar illusion. Our author shows that this illusion is strongest among the least educated classes. The chapter is well worth pondering, as is so much of the contents of this really remarkable book, for its demonstration of the essentially international character of all art, to which breadth and liberality of culture contribute.

Of more than passing interest is the author's contention, we had almost said his demonstration, that the disturbances and bloodshed that have so often devastated the world and are attributed to religious intolerance, were really due to other causes. He tells us that religious myths are at their birth multiform, extremely variable and therefore

tolerant. Intolerance, he says, lies not in the myth itself, but springs from its political function. When it has attained unity, and becomes part of the social or political entity, dissidence in dogma is tantamount to a blow struck at institutionalism. He says this law applies as much to lay as to religious myths, and he reinforces his thesis with illustrations drawn from a profoundly impressive knowledge of history.

When it becomes necessary to save social institutions—institutions of privilege for the most part—the pretence of defending the religious myth is invoked for the masses, a pretence readily discarded as soon as it has served its purpose. The lesson is an important one as striking at the very heart of the notion (a notion which breeds intolerance) that one sect more than another in history has resorted to the weapon of persecution, or that the inclination to do so is inherent in the nature of religious sects.

Van Loon and Wells have sought to popularize history and in so doing have cheapened it. M. Delaisi has tried to do something different and of greater value; he has started out to discover the solution of existing problems of history, to search the heart of civilization, to give an answer why it has not succeeded. The attempt is worthy of all praise.

Yet the work fails—tragically fails. The wisdom that has traced so many economic realities has permitted the fundamental one to elude him. It seems almost pitiful that the intelligence that has set off so well the myth of nationalism against the ever pressing economic urge should be so utterly oblivious to the great question that looms behind all these very interesting speculations. Is there no such thing as a Land Question? Are the natural resources of the earth, the struggle for the ownership or control of which determines the policies of rulers and their ministers, to be utterly forgotten? At the conclusion the author writes:

"The world will only recover its equilibrium when, in the minds of each producer, the idea of interdependence has acquired the same value as that of salvation for the Christian, equality for the democrat, and the fatherland for the citizen. But how are the masses to acquire this consciousness? That is the vital problem which must be faced by all who can look beyond the surface of events."

Must it all then be summed up in this? And has the author actually abandoned all his economic realities only to fall back on a myth of psychology, lacking as little reality as the myths he indicates? Is it all to be resolved into a state of mind? And is a new consciousness to be evolved in the presence of these economic realities which have muddled our political conduct, our international outlook, our social life, and even the rationalizing of minds as keen and free from predilection as M. Delaisi's?

-J. D. M.

#### WHAT IS COOPERATION?\*

This is another of the Vanguard Press series treating of various phases of social philosophies. Socialism, Single Tax, etc., are, as our readers know, treated in books that have preceded it.

The author of this book is the outstanding authority on Cooperation and president of the Cooperative League. Cooperative Democracy published in 1923, and reissued in a revised edition in 1927, is the larger work of the same author on which the present manual is based.

There is here everything the general reader will want to know of the reasons for and history of Cooperation in the United States and in Great Britain, in which latter country the movement has attained such imposing proportions.

There is a chapter entitled "Criticism of Proposed Remedies" which is, on the whole, not unfair. On the subject of the Single Tax the author is in error in saying that "it would result in State ownership of the land." Perhaps, however, the author means people-owned, and this would be true in essence if not in form.

Mr. Warbasse says: "It would not change the motive nor method of business." He is silent, however, on whether it would or would not

\*What is Cooperation? By James Peter Warbasse. 170 pp. Cloth bound. 55 Cents postpaid. The Vanguard Press, 80 Fifth Avenue, N. Y. City.

change the mater of distribution, and that is the important thing, whether production be carried on cooperatively or competitively. Many Single Taxers are affiliated with the Cooperative League, but most of us regard it as only one of the proposals for economic betterment which must be largely nullified as long as the source of all wealth—the land—is the private possession of the few.

