

March—April, 1933

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Massachusetts Muddles Through

Thomas N. Ashton

Social Injustice

Henry Ware Allen

Cause of Business Depressions

A. Freeland

Reports of Varied Activities

Book Reviews and Correspondence

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LAND AND FREEDOM

An International Bi-Monthly Magazine of Single Tax Progress

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WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

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

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Comment and Reflection

THERE is no limit to the number and kinds of suggested cures for the depression. The latest is that of Glen H. Spence, who hails from Brooklyn, N. Y. He actually argued it before the Senate Judiciary Committee at Washington. He would shift the burden of taxation from land to the machine. The *Brooklyn Eagle*, which is an amateur newspaper run as a daily in that locality, says "the plan sounds like the soul of simplicity."

MR. SPENCE, or the *Eagle*, says: "Every explanation that is now offered for the depression includes the overproduction due to the over-efficiency of machinery in the list of major causes. "We suppose that if machines were not over-efficient, but just reasonably efficient, the whole matter might be righted. Just how to make them behave is Mr. Spence's job. We would remind him, however, that many of the authorities who are competent to speak do not believe that overproduction has anything to do with it, but rather the defects in the methods of distribution.

ACCORDING to the rather original plan of Mr. Spence a machine is to be taxed on the basis of the manpower it "displaces." He does not see that the progress of machinery opens up other avenues of employment and makes for the increase of demand for man power "A per hour tax figure would be set for every type of machine. In this way production would be kept down and prices would rise, thus bringing about the much desired inflation without dangerous tinkering with the currency, which recent suggestions of inflation schemes include. Manufacturers could thus expand their business," continues the *Eagle*, in describing the plan, taking it for granted that increased prices would *not* reduce consumption.

WE do not know Mr. Spence, but we would say that if he is serious, and of course he must be, his plan is no more ridiculous than many that are suggested. Perhaps the *Eagle* in giving the plan a kind of sanction is laughing in its sleeve. We do not know. But we do know this. We know that the workers in the Lancashire mills rioted when the Arkwright spinning jenny was introduced and the arguments used were those of our Brooklyn friend. They had rather more excuse than the strange Mr. Spence,

for the opportunities for elementary education are greater today. His suggestion appears to be sort a of Single Tax on machines to relieve altogether what he calls "real estate." So perhaps there is method in his madness. But think of a Senate Judiciary Committee listening to it!

THE dislocation of our banking system is not of course something in itself. It is directly consequent on the breaking down of our economic system. And at such times there always follows a flood of theories dealing with the money question. It was so following the depression of 1893, with the appearance of "Coin's Financial School," marked by its extraordinary circulation and the curious political phenomenon of Bryanism, when the Nebraskan swept a national convention off its feet with the cry echoed from coast to coast, "You shall not crucify mankind on a cross of gold," when he should have known, if he knew anything, that it was not the gold standard on which mankind was being crucified, but something quite different. Poor Bryan, who ended his career by attacks on a curious theory of the descent of man from the monkey, which he thought was Darwinism!

IT is strange how the money question, so-called, tempts so many really good minds into lunacy. Herbert Spencer thought that the government should have nothing to do with the issuance of money, beyond stamping the coinage and guaranteeing its weight and fineness. Henry George, on the other hand, considered the issuance of money as purely a government function. Both of these theories may be logically defended; either, under proper economic conditions, we have no doubt, may be made to work. But between them lies the twilight zone of a hundred theories of money that are nothing less than fantastic, Prof. Irving Fisher's india rubber dollar, the energy unit of the Technocrats, a periodic change in the gold content of the dollar, together with schemes of inflation, wide, varied and numberless as the sands of the shore.

AND no apprehension in the minds of these people, apparently, of the purely subsidiary nature of the money question. We had an earthquake recently in California, due, as the seismologists tell us, to what they call a "fault" in the earth's strata. Suppose it were possible to get down below earth's surface, remedy the "fault" and make the foundations secure. We need then no longer

regulate the height and structure of buildings. While we can do nothing like this in the geologic field, happily in the economic field we may. All we have to do is to dig down, repair the "fault," and make the foundations secure. Is not the analogy a perfect one? Then all economic and financial earthquakes, whatever our system of money, or banking, will not occur, or if they should may be easily met and overcome.

THERE is no better guide to the character and intelligence of a people than its newspapers. What do they read, what is their daily intellectual pabulum and what do the newspapers consider it mostly to their profit to feature in their columns? For newspapers are commercial enterprises, more so indeed than they were in the days when great figures like Greeley, Dana, Raymond, Watterson, were able to attract by sheer force of genius, a great share of popular attention. They were able to command for what they had to say an influential, almost idolatrous audience. In this there were certain disadvantages, it is true, but it made the great editors in the days of personal journalism independent of the counting room. They were free to express themselves.

ALL that we have left of these better days of journalism are a score or more columnists of reputation. Of these only about half a dozen may be said to be independent of the business policy of their papers. Like the editorial writers the great majority of them are obedient servants of the counting room. They dare not express unpopular opinions; they dare not be more fundamental than their readers. But superficial as they are they are the hope of a re-born journalism. There is a saving remnant of the American people to whom the independent personal element appeals; they will not always be satisfied with the colorless journalism that looks only to circulation and fears to offend. Apathetic and uninspired as are the people generally there are enough of them to welcome a journal that shall be as good a newspaper as the *New York Times* and which unlike the *Times* in its subservient attitude to privilege, shall blaze the pathway to a better society. With a Greeley or Watterson it will not lack for readers.

A FEW papers in the more immediate past have approached the great ideal, but have not quite achieved it. The *New York World* and the *New York Globe* are instances in point. They disappeared, and their places were taken by tabloids with their almost fabulous circulation. The decline in the character of our newspapers was coincident with the decline of popular intelligence. For we think there can be no question that the average mentality of today is below that of thirty years ago. And the reading matter of the public, especially its newspapers, is an accurate index of this decline. And all this is inevitable with the concentration of wealth in fewer and fewer hands. With the struggle growing more and more intense, what the people

read must continue to deteriorate and the intellectual and moral quality of our journals, despite the superficial cleverness of editorial writers and columnists, be accurately representative of this decline.

AND here we want to bring a more direct accusation against the newspapers, an accusation which will not be denied by those who know the sources from which they draw their sustenance. If the truth should be told it would be startling. A list of the real owners of the more influential newspapers would read like the "Who's Who" of a Wall Street roster. They are not merely influenced by the privileged and predatory interests—they are owned by them. And right here may be told a story, well authenticated. At a meeting held some years ago by a group of eminent financiers who own pretty nearly all the natural resources and railroads of the country, one of them expressed a fear of socialism. Another, by all odds the leader among them, said there was nothing to fear from that source, for the American people would not countenance socialism. "What about the Single Tax?" queried another. "Ah," said the gentleman who had first spoken, "that is different, that has teeth." Is it any wonder that these men who own and control the newspapers will not be likely to favor its discussion, and will not this explain the silence of our great metropolitan organs and others on the only remedy that will solve the situation?

YES, "that has teeth." It will clip the wings of monopoly. It is insidious, because easy of adoption. It can be accomplished without revolution. When really started it will move fast. Do our readers suppose that these gentlemen, many of them at least, do not know this? They do. And the newspapers they own outright will not give undue publicity to it. They will not even mention it save only by reason of its value as news, for they are still newspapers. And up to a certain point, or as long as they dare, the newspapers that are owned by privilege will maintain a discreet silence.

IT was a good suggestion offered by a subscriber, H. Arnold Jacobson, that we publish for the benefit of some of those who seem to be confused as to terms, a few definitions for the enlightenment of socialists, communists and not a few political economists. These gentlemen will be challenged to accept or reject them and furnish definitions of their own. "I will talk with you, my friend, but you must first define your terms," said Voltaire. Happily we have been supplied by a series of definitions of economic terms by M. L. Kathan, of Coquille, Ore. Mr. Kathan is a new convert, about twenty-five years of age, and a teacher in the local schools.

Here these definitions follow:

Land: All natural opportunity. That which is included between the center of the Earth and the extremities of the atmosphere. NOT produced by Labor.

Rent: That which is paid for the use of Land. The "unearned increment" in Land. Produced by the activity and growth of numbers (the people).

Labor: Man, himself. Human exertion. Effort expended to satisfy desire.

Wages: The return to Labor out of Wealth produced by Labor.

Capital: Stored-up Labor. That part of Wealth aiding in the production of more Wealth. $\text{Land} + \text{Labor} = \text{Capital}$.

Interest: In reality, Wages. That which is paid for the use of Capital (stored-up Labor.) Governed by the same law that governs Wages.

Wealth: The resultant of useful Labor upon Land. The true circulating medium. $\text{Land} + \text{Labor} = \text{Wealth}$.

Money: A symbol of Wealth. A guarantee of credit. Circulates only when actual Wealth circulates.

Taxes: That portion of Wealth appropriated by the State for public expenditures. Legalized theft, as long as public wealth (land values) is sufficient to meet public expenses.

Land Value: Same as Rent. That value which attaches itself to Land as population and activity increase.

DOUBTLESS these definitions might be elaborated, but they do very nicely. We beg to add two of our own to the collection of Mr. Kathan.

Real Estate: One name for two things, never permissible in logic or reason. Consists of land and improvements, and is used for the purpose of confusing, or at all events causes confusion. For the same justification of ownership cannot apply to both, and indeed does not so apply in law. Each is affected differently by taxes, and there are other differences which render the term perfectly meaningless.

Capitalism: Used in different senses by economists and socialists alike. Meaning at times in loose terminology and equally loose reasoning, *the reign of capital*, a reign peculiarly hazardous, since the return to capital is a constantly diminishing return under present economic conditions. A variation of this faulty terminology sometimes finds expression in what is called *the era of capitalism*, which is supposed to have begun only a few short years ago, but which really began when the second man borrowed a spade from the first man.

A PHRASE used in Mr. Kathan's series of definitions is "as long as public wealth is sufficient to meet public expenses." In a recent two-column letter from Hon. George Foster Peabody in the *New York Times* is embodied more sound political economy than is contained in many books. Here are a few of the things he says: "Wealth is not all of one character." "There are different lines of division between public and private wealth." He speaks of "the subtle temptations of the unearned increment," and it is clear what he means, rent as reflected in land values and "stockholdings and bondholdings in corporations based on monopolies." He asks that the difference be recognized "between the land and monopolies which are public wealth, and the productions of brawn and brain, which constitute private wealth." He could not have more clearly indicated the true source of public revenue, and we thank the *Times* for printing this admirable letter, even though it seems to conflict with what we have said regarding our newspapers. It is now up to the *Times* to reiterate what it said editorially some years ago: "*Undoubtedly the Single Tax is the ideal form of taxation.*" Has the *Times* forgotten this?

WE must again compliment the *Times* on the publication following Mr. George Foster Peabody's article of a letter of more than a column from the pen of Edwin J. Jones, of Westfield, N. J., in which Mr. Jones urges the adoption of a tax on land values. Commenting on the wild era of land speculation which preceded the depression he goes on to say:

"The result was that land values rose to unprecedented heights, and during the period which constitutes the last phases of the boom—namely, from 1925 to 1929—capital, in order to finance the great building programme, was forced to pay prices for land greatly in excess of its real value. The banks readily financed mortgage loans on mammoth undertakings, and all seemed safe; for were not our great statesmen at Washington and our leading financiers certain that the United States had entered upon an era of prosperity of such magnitude that it would attain still further heights and never end?"

AND Mr. Jones clinches his argument with the following:

"There is but one source from which such income can be drawn by government and that is land values, the tremendous advance of which caused most of the mischief during every pre-panic era this country has witnessed. Taking by taxation the annual value of land everywhere and abolishing all other forms of tax burdens would stay any movement in the cost of land, and the taking of such annual value would be just, since such values are caused by the presence and activities of all the people and not by individuals who may be owners. In other words, land speculation would be impossible and land would be taken for use and not held out of use for a rise.

RETURNING again to the need of definitions of economic terms and explanations for the benefit of what Joseph H. Fink is this issue (see Correspondence) calls the "best minds," let us revert to a few errors into which some of these minds have fallen. Here we have Mark Sullivan, in his Washington letter in a recent number of the *Herald-Tribune*, saying: "The reason a Japanese yen whose value is 21 cents permits the sending of more goods across the tariff barrier than a yen at its former value of 52 cents is intricate. But the fact is it does." But is that the fact? Maybe Mr. Sullivan will take a few days off and explain how this happens to be.

AND then we have Frank Morrison, a good man, and secretary of the American Federation of Labor, who was a friend of Louis F. Post, declaring that organized labor stands firmly for the purchase by Americans of goods produced in America as a means of giving more people work. It would of course be a waste of time to try to explain to Mr. Morrison that every dollar of foreign goods imported calls for a dollar's worth of American labor to pay for it. But what shall be said of Secretary of the Treasury Woodin who speaking of the issue of new currency by the Federal Reserve says that this "should result in a natural increase in stock prices and land values," as if the increase in land values were a good thing, really an asset, and not a liability?

Massachusetts Muddles Through

WHOEVER dubbed Massachusetts as the "State of Mind" did not possess a good standard of intellectuality because even a most superficial examination of our taxation structure shows that we usually act first and think afterwards. Massachusetts is not alone in this muddling process as is well evidenced in the plight of our sister states. Other states have not, however, been the proud possessors of an over-sized halo which has set too well on the old Bay State's brow. We of Massachusetts still take our intellectuality seriously and this fact is amply set forth in the following gleanings from the story of our taxation records.

Says the 1930 report of the Commission of Taxation:

"Three basic principles are distinguishable which still maintain after three hundred years of study and experience. These in order are:

"Taxation growing out of voluntary contribution.

"Assessment based upon the ability to pay and taxation of land and tangible personal property at the same rate and at its full value."

As a matter of fact the first principle was a failure in its infancy; the second is officially admitted as allowing "hundreds of thousands of millions" of values to annually escape taxation; and in the third principle the facts are that some property is taxed at less than its full value—some at more—and some, by accident, at its full value.

The altruistic system of "voluntary" taxation fizzled out in six years after its inception in 1628 when the colony of New Plymouth raised its first budget expenses of \$40.00 after Governor Bradford had suggested a voluntary tax. It is a far cry from the first tax of \$40.00 in 1628 to \$400,000,000 tax in 1931, and much money has gone over the spill-way in the interim.

Says the taxation historian: "The spread between the two amounts (\$40.00 to \$400,000,000) represents a long, constant and on the whole consistent development of a taxation structure along lines laid down by the founders of the Massachusetts Bay Colony. . ."

Long in time, yes. Constant and consistent, however, only in violating the pilgrim principles, which fact is amply proven by the following official statement of recent date:

Real estate has	35.37%	of all wealth but pays	64.31%	of all taxes
Personal property . . .	4.43%	" " "	8.08%	" "
Incomes	3.57%	" " "	7.31%	" "
Private corporations. .	8.83%	" " "	3.76%	" "
Public corporations. .	1.01%	" " "	1.73%	" "
Legacies and inher. .	2.00%	" " "	3.87%	" "
Insurance Co's.	5.23%	" " "	1.26%	" "
Poll tax.	%	" " "	0.82%	" "
Savings banks.	14.22%	" " "	1.07%	" "
National banks.	9.78%	" " "	0.12%	" "
Stock transfers.	%	" " "	0.11%	" "
Miscellaneous	%	" " "	0.09%	" "

It is beyond comprehension as to how this tabulation

can show a "consistent development of the structure of taxation" founded on the "ability to pay." On the contrary it shows just the opposite.

In 1634 the General Court became convinced that under the "voluntary" tax system some were giving according to their means while others were giving according to their meanness. Thereupon began the official "ability to pay" system of taxation. Fertile brains immediately conceived however, varying interpretations of this ability-to-pay with the result that the General Court, at its next session gave profound thought to the issue—with a profundity that naught but legislators know—and greatly clarified the matter by decreeing that ability meant "for their whole ability wheresoever it lies." Thus if a man's ability was scattered around the colony, with or without design, no excuse from taxes was thereby created, and colonial thrift and ingenuity at tax-dodging received its first set back. "Ability wheresoever it lies" had come to stay. The General Court failed to reckon, however, with ability to-lie and the colony gave birth to a lusty son of Prevarication. This young man has now grown to maturity having reached the ripe old age of 299 years and still going strong, and his ability-to-lie about this taxable wealth renders him without a peer in the realm of liars. He never fails annually to display his ability-to-escape taxes by periodically hiding "hundreds of thousands of millions" of values, in dollars and cents, until after the tax assessor has departed.