We may say that cooperation is better than the reasons given for it. Under our present system it has its value; under a system where the rent of land was taken by the people and all natural resources were peopled-owned, there would be a vast extension of cooperative enterprises, and these would be largely substituted for individual enterprise, though cooperation would never wholly take its place for obvious reasons. But its progress under economic freedom would probably astound Mr. Warbasse if he is fortunate enough to live so long. For the workers will then be free to cooperate as they are not now, for there is a partner in all productive enterprises with whom real cooperation is quite impossible—the owner of the land. Men who cooperate do so with the idea of each participating and contributing some effort which we call labor, but the landlord contributes no effort and no capital. Even if he throws in his land, rent free, he is only giving what was here before him. Usually, however, he will demand to be paid for his land, and if so there is just that much less for the real cooperators.

We have a fairly well grounded suspicion that Mr. Warbasse is not ignorant of this fact.

-J. D. M.

#### AMERICAN LORDSHIPS.

Dr. Thomas L. Brunk, of Alton, Ill., is well known to our readers for the essays from his pen that have appeared from time to time in these columns. He has now gathered together in a paper-covered book of nearly two hundred pages the essays on the early land proprietors and American land grants that appeared in the *Union Advocate* of Sioux City, Iowa, and reached through that medium some seventy thousand readers. A few of the chapters contained in the volume have appeared in LAND AND FREEDOM.

Clearly written, and showing evidence of great research, this book is a frank indictment of historic landlordism in America. Land speculation is shown as the trail of the serpent that from the time of the foundation of this government weakened the hand of the civil power and laid its corrupting influence in the high places of administration. It almost appears as if many of these early "Fathers" set out deliberately to reduce the population to the condition of a servile caste who should, they and their descendants, continue to labor for the enrichment of the landed proprietors to the end of time.

In this searching inquiry into the evil institution of unrestricted private land ownership which has left its poisonous fruits to the present generation, and is the real foundation of the swollen fortunes of the few and the poverty of the many, Dr. Brunk does not spare the "Fathers" and some of the earlier patriarchs who helped to lay the groundwork of this far-reaching and corrupting system. He is not deterred by the school room deification of these imposing personages. Of William Penn he says:

"Penn must have known how New England flourished under the land-alloting system, as it was established sixty years before he founded his colony. But with all his professions of religion and pretense of making a place of refuge for his despised people he deliberately planned to profit by their presence on his empire land."

Of Robert Morris, who equipped forty-two vessels for privateering, Dr. Brunk writes:

"It was this loot that he turned over to Washington to help finance the Revolution. Our school histories praise this ocean robber for his services and say little or nothing of the tremendous services of Franklin while in Paris in providing nine-tenths of the finances of the Revolution which without his aid could never have been fought."

Nor does he spare Washington:

"He was an accessory to the organized bands who raided this virgin country and like Feudal Lords drove thousands of toiling yeomen

into tenantry, crime or beggary. From the fact that he sanctioned the acts authorizing him to issue patents for immense tracts to ruthless land speculators without due return to the government, is evidence that he justified the land speculating system and winked at fraud."

Dr. Brunk quotes from McMaster's history which he calls "most trustworthy:"

"In all the frauds and tricks that go to make up the worst form of practical politics, the men who founded our state and federal governments were always our equals and often our masters."

Dr. Brunk has not neglected the larger relations of his subject for these "personalities" while showing how the institution corrupted even the splendid characters of these men who helped to form our government. Our author knows his economics and has a good word to say of the attempt of the Puritans to bring about a measure of equality in landholding. And he makes this noteworthy comment:

"There is no prettier example in all history than the town system of the Puritans to demonstrate the law of wages. They attempted to FIX wages by law and failed, because wages were fixed by nature on the border lands where there was no rent. The earnings of labor on the cheap rentless land set the price for labor over all the old settled portions, even in the cities. For who would work for less than he could make on land accessible to all comers without cost and without rent?

Our author has done an excellent piece of work. If we have any criticism to make it is that a somewhat more orderly arangement of the great wealth of material here gathered together might have improved it. But that is after all a minor defect. The book is immensely interesting and the reader will be carried along to the end without fatigue. He will gain a new view of our history. He will perhaps gain also a tremendous impression of that insidious influence which more than anything else has made of our democracy so dismal a failure.

We be peak for this work a large circulation. Especially should it go into the hands of the young who are influenced unduly by the school book standard of patriotism and pollyana philosophy current in everyday literature.

The work sells for fifty cents per copy and is published by the *Union Advocate* Press, Sioux City, Iowa.

-J. D. М.

#### LOCAL TAXATION IN THE EMPIRE

This is the title of a pamphlet of twenty-odd pages bound in stiff covers in which the former Colonial Secretary, Josiah C. Wedgwood, reviews the systems of taxation in Great Britain and the Colonies. It has a Foreword by Hon. J. H. Thomas, one of the prominent Labor members of Parliament, and, as stated on frontispiece, is "Published in association with the Labor party." We should be very glad to know that the members of that party would undertake to urge official recognition of the confusion that exists, and the necessity of making a clean sweep of the taxation anomalies that are indicated in various localities in Great Britain and in the Crown Colonies.

Though Colonel Wedgwood does not make an extended argument for any particular system, contenting himself with pointing out the infinite variety of taxes that exist today in the Empire, he does quote from Labor leaders, Ramsay MacDonald and Arthur Henderson, their perfectly clear statements for the transference or rent from private pockets to the public treasury, not merely for the additional revenue it would give, but as a means of opening up the natural sources from which wealth is produced. It is to be regretted that Mr. MacDonald at other times wanders away from the central truth which he is capable of voicing with so much force and clarity.

Col. Wedgwood touches upon taxation in the United States and gives instances which here and elsewhere show a wholesome trend toward a juster system. The pamphlet will be useful to our friends on the other side.

But to one argument advanced we must take a serious exception. We quote from page 5.

"'Capital Value' is a wiser basis for taxation than 'Annual Value,' not merely more easy to arrive at. For unbuilt-on suburban land, though it has a negligible 'Annual Value,' has a comparatively high 'Capital Value.' This high 'Capital Value' is being maintained and increased by the wise expenditure of the local authority, and constitutes a just source of revenue which cannot be made to contribute by rating upon 'Annual Value.'"

It is of course much easier under present conditions to estimate capital value; and while taxation of land values is very light a tax on capital value may reach a speculative value that would escape under an attempt to determine the annual rental value. But as soon as taxation becomes heavier, the "capitalization of the tax" (or otherwise stated, the reduction in net income of land) decreases its capital or selling value, and to a large extent thus defeats the purpose of the tax by contracting the tax basis.

The wiser basis, therefore, is that of annual rental value, actual or potential. And just as the capital value of land which is not for sale, can be fixed by an assessing official by comparison with other land, so the rental value of unused land could be fixed by comparison with the rent of used land. The ascertainment of either kind of value is not a difficult administrative function. And the sooner the public mind is educated to the fact that the primary form of land value is annual rental value, and that the capital value is merely a price charged for the privilege of collecting that annual rent, the easier it will be to continue the increase of taxation up to the point of absorbing the entire annual rent.

-J. D. M.

## SIGNIFICANT PARAGRAPHS FROM "PROGRESS AND POVERTY"

(Compiled by Prof. Harry Gunnison Brown, of the University of Missouri).

"These paragraphs," says Prof. Brown in the preface, "have been selected so as to present in brief compass the essentials of Henry George's argument in his own eloquent and inimitable style." The book is intended primarily for schools and colleges, so that students may "have the case for bare-land-value taxation fairly presented to them."

But it is far from being a purely fiscal presentation, nor is it a mere abstract or summary. Prof. Brown has omitted many pages of economic discussion, and has retained a number of eloquent passages which describe the degrading effects of poverty on individuals and the better world—morally and socially—that would evolve from restoring equal rights through the application of the remedy proposed by Henry George.

Prof. John Dewey has rendered a great service to the cause by the splendid tribute to Henry George which is printed as an introduction to this volume of "Selected Paragraphs" (and which is reprinted in full elsewhere in this issue).