Says the Tax Commissioner:

"Automobile fees are not included because, technically they are not taxes, and the revenue from that source is devoted to a special purpose."

It appears, then, that we need fear only the three letter T. A. X. The three letters F. E. E. are much less to be apprehensive about. We should have no objection to an auto fee of \$25.00 though an auto TAX of \$25.00 would be intolerable. Thus we, of Massachusetts, play with the alphabet. The Commissioner of Taxation then proceeded to demolish his entire argument, supporting the pilgrim principles of ability-to-pay, by naively adding that "many forms of taxation are failing to bear a proper proportion of the expenses" of government.

But the ability-to-pay system of taxation encountered further difficulties and. . . "By 1646 this system of taxation was proving inadequate."

"The number of men who were debarred from becoming freemen because they were not church members and thus escaped taxation altogether became so large . . . that the General Court again went into profound meditation, finally emerging with the bright idea of a poll tax. Twenty pence per person was considered a sufficient imposition upon the Godless heads of these landless, luckless and witless members of the Massachusetts Bay Colony. If one of these unfortunates did not possess twenty pence his ability-to-pay was none the less defined and due, so help him God.

Still further to fortify the General Court's grim determination to make ability-to-pay a paying ability, it also required that a "faculty tax" be imposed on laborers, and others, according to their earnings. To differentiate between ability and faculty is a neat legalistic stunt which requires a special course in cramping the mind of the embryo juggler of words.

In 1738 this faculty tax blossomed into a tax on incomes and it was added to our wonderfully complex tax machine in 1780 when our present constitution gave to the legislature power to levy "proportional and reasonable assessments, rates and taxes," albeit the tax commissioner now charges that "many forms of taxation are not bearing the same proportion."

That which the ability-to-pay advocates lacked in the science of political economy they seemingly strove to balance by an extended exercise of compassion. Exemptions from taxation were extended to "the poor, the old, the sick and the infirm" as fast as our boasted civilization produced them. Then taxes were removed from the faculties of "ministers, grammar school masters and students of Harvard college." As to ministers, masters and students, the ability-to-pay system had again blown up under the pressure of emotion. It was not well to irritate with taxes those who dispensed recommendations for admission to heaven. Upon school masters devolved the duty of making a lasting impression of the soundness of the ability-to-pay theory upon youthful minds, and the burden of sustaining Harvard's traditions, profundity and superiority was load enough for the able-to-pay parents who viewed Harvard as next, if not equal, to heaven. Today (1933) these growing exemptions amount to "more than one billion, three hundred and fifty millions of dollars in valuation, and a greater amount in intangible personal property wealth, which cannot be tabulated."

In 1930 the assessed valuations upon land only, in Massachusetts, totaled \$2,224,828,629. This represents a per capita valuation of only \$525.00 or about one-half of what it should be. This means that Bay State industries are unjustly burdened with two and a quarter billions of dollars—which burdens filters down through the mass of humanity until it finally rests upon the weekly wages of the poor majority in the form of indirect taxation—which burden is actually borne by those having the least "ability to pay."

Today (1933) Massachusetts plumbs the depths of taxation, because the daily press reports that the commissioner of taxation has ruled that the two and a half millions of dollars now deducted from the wages of employees (to feed the unemployed) must pay an income tax!

THOMAS N. ASHTON.

REAL individualism is grossly libelled when the present economic system is labelled "individualism." Socialists who do so can not complain when their own doctrine is misrepresented.

Social Injustice

SEVERAL years ago in a Colorado town request was made of the local charity organization for a supply of coal. Investigation found a housewife evidently in comfortable circumstances, who complained indignantly that the railroad company had placed a watchman on its tracks across the street from her home and had thereby deprived her of a privilege which she had enjoyed for a long time of helping herself to coal from cars on the track.

This incident illustrates how the transfer of property without knowledge or consent of its owner, without opposition or interference and without any recompense being made therefor, may in the mind of the favored party, and by the hallowing influence of time, come to be considered a personal privilege, a vested right.

This housewife was honest as the term is generally understood, honesty based upon expediency rather than principle. She would hotly resent being classed as a common thief and would not think of helping herself at a neighbor's coal bin. That would have involved the personal equation in a disagreeable way. But the railroad coal car, on the other hand, was quite impersonal. What she took would hardly change the recorded weight of the car and in any event the loss would be infinitesimal upon the stockholders of mine, smelter or the railroad company.

In every large city, and increasingly so, it is the custom when erecting large and expensive buildings for corporations to make use of land owned by others and secured by 99 year leases. This process involves the payment of a tribute which is pure economic rent, all taxes having been paid by the owner of the building. The transfer of this value is made without the knowledge or consent of its rightful owners, without their objection or interference and without any compensation whatever being paid in return for same. In this respect the transaction is exactly the same as that which was made by the Colorado woman. Of course, there is this difference between the two illustrations, the first being a violation of common law and involving arrest for theft, conviction and punishment for same, whereas in the second case the transfer is made in accordance with legal requirements, being entirely regular in every way and without involving any moral obliquity. Here again the sanctifying influence of time is to be observed. The responsibility for the robbery, for such it really is, lies with society and not with the individual. At all times we must keep in mind the fact pointed out by Henry George that property may be secured only by one of three methods, either by earning it, by receiving it as a gift, or by robbery.

The above is only one of the many forms of special privilege which in our present system of taxation rob the many for the benefit of the few. The more common avenue by which economic rent, a community value, is conveyed into possession of individuals who have no rightful title to it, is the collection of this unearned increment by landlords from tenants everywhere, when such rent is in excess of

reasonable return on the invested capital. The economic rent in the United States is calculated to be in excess of thirteen billion dollars annually. Of course this amount varies immensely with changing financial conditions. But if this were taken for the normal expenses of government then the multitude of taxes which now fall upon capital and labor, business and industries of all kinds, might be abolished and such change would set in motion beneficent influences in every direction.

One important effect of this reform in taxation would be reduced prices of urban, residential and agricultural lands to a minimum. The inflated values of land are of advantage to one class only, that of the land speculator, the land monopolist, those who seek to benefit at the cost of others, to gather where they did not sow. The practical advantage to the farmer would be his ability to purchase desired acreage at a mere fraction of what is now the market price. The advantage to the young man who desired to establish a home would be that the land on which to build a house would cost him a mere fraction of what is now the price demanded by those who have building lots to sell. That this change would cause losses to some is, of course, apparent, but such losses would be in line with the demands of justice and would be nothing like the losses now sustained by those who are unjustly deprived of their farms and homes as the direct result of our present system of taxation.

Objection may be here made that just as unsettled obligations between debtor and creditor are outlawed after a reasonable lapse of time, therefore, and by the same reasoning, long established custom has made good the title to economic rent through the medium of 99 year leases and other contracts between landlord and tenant. It is frequently stated that if the Single Tax plan had been started in Colonial days it would have been all right, but it is now impossible to effect so radical a change in our fiscal system. This, of course, involves the question of fundamental rights and perhaps no better answer can be made to this very point than by quoting Herbert Spencer, who in his chapter on "The Right To The Use of The Earth" in *Social Statics*, states the case as follows:

"It can never be pretended that the existing titles to such property are legitimate. Should any one think so, let him look in the chronicles. Violence, fraud, the prerogative of force, the claims of superior cunning—these are the sources to which those titles may be traced. The original deeds were written with the sword, rather than with the pen: not lawyers, but soldiers, were the conveyancers: blows were current coin given in payment; and for seals, blood was used in preference to wax. Could valid claims be thus constituted? Hardly. * * * Does sale or bequest generate a right where it did not previously exist? * * * 'But time,' say some, 'is a great legalizer. Immemorial possession must be taken to constitute a legitimate claim. That which has been held from age to age as private property, and has been bought and sold as

such, must now be considered as irrevocably belonging to individuals.'" To which proposition a willing assent shall be given when its propounders can assign it a definite meaning. To do this, however, they must find satisfactory answers to such questions as, How long does it take for what was originally a wrong to grow into a right? At what rate per annum do invalid claims become valid?"

Objection may also be made that to institute the Single Tax will cause great hardship. No one understood more clearly than Mr. George that the change would involve a certain amount of hardship and he and his followers have anticipated this by providing gradual elimination of the taxes which now fall upon capital and labor, business and industry.

Henry George at all times has taken truth for authority rather than authority for truth, letting the chips fall where they may. He says in "Progress and Poverty," "Unless its foundation be laid in justice the social structure can not stand."

In Buckle's *History of Civilization* attention is called to the fact that every forward movement in legislation consists not in the enactment of anything new but in the repeal of bad laws previously enacted. The programme for the adoption of the Single Tax as given to the world by Henry George is in harmony with this.

When "Progress and Poverty" was published in 1879 a new Magna Carta was given to the world. From that time forward the principle that "ignorance of the law excuses no one," was to have a new meaning. This was thereafter to apply to economic law as well as to statutory law. Caveat emptor was given a new emphasis and a distinction was thenceforth to be made between legitimate return for labor or capital and the illegitimate transfer of economic rent to private parties. Thenceforth notice was in reality given to investors that they should beware of 99 year leases or other contracts which conveyed community values into the pockets of private individuals. Constant emphasis must be given to the great truth enunciated by Henry George that economic rent is the fruit of the community designed by a wise Creator to provide for the expenses of the community: that this fund is amply sufficient for such use: that when diverted to individuals social ills are sure to follow: and when taken by the community then all other taxes of every kind whatsoever may be abolished.

To many minds the present condition of social injustice seems to be incurable excepting by a revolution which shall include the establishment of state socialism. They would junk the entire structure, commencing all over again with a more or less artificial plan based upon expediency rather than upon justice. In contrast to this the plan of Henry George is to conserve that which is good in our present system, eliminating only that which is bad. We hold that to sacrifice all that has been gained by the experience of centuries would be a tragedy and would be as illogical as to scrap a first-class automobile simply because something was wrong with the carburetor or other vital part.

Justice, which Addison declares is the greatest and most God-like of all virtues, must in accordance with the philosophy of Henry George be the test applied to all fiscal legislation.

Coming generations will wonder how the tariff system with its monstrous injustice to all and its interference with prosperity was tolerated by this generation and the reaction will be the same toward the income tax, taking property where property can be found, with the procedure of the highwayman and with no considerations whatsoever to the principle of justice.

Too long have we held to the view inherited from across the sea that the King can do no wrong, interpreting it to mean that our Government can do no wrong. That obsession is soon to pass. The Government, with evident piety, pays hundreds of thousands of dollars annually for Chaplains to instruct our soldiers and sailors, Generals and Admirals, Senators and Representatives how to live Christian lives. These Chaplains repeat the commands, "Thou shalt not kill," "Thou shalt not steal," "Do unto others as you would have them do to you," "Love thy neighbor as thyself," and then the Government proceeds to violate every one of these principles.

In spite of the fact that our country is capable of supporting comfortably at least ten times its present population, Prof. Sweeney, of the Iowa State College, even asserting that the population of the entire world could by intensive cultivation live on the soil of the great State of Texas, our Government has slammed its doors against immigration and as a result of bad laws is actually causing more to leave than to come into our country. The Statue of Liberty in New York harbor has in consequence become a joke.

At the present time we are telling the world to buy our automobiles, our wheat, our corn, our cotton, our radios and our other products and to pay for these with gold! "Do not presume," we say, "to sell us the products of your underpaid, degraded, pauper labor, in that way interfering with our American high standard of living!" This of course has no reference to our millions of unemployed.

The conclusion of the whole matter is that our present tax system is a jumble of economic atrocities which violate alike considerations of justice and expediency. Prosperity is as natural as sunshine and would prevail, giving to all the advantages accruing from every labor saving machinery and other fruits of an advancing civilization, were it not for the evil effects of our present stupid system of taxation. The followers of Henry George believe that the golden age will be ushered in when governments conform to the same ethical principles which universally obtain among men: When governments shall, for their necessary expenses, make full use of their only legitimate source of revenue, the rental value of land: When consequently, all other taxes shall be abolished: When land speculation and land monopoly shall cease: When all men shall enjoy an equal

right to the use of the Earth: When commerce between nations shall be free as it now is between the States of the Union: When the philosophy of Henry George shall have become a beneficent reality.

HENRY WARE ALLEN.

The Walk of Fame, Rollins College

THE presentation of a stone for the "Walk of Fame" at Rollins College, Winter Park, Fla., from the birthplace of Henry George, still standing at South Tenth Street in the heart of Philadelphia, was accompanied by appropriate ceremonies.

The letter making the appropriation came from George E. Evans, president of the Henry George Foundation, and said:

"I trust that you will honor this Foundation and the cause of economic freedom and social justice by accepting this stone and placing it among others which bear silent testimony to men and women who have rendered great service to humanity."

To which Hamilton Holt, president of Rollins College, responded as follows:

"I want to thank the Henry George Foundation of America through you for presenting this stone to us, which will be forever in the Walk of Fame. It is an honor that will never be forgotten by our faculty or students."

Walter Fairchild of this city made the presentation address. Mr. Fairchild is a son of a former president of Rollins College and until recently president of the Manhattan Single Tax Club.

Chester C. Platt spoke in part as follows:

"Henry George knew when he penned the last line of 'Progress and Poverty' that he had carved for himself a niche in the World's Temple of Fame. He wrote to his father, then eighty-one years old, and sent him a proof edition of his book. In this letter he said, 'It will ultimately be considered a great book, will be published in both hemispheres, and translated into different languages. This I know, although neither of us may ever live to see it here. But the belief that I have expressed in this book—the belief that there is yet another life for us—makes that of little moment.'"

Dr. Marion Mills Miller also gave a short talk.

"LIBERTY is not license." Certainly not and consequently it cannot be anything so licentious as denial of the equal right of all men to the use of the earth. Where there exists an economic system under which involuntary idleness of able bodied men is a possibility, there liberty is denied.

GENERAL PHIL SHERIDAN once offended sensitive Texans by saying that between Texas and hell he would choose the latter as a residence. Perhaps he meant that he would mortgage it to a bank and thus change its climate by making it a frozen asset.

Henry George School of Social Science

TEACHERS in the New York City School System are hereby notified that a thirty-hour attendance at any of the sessions of the Henry George School of Social Science and the meeting of the merit tests provided in the courses, will entitle them to Certificates of Attendance recognized as "Certificates of Alertness" by the Board of Education of the City of New York.

ALL COURSES ARE FREE

there is no charge or collection of any kind.

The books required are loaned on payment of a deposit which is refunded when books are returned.

"Certificates of Alertness" secured by teachers in the New York City School System are recognized by the Board of Education as entitling the holder to consideration in matters of salary increases and position advancements. They are approved by the Board of Education only if issued by institutions of learning that are recognized by the Board of Regents of the University of the State of New York, which is the Education Department of the State of New York, and only if the matter taught and the methods of teaching are approved by the Board of Education. Certificates of attendance and Merit issued by the Henry George School of Social Science are recognized as "Certificates of Alertness" by the Board of Education.

The first certificate issued by the school was awarded to Mr. Max Berkowitz, instructor of French in Evander Childs High School in the Borough of the Bronx, New York City. Mr. Berkowitz not only is one of the Schools earliest and most diligent students, but also one of its most earnest and faithful workers.

The second Certificate of Attendance and Merit was issued to Mr. John Luxton, Biology teacher in Tilden High School in the Borough of Brooklyn, New York City. Both Mr. Luxton and Mr. Berkowitz are Associate Directors of the Henry George School of Social Science.

It is with great pleasure that we announce that Dr. George Raymond Geiger, Associate Professor of Philosophy at the University of North Dakota, has also become an Associate Director of the Henry George School of Social Science. With his advice and his scholastic learning there should be no heights in the field of fundamental social and philosophic education that the school may not attain.

Attendance at the classes and forums of the School has been steadily increasing and the need for graded and more frequent classes, and therefore for larger and permanent headquarters that can be always open, and where classes regardless of size can be held at the convenience of students, and where a library and reading room may be always at

the service of students and the public, has now become imperative. It is hoped that these will not have much longer to wait for realization.

There are still some facsimile copies of the Provisional Charter, suitable for framing, issued to the School by the Board of Regents of the University of the State of New York left for distribution to those who want them. A request for one to the School or to LAND AND FREEDOM will bring it to you.

QUESTIONS AND ANSWERS

Q. Will you please tell me why the Single Tax has not made more progress? It is now over fifty years since the publication of "Progress and Poverty" and yet nowhere are the teachings of Henry George in practice. H. B.