This little volume should prove extremely useful for interesting young people in the relation of political economy to real social reform, a subject to which unfortunately much less attention is being given than was the case a generation ago. The Robert Schalkenbach Foundation has sponsored its publication.

Cloth 50 cents per copy. Order of LAND AND FREEDOM.

#### CORRESPONDENCE

THE SACCO VANZETTI CASE

EDITOR LAND AND FREEDOM:

I quite agree with the view of Hubert Lyman Clark of Cambridge, in his letter you published though I do not know the gentleman.

It seems to me that there are too many issues discussed in your magazine, as well as by Single Tax bodies generally, that should be devoted entirely to the things for which they are published and organized, and that tend to crowd the main issue.

The Sacco-Vanzetti case has no more to do with the Single Tax than any other of the multitudious opinions and theories that seem good to us. Undoubtedly there are many reforms that occur to all of us that would help lumanity, but these distractions always throw us off the course. Because a man sees the economic soundness and far reaching influence of the taxation of land values is no reason why he should be drawn into a discussion on Prohibition, Anti-Vivisection, Socialism, or any other of the intersecting subjects that are always being urged by those interested; if he is liberally inclined he most likely will react favorably to most of these burning questions—but then again he may not.

Prohibition was made possible because its advocates devoted all their time and energy to that end—nothing else, and I believe that the abolition of slavery, to a large extent, was accomplished by men and women who were inspired by what I may call, for want of a better word, religious fanaticism and who saw nothing else at the time.

There is such a thing as being so broad in one's attitude toward everything that nothing is accomplished and I am afraid that too many Single Taxers are in that class. The Single Tax will only be advocated by people who think, but its success will be accomplished by those who act as well as think; therefore a large percentage of doers must be enlisted in its cause. The doers in this case, in my opinion, are the men and women that are active in the business life of the country and to whom such a fiscal reform will eventually appeal if it can be shown in its true light.

In your editorial answer you mention the fact that such attitudes of mind as the principals of the Sacco-Vanzetti case held would be eliminated from society with the ideal conditions such as the Single Tax will give. Many people doubt that. I believe this is a question of eugenics and only the most extreme idealists believe that all the troubles of the world will be solved if we have real economic justice. There is no doubt but that these problems will be helped, but it is easy here to get into another controversy, which I want to avoid.

There is another side to this; there are a lot of conservatives who class Single Taxers as Reds, Bolshevists, Socialists, etc., notwithstanding the fact that the Single Taxers believe in the highest type of individualism; if these people see the economic soundness of the Single Tax, why estrange them? After all, it is no disgrace for a Single Taxer to be "respectable."

Let us not alienate these people by introducing any subject that may result in a disagreement, but stick together on what we all think is the greatest reform, founded on absolute justice for all, that could be instituted in the world today.

Newton, Mass.

-Louis Fabian Bachrach.

#### COMMENDS OUR POSITION

EDITOR LAND AND FREEDOM:

This is a good opportunity to acknowledge the complimentary references to me that appeared in recent numbers of Land and Freedom and to tell you how much I appreciated the position which you took on the Sacco-Vanzetti case. I do not know Clark who wrote you the letter of protest from Cambridge but it is very evident that without knowing anything about the case he has accepted the word of Governor Fuller. It seems to me that one does not have to know very much about the case to be able to see that the Fuller report and also the Lowell report were unfair. The evidence of this appears in the reports themselves. I wonder if you have seen in the New Republic, John Dewey's analysis of the Lowell report. It is an effective piece of work. Boston, Mass.

#### ALSO IN AGREEMENT

EDITOR LAND AND FREEDOM:

In your issue of Nov.-Dec., I note that Mr. Hubert Lyman Clark, of Cambridge, Mass., is very much upset because "you have lugged in the Sacco-Vanzetti case on the very front page."

I suggest to Mr. Clark that he read Prof. Frankfurter's article in The Atlantic Monthly of last March.

I believe this to be a sufficient statement of the case to show that Sacco and Vanzetti did not commit the crime at South Braintree, that the Morelli gang did, and that prejudice unquestionably prevailed throughout the trial.

Anyway Frankfurter's presentation is either true or false. If true, then there are some prominent men in Massachusetts who now have something to think about. If false, then the legal machinery of that State should proceed to make things warm for Prof. Frankfurter and for The Atlantic Monthly for a gross misrepresentation of facts.

I hope Mr. Clark will read the article and give us his comment later. As I see it, Single Taxers are striving for the acceptance of the Single Tax, not as a mere fiscal reform, but as a means of attaining freedom and justice for all mankind.

Therefore I would say it is entirely proper that the Editor of LAND AND FREEDOM should express his indignation at the miscarriage of justice in Massachusetts.

Erie, Pa.

-JAMES B. ELLERY.

#### FROM THE EDITOR OF THE JOHNSTOWN DEMOCRAT

EDITOR LAND AND FREEDOM:

Allow me to offer my congratulations on the current number of LAND AND FREEDOM. I was particularly interested in Poultney Bigelow's masterly address on "Henry George and His Friends." It constituted a noble tribute to one of the world's greatest prophets.

But I was saddened by the news of James H. Barry's death. One by one the old guard is passing. Soon those who knew Henry George in the flesh will fade out of the picture. Are those coming after these to catch some of the inspiration which he imparted to the men and women in all parts of the world who surrounded him in the great days when his gospel was being delivered to them at first hand? It has been wonderful how that old guard has held to the course and kept the faith. They have never wavered in their allegiance or faltered in their convictions. And it is one of my glad possessions that it was permitted to me to know so many of them—Henry George himself, Dr. McGlynn, Judge Maguire, Thomas G. Shearman, William Lloyd Garrison, John Z. White, Edward Osgood Brown, William Croasdale, Tom L. Johnson and all that gallant company which gathered to welcome Henry George's return from a world-girdling tour in 1890.

You are making LAND AND FREEDOM a fine exponent of the Single Tax philosophy and I hope you may long be spared to carry on the good work.

Johnstown, Pa.

-WARREN WORTH BAILEY.

#### PROGRESS IN ARIZONA

EDITOR LAND AND FREEDOM:

In Arizona, everything is overshadowed by the Colorado river controversy and voters will probably be impatient with any suggestion of a new political party in the next national election although the controversy is extremely rich in material for a Single Tax campaign. There is still another advantage. Our constitution provides for separate assessment of land and improvements. I will enter the campaign again with the Single Tax as a platform and shall begin early. Immediately after the close of our public school in May, 1928.

I will need no outside help unless it is proposed to launch the Commonwealth Land Party in this state.

There is a slow but very encouraging growth of the Single Tax idea in this county (Yavapai). Just recently, the County Agent, Mr. Hopgood, expressed himself in its favor at Camp Verde meeting. An ex-State Senator, who fought me on the question in the Fourth Legislature, recently expressed himself in its favor. The deputy county assessor called himself a Single Taxer when I met him in Prescott a month ago and people are beginning to be more and more tolerant to the idea. Locally, we have quite a few who are converts. When I ran for State Senator two years ago, I carried the Verde Valley over-

whelmingly, but was defeated by the large vote in the big cities of the county. My campaign was almost entirely limited to the Valley but expect to cover the entire county next time. It is immaterial whether I am elected or defeated, but it will give the voters the idea and that is the only thing that is important.

Camp Verde, Arizona.

-N. A. VYNE.

#### A CLEAR AND CONSTRUCTIVE THINKER

EDITOR LAND AND FREEDOM:

Post's published works will always benefit mankind, even more than they will be conscious of. I regret that his voice is stilled. He was a citizen of unusually great value to all nations.

My acquaintance with Mr. Post dates back 40 years, when he edited Henry George's Standard. I have always considered him one of the clearest and most constructive thinkers along economic lines that, outside of Henry George himself, the United States has produced. Little Rock, Ark.

K. P. ALEXANDER.

#### NEWS NOTES AND PERSONALS

FRED S. WALLACE, editor and proprietor of the Coshocton, Ohio Tribune, whose strong editorial comments often furnish material for these columns, runs a well circulated and enterprising newspaper. He became converted to the Single Tax through correspondence more than thirty years ago with Rev. Mr. Mellor whom he never met, and a careful reading of the Public. Mr. Wallace had graduated from the Wesleyan University without ever having heard of Henry George or "Progress and Poverty."