A. Perhaps the quickest answer is one that we heard recently: It is now two thousand years since Jesus lived and taught the world His most beautiful precepts, yet nowhere in the world are His teachings observed. To be more direct, however, the most probable reason is that with very rare exceptions Henry George's philosophy and economics are not taught in colleges or high schools, are not given publicity in newspapers and are not mentioned in pulpits.

Why this is so in the case of newspapers may be perhaps understood if it is considered that those who own our newspapers, or who hold the mortgages against their lands, buildings and presses, are the beneficiaries of our present land owning system. Newspapers depend largely on advertisements for support. Real estate operators (especially land speculators) are large advertisers in newspapers; so between these and an inert public mind it is not difficult for newspaper owners and editors to decide on which side their financial interests lie.

An analysis of who support and control our colleges and churches, and therefore influence (if they do not dictate) the teachings of professors and the preachings of ministers should be simple and will disclose the reasons why the teachings that will undermine the foundations of the House-of-Have have not made greater progress in a world controlled by the House-of-Have.

Does H. B. believe that the great majority in our legislative halls represent the best interests of all the people? If he does, his naïveté does credit to his own honesty of purpose, but less so to his familiarity with present political conditions. If, then, our legislators, senators and congressmen represent the House-of-Have and our editors, teachers and preachers are controlled by the House-of-Have, where is the familiarity with Henry George's teachings on the part of the people—even the good and intelligent people—to come from? If the people do not know the teachings of Henry George how can they apply them?

TECHNOCRACY hates to admit its relationship to the other three Marx brothers, the Socialists, Communist and Socialist Labor parties.

Robert Schalkenbach Foundation

SINCE the last report of work accomplished, in the January-February issue of LAND AND FREEDOM, the placing of "Progress and Poverty" in the bookshops has been extended. Readers will recall that prior to our drive, few bookshops carried the Henry George books. It was necessary in our nation-wide campaign to (1) impress dealers with the fact that they could obtain the books from the Foundation and that they were not "out of print;" (2) build up a demand for the books through advertising, so that when the books were in the shops, the general public would purchase them.

Book accounts have been established in leading stores throughout the country. In New York 89 stores stock our books, and many of them use our series of window posters. Of the 366 books placed on consignment in the city about 100 have been sold thus far.

There are several ways in which Single Taxers can help achieve bookstore distribution for the writings of Henry George. Word of mouth advertising to friends and acquaintances of "Progress and Poverty" and of "Social Problems" will send some people to bookstores in search of these books. Visits to bookstores to find out whether the dealer knows about the books, and where they can be ordered would be helpful. A postcard to the Foundation telling of any store in which the dealer does not stock "Progress and Poverty" will enable us to get in touch with the store and make an introductory offer. The cumulative efforts of a number of Single Taxers and friends in various parts of the country will have its effect in proving to the dealers that there is a lively interest in George's writings.

In order to attract the interest of the general public, the Foundation has been running advertisements in the *New York Times*, *Christian Century*, *Newark News*, *Nation* and other appropriate papers. The following letter may be of interest:

"Please let me have as soon as possible two 'Progress and Poverty' by Henry George. I was indeed very glad to read in Saturday's *Times* that the will of Robert Schalkenbach enables you to sell 'Progress and Poverty' at \$1. Years back I read in a book by Adolph Damaschke, the great German soil reformer, about Henry George and his works, and only recently (about three weeks ago) I asked for books of Henry George in Macy's Book-Information-Department, and was told they were out of print. I was sorry about this and then more than happy to read your advertisement. One of the books ordered today I intend to give to my professor whose course in economics I attended last term in City College, and I will order more of Henry George's books for some friends of mine here in America and in Germany. May I add that I consider it a privilege to be of a little help in spreading knowledge of Henry George's books, and I shall gladly help you in one way or another to reach this goal. Sincerely, GUSTAV W. RUPP."

Macy & Co. had been approached by the Foundation for some time. The above letter persuaded their buyer

to place a trial order and to see to it that the correct information was available at the Book-Information-Department.

Mr. Triner of Caldwell, N. J., has been placing books with local bookstores in Caldwell, and has written letters to the *Caldwell Progress* concerning land value taxation and the importance of reading Henry George. Mr. Triner and Mr. Leubuscher, our trustee, who has been working with him in this campaign, hope to extend their activities to include Montclair and other towns in Essex County.

Mr. Powell of Shreveport, La., who is editor of an organization called "Khaki Shirts of America," is running advertisements for "Progress and Poverty" in his newspaper. We recently sent him a mat of an advertisement entitled "THE CAUSES OF BUSINESS AND INDUSTRIAL DEPRESSION." Readers of LAND AND FREEDOM who are able to obtain free space in local newspapers are welcome to send to the Foundation for free mat of this advertisement. We will take care of the cost of having the mats made-up if the individual or newspaper will assume the cost of the advertising space. This plan is workable for small-town newspapers.

Mr. Willis Snyder of Hudson, N. Y., tells us that he is speaking before groups of young men in his own and neighboring communities. Reports of his addresses have come to us through the up-state newspapers. It may be remembered that because of Mr. Snyder's letter to the magazine *Time* two years ago, the editor wrote the story of Henry George's life. Through the editor's article, Mr. Snyder's letter, and the Foundation's accompanying advertisement, more than 1,000 inquiries were received and new contracts made.

Another worker with whom we have been in close touch is Mr. William Craig, of Portsmouth, N. H. Mr. Craig has organized an association in Portsmouth, and is working with local groups to establish legislation for land value taxation.

Many people feel that "Social Problems" is a better introduction to Henry George than is "Progress and Poverty." As our present stock of "Social Problems" is low, it is not improbable that a new edition will have to be prepared, in which case an attractive jacket will be designed and public interest created by methods similar to those used to promote outside interest in "Progress and Poverty." Pending such endeavors, some of our friends are ordering the present edition for presentation to important persons. The Henry George Club of New Orleans has sent, through the Foundation, a copy of "Social Problems" to the following: editor of the *New Orleans Item-Tribune*, editor of the *New Orleans Daily States*, editor of the *Post-Dispatch*, St. Louis; Alfred E. Smith; Mrs. Franklin D. Roosevelt, Senator George Norris, Bernarr MacFadden, and de Valera of Ireland. Friendly acknowledgements have been received.

Mr. H. C. Harris of Cordele, Ga., continues to cooperate

with the Foundation in supplying the college, high school, and public libraries of Georgia with copies of "Significant Paragraphs from Progress and Poverty." Mr. Harris has donated several hundred books to libraries in his state and the Foundation has matched his donations with donations of its own, so that every library in Georgia has at least one copy of a Henry George book. People in the various communities are slowly coming to read these books. A few orders for the unabridged version of "Progress and Poverty," together with letters from individuals who have become interested in Henry George by this means, show that this work is well worthwhile. Mr. Harris and the Foundation have been carrying it on since early in 1931.

We have just completed a new advertising circular describing all of the books of Henry George. It is used in answering inquiries from people who have read our advertisements concerning Henry George. As it is illustrated and of light weight, suitable for enclosing as a "filler" in personal correspondence, some of the readers of LAND AND FREEDOM might like to have a few copies to send to friends. We will be glad to send some upon receipt of 5 cents to cover postage costs.

A Mr. Eichel of the Central Press Association visited the Foundation last Spring in search of Henry George's theories on "gold distribution." The late Arthur C. Pleydell who happened to be in the office at the time provided him with exact references in both "Social Problems" and "Progress and Poverty." During the past Winter Mr. Eichel's syndicated articles have appeared in newspapers throughout the country, and in each article there was prominent mention of Henry George's position on the gold question. On another page of this issue is Mr. Eichel's latest syndicated article.

We are proud to add to our library of German, French, Italian and Chinese versions of "Progress and Poverty," a Bulgarian translation received this week from Mr. Gudulev of the Cooperative Society Posdrenik, in Sofia, Bulgaria. Reprinted at the back of the book is a series of quotations from the sayings of eminent men, furnished to Mr. Gudulev by this Foundation and by the United Committee, England. We have had word, also, from a Mr. Haskell, director of a Folk School in Bulgaria, who writes for copies of "Significant Paragraphs" to be used in his school work.

The Foundation has completed arrangements with the Macmillan Company and Mr. Geiger for the publication of "The Philosophy of Henry George." With its superb introduction by Prof. John Dewey, and its complete account of the work, historical background, and philosophic and economic significance of Henry George, this book cannot fail to be of interest to every Single Taxer as well as to those who are at present but casually interested in the writings of Henry George. In format this book will be unusually handsome. It will be bound in blue cloth, will measure about 9x6½ inches, and will be sold by Macmillan

for \$3 the copy. By special arrangement the Foundation will offer the book at \$2.50 postpaid.

The trustees of the Foundation desire to obtain authentic quotations from as many famous men and women of our time as possible. Many letters have been written, and a number of fine estimates of Henry George's contribution to economics and philosophy have been received, but we want to make our collection as complete as possible. If, therefore, any reader has a quotation that he thinks would be of special interest, from men or women of eminence in public life today, and would care to send it to us with exact information as to its source and accuracy, we would be glad to have it for possible inclusion in our collection. Later a booklet will be prepared.

ANTOINETTE KAUFMANN, Secretary.

Work of Charles H. Ingersoll

THE report of the Manhattan Single Tax Club's activities for the last two months tells mainly of the absorption of Mr. Charles H. Ingersoll in radio broadcasting, together with some very important personal appearances at service clubs. These broadcasts have been over several important stations in New York, New Jersey and Philadelphia, and the requests from listeners for further information, etc., has been most encouraging, evincing as it does a growing interest in Single Tax.

The outstanding broadcast to date has been that over the Columbia Broadcasting System, Station WABC, on March 1, at 3.00 p. m. This network consists of 48 stations all over the country, with a potential audience of eighty million people, and we naturally feel pleased that Mr. Ingersoll can command an opportunity of this sort. We are hoping that before long a date can be made with the National Broadcasting Co., which takes in 73 stations. These great networks cost from \$4,000 to \$5,000 per hour commercially, whereas nothing has been paid by the club beyond ordinary working expenses.

Mr. Ingersoll has talked over the following stations, all of which have been most cordial: New York, WABC, WRNY, WOV, WMCA, WCDA, WEVD; Brooklyn, WLTH; Long Island, WWRL; Paterson, WODA; Jersey City, WHOM; Philadelphia, WIP, WDAS; Baltimore, WBAL, WCBM; Washington, WJSV; Bronx, WBNX; Newark, WNJ.

As a result of the WABC broadcast almost two hundred letters have been received from listeners, asking for a copy of the talk, and expressing the hope that it would be followed by many more along similar lines. Newspapers have also been quite generous with publicity.

Meetings addressed have been as follows:

January 16, 1933—St. Matthews Men's Club, Weehawken, N. J.; 8:00 p. m.; Mr. A. N. Chandler of the New Jersey Tax Relief Association was responsible for this date; about 65 present; a fine crowd of most substantial German men; Mr. Chandler made fine presentation

with stereopticon; Mr. Ingersoll talked for half an hour and had a 30-minute quiz; interrupted to eat! Very fine meeting.

January 23—Hightstown Board of Trade, Hightstown, N. J.; 12:15 noon; about 75 present; Mr. Chandler was also responsible for this date; it was a very fine meeting attended by the best people in the neighborhood; talked for 40 minutes; the quiz lasted one hour and a half; as a result the club had several letters from men who attended asking for further information.

January 31—Rotary Club, Freehold, N. J.; held at American Hotel; 12:30 noon. This came through Mr. John H. Allen, and was an outcome of the address to the Jersey City Rotary Club on January 12. Dr. J. Berkeley Gordon who arranged the date is a son-in-law of Mr. W. Richardson, editor of the Jersey City Rotary Club, who commented very favorably in his paper on Mr. Ingersoll's visit to that club. Talked for 35 minutes; quiz one hour and a half; about 75 present.

February 1—First Reformed Church School, Irvington, N. J.; 6:30 p. m.; Lyons Avenue and Nesbitt Terrace, Irvington. Dinner was served before the meeting; there was a very enthusiastic gathering. Mr. Ingersoll's remarks were very cordially received and quite a feeling of conversion was evident; talked 30 minutes; quiz 75 minutes; 100 present.

February 11—Irrington Forum, 84 Orange Avenue., Irvington; Mr. C. E. Chamberlain, president; talk on Single Tax. Mr. Ingersoll did not arrive at this meeting until 10:30 p. m., having had two broadcasts the same evening; 7:00 p. m. in Brooklyn, and 9:30 p. m. at WHOM in Jersey City; about 25 present; all the principal officials of the town, bankers, etc., including the Mayor and Assessor. They had all listened to WHOM broadcast; "Technocracy Challenges Capitalism." Mr. Ingersoll gave a brief talk of 25 minutes. The quiz was very energetic and searching, and lasted until 1:00 a. m.; over 2 hours. One of the most important meetings.

February 14—Rotary Club of Reading, Pa.; Berkshire Hotel; 12 noon; Mr. Elmer A. Muhs, Chairman of Programme Committee; Mr. Funk, president. This was a very fine meeting of about 150 of the leading people of the town, including the Mayor and Assessor. Mr. Tyck made the introduction. Talk nearly 40 minutes; quiz one hour.

February 20—South End Community Club, Ridgeview Community Church club house, Valley Road and Meeker Street, West Orange, N. J.; Mr. E. A. McLaughlin, president. This meeting came through Mr. Edmund Williamson, Secretary of the Chamber of Commerce of the Oranges and Maplewood. There were 75 present. Mr. Ingersoll was introduced by Mr. Williamson, and met a large number of the members before and after; a very fine crowd. Original talk of about 40 minutes, and had a quiz of about two hours, until after 11 o'clock. There were a number of latent Single Taxers developed, and a showing of hands indicated 10 or 12 who had read George's books. Mr. Williamson is hardboiled, but showed great favor at the end of searching questions.

February 22—Brooklyn Heights Forum; Mr. Wm. J. Dilthey, president; about 100 present; rather a mature, mixed crowd. They sprung the subject of Technocracy which occasioned a longer talk, and developed very well; spoke for 40 minutes and had a very fine quiz of one and one half hours; Mr. Cornelius M. Sheehan of Brooklyn, was present. In his remarks the chairman said it was the clearest presentation of many he had heard. There was a very large element of conversion evident, although the usual number of hard-boiled Forumites.

On March 16, Mr. Ingersoll was booked to address the Fifth Assembly District Republican Club of Woodhaven, L. I., which meeting has been arranged by Mr. Norman Fowles, an ardent Single Taxer for twenty-five years, and on March 30, he is due at the Second Congregational Church, Waterbury, Conn., the latter having come through Mr. James R. Sheldon, President of the Waterbury Clock Company.

Mr. Ingersoll also has a very pressing invitation to address the Y.M.H.A. and Y.W.H.A. of St. Louis, Mo., on April 27, and we are at present trying to arrange this, provided it will not break up the continuity of his radio talks.

His broadcasting includes the following:

Technocracy, Overproduction or Underconsumption.

Technocracy—Henry George, Its Author.

Technocracy, Socialism, or Socialisation.

Technocracy and Economic Science.

Technocracy Challenges Capitalism.

Technocracy Challenges Democracy.

Technocrats versus Physiocrats.

What's Wrong with Capitalism?

What Is the Single Tax?

Depression—Cause and Cure.

A New Capitalism.

Socialism, Anarchism, or Liberty.

Economics, Simple and Certain.

What Technocracy Might Have Been.

Quotations from letters received from WABC broadcast:

"... the most important economic discussion I have heard. Your analysis of the present terrifying and baffling conditions was clear, concise, and profoundly illuminating. I, for one, would like to know more about this Single Tax."

"If anything will save us from panic, surely the system of taxation outlined will. Talk to us again; you may help us to see our way through confusion."

"You have given me new light and a greater vision of what must be done to restore business."

"I wish to praise you for stating your view so fundamentally sound and vital to Americans—rich or poor. It's my earnest hope that you receive many comments from individuals more prominent than I."

Growing Interest in the Pittsburg District

A VERY aggressive lecture campaign has been in progress in the Western Pennsylvania district and Attorney William N. McNair has been constantly engaged with meetings, reaching a variety of audiences and specializing in the discussion of "economic rent." A partial list of Mr. McNair's lectures is given herewith:

Jan. 6, Bennett School; Jan. 9, Meadville, Pa; Jan. 18, Congress of Women's Clubs; Jan. 18, North Versailles Township; Jan. 20, Bennett School; Jan. 25, Larimer School; Jan. 26, Sharpsburg Rotary; Jan. 27, East Pittsburgh; Jan. 31, Building and Loan Fifth Ave.

Feb. 3, Bennett School; Feb. 6, Munhall; Feb. 8, Dippon Hollow; Feb. 8, Larimer School; Feb. 9, Homewood School; Feb. 9, Real Estate Board; Feb. 14, North Side Business Men's Association; Feb. 15, Fifth Avenue High School; Feb. 17, Rankin; Feb. 21, Turtle Creek; Feb. Feb. 23, Larimer School; Feb. 23, Roosevelt Club, Mt. Washington.

The public schools are being utilized quite extensively for special public meetings arranged by citizens interested in the discussion of economic problems: Secretary Percy R. Williams of the Henry George Foundation and Hugo W. Noren of Pittsburgh have also joined Mr. McNair in

addressing a number of recent meetings. In certain sections of Allegheny County there has been a remarkable growth of interest in the movement for taxation of land values and some very large public meetings have been held for the express purpose of advancing this movement and agitating for the extension of the Pittsburgh plan to the outlying territory in the county.

During February the *Post-Gazette*, Pittsburgh's leading daily, published on its editorial page for ten consecutive days a series of articles discussing, pro and con, Pittsburgh's experience under the graded tax law which was enacted twenty years ago. Those contributing to this series were: Councilman Robert Garland, former Mayor William A. Magee, J. Roland Brady, secretary of the Real Estate Board; James W. Bamford, representing the Building Owners and Managers Association; Attorney William N. McNair, Percy R. Williams, Dr. Marion K. McKay of the University of Pittsburgh; William P. Witherow of the Citizens' Tax Commission; Edward F. Daum, realtor; and Thomas C. McMahon, Chief City Assessor.

This symposium attracted wide-spread interest, being the first time since the graded tax law has been in effect that such a public discussion has been sponsored by the editors of a leading daily newspaper, though Pittsburgh papers are constantly publishing Single Tax letters in their readers' columns.

Power of Landlordism

WHEN Bruening dared to suggest that the national problem of unemployment be dealt with by colonizing surplus city population on land taken from the junker estates, he fell. Now von Schleicher, who combined a good deal of social imagination and daring with his belief in the necessity for military rule, having shown a disposition to follow Bruening's lead and break up the subsidized estates, has likewise fallen. The United States knows a little about the difficulty that arises from an attempt to govern without a mandate. But the events of this single day illustrate strikingly the fact that in Europe today no mandate can be guaranteed to last out tomorrow.

The Christian Century, Feb. 8, 1933.

Our Budget Architects

ONE would think that a system of taxation (if it may be honored by such a title) which is absolutely devoid of all sense of justice and proves itself so crooked and shifty as to be used to turn a clever little trick like that on the intelligentsia, diverting a portion of their wages into my pocket (Oh! Let's be honest for a minute or two) on the landlords specious plea for "the poor renters," would cause them to sit up and take notice and inquire into the merits of some of the stuff they are teaching to their classes in Political Economy.

This is destructive talk, therefore unpopular. Space does not permit a constructive thought, but you can't build a skyscraper on a rotten foundation and have it stand, and that is what is puzzling our budget architects today.—Z. K. GREEN in Middletown (N. Y.) *Times-Herald*.

The Henry George Lecture Assn.

(United with the Henry George Foundation of America)
538 South Dearborn St., Chicago, Ill.

JOHN LAWRENCE MONROE Director and Treasurer

STAFF SPEAKERS

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CLAUDE L. WATSON, 538 South Dearborn St., Chicago, Ill.
PROF. HARRY GUNNISON BROWN, 403 Garth St., Columbia Mo.
PERCY R. WILLIAMS, 1310 Berger Building, Pittsburgh Pa.
HON. GEORGE H. DUNCAN, East Jaffery, N. H.
MRS. ANNA GEORGE DE MILLE, 17 West 67th St., New York City.

LOCAL SPEAKERS

CHARLES G. BALDWIN, Munsey Building, Baltimore, Md.
L. D. BECKWITH, Stockton, Calif.
HERBERT S. BIGELOW, Cincinnati, O.
WILLIAM A. BLACK, San Antonio, Tex.
A. A. BOOTH, Seaboard Building, Seattle, Wash.
J. D. BRYANT, Albany, Ore.
JOHN S. CODMAN, 20 East St., Boston, Mass.
GRACE ISABEL COLBRON, New Canaan, Conn.
ALEXANDER HAMILTON, Pender Island, B. C.
FREDERIC C. HOWE, Harmon-on-the-Hudson, N. Y.
JAMES P. KOHLER, Congers, N. Y.
FRANK STEPHENS, Arden, Del.
CHARLES H. INGERSOLL, 341 Park St., East Orange, N. J.
WILLIAM MATTHEWS, Spokane, Wash.
RAY BOBSON, 608 Chestnut St., Lansing, Mich.
MISS EDITH SEEKEL, 626 Ethel Ave., Grand Rapids, Mich.
ABE D. WALDAUER, Bank of Commerce Building, Memphis, Tenn.
EDWARD WHITE, Kansas City, Mo.
JOSEPH FORSHAW, St. Louis, Mo.
Chicago Ill.:
HENRY HARDINGER.
WILLIAM H. HOLLY.
THOMAS A. MYER.
THOMAS RHODUS.
GEORGE M. STRACHAN.
HENRY L. T. TIDEMAN.
CLAYTON J. EWING.
J. EDWARD JONES.

New York City:

MAX BERKOWITZ.
B. W. BURGER.
BOLTON HALL.
GEORGE LLOYD.
MORRIS VAN VEEN.

* * *

NEWS OF HENRY GEORGE AND SINGLE TAX CLUBS

Single Tax League, Chicago, Ill.—At the weekly meeting of the Single Tax League on Friday, Feb. 17, Mr. Emil O. Jorgensen gave a stereopticon lecture describing the tax situation in two typical residential blocks of Chicago and showing what the effects would be on the properties in these blocks if the Property Bills of the Manufacturers and Merchants Federal Tax League should be adopted. The bills provide for the gradual exemption over a period of five years of all taxes on buildings and personal property for local purposes.

Henry George Club, Pittsburgh, Pa.—William N. McNair censured the Allegheny County Commissioners' drive to increase income by subjecting personal property to taxation, in a talk before the Henry George Club on Jan. 13. The *Pittsburgh Press*, in close to a column, reported Mr.

McNair as pointing out that in Kentucky the attempted enforcement of the personal property toll resulted in bank failures when people transferred their accounts to Ohio banks. He condemned the county's policy of assessing large vacant areas at only ten per cent of their value, which "throws the tax burden on the small home owner." He advocated that the county should adopt Pittsburgh's plan of high taxation rates on land and low on buildings.

The Henry George Club honored Mr. Francis W. Maguire, secretary, who celebrated his eighty-first birthday on Jan. 13. Mr. Maguire was born near old Fort Duquesne and is today known as the oldest Single Taxer in Pittsburgh.

Henry George Club, Lansing, Mich.—"Our club is doing a little better this year," writes Mr. Ray Robson, president of the Henry George Club of Lansing. "We are thinking of getting a room at the 'Y' for our meetings because of increasing size and interest. Monday, (Feb. 20), we had an interview with Governor Comstock."

Single Tax League, Dallas Texas.—The *Dallas Times Herald* of Feb. 13, tells us that Wilford B. "Pitchfork" Smith spoke under the auspices of the Dallas Single Tax League before an audience at the City Hall, Sunday afternoon, Feb. 12. John Morrow, league president, presided. The speaker ridiculed the claims of Technocracy, saying of the recent stir over it that: "Our people will become interested in anything sufficiently ridiculous." He said that by applying the Single Tax on land values, the tax burden would be removed from business, land speculation would become virtually impossible, and the depression would be ended. Mr. Smith was introduced by the Rev. Charles J. Murphy, pastor of Holy Trinity Church. Music was furnished by Mr. and Mrs. A. A. DeMond. Mr. Smith, editor of the *Pitchfork*, "An Humble Implement with a Wide Range of Usefulness," is a convert of John Z. White.

Henry George Club, Kansas City, Mo.—On Lincoln's birthday, Mr. James C. Fuller, secretary of the Henry George Club of Kansas City, issued a striking leaflet picturing Lincoln's adherence to the fundamental principles of economic freedom. "Like Moses, that other great leader out of bondage," says Mr. Fuller, "Lincoln recognized that men are land animals, who must have free and equal access to Mother Earth in order to be really free. . . . He decried land monopoly and refused to be a party to land speculation schemes." "Let us quit our blindness and meanness," urges Mr. Fuller, "and work to make possible prosperity that will be real and lasting for all and make Kansas City tax free!"

NEWS OF SINGLE TAX SPEAKERS

Joseph Forshaw, St. Louis, Mo.—"Forshaw of St. Louis" stands for integrity in business, fair play in sports and sportsmanship in economics. Son of the late Joseph Forshaw, who was a great skater and walker in England, founder of a successful business in St. Louis, and an unflinching Single Taxer, the present Joseph Forshaw has a heritage of athletic ability, business acumen, and Henry George idealism.

Twenty-five years ago "Joseph Forshaw of St. Louis" was a fleet

youth in the lineup of three great Olympic teams. Today he is one of the Single Tax movement's most eloquent and ardent exponents. Here are some of his recent speaking appointments:

In January: Mr. Forshaw had a fine audience before the St. Louis Women's Chamber of Commerce. He talked straight Single Tax and the Pittsburgh Plan..

Wednesday, February 22.—Mr. Forshaw addressed the Alumni Club of Washington University. Through the efforts of Mr. Erwin Kauffmann and Mr. Alper this engagement was secured, and the topic given Mr. Forshaw was "Sportsmanship and Fair Play." Under this topic he gave ten minutes on his sport and Olympic team experience, and twenty minutes on sportsmanship and fair play for every man, woman and child in the daily contest of life—which meant a good Single Tax talk!

Friday, March 3.—The Fred W. Strocham Post of the American Legion gave Mr. Forshaw a very fine audience of about 200 at the American Annex Hotel. He talked somewhat along the lines of his Alumni luncheon speech, and wedged in twenty minutes of straight Single Tax.

Sunday, March 5.—Mr. Forshaw was scheduled to address Mr. Thomas Q. Dix's Forum on "Depression: Cause and Cure," to close with a rousing espousal of the Single Tax. Mr. Dix is a firm believer in the Single Tax.

Saturday, March 11.—Again through the efforts of Mr. Alper, a comparatively recent convert of Mr. Kauffmann, Mr. Forshaw was to address a large and representative meeting including a good many young men ripe for the truth. This meeting was to take place at the Y. M. H. A. (This article is written before these latter two appointments are filled).

Mr. Forshaw writes, "Perhaps in the years to come, because of the results it attains, we may all proclaim this depression one of the greatest blessings of all time."

Andrew P. Canning, Chicago, Ill.—On a tour of the southwest with Mrs. Canning for her health, Mr. Canning has found the public's desire so great to know the basic causes of our economic troubles, that he has been given numerous opportunities to address local organizations. On Feb. 3, he spoke before the Las Vegas (New Mexico) Rotary Club. "The audience received me and the message very sympathetically," writes Mr. Canning, "and invited me to stay longer or meet with them again on my return." The Las Vegas *Daily Optic* gave a column interview with Mr. Canning. In this it quoted Mr. Canning as saying:

"In 100 years the world has made more progress under a partially developed democracy than it did in 1,000 years of aristocratic regulation. Our need in the present crisis is not a new imported scheme of government, but a fair field in which to develop our own. This can be done through improvement of an inherited aristocratic revenue system which now permits and encourages wild speculation in public property and confiscates private property through taxation."

George M. Strachan, Chicago, Ill.—Norman B. Barr, superintendent of the Olivet Institute of Chicago, writes Mr. Strachan in regard to one of his recent engagements, "Our Forum was delighted to hear you last Sunday. You entertained as well as interested and enlightened them to an unusual degree. You will always be welcome at the Forum to address us on any subject dear to your heart," that subject of course being the Single Tax.

Henry H. Hardinge, Chicago, Ill.—On Jan. 1, Mr. Hardinge addressed 250 Legionnaires at a Legion Post meeting in Chase Park. The appointment was arranged by George Tideman.

Pearl S. Buck, author of "The Good Earth," writes, "I knew Dr. Macklin very well and I know, too, his enthusiasm for Henry George. I believe he named one of his

children after that great man. I have a copy of "Progress and Poverty."

Asking for literature and offering to arrange speaking appointments in his city, Mr. L. E. Brickell of Watertown, S. D., writes: "For the balance of my life I am going to spend what money and time I can working towards the end that the Single Tax may become a law."

Here is what two San Antonio, Texas, readers of Harold S. Buttenheim's "A Pragmatic Experiment with Texas," published in the December *Survey Graphic*, have to say about it:

"A Pragmatic Experiment" is one of the most timely articles that has come to my notice."—WILLIAM A. BLACK, Secretary of the Single Tax League of Texas.

"The copy of 'A Pragmatic Experiment with Texas' was very interesting to me and I am beginning to see a very decided advantage in your idea of taxation. I shall continue to study it whenever possible."—H. E. KINCAID, City Planner of San Antonio.

Death of J. O'Donnell Derrick

THE *Irish Weekly* of Saturday, Feb. 18, announces the death on Wednesday of that week of J. O'Donnell Derrick, widely known exponent of the Henry George doctrine and indefatigable worker for land emancipation. He was a correspondent of LAND AND FREEDOM and many were the friendly letters received from him over a number of years. He paid us the distinction of reprinting in the *Irish Weekly* from time to time a number of verses from the editor's collected poems, an honor which touched us profoundly. His department appearing in the *Irish Weekly*, with which he was long identified as its Scottish correspondent, contained much vigorous presentation of the doctrine of the land for the people. He attended several of the International Henry George conferences. Charles O'Connor Hennessy met him at Edinburgh and had a keen appreciation of his character and ability. He was a friend of John Paul and others of the leaders of our movement across the water.

James O'Donnell Derrick went to Scotland from Donegal when a child. As a young man he threw himself into the Irish movement and worked for the political emancipation of his native land. He was a close friend of Joseph Devlin, T. P. O'Connor, John E. Redmond and others of the Irish leaders. He did much to impress Scottish M. P.'s with the necessity for Irish independence, and his earnestness and sympathy won many of them over. He was a real political power, but his abiding passion was the economic emancipation of his people, and indeed all peoples.

He was a devout Catholic, and events of interest to those of the faith were chronicled with a fullness and completeness in his department, "North and South of the Clyde," which was so interesting a feature of the *Irish Weekly*. As

a newspaper man he wielded a facile pen and his selection as secretary of the Glasgow branch of the National Union of Journalists was a fitting recognition of the fame he had won in his chosen profession.

His funeral which was private and attended by only a few of his intimate friends took place at St. Kentigern's Cemetery, Lambeth. Many were the tributes from individuals and organizations, for he was held in great affection by all who knew him. The following from Frank Glennie, Hon. Secretary of the Young Men's Catholic Society of Scotland, voices the esteem in which he was held by the young Catholics of his adopted country.

"It was with feelings of deepest sorrow that I learned of the death of your trusted representative, Mr. Derrick. On behalf of my society in Scotland, I would ask you to accept our sympathy and regret at your loss.

Mr. Derrick was surely one of nature's gentlemen, and his passing is indeed tragic, for surely today we can ill afford to lose such as he. His memory we know will remain ever green."

The following from the Rev. Father Dawson, of Dublin, Church of the Oblate Fathers, friend of Henry George and Anna George de Mille, will be read with special interest by our readers:

"I am shocked and grieved to read in this morning's paper of the death of my friend, Mr. O'Donnell Derrick.—R.I.P. Please tell all his relations and friends of my hearty sympathy and prayers. God be with him. Surely he has a great reward for his life-long and self sacrificing devotion to the cause of the poor and the oppressed."

The number of the *Irish Weekly* that chronicles his death contains the last installment that he will ever pen for his department, "North and South of the Clyde." We give the golden words as his farewell to the great cause he so greatly served:

"Here are some things generally and persistently asserted in newspapers and by public speakers:—

"That a man is merely entitled to a living wage and not to his full earnings.

"That God intended that one set of men should charge others rent for the use of His gift—land. That because kings or queens gifted away God's bounty to enable private individuals to pocket rent, that therefore a people's parliament has no right to divert economic rent into the public exchequer.

"That taxing goods, thus making them dear in price, is of any advantage to the masses of the people.

"That Free Trade ever existed in Britain. It never existed nor can exist until there is absolute Free Trade in exchange as well as production by the abolition of all taxes on the products of labor."

Not of the Schools

IS a life of reading and writing, enlivened by organized athletics—a life in which all your bills are paid and everything is done for you, from making your bed to cooking your meals—precisely a life that develops the moral stamina and the mental hardihood of the pioneer. Somehow, one seems to remember that of half a dozen world-notable men thus far produced by this American Republic Emerson and Thoreau were in disfavor with their esteemed Alma Mater, William James lacked a college degree, as did Henry George; and Abraham Lincoln and Walt Whitman attained their respective summits without recourse to any institutions of higher learning whatsoever

Editorial (Uncle Dudley) in *Boston Globe*.

Henry George—His Views

AN American economist who died in 1897 is being widely quoted in the best circles today, although 40 years ago he was considered an extremist. Henry George's "Progress and Poverty" is the subject of numerous discussions now.

It was in 1871 that this unknown printer in San Francisco published his first pamphlet, "Our Land and Land Policy." He was 32 years old.

"Progress and Poverty," a monumental work, was written between August, 1877, and March, 1879.

A man remarked to me this week: "It seems as fresh as if it were written today of our present crisis."

Henry George forms as the basis of his inquiry into causes of the advancement of poverty with wealth, this question:

"Why, in spite of increase in productive power, do wages tend to a minimum which will give but a bare living?"

And then he traces the rise of the United States, or any other industrial nation, till the climax, when it has most of the gold in the world—and it literally begins to starve to death!

Henry George said we were transgressing natural laws, and that would lead us to the brink of destruction. Then, perhaps we should change our ways.

His solution was a single tax—a tax on the value of land (and none on improvements) to make it productive, and to decentralize wealth.

Present-day economists agree almost to a unit with his deductions, even those he projected into the future, but they are not agreed on the Single Tax.

Henry George saw in the accumulation of gold by a nation only the means of mischief-making. He pictured nations getting gold in exchange for goods exported instead of in exchange for goods imported. He pictured the gold being stored up in government vaults.

He pictured the nation paying large sums of interest on money while the gold lay idle. He pictured trade declining, commodity prices dropping toward nothing as more and more gold was piled up.

Then he visioned the final calamity, a nation sitting on billions of gold, and nobody with any money to buy even food.

Henry George said it was a common error to mistake gold for wealth whereas trade is wealth, and gold is a mere medium of exchange.

Incidentally, the Roosevelt administration plans to make gold valueless—if an individual has it hoarded. He can't export it, and he may find a confiscatory tax slapped on it if he brings it to light.

* * *

How can bank accounts be turned over, moved, accelerated? Leading economists have argued that we have been suffering not from a lack of money, but from a lack of turn-over. And that has been caused by lack of trade.

F. W. Kemmerer, professor of economics and finance at Princeton university, world-renowned authority on money, said recently:

"From 1929 to 1932 the physical volume of trade declined 42 per cent. From October, 1929, to December, 1932, wholesale prices decreased about 35 per cent.

"Roughly speaking, then, we are doing about 60 per cent as much business as we did in 1929, and we are doing it at two-thirds the price level.

"So, if everything else were the same, it would take about 40 per cent less money—or two-thirds of it—to do the work at this declined price level.

"Our money in circulation, however, is much more than it was in 1929.

"Out bank deposits have gone off 69 per cent. But the rate at which those bank deposits circulate tells where the trouble is. The rate at which they circulate in New York has declined 78 per cent. In 141 cities, we find 58 per cent decline."

LESLIE EICHEL, (columnist) in Manchester (N.H.) *Union*.

A Few More Explanations and Definitions

W. R. B. WILLCOX, of Eugene, Ore., who was one of the special committee on taxation appointed by the American Institute of Architects, the report of which is an admirable statement of our principles, writes the Schalkenbach Foundation as follows:

One thing seems clearer to me all the time, and that is, to quote from a letter received from a confused inquirer, "I think our Georgist propaganda does not let people forget about taxes long enough to find out what Rent really is." To so many I hear from, a tax is a tax, and they have no conception of any difference between them. The farmer in our State is so sure that any tax is a tax, that he has managed to get entire relief from "real property" taxes and has loaded himself with a sales tax. I sent this inquirer a copy of the enclosed which he said gave him a new direction to his thinking.

Did you happen to see the latest joke which, in the present state of public intelligence is considered safe to broadcast: "Have you bought your lot for the Florida boom in Tennessee yet?"

Mr. Willcox encloses what he entitles "A Quandary." It is so excellent a contribution to clear thinking that we take delight in reprinting it.

Of what value is an educational system which so sets the minds of a generation, that they who have suffered under it cannot see the difference between things utterly unlike in their genesis, nature and effects? For example:

- (1) Payment of Rent implies non-ownership of the thing rented.

Payment of Taxes implies ownership of the thing taxed.

- (2) One decides himself the amount of Rent he will pay.

Another decides for him the amount of Tax he must pay.

- (3) Rent is a variable, but definite, known quantity. Taxes are also a variable, but indefinite, unknown quantity.

- (4) One elects to pay Rent, so he does not complain about it.

One does not elect to pay Taxes, so he does complain about them.

- (5) Rent does not measure the cost of government. Taxes do measure the cost of government.

- (6) Rent does not provide public improvements and services.

Taxes do provide public improvements and services.

- (7) One knows the amount of Rent he will have to pay. One does not know the amount of Taxes he will have to pay.

- (8) Rent is not paid under compulsion, in normal circumstances.
Taxes are paid under compulsion, in any circumstances.
- (9) Collection of Rent in ways he who pays it is unaware of, would be considered foolish.
Collection of Taxes in ways he who pays them is unaware of, is considered the height of political wisdom.
- (10) Rent paid for use of anything does not increase its cost.
Taxes paid on anything produced by labor increases its cost.
- (11) Rent paid for Land determines its price.
Taxes paid on Land decreases its price.
- (12) Rent is paid for Land only when the one who rents it wants to use it.
Taxes are paid on Land even when the one who pays the taxes does not want to use it.
- (13) Rent is paid for the use of what others produce.
Taxes are paid to produce what others want to use.
- (14) Men never fool themselves into thinking they own the Land for which they pay Rent.
Men constantly fool themselves into thinking they own the Land on which they pay Taxes.
- (15) God, not man, created all Land.
Man, not God, (in connection with Land) produces all Wealth.
- (16) Taxing Land makes it easier to obtain.
Taxing Wealth makes it harder to obtain.
- (17) Payment of Rent encourages industry.
Payment of Taxes discourages industry.
- (18) Scientifically speaking, nothing Man does not produce, such as Land, is Wealth.
Scientifically speaking, whatever Man produces, such as the products of Labor and Capital (in connection with Land) is Wealth.
- (19) Scientifically speaking, the term Rent means payment only for the use of Land, which Man does not produce.
Scientifically speaking, the term Interest means payment only for the use of Wealth, (the products of Labor and Capital in connection with Land) which only Man produces.
- (20) Scientifically speaking, the term Rent means payment only for the use of Land; the term Wages means payment only for the use of Labor; the term Interest means payment only for the use of Capital, which is that part of Wealth used to aid Labor.

Genesis of University Economics

(FROM MUNCHAUSEN'S GENERAL HISTORY)

"HAVE the poor no bread? Then why don't they eat cake?" asked Marie Antoinette.

"Because, Your Majesty," answered the Jester, "they are ignorant. If Your Majesty would deign to instruct them how to get the cake they would gladly follow your advice and declare you the greatest Queen of all time."

"How can they be so stupid?" said Marie, "all one need do is ring a bell for a servant who will bring it. That is how I do."

"Ah, the wonderful wisdom and learning of Your Majesty! Solomon never said anything half so wise. Were there out in France a professor of political economy able to explain economic problems as well, the whole country could soon profit from your wise and practical ideas on the food question."

"I will endow a chair of political economy," exclaimed the Queen, "and appoint a professor at a large salary to teach the science properly. Who shall it be? Say, Jester, why should it not be you. You are far too wise a man I see to be a fool. I hereby appoint you professor of political economy. Take off that jester's costume and get a more appropriate suit for so dignified a position. You start tomorrow in your new job."

And thus was started the economic philosophy still being taught in the great universities of the world.

SAMUEL DANZIGER.

What Would You Do?

THIS is a frequent and very pertinent question. Our short answer is: Throw open all land to equal use of all the people; abolish every form of tax, both local and national; use the rent of the land as the natural revenue of the community, and leave every producer in full enjoyment of the whole of his product.

If you who read these lines should think this "too simple," may we suggest that you think again? If, having done so, there should remain any doubt, call, write or 'phone us, and we will undertake to remove it.

Commonweal, London, Eng.

IT appears from the actions of legislators taxation is the science of shifting the burdens of the cost of the government from the voluble and recalcitrant to the dumb and submissive, vide:—

The proposed sales tax in New York.

The farm relief measures in Congress.

The taxation of labor products everywhere.

Thousands of laws enacted to tax thrift and exempt privilege.

"The power to tax is the power to destroy." It is generally used to destroy industry, trade, thrift and the prosperity of the masses.—JOHN J. EGAN, in *World-Telegram*.

Getting Ready to Take the People's Money

CONFIDENT of the future of New York City, Joseph P. Day, well-known real estate operator, yesterday predicted that Manhattan Island would eventually be given over almost entirely to business.

Day was the chief speaker at a meeting of the Young Men's Board of Trade, held at the Block Hall Club, 23 So. William Street. Day said:

"Manhattan faces a future of steady rising land values, due to its ever-growing importance as the world's business and financial center."—NEWS NOTE.

THE Single Tax will wait, I fancy, for years, since it is so fundamental, and mankind never attacks fundamental problems until after it has exhausted all the superficial ones.—BRAND WHITLOCK.

IT is the thorough fusion of insight into actual facts and forces, with recognition of their bearing upon what makes life worth living, that constitutes Henry George one of the world's great social philosophers. It would require less than the fingers of the two hands to enumerate those who, from Plato down, rank with him.—JOHN DEWEY.

THE Single Tax proposes to abolish all forms of taxation except a tax on land values. It would eliminate taxes upon industry, personal property, buildings and improvements. It would tax land values, including the value of all franchises and public utilities operated for private profit. It is the community which creates land values and franchise values; therefore these values belong to the community and the community should take them in taxation.—TOM L. JOHNSON.

ADDRESSING Dr. W. E. Macklin of the Christian Hospital, Nankin: "You have saved me the labor of translating 'Progress and Poverty!'"—SUN YAT SEN.

I SEE in Henry George's proposal an effort to establish a principle which, when established, will do more to lift humanity from the slough of poverty, crime and misery than all else; and in this I recognize it as one of the greatest forces working for temperance and morality.

FRANCES E. WILLARD.

New Jersey Looking Up

WE are glad to record the organization of the Henry George League of Ridgewood, N. J. Everett V. Shutts is president; Elsie S. Clinton, treasurer; and Fred A. Wadsworth, secretary. A number of well attended meetings have been held.

Forward He Went to His Death

HENRY GEORGE was in feeble health when, in 1897, he was urged by the forces of good government and social reform to be their candidate for the first Mayor of Greater New York. His physicians advised against his making the contest. He consulted with a number of his Single Tax friends, among them the writer of the present sonnet, as to whether his candidacy would promote the cause to which he had devoted his life. Their answer was: "Certainly but"—"That is all I want to know," replied George; "I shall make the race if I die for it." He exerted himself to the utmost, speaking night after night to great and enthusiastic audiences; and died in the midst of the campaign.

Foreward he went to his death; not as the knight

With toss of lance and proud steed's caracole

Spurring the courage of a sinking soul;

Nor as the martyr clad in saintly white

With spirit rapt to some celestial height

Beyond all earthly passion or control;

Nor as approached our dim, mysterious goal

The stoic, cloaking from the eyes the light;

But, knight though still he was, martyr and sage—

Saint George, who pierced Monopoly's dragon coil;

Witness of truth unto a lie-bound age;

Wisest of all the saviors of the soil—

Calm as the Master walked to Calvary

"About his Father's business," so went he.

MARION MILLS MILLER.

NOTE:—This is from the *Rollins Sandspur*, published by the students of Rollins College, Winter Park, Fla. It was read by Doctor Miller at the exercises attendant on the presentation in March of a stone from Henry George's birthplace in Philadelphia for the Walk of Fame at the college. Report of this event will be found in another column.

HENRY GEORGE in his illuminating message, "Progress and Poverty," written over 50 years ago (1879), offered the workers his honest and just proposal, which they have so far (unfortunately) ignored. The erratic "schemes" or "plans" of the present-day Technocrats were fully exposed and refuted therein, when Henry George showed how the landlords (by raising and pocketing the land rent) could always absorb the so-called "increased" earning power of the workers from their "new" inventions and labor-saving "speed devices," unless his own honest plans were established.—WALDO J. WERNICKE in Kern County (Calif.) *Union Labor Journal*.

ALL for which Henry George strived and struggled will yet come true—his prayer will be answered. Of all modern prophets and reformers Henry George is the only one whose arguments are absolutely unanswerable and whose forecast is sure.—ELBERT HUBBARD.

Two Horses Running Well

IN view of the controversy re Single Tax and "Progress and Poverty" in the columns of the *Star*, the following is worthy of record. When in 1880 the great economist, Henry George, was visiting Sydney an enthusiastic Single Taxer, thinking the American visitor might want to witness an Australian horse race, applied to a racing official for two complimentary tickets for Mr. and Mrs. George. The official asked, "Who is Henry George—has he any horses?" "Yes," said the Single Taxer; "Progress and Poverty. They are always bracketed and are running well." "All right," said the official, "here are the tickets. George, when he sees what our horses are like, may be induced to bring Progress and Poverty to Australia." The gifted economist roared heartily when the episode was related to him.—*Auckland (New Zealand) Star*.

Denmark Slumps

THE percentage of unemployed members of trade unions was 43.7 per cent at the end of February, compared with 35.9 per cent at the end of February, 1932. In the industrial professions the percentage this year is 32.6 compared with 25.7 per cent in February, 1932

DANISH CONSULATE REPORT, NEW YORK.

For An Entering Wedge

HON. EDWARD POLAK, former Register of the Bronx, has addressed the following letter to the Assembly and Senate Committee on Taxation:

Gentlemen:

Many representatives of New York City and State retail stores appeared recently before your committee of the New York State Legislature to protest against a proposed Sales Tax on the ground that it would injure the retail trade.

When Mr. Grover Whalen, manager of John Wanamaker's Department Store, closed his argument against the proposed Sales Tax, Mr. Sargent, a member of the Legislative Committee on Taxation, asked Mr. Whalen if he had any substitute to offer for the Sales Tax so that the budget of the State of New York could be balanced. Thereupon Mr. Whalen suggested a conference between the business interests and the legislators for a discussion on other tax methods, but offered no substitute for the Sales Tax.

I regret very much that Mr. Whalen did not offer a substitute as requested for then the committee could have taken it under consideration and if found feasible, it could be substituted for a Sales Tax. Because Mr. Whalen, a representative of the business men, did not offer a substitute, I therefore, offer to the Committee a substitute measure which I believe will produce more revenue than the Sales Tax and unlike the Sales Tax will not fall on production and cause unemployment.

I recommend for the consideration of the Legislative Committee, an Excise Tax of 1% on the privilege of ownership of land in any one plot in the State of New York, valued at \$10,000 or more as a substitute for a proposed Sales Tax.

This proposed tax would fall lightly on home owners and farmers as their land is valued at less than \$10,000 and would, therefore, preclude them from the proposed Excise Tax. The tax would fall heaviest

on valuable city lots and monopolies having landed privileges from the State and also the natural resources of the State.

A similar bill was introduced in Congress a few years ago and it was estimated at the time that it would produce a revenue of over \$1,500,000,000 annually if enacted into law. The same bill will be reintroduced in Congress shortly and many Legislators have promised to support it.

How much revenue such a tax would produce in New York State has not been estimated, but, inasmuch as New York State is by far the richest State in land values in the Union, it follows that a 1% Excise Tax on the value of its land would produce a great part of the \$1,500,000,000 revenue.

A Sales Tax would fall on the storekeeper and the consumer and help to destroy the purchasing power of the consumer and cause unemployment, while an Excise Tax of 1% on land values would fall on land speculation and monopoly. Besides raising revenue to balance the budget, it would cause land speculators who are holding land out of use for a rise, to put it to use, thereby causing employment in the building and other trades.

There is a difference between commodities upon which a Sales Tax is proposed and an Excise Tax on the value of land. The former is the product of labor while the latter is the product of the entire community and not of the individual. Land values are created by increase in population and public improvements. The public (state) has a moral and legal right to take through taxation, for public purposes, a part of the "unearned increment"—land values—which it creates.

As an illustration of what I mean as to increase in land values due to increase in population, I quote the following: In the year 1910, the New York Central Railroad purchased a land site at 45th Street and Lexington Avenue for \$1,100,000 and in 1932 sold it to the Federal Government for \$8,960,000 thus making a profit of \$7,860,000 in 22 years. Forty years ago, John D. Rockefeller purchased an old 4-story residence at 4 West 54th Street which was valued at \$40,000. Today it has an assessed value of \$900,000. Columbia College owned 28 lots on 47th and 48th Streets and on 5th Avenue. They were assessed at \$103,000. Lots on 5th Avenue are assessed today at \$1,000,000 and \$1,500,000 per lot and on nearby streets at \$100,000 per lot. What is now Broadway and across to Waverly Place from 9th to 11th Street was a farm left by its owner for the support of indigent sailors. The first year the farm could only support one sailor. This land was never sold but was leased to builders as the city grew who erected business buildings thereon, which included John Wanamaker's Department Store and many others. Sailors Snug Harbor collects the yearly rental of the land which amounts to millions of dollars yearly. The Wendell Astors, Trinity Corporation, et al., have fabulous incomes from the land which they lease to others, the value of which was created by the growth of the City of New York and not by the owners thereof.

It is not necessary to elaborate on this subject as it is generally known as stated that land values are made by the growth of population.

The land along the new subway has increased in value many millions of dollars; will the owners who have done nothing to increase the land values return part of these values to the City—to the people who have created them? I am sure they will not. When apartment stores and business buildings were scarce during the War rents went soaring did the owners give any of these inflated rents to the City? Of course not. Then why should the owners of real property complain now and want the burden of taxation shifted to capital and labor and demand the lowering of salaries of employees so they can avoid paying the just taxes.

I warn the legislators to go slow before they add additional burden of taxes on the producers, consumers and storekeepers. The power of a tax is the power to destroy. It is very important as to how taxes are spent, but it is far more important as to how they are raised. By levying taxes improperly, it may "kill the goose that lays the golden egg."

If the legislation committee will recommend the 1% Excise Land Tax and if it becomes law, a Sales Tax will be unnecessary and there will be more prosperity and employment for all.

Cause of Business Depression

AMERICA inherited the Roman or quiritary system of land tenure from Britain and France. The old Saxon system of England was superseded by that of the Normans. The common lands were gradually enclosed and turned over to favorites of the Crown. One noble received this, another that forest, a county to another, etc. The Duke of Sutherland is said to own one-fifteenth of Scotland. A Scottish noble recently declared that there are a million morons in the Scottish Highlands. The Duke of Westminster, whose ancestral holdings originally consisted largely of a swamp, is now the principal ground landlord of London.

America disposed of the people's patrimony with still more lavish hand. When the Roman empire fell 1,800 men owned practically all of the known world. But the Romans were "pikers" compared with America's billionaires. The iron and anthracite coal deposits were turned over to Morgan, Carnegie, Schwab, et. al., the oil deposits to the Rockefellers, Doheney, Sinclair, Whitney, et. al., the timber (75 per cent of America's logging timber, according to a recent magazine article) to Weyerhaeuser, the Alaska pulp timber to Zellerbach, the power-sites to Stone & Webster, the silver, copper and lead deposits to the Guggenheims and Morgans, etc. The Vanderbilts, Astors, Van Courtlandts, Rhinelanders, Wendels and others of that class control the land in the populous centers. The railroads and the utility corporations generally, through their right-of-way franchises, which in normal times are much more valuable than their physical properties, levy hundreds of millions annually. In addition to these monopolies of natural resources, their beneficiaries possess tariff, patent and other privileges and advantages that give them additional private taxing powers, with the result that most wealth gravitates to a few hands. And this seems quite proper in the eyes of such men as Ogden Mills.

Brisbane declares that eighty-seven men own one-fourth of America's wealth; 504 persons fifty per cent. Federal studies show that one per cent of the people own fifty-nine per cent of the wealth and thirteen per cent of this one per cent, about 160,000 persons, own nine-tenths of the fifty-nine per cent, or fifty-three per cent of the total wealth. While these official figures show better than Brisbane's, still they are bad enough. About the time of the Wall Street crash James W. Gerard declared that fifty-nine men rule the United States. O. O. McIntyre, quoting from the U. S. Chamber of Commerce, says eighty-seven per cent of the men of America have incomes of less than \$2,000, while twelve per cent have between \$2,000 and \$10,000 and one per cent have over \$10,000. A north-western daily recently stated: "Probably twelve men CONTROL, although they do not own outright, the bulk of the national wealth." A recent magazine article declares that the Mellons control nearly eight billion dollars of America's wealth.

In one day recently in the State of Mississippi, 39,699 families were dispossessed through tax and mortgage foreclosures. With ten per cent of the people of this one State losing their homes in one day, how long will it be until the American farmer and homeowner will be reduced to peonage comparable to that which obtained during the decline of the Roman empire, when twelve miles of tables, accommodating 100,000 at a sitting, afforded free meals to the poor of the City of Rome, or to that of England, where, during the thirty-six year reign of Henry VIII, every tenth man was hung—in chains—for the crime of begging? This followed the enclosure of the last of England's common lands. A leading Russian paper declares that two million Chinese have recently died of starvation in one province and thirteen million in another. Is America going the same way?

In six or eight years of comparatively good times the parasitic class collects from the producing masses scores of billions of dollars. The producers cannot buy this surplus back. So-called overproduction(?) follows. Several years of depression are required, with lessened production and waste, such as destruction by rodents, insects, rust, rot, and fire, to reduce this surplus, before capital and labor can again be profitably employed. Schwab recently declared: "We must not complain if we have five or six years of very great depression."

Some attribute industrial depressions to machinery, which they declare displaces labor. But China and India have very little machinery. Others lay our troubles to our finance system. Britain and Canada have not had a bank failure during the past decade, while America had over 9,000, yet times are worse in Britain than in America; worse in silver standard China than in gold standard America. Some would solve the unemployment problem by legalizing intoxicants, but that has not proved a solution in Germany or Britain. None of these proposed remedies recover to society the ground rent which represents nearly one-third of labor's product now taken by a parasitic class, which renders no equivalent.

A recent article in the *Literary Digest* says: "In Britain one family in twenty owns its home. Two families in twenty own unencumbered homes in America. In France sixteen families in twenty own their homes." Perhaps this is the reason why twenty per cent of the bread-winners of America and Britain are idle, as against two per cent in France, a country that has been devastated by war in nearly every generation. Since the revolution of 1790 France has risen after each catastrophe, like fabled Antaeus, who renewed his strength when his feet touched the earth.

The U. S. Census reveals the comparative rates of returns on capital invested: Railroads: three per cent; National Banks: six and three-quarters per cent; Insurance: eleven per cent; Manufacturers: fourteen per cent; Mines: 182 per cent. The returns on ore, oil and coal (minerals) represent mostly economic rent.

Total taxes levied in America in 1931 were \$13,048,-

000,000. Economic or ground rent collected approximates the same amount. If this were taken by society taxes could be abandoned. Less than thirty per cent of ground rent goes into public coffers, by far the larger part being retained by a class which, in an economic sense, is parasitic. If ground rent were thus taken by society and taxation abolished, the tendency would be for unused natural resources to be abandoned. The margin of production or rent line would be contracted onto better land. Beyond this line labor would receive its full product. The earnings of labor would multiply. Labor would accumulate and receive its returns. Employers would be in the market for labor, instead of labor seeking employment. This is the natural order.

The cause of industrial depressions is the monopoly of the people's heritage. The remedy is to abolish this monopoly. All other proposed remedies are futile. The fundamental monopoly must be removed first, before other reforms can have perceptible effect. Henry George has indicated the first and all-important step towards general and permanent prosperity. Only ignorance and selfishness stand between the people and plenty. Until this first step is taken practically all other reform work in the economic field represents lost motion. We are just traveling around in circles.

A. FREELAND.

A Midnight Reflection

(A VISION OF THE WORLD THAT IS TO BE!)

THE Psalmist hath said, "Whither shall I flee from Thy Presence. If I fly to the uttermost parts of the earth Thou art there; if I make my bed in hell behold Thou art there."

In the spirit I winged my flight to the distant Dog Star, a constellation immeasurably larger than our solar system, and landed on a planet approximating our Earth's climatic conditions, with fertile plains, mountains, rivers and seas. I found a civilization some thousand years older than the Earth's. I looked on the scene with amazement, which grew to wonder and admiration as the marvels I there beheld unfolded themselves to my vision.

The inhabitants were free, independent, upstanding men and women, with a nobility of features which attests their high moral standard and cultural development. There was no fear of want or poverty depicted upon their features; the problem of production and distribution was satisfactorily solved; hence vice and crime due to want and the fear of want was passed, for why steal if he who produced was assured undisputed possession of his product? Nation no longer made war against nation, for Internationalism had been established and tariff barriers abolished, and I found a world where the battle flag was furled in the Parliament of Man in the Federation of the World.

Trade was universally free as it was between the states of the United States and was a great aid in production, bringing the "spices of Media and Persia and gold of Ophar" from the uttermost parts of the planet for human needs.

In such environment no wonder that my spirit took on body. "For of the soul the body form doth take, for soul is form and doth the body make."

I was pleased with my new experience and sought further to ascertain the source of the universal peace and happiness. They had a philosophy of reason: causation and effect were recognized as basic principles. They accepted as axiomatic that the earth is the source of all wealth, hence it belonged in usufruct to all, the unborn had a patrimony right which the living could not dispose of; none claimed prior rights to the soil. It was common property—it was ours. They accepted the Trinity of possession: Mine Thine and Ours. Land rent not being capitalized, each had inalienable right to apply his labor to land in producing wealth (with rights to all). The product of labor (wealth) could not be taken from them. Each granted this same right to his fellows. We thus discovered their strict observance of possession, mine and thine. Land, the passive element in production, yielded what is called economic rent, which rent was based upon the least productive land in use to the most highly used land found only in the densely populated centers; it is properly called people's value and since all contribute to the same, all have an equal share therein. It sufficed for the running expenses of the government. Tax assessors found all their work out-of-doors and the principle of individual liberty was conserved, no prying into private affairs, incomes were left to those who made them, and a hoard of petty officers assessors, accountants, were thrown into the channels of production; government was thus simplified.

If a young couple desired to build a home, they were not obliged to pay tribute for site location, but acquired possession of any desirable location by paying the annual rent of the same into the communal fund, and were free of all taxes. Wealth used in furthering production was called capital, by which means the dreams of philosophers were materialized. The golden age had indeed arrived, labor's burdens were lightened with none to molest men in full enjoyment of the fruit of their toil, the ground hog was eliminated, spurious interest had vanquished for there was no further need or incentive to borrow credit for private business or corporate uses. By what subtle alchemy can lender of credit extract annual interest until the principal be paid in interest and the principal still remains unpaid. Why borrow if your credit is good? Money was only medium of exchange and not a standard of deferred payment. Money was a scientific currency predicated upon the economic rents and remained stable, ebbing and flowing with population's needs. However, it occasionally happened that a more avaricious individual essayed to become

millionaire. A board of alienists would examine him and if found guilty, place him in an institution for the incurables. Thus there were no idle rich nor industrious poor. Special privileges or advantages was not granted to anyone, but equal rights to all. All public utilities were acknowledged public property and were municipally owned. The street railway transportation, as elevators in office buildings (deriving their revenue from the economic rent of land) were treated as elevators on the horizontal plane, serving all alike, and no more abuse was made therefrom than from elevators in buildings. All streams, creeks, lakes, and natural advantages were parked and beautified for the enjoyment of man. In business, trade and home-owning sites, the natural law of competition operated untrammelled and more advantageous sites rendered greater rent. Culture and the higher things of the spirit superseded that which was base and low in man, for who would steal if labor be free, who fear the morrow with a full larder? Infidelity, divorce and birth control were taboo. Marriages were as natural as to Adam and Eve in Eden, and competence was vouchsafed to the industrious. The cities were laid out upon a liberal scale from the centers of population, production, and trade radiating out into the suburbs, all owners having gardens and orchards, and thence into the farming districts compactly built without intervening plats with "For Sale" signs thereon. Each lived "under his own vine and fig tree and none to molest him." Love took on a new aurora. It became more spiritual, families were moderate size, devoted to home and fireside. Their religion was predicated upon the Golden Rule and consisted of proper relations between man and his fellows. Their faith was insight and not superstition. Their mode of life was simple, being based upon the edenic concept, eating the fruit of the trees and those having seeds of life within them, and seed-bearing herbs. No longer did they eat animal flesh, preferring not to feed second-hand, and the breeding of animals for slaughter was abhorrent to their finer susceptibilities. It largely eradicated disease, longevity was increased and it could be truly said, "A young man will die being a hundred years old." Old age was golden.

I became acclimated, friends were numerous and initiated me in the mysteries of the new era. The people were kindly affectioned one to another and in my reconciliation of the greed, hypocrisy, heartaches and breaks of my former life, I awoke. Finding myself upon the good ship Earth resolved fervently to labor for the consummation of the vision of John of Patmos, a world wherein he saw a new heaven and a new Earth; the former things had passed away—behold all things are new!

"Righteousness shall cover the earth as the waters cover the sea."—CORNELIUS LEENHOUTS.

[AM a firm believer in the principles and philosophy of Henry George—SIR. WILFRED LAURIER.

What Irishmen Owe To George

POLITICAL Economy is the science which treats of the nature of wealth and the laws that govern its production and distribution. The scope of this science Henry George defines as teaching how civilized man gets a living. It is, therefore, one of primary importance to us and yet it has been so obscured by others who have sought to elucidate its laws that great economists are looked upon as being impractical theorists divorced from the realities of daily life and the science they have tried to explain to men has been cynically referred to as the dismal or gloomy science.

Irishmen owe a deep debt of gratitude to Henry George. As a friend of Davitt he toured the country during the worst period of landlordism, and manfully fought our case for land emancipation in the United States of America and in England.—R. B. (Robert Barton) in *The Irish Press*.

Does Mr. Russell Know?

THE conditions of universal prosperity are quite simple and well known, but they involve changes in our habits of feeling and will, therefore, only be adopted when the lessons of the depression have sunk deep into men's minds.—BERTRAND RUSSELL in *New York American*.

BOOK REVIEWS

THE ELEVENTH COMMANDMENT*

"Thou shalt not remove thy neighbor's landmark, which they of old time have set in thine inheritance, which thou shalt inherit in the land that the Lord thy God giveth thee to possess it." Deuteronomy XIX, 14.

This, the author holds should follow verse 21, Chapter V. It should form the eleventh commandment.

"Cursed be he that removeth his neighbors landmark" was the third curse in Israel following only the curses for the sins of Idolatry and the dishonoring of father and mother.

"Woe unto them that join house to house, that lay field to field, till there be no place." The author cites Naboth's refusal to sell his vineyard to Ahab, King of Samaria, because "The Lord forbid it me, that I should give the inheritance of my fathers unto thee."

Scripture, and the opinions of great Biblical students and writers, are ably presented to support the great principle of the inalienability of estates in Judea. Hosea: "The princes of Judah were like them that remove the bound (landmark), therefore I will pour my wrath upon them like water." Micah: "They covet fields and take them by violence; and houses and take them away; so they oppress a man and his house, even a man and his heritage," also "We be utterly spoiled: he hath changed the portion of my people; how hath he removed it from me! Turning away he hath divided our fields."

Proverbs is quoted: "Remove not the ancient landmark which thy fathers have set." But the landmarks *were* removed, house *was* joined to house, and field laid to field; and Israel suffered. Poverty and misery were the lot of the people.

Nehemiah describes the economic condition of Palestine at the time of Ezra: "Some also there were that said, we have mortgaged our lands, vineyards, and houses, that we might buy corn because of the dearth.

*The Eleventh Commandment. By Francis Neilson, author of "How Diplomats Make War." Cloth; 283 pp. Price \$2.50. The Viking Press, New York City. See advertisement on back page of cover.

There were also that said, we have borrowed money for the King's tribute, and that upon our lands and vineyards . . . and, lo, we bring into bondage our sons and our daughters to be servants, and some of our daughters are brought into bondage already; neither is it in our power to redeem them; for other men have our lands and vineyards."

Not only Israel suffered, but also did the world. With landmarks removed, the great mass of humanity was made landless; driven into bondage, serfdom, slavery, helotry—hopelessness. It was not always so, and ancient writings and laws, and the words of Ancient Sages and philosophers are effectively quoted to show that once in olden, but not entirely forgotten, times men planted and reaped and enjoyed the products of their labor in peace. But that was in olden, very olden times.

In Israel the landmarks had been removed; elsewhere they had never been set. "Hammurabi provided for everything but economic justice. Legal justice abounds in his laws; legal equality as administered sometimes for all three classes: patricians, serfs and slaves. But the political means, the ruling classes, had all the best of it, the slaves the worst of it. It is the same old story of the growth of the state; the exploitation of the many for the benefit of the few. And, like all states, it toppled from the height of its grandeur when slavery reached the maximum, undermined by the economic cancer upon which it rose to greatness."

And so with Greece, and so with Rome! The author has left no doubt in the mind of the reader that the expropriation of the many from the land throughout all history has spelled poverty and suffering for mankind and the destruction of states and civilizations. It is alluring to follow him through the writings of religion and philosophy in his search for justice, but space forbids the pleasure of portraying that quest here. Nor could such review, or this reviewer, do it justice.

Throughout Judea the expropriation of the people from the land is denounced by the Prophets. Their exhortations are indictments of the transgressors for the violation of that Ancient Command, "Thou shalt not remove thy neighbor's landmark," yet the landmarks were removed and we find the Jews a vassal people under the Caesars when Herod ruled in Israel and Pilate sat in Jerusalem as the procurator for Rome.

The removal of the landmarks had done their work. The Prophets had scolded and raged, had denounced and cursed, had lamented and predicted, had promised and threatened, but all in vain and the people were now longing for a change, hoping against hope, waiting and looking for a messiah. Then in Galilee, poorest and most miserable, taxed and robbed from without and within, hopeless beyond description, appeared Jesus.

Jesus knew the laws and the commandments; He knew the Prophets; He knew the violators of the laws and commandments the Prophets thundered against. Jesus knew the land was the gift of the Creator to all mankind, not to the few who were possessing it; He knew the division of the land that was made of old amongst the tribes of Israel (To all the tribes but Levi); He knew the landmarks that had been set, and He knew the command "Thou shalt not remove thy neighbor's landmark."

Jesus also knew all the promises of the Lord if His commandments were kept, as well as He knew that all evils and hardships the people then were suffering were because of the violation of those commandments; He knew the promises made by the Prophets of which these two by Emmanuel are examples:

"And the Lord shall guide thee continually, and satisfy thy soul in drought, and make fat thy bones: and thou shalt be like a watered garden, and like a spring of water, whose waters fail not. And they that shall be of thee shall build the old waste places: thou shalt raise up the foundations of many generations; and thou shalt be called, The repairer of the breach, The restorer of paths to dwell in. If thou turn away thy foot from the sabbath, from doing thy pleasure on my holy day; and call the sabbath a delight, the holy of the Lord, honourable; and shalt honour him, not doing thine own ways, nor finding thine

own pleasure, nor speaking thine own words: Then shalt thou delight thyself in the Lord; and I will cause thee to ride upon the high places of the earth, and feed thee with heritage of Jacob thy father: for the mouth of the Lord hath spoken it." Is. LVIII.

"For, behold, I create new heavens and a new earth: and the former shall not be remembered, nor come into mind. But be ye glad and rejoice forever in that which I create: for, behold, I create Jerusalem a rejoicing, and her people a joy . . . And they shall build houses and inhabit them; and they shall plant vineyards, and eat the fruit of them. They shall not build, and another inhabit; they shall not plant, and another eat: for as the days of a tree are the days of my people, and mine elect shall long enjoy the work of their hands. They shall not labor in vain nor bring forth for trouble; for they are the seed of the blessed of the Lord, and their offspring with them. And it shall come to pass that, before they call, I will answer; and while they are yet speaking, I will hear." Is. LXV.

And Jesus knew that the first duty of man was to keep the commandments of God; that in those commandments was Salvation.

Confronted by the hirelings of Herod with the question "Master . . . Is it lawful for us to give tribute unto Caesar?" the author leaves no doubt in the reader's mind that the answer of Jesus summed up all the teachings and the wisdom of Judea; that it fathomed the depths of all Sacred Law and morality; that it enunciated the most fundamental of all economic principles; that it pointed the way to freedom, to justice and to happiness; that it prepared the way for the Kingdom of Heaven on earth: "Render unto Caesar the things that are Caesar's, and to God the things that are God's."

OSCAR H. GEIGER.

AN IMPORTANT WORK*

Any book coming from the pen of Prof. Harry Gunnison Brown is important. It is also likely to be characterized, as this work is, by a notable clarity where so many political economists write obscurely. Prof. Brown sets forth his conclusions simply and in easily understood English.

We wish the chapter entitled "Tax Relief for Real Estate" could be placed in the hands of our muddled legislators who are clamoring for increased taxes on "intangibles." Prof. Brown places squarely on the shoulders of Prof. E. R. A. Seligman the responsibility for the modern trend of economic thought. And, as he intimates, we cannot condemn very harshly politicians and legislators when those whose duty it is to direct economic thought into correct channels fail us so utterly as teachers.

The lance Prof. Brown levels in a number of places against the vulnerable armor of Prof. Seligman is sharply pointed. Our friend from the University of Missouri is a far better economist than Prof. Seligman because he is capable of clear thinking and approaches his subject with no predispositions. It has always seemed to us that Dr. Seligman, with the best of intentions, is wholly incapable of appreciating the nature and operation of economic rent. An acute mind, blinded by a curious obsession, he is unable to perceive the fiscal or social advantages of a land value tax. And the taking of the full economic rent in lieu of all taxes is an adventure that chills his marrow.

There are some statements of Prof. Brown we should be inclined to question. One of these is as follows: "Continuous increase of population, since natural resources are limited, tends towards diminished per capita production." Natural resources are practically unlimited and continuous increase of population unpredictable. Even if seemingly theoretically admissible the statement is discounted by what we know of both population and land.

We would also take exception to the following with much of the discussion that follows it:

"Whatever may be true of most labor incomes, it is certain that some incomes from labor are unearned, if the test be the giving of a *quid*

*The Economic Basis of Tax Reform. By Harry Gunnison Brown, Professor of Economics in the University of Missouri. 12mo. clo. 359 pp. Lucas Brothers Columbia, Mo.

pro quo to those from whom, in the last analysis, the incomes in question are drawn. * * * Thus a business concern may, as the National Cash Register Company was proved in court to have done, misrepresent a competitor's goods."

In this and in some of what follows Prof. Brown is confusing *earnings* with fraud and misrepresentation. It is clear that the earnings of labor are *wages*. That those who practise fraudulent tactics derive an *income* therefrom is granted, but it is not *wages* and therefore not *earnings*. Labor in political economy earns *wages* and the *income* from fraud is something else again. Something of the same criticism applies to what is said of interest—the *earnings* of capital—on page 37.

After all what is indicated are small defects. We are glad to have Prof. Brown saying:

"And those enthusiasts for government ownership of all natural resources, who would have the public buy up these resources from the present owners at current values are, in this view, simply proposing that the tribute now collected as rent or royalties or dividends shall be given an added sanction and shall be collected in the future as interest on government bonds, to the payment of which government will be pledged. These natural resources *had no cost of construction*. Their salable value seems to be but the capitalization of tribute. To issue government bonds for them, is, therefore, it may be said, only to make this tribute-rendering more irrevocable than before." Page 53.

In Chapter III, "The Rent of Land and its Taxation," Prof. Brown gets fairly into his stride. Single Taxers will regard this as the most important part of the work. On the whole it is admirably done. But there are several parts where we would again disagree, and it is perhaps well to indicate these differences that the position of Single Taxers may be made clear to all our readers. On page 156 our author says;

"A number of enthusiastic—perhaps some would call them fanatical—Single Taxers contend that any other tax than a tax on the rental value of land is necessarily morally objectionable, that the State has no right, under any circumstances, to levy on the earnings of capital and labor, that the rent of land should suffice for all governmental expenditures.

"I do not hold to any view so extreme. The services of government are important to all of us, except, possibly, criminals. All of us benefit, though perhaps in varying degrees which cannot be precisely measured, from the existence of government."

This looks like a *non sequitur* and is no real justification for any other tax where land rent is sufficient to meet all public expense. Single Taxers believe that the thought is better expressed in the statement that if the rent of land meets all expenses it is the only value that ought to be taken, that because it is a public value and labor products an individual value, it is both immoral and inexpedient to tax the latter.

Great public exigencies and the need of revenue not immediately to be met by sufficient land rent, may justify the taxation of labor products—but surely not otherwise. Therefore in all ordinary circumstances the taxation of labor products may properly be characterized as immoral without incurring the charge of fanaticism.

We are sorry that Prof. Brown has given us a hiatus in his reasoning that needs to be bridged. He has shown us how the various taxes, taxes on mortgages, on gasoline, amusements, etc., etc., are devised for the special purpose of securing immunity for publicly-created land rent.

If he had not characterized this process as immoral we want to do so on Prof. Brown's own showing, for he has intimated that a number of those in high places are not without a guilty knowledge of what is being done. But when our author tells us that "if popular ignorance prevents the taxation of publicly-created land rent it would be better for capital and labor to supply government wholly from their earnings"—if anybody else but Prof. Brown has said it we should be compelled to smile at its naivete.

We would not convey for a single minute the impression that these slight flaws militate against this most admirable work. After all they are merely thoughts in passing and do not affect the conclusions. They arise from Prof. Brown's desire to examine every angle, and may be said to be a tribute to his thoroughness even where we have been compelled to question them.

There is no better treatment of our economists anywhere than is

contained in Chapter IV, "A Taxation Complex of Some Political Economists." It is subtle and unusually keen in its analysis. We wish we had room to quote, but the work should be read by every student of political economy. It is really a great contribution to our literature.

J. D. M.

A VERY READABLE BOOK*

This work by W. H. Donaldson, of Joliet, Ill., "The Plutocratic Pauper," is a paper bound book of 204 pages. It is our doctrine told in dialogue in which about thirty persons engage.

It is very readable and appears to us economically sound. Besides it is fundamental. Perhaps too great an emphasis is laid upon speculation in commodities, and minor deficiencies in our economic system, but these are recognized as dependent upon the ownership of natural resources. We have no disposition to point out the claims with which we might disagree; this the general excellence of the work forbids. On the whole it is well worth while.—J. D. M.

*The Plutocratic Pauper. Paper, Price \$1.

FAREWELL TO REFORM*

A young man of 28, after wading through a few hundred books, most of which have been published since 1900, reaches the conclusion that our twentieth century reforms made little or no impression on civilization. Although our author has been most diligent in setting forth the activities of the past thirty years, his book is as noticeable for what it omits, as for what it contains.

If Robert Ingersoll was referred to, why was Dr. Felix Adler, the vastly more important head of the Ethical Movement, omitted? Certainly the latter's constructive work in the same field will live long after the former's destructive work is forgotten. Likewise, why was there no mention of the Christian Science Movement which, no matter how one may feel about it, has had a profound influence on large numbers of our fellow citizens.

The active Progressive Education Movement which, under the notable leadership of Dr. John Dewey, Dr. William H. Kilpatrick and numerous others, will slowly but surely revolutionize our educational system, is mentioned only "en passant."

The great improvement in modern journalism typified by such newspapers as *The New York Times*, *Boston Transcript* and *Christian Science Monitor*, is ignored.

But most glaring of all omissions is the failure to refer to the great Health Movement which, during the present generation, has spread like wild fire through the United States.

Our author, it is true, refers to Upton Sinclair's "Jungle" which hastened the Pure Food and Drug Act of June 30, 1906. But, nowhere is there any reference to Dr. John H. Tilden of Denver, Col., who is recognized by the cognoscenti as in the very front rank of Health Reform. The amazing extent of this reform would strike our author if he would compare an 1883 Bill of Fare with one of 1933, or contrast the universal use of medicine in the former age with the natural methods of cure in use today.

Throughout the book, the author betrays his ignorance of fundamental economics. On the very first page, for example, in discussing the farmer he repeats the Socialist jargon of producing "for use, not for profit." Evidently our author feels that Capital is not entitled to wages for its hire.

Jumping now to Chapter X, this reviewer offers a prize of a wooden nickel to anyone who will explain the meaning of sentences such as these picked at random on pages 318, 319 and 320 respectively.

"The Chase-Soule group gets around the immediate necessity of considering politics by positing the 'organizing man.' This man, they say, following the lead thrown out by Veblen, may save society because the industrial set-up demands that he be given a free rein lest we all perish. But what is the 'organizing man' but our old friend, man, the 'political animal'?"

*Farewell to Reform, by John Chamberlain. Price \$3.00. Liveright, Inc., New York City.

"Prosperity, it must not be forgotten, is a function of a rising market."

"A Board with the power to control investment could, by easy alliance through politics with the top economic planning board, also control obsolescence."

The references to the Single Tax will prove of interest to readers of LAND AND FREEDOM.

On Page 48 our author writes:

"However intelligent and desirable it may be, the Single Tax offers little for marching men in the modern world to take hold of."

"Henry George appealed to these men because the State, in 'Progress and Poverty,' was reduced to a gang of tax collectors who were, periodically, to raid the landlords." (Page 57).

"The Single Tax is deceptively simple, deceptively perfect. On paper it hasn't a flaw; all its implications flow directly from George's own splendid definitions. But its definitions are—just definitions; one is not compelled to use George's geometry, for there are other axioms in an Einsteinian world. George, for example, failed to explore the whole question of the ownership of surplus value and whether or not creative brains are as much a 'natural' resource as a gold mine or a prairie." (Page 66).—B. W. B.

A GREAT WORK*

In this volume of a little less than 600 pages Henry George receives his first definite assignment to the realm of philosophy. His sphere of thought is seen to be not the merely restricted economic field but the whole region of activities which constitute man's thought and being. Henry George is now found in a higher altitude than any previous commentator has been able to track him. The Henry George of Dr. George Raymond Geiger is a more impressive figure than is possible to any mere biography. We begin to appreciate the towering genius whose thought is destined to shake a world.

The work is not in the nature of an eulogy, and the impression of greatness is not gathered from what the writer says directly. Rather it is subtly conveyed. Dr. Geiger has done his work in no spirit of laudation. A calm, quite austere aloofness is the characteristic of what the author has written, yet we are conscious that we are asked to look on one of the most significant figures that has ever trod the earth. Yet the scales are never absent; our author weighs this philosopher and his conclusions with scrupulous exactness.

It is not a work to be skimmed through. It is high thinking and is not easy reading because high thinking is not easy. It was Goethe who said that "The Highest cannot be spoken in words." It is at least true that in an excursion into the higher realms of human reasoning and into the domain of rapt philosophy where the atmosphere is rarified to a degree that makes difficult its translation into the vernacular, we must proceed with caution and slow steps.

But after all philosophy is only a process of weighing, pondering and considering. Henry George proposed a tremendous change in the social order. He buttressed his defences with a system of philosophy that is all-embracing.

No embodiment of that philosophy since "Progress and Poverty" appeared has been so significantly achieved.

It is hard to speak of this work in words that will not sound superlative. The word "scholarly" only half defines it. For that definition would not tell how the thought of Henry George is wrested from the content of his great works, the economic philosophy linked with the ethical, and the nice distinctions of George's reasoning facilitated for our more complete understanding. And to this task Dr. Geiger has brought a more general knowledge of the literature of the movement in all languages than is possessed by any man living. No summary of our philosophy will in future be complete without reference to this most important contribution to its literature.—J. D. M.

*The Philosophy of Henry George. By George Raymond Geiger, Ph. D. Cloth. 596 pp. Price \$2.50. See advertisement on back page of cover.

Correspondence

THE SCAPE-GOAT DOLLAR

EDITOR LAND AND FREEDOM:

The "best minds" of the country have been making every attempt to solve the present depression, and instead of trying to find out the cause of it are looking for an excuse. Conservatives, as well as radicals have come to the conclusion that the fault lies in the fact that the dollar is becoming more expensive, therefore goods are cheap. They continue by saying that if they could raise prices, conditions would improve, labor would be employed, goods would be sold and prosperity would again return.

To bring this about, it is proposed (a) to cut down the gold content of the dollar, (b) to remonetize silver at the ratio of 16 to 1, (c) to start the printing presses turning out dollar bills.

From 1918 to 1929 these same philosophers held that the rising price of goods was due to the falling dollar, a 50 cent dollar as they call it. Today there are just as many dollars in the country as there were during the period of so-called "prosperity." The only difference is that those people who need the goods have not the dollar with which to purchase.

There are several ways in which to increase prices, if this is what the best minds propose to do: (a) curtail the production of goods to a minimum, (b) forbid the importation of all goods, (c) place a set price by law on every article either grown or produced in the country. This, of course, will raise prices, but the goods can only be purchased by those who have the dollar. Those who have not the money and cannot purchase at the low prices today, surely will not be able to buy the goods when prices have gone up.

Reducing the gold content of the dollar, or printing more dollar bills will not place the new dollars into the pockets of those who need money with which to purchase the necessities of life.

The high prices of goods, up to 1929, were not caused by a falling dollar, but since everybody was working there was a demand for goods and merchants were making large profits. In other words, purchases were competing with each other for commodities and prices went up. Today, 12 million men are out of a job and the merchants are competing with each other for business and are offering their goods at a low price, taking less profit.

During the hectic days of prosperity, workingmen were condemned for buying silk shirts at \$12.00 a piece. That, of course, was good for the manufacturer as well as the retailer. Wages were high, piece goods were expensive, and the retailers not only took a profit on what they sold but also made a profit on the material from which their products were manufactured and also a profit on the wages of labor. These great minds point out, and the advertisements in the newspapers tell us, that a suit of clothes which now sells for \$18.00 formerly sold for \$40.00. We know, however, that in the good old days of prosperity a suit of clothes that retailed for \$40.00 cost no more than \$15.00 to manufacture. The manufacturer sold it for \$20.00 and the retailer sold it for \$40.00. So then we had a situation in which something that cost \$20.00 to produce, labor had to pay \$40.00 to buy it back again.

Now one can get a good suit of clothes for \$18.00. The retailer certainly does not lose any money on it. He pays less to the manufacturer, the manufacturer pays less for his goods and wages have been reduced for the reason that workingmen are competing with each other for a job. In spite of the elaborate advertising, in a suit of clothes today while the style is as good as ever, the lining is poorer, and less attention has been paid in putting the suit together; consequently it is worth much less than the higher priced garment.

This holds good for every other commodity manufactured. Competition is now setting the price and not the manufacturer and retailer. Should labor again be steadily employed there would be an increased demand for goods and competition for goods always raises the price.

CAPITALISM is the name given a system under which owners of true capital are exploited and robbed.

for the price is never regulated by the manufacturer or retailer except where there is a monopoly.

The way to raise prices is not by legislative edicts, nor by increasing the number of dollars in circulation, but by employing labor so that wages may be earned and exchanged for goods.

Since the professors of political economy have to have an excuse when too indifferent to make an examination of the causes, they blame it on the dollar.

Starting the printing presses or reducing the gold content of the dollar will materially reduce the savings of the people, and will only benefit those who have gold. Labor would be worse off than ever, for it would receive wages in dollars which would have only half the gold content of the present dollar. Since he would have to pay higher prices, even though he had a job, he would receive none of the benefits which these wise gentlemen undertake to provide for him.

New York City.

JOSEPH H. FINK.

DISAGREES WITH MR. PLATT

EDITOR LAND AND FREEDOM:

Concerning Mr. Platt's contention: I have been rather attentive to happenings in the Georgian cause the last thirty-five years. I have noticed this; That when a Single Taxer, who was also a government ownership advocate, got up to speak at any of our meetings he always spoke for government ownership, not for Single Tax. The same is true of the Single Taxer who has a theory of his own about money. With him the burning issue is the money issue. A prominent advocate who gives all his time to Proportional Representation proclaimed himself several times in my presence a Single Taxer, but at Single Tax meetings he never speaks of anything but Proportional Representation.

At our Henry George Club meetings one attendant always brings in the income tax. He wants Single Tax, he says, but as an emergency measure he insists on the income tax. This is somewhat of a joke, the emergency part of it. The "Liberals" campaigned for thirty years for the income tax, they got it and it was declared unconstitutional. Then they campaigned for years for a constitutional amendment so they could have it. Now they have it. Conditions are worse than ever, partly due to the income tax. Fifty years of strife for an emergency measure that has made things worse, and now they want a larger dose as an emergency measure!

Another speaker thought our proposition seemed to have merit but as an emergency measure he wanted a federal law to prevent selling stock short.

If our Henry George movement is to give space, time and encouragement to all these side issues because they are advocated by men who profess themselves in sympathy with our aim we might as well forget our own issue and jump in and help them all put over their own little palatatives.

In my time I have attended a great many meetings called for these issues enumerated above and many others that I will not take space to mention. I can not recall a single instance where a Single Taxer injected himself or Single Tax to the elimination of the issue the meeting was called for.

If we are to forever tolerate this kind of interruption we will get nowhere, for these side issues are as numerous as the days in the year. The latest here is the city manager issue.

The time is thirty years overdue when we should notify all these proponents that if they wish to take part in a conference called to promote Single Tax they should come prepared to advance that cause and not to propagate for anything else.

Pittsburgh, Pa.

H. W. NOREN.

AGREES WITH MR. PLATT

EDITOR LAND AND FREEDOM:

Permit me to express my entire concurrence in the views set forth by Mr. Chester Platt at the Memphis Conference. I find difficulty in

understanding any other position when taken by any one believing in the doctrines represented under the name of Single Tax.

The fundamental idea behind these doctrines is the use for community purposes of the values created by the community. At the present time a large portion of these values is represented by the special and particular use made by the public utilities corporation of not alone the land occupied by their structures, but also our streets and highways, coupled with the exercise of the governmental power of eminent domain. Only public utilities among all privately-owned corporations are granted this exclusive power. To repossess these landed privileges as well as the power spoken of is to advantageously turn to public benefit what is in its nature public.

There is nothing else for us as Single Taxers to do about this particular question. Taxation is not the method of dealing with that which is in its nature monopolistic. After allowing a fair return to the investor any taxation upon the monopoly is at once paid back in the shape of added charges to be met by some one other than the owner of the monopoly. This undoubtedly Henry George clearly saw, and therefore he favored public ownership of such properties as a part of the programme for securing to all the benefits of the creation for all. Is there any sufficient reason at the present time for us to be "more royalist than the king, more Catholic than the Pope?"

But we are told that the taking of this kind of property will raise the value of the land not taken, and that *all* the benefits will result to the owners of the remaining land. This has been assumed by some, but never proven, and in my judgment never will be, even though a large part of such benefits will accrue to the landholder. Is there one among us who will not prefer to live in a community where good schools, well-paved streets, property well protected against loss, and the other improvements of modern civilization exist, rather than in neighborhoods of the opposite character; and this even after the landlords' toll is taken? This single consideration will serve to show that other than landlords gain something—tangible or otherwise—from any step toward general diffusion of comfort, as they must from greater equality of opportunity.

Of course, unconsciously the argument of these opponents of any step toward public ownership of public utilities goes much further. It would be equally good or equally baseless against any advance of whatever nature. To be consistent they must seek—even though they cannot find—a neighborhood free from any service of government, lest they contribute to the landlord. But are we under any obligation to be reactionary and retrogressive in everything except the Single Tax, and must the term be given its narrowest and least effective interpretation? I think not.

Judson King is teaching that a certain part of the public property should be restored to the public. We have but to add that certain other values should also go to the public. He addresses himself to a part of a great problem. To attack him or depreciate his work is simply to enfeeble our own efforts upon a larger field. Let him fight out his battle without our interference. More than any other class of adventures in reform we should help him.

JACKSON H. RALSTON.

Palo Alto, Calif.

TEXAS SHOWS SYMPTOMS OF RETURNING SANITY

EDITOR LAND AND FREEDOM:

Our legislature promised to run wild for a sales tax or an income tax to make up its deficit and also to substitute for an ad valorem tax. They are getting toned down, and a good many of them are wondering if they are not on the wrong tack. I had great fun with them a week ago at a public meeting of the Committee on Revenue and Taxation on the sales tax. It was an evening session held in the House Hall with some 200 or more present. I made no specific argument against the sales tax but spoke on the text that it was "the very nature of evil to be self-destructive," and that all taxes on production and distribution were evil, and showed them from actual figures that they are self-de-

tructive. I had no advice to give them, but closed with the caution that if they didn't do more than balance the budget with such measures as they proposed they wouldn't be back there two years from now.

I have earned the privilege of talking to Texans pretty straight and they have quit scoffing. The third house that is always present in great numbers fighting any and everything that touches the industry they represent, but studiously avoiding any programme of general relief, welcome me because I can say things that they dare not. I can really enjoy myself even if I do have to beg for a living. WM. A. BLACK.

San Antonio, Texas.

FARM SITUATION IN IOWA AND TEXAS CONTRASTED

EDITOR LAND AND FREEDOM:

I was in Iowa for about two weeks during September. My visit included Des Moines and Cedar Rapids. From my study of conditions, I came to the conclusion that the Iowa farmer is much better off than most of the farmers of the country. Blockading of roads, and dumping of milk and other food products was going on while I was there. From what I could learn, it was being promoted by a man who was being paid \$15,000 a year for managing the insurance of certain farm organizations. His followers were chiefly LAND SPECULATORS, and do not represent more than 25 per cent of the farmers. They bought farm land in Iowa that had been selling for from \$50. to \$75. per acre at the boom-inflated prices of \$300., \$400. per acre. Mind you this is corn-land! I attended a meeting of Norman Thomas in Des Moines. He stated from the platform that 100,000 Iowa farmers had sold out their farms during the boom, and went to California to take it easy. The greedy fools who bought these farms are now trying to pass on to the Government the burden of their mortgages. The farmers of Texas are infinitely worse off, yet you hear nothing from them. I paid five cents a quart for milk in stores in Texas, and ten cents in Des Moines.

San Francisco, Calif.

E. P. E. TROY.

CALLS FOR SHORT STORIES THAT ILLUSTRATE OUR TRUTH

EDITOR LAND AND FREEDOM:

Through the fluent pen of an author of fiction conditions may be made a vehicle for the advancement of the truth.

This thought has come to me as a suggestion, after reading the tale of "Three Men in a Boat" in your last issue, which surely illustrates the idea perfectly.

Of course, the students of economics are men of a serious turn of mind, but surely there must be among them some who are able to mix science with romance and adventure, and thus bring out a blend which has for its purpose an easy access to the minds of the greater number, who ordinarily can not be reached by lectures, or be induced to even approach the subject of political or social economics.

Some years ago, while my daughter attended Dean Academy, I assisted her in her studies in literature, and took advantage of the opportunity to inject in essays the Henry George doctrines, which taught a number of her classmates to think correctly, and caused them to see the errors of the present system. In fact, it so greatly interested one of the professors that it led him to read both "Progress and Poverty," and the "Science of Political Economy."

May not the offering of a prize for good stories advance the cause, and lead to the discovery of those able to write them? I surely enjoy and look forward to receiving LAND AND FREEDOM.

Franklin, Mass.

M. J. VAN LEEUWEN.

PROFESSOR FISHER AND THE SINGLE TAX

EDITOR LAND AND FREEDOM:

I have just read Prof. Irving Fisher's criticism of the Single Tax which was reproduced in your last issue. It is about the weakest I have ever read. Perhaps that is because it is from an eminent professor of economics. These peculiar people seem to live in a world apart. "If

(he says) you happened to live in a country where all pieces of land were equally productive you would have no land rent at all." That country simply does not happen to exist on this planet, so no one, not even the professor, can ever happen to live in such a country. Where we each happen to live is in a country equally productive with every other country of absurd nonsense promulgated by learned professors of economics.

Another gem is: "Clearly taxation should be based primarily on what is needed by the government. Taxes must be made to correspond to needed expenditure, instead of expenditure being made to correspond to accidental land differences." Disregarding the queer statement about accidental land differences, one is forced to ask: Does the professor pay any intelligent attention to the history of the last decade or two, to go no further, as regards the busybodyism of governments generally? At any rate what I have to say applies to our Australian governments, and I do not think they are by any means singular in this respect. Here, governments have been poking their finger deeper and deeper into every pie. With a large spurious revenue derived from customs taxes on heavy overseas borrowings as such loans materialized here in imports, supplemented by a buoyant revenue largely due to the high world prices of our exportable commodities our governments have responded nobly and have done the fairy godmother stunt excellently. An elaborate system of pensions, subsidies, bonuses, grants, etc., was industriously built up which necessitate ever-increasing and ever-expanding governmental departments which flourish as a green bay tree. When the slump came, borrowings were out of the question, and revenue declined greatly. Not so the cost of what are euphemistically called "services." Then adopting Prof. Fisher's dictum the effort was made to balance the budgets by making taxes correspond to expenditure. Heavier and still heavier taxation was clapped on our staggering industries.

Such taxation is one of the greatest handicaps to any chance of recovery. As one industry after another staggered to its knees it was promptly clouted with heavier taxes. Farmers are particularly hard hit by the accumulating effects of vicious taxation based upon false principles. Do our governments attempt to lift the load? Not on your life! They propose farm relief grants and all that kind of stuff—anything in fact which will maintain bureaucratic expenditure which always provides the excuse that taxes must be maintained—of course, to correspond to expenditure. And they are not lacking support even from the so-called experts in economics! Is your experience very different from ours? Is the experience of any other country very different? This way disaster lies, and it is the way in which governments have been steered by professors of economics who seem to be people who have no contact with the every-day, work-a-day, affairs of real life, but who seem to meander about, when they are not writing treatises, in some dream-land far removed from the madding crowd.

S. V. LARKIN.

Sydney, N. S. W.

NEWS NOTES AND PERSONALS

The Press Scimitar, of Memphis, Tenn., has a column report of an address made recently by Ernest K. Warren. *The Press Scimitar* heads it "Single Taxer Fires Shot at Technocracy." The argument is an admirable one. He analyzed the arguments of the Technocrats and denounced their doctrine as "just another form of Socialism." Mr. Warren is a prominent business man of Memphis.

In the past ten months John C. Rose, of Pittsburgh, has sent over fourteen hundred letters to the press of the United States and foreign countries.

A RECENT issue of the *Boston Globe* contained an interesting story of Louis Prang and his famous chromos familiar to the generation fifty years ago. The story is by Ed. Payne, a feature writer of the *Globe*. No mention is made of Mr. Prang's Single Tax activities, but he was an ardent disciple of Henry George, as was also Mrs. Prang. T.

article gives a picture of the magnificent head and face of Louis Prang. He was born in Breslau, Prussia, in 1824, dying in 1909.

W. L. CROSSMAN, Single Taxer of Revere, Mass., was hit in an auto accident which confined him to the house for several weeks. But he is now recovered and able to resume his work.

HON. THERON McCAMPBELL, democratic assemblyman from Monmouth County in the New Jersey legislature, recently repeated his pledge to strive unceasingly for the complete freedom from taxation of all improvements on land.

THE Henry George movement has suffered a severe loss in the death of W. H. Renwick, of the Henry George Foundation of Australia. He died Saturday, Dec. 31, at the age of seventy. He was associated with the late Max Hirsch, and for many years was the acknowledged leader of the Henry George movement in Victoria. At different times Mr. Renwick gave testimony before the Interstate Commission, the Tariff Board, the Housing Commission, etc., always presenting a solution of the problem under discussion along Georgist lines. Mr. Renwick represented the Henry George Foundation of Australia at the Edinburgh Conference. Mr. Dane, and Mr. Nettleton, mayor of the city of Camberwell, paid sincere tribute to the lost leader. Indefatigable in the cause of justice, devoted to the great truth that few have more thoroughly understood, he has passed to his reward. We can echo the words of his friend Mr. Dane spoken at his grave: "If there be a resurrection in the hereafter we can be sure his deeds will yet shine before men."

ON March 6, Harold S. Bутtenheim addressed the Hungry Club at the Fort Pitt Hotel in Pittsburgh on "How Much Economy Can We Afford?" At the National City Planning Conference, Mr. Bутtenheim, who is well and favorably known to Single Taxers of this city, made an argument for taxes on land values and incomes.

FARM labor in Texas has reached the lowest point in thirty years. Wages per month according to the *Dallas News* averaged \$13.50 this year as compared with \$17 per month a year ago.

MR. BENJAMIN W. BURGER addressed the State Normal School at Pouson, Md., on March 1. Three hundred young women who will soon be teachers heard an exposition of the Henry George philosophy. On the evening of the same day Mr. Burger appeared before the Economics Club, University of Maryland. On March 3 at the Georgetown University, Georgetown, Md., Mr. Burger conducted two classes for Prof. Notz, dean of the School for Foreign Service, a noon class of twenty-five and twenty-five in the evening. On Saturday evening, March 4, he spoke before the Saturday Night Club of Baltimore to an audience of thirty. Questions were answered at all meetings. The audiences at all times were friendly and responsive.

JAMES G. BLAUVELT, of Ridgewood, N. J., president of the Henry George League of New Jersey, lectured before the Dana College in Newark recently on Single Tax and Socialism. Mr. Blauvelt also went on the air on the subject of "Better Tax Methods."

THE United Charities Organization