THE Henry George Club, one of the numerous activities of P. R. Williams, Secretary of the Henry George Foundation, is one of the most popular dinner clubs of Pittsburgh. The Club meets every Friday at 2.15 P. M. and is attended by from forty to one hundred men. It would seem that similar clubs might be established in every city.

HON. GEORGE H. DUNCAN, of East Jaffrey, lecturer for the Henry George Lecture Association, 538 South Dearborn street, Chicago, started on a western tour in November going south from Chicago to New Orleans, thence west to Los Angeles, north to New Westminster, B. C., east by way of Salt Lake, Denver, Kansas City. Mr. Duncan is addressing business organizations, high schools, women's clubs and universities and is meeting enthusiastic receptions everywhere.

ONE of the most effective workers for the cause is Mr. Edward E. Hardcastle, of Cincinnati, born in New Zealand, and a graduate of Christ Church University in that country. It was while a student at that university that he had occasion to listen to many debates in which Henry George was not neglected. Shortly after graduation he came to America.

THE Cherokee Independent, published at Rome, Ga., reprints "The Single Tax, What it is and Why we Urge It," by Henry George. W. S. Brazleton is the editor and publisher, and the paper is devoted to the interests of Rome, Floyd County and the Cherokee district.

THE Boston Post gives a very generous report of an address at the Economic Forum in that city on Dec. 21st., by Mrs. Alice Caporn. The address was on "companionate marriages" and the Post headed the report of the address "Single Tax as Panacea for Muddle."

SINGLE TAXERS who sojourn to California should not neglect to visit the Santa Maria Inn, at Santa Maria, over which a Single Taxer, Frank J. McCoy, presides. Even at the Yuletide season the tables at the Inn were aglow with a gorgeous bouquet of flowers from the garden personally supervised by Mr. McCoy.

P. J. HEALY died in San Francisco on May 30 of last year at the advanced age of 91. He was born in Ireland and came to America with his parents following the famine of 1848-9. The vessel was unscaworthy and was put back to Glasgow where his parents and some of the children died on the ship of fever.

He was taken charge of by a kindly Scotch family and finally came to the United States before reaching manhood. He was largely self-educated. He came to California from New York and in that State tried farming but without success. He opened a second hand book store first on Powell street, San Francisco, and afterwards on Market street near Larkin. He was director of the Mechanics Institute from 1891 to 1901. He was a friend and associate of Henry George in the years when "Progress and Poverty" was written. His book store was a meeting place for Single Taxers and advocates of Proportional Representation. He was a genuine democrat, a brave soldier of the common good. He was married but had no children. Mr. F. W. Lynch, of San Francisco, thinks he has a brother living in Boston.

MISS ADELAIDE YOUNGMAN, whom New York Single Taxers will remember, writes us: "The typography of LAND AND FREEDOM is a great pleasure to me. The paper without glaze, and the clear-cut, readable type is a boon as well as delight to one's eyes."

James R. Brown, president of the Manhattan Single Tax Club, gives an interesting report of his lecture work for the fiscal year which closed Nov. 30, 1927. One hundred lectures were delivered and large quantities of literature distributed.

MRS. WINIFRED B. COSSETTE, of Cambridge writes: "It must have been a proud moment for St. Peter when that glorious woman, Mary Dana Hicks Prang, and that Nature's nobleman, Dr. Charles Dole, arrived in Heaven! We shall not soon look upon their like again!"

HENRY WARE ALLEN writes enthusiastically of Mrs. Signe Bjorner's recent visit to Wichita, Kansas. Excellent reports of her addresss at that place and Kansas City appeared in the Kansas papers.

An item in the Paris *Herald* gives an account of a New York meeting at which Mr. Van Veen was the principal speaker.

During the Summer season the Commonwealth Land Party of this city at its open air meetings have addressed at least 20,000 persons and its banner has been seen by at least 50,000. The speakers have been M. Van Veen, George Lloyd, Miss Corinne Carpenter and Mr. Goldsmith, a recent convert to the cause. In the sixty days preceeding the election the party held twenty meetings and distributed over 20,000 pieces of literature. At a cost of \$500 the ballot with the candidate's name, Benjamin R. Burger, for the judiciary, was printed in the newspapers and as ballots and sample ballots perhaps 8,000,000 times. The members of the party regard this as cheap publicity that could not be secured in any other way with many times the expenditure.

MR. BURGER was voted for in four counties, Kings, Nassau, Queens and Suffolk. His name was not on the ballot in New York County. In his home county of Kings (Brooklyn) he received 1327, and his total vote is 2,000. That there are so many persons willing to "throw away" their vote for a principle is evidence that a flame is smouldering that may yet burst into a blaze.

E. YANCEY COHEN is desirous of securing the following numbers of LAND AND FREEDOM.

No. 114, Sept.-Oct. 1922, 1 copy.

No. 118, May-June, 1923, 2 copies.

No. 121, Nov.-Dec., 1923, 1 copy.

No. 136, May-June, 1926, 1 copy.

No. 137, July-Aug., 1926, 1 copy.

Will some of our friends communicate with Mr. Cohen? His address is Fairhope, Alabama.

PROF. GLENN FRANK quotes Henry George in one of his syndicate articles appearing in the *Evening World* and promises to return again with other comment.

THE Johnstown Democrat gave a front page report of the address delivered before the Kiwanis Club in that city by Percy R, Williams who visited Johnstown on his way to Harrisburg.

Mr. F. T. Hodgkiss, of Melbourne, Victoria, has addressed a communication to Percy R. Williams, secretary of the Henry George Foundation, in which he suggests the celebration of the Fiftieth Anniversary of the publication of "Progress and Poverty" by a worldwide demonstration and an announcement of a Proclamation addressed to all governments that on and after 1950 the rent of land shall be taken as public revenue and all taxation abolished.

In the course of a review of Will Atkinson's "An Outline of Henry George's Progress and Poverty" the Kansas City Star says: "The Kansas City Boulevards were paid for in accordance with Henry George's theories." These boulevards are not surpassed anywhere.

SIMONA C. TAWRESEY, wife of Henry B. Tawresey and daughter of the late Louis Costa, passed away on December 13th, at the age of 58, after an illness of about six months. While neither a public speaker or writer, she was a most sincere and ardent Single Taxer from girlhood, and never missed an opportunity of personal contact to plant a seed by word of mouth or distribution of literature. And how she did yearn for the coming of the Day! How she scanned the daily press for any suggestion that The Day was dawning! How she loved to attend gatherings of the believers! The last occasion was the annual meeting of the Henry George Foundation, in New York, September last, though even then ill she evinced an eager interest in the proceedings.

CINCINNATI is taking high rank for pure unadulterated idiocy in several of its schemes for raising municipal revenues. Among these is an occupation tax of five dollars a year for doing business and an additional tax of \$2. per year for every employee. A factory with 300 workmen would therefore pay to the city \$605 per year in addition to all property and other taxes.

JOHN H. MEYER, of Fresno, California, writes us under date of Dec. 28: "I heartily concur in the proposal of Rev. A. W. Littlefield that the beautiful ideals and teachings of the Henry George philosophy should be embodied in a Ritual, and urge all good people everywhere to hold meetings and recite that Ritual over and over again at each meeting. This would give all members and visitors a schooling in economics that could not be secured anywhere else. I like Mr. Geiger's address immensely."

Our readers will regret to learn that Alice Thacher Post, while making arrangements for the funeral of her late husband, Louis Post, fell, and was painfully injured. She is being treated for a sprained hip and arm at the Homeopathic Hospital in Washington.

F. H. LANGWILL, No. 1 Queen street, Melbourne, Australia, is in need of the Sept-Oct., 1926 issue of LAND AND FREEDOM.

J. P. SARGEANT, of Surrey, England, member of the Commonwealth Land party, writes: "I was much amused at Professor Turner's criticism of our principles and your rejoinder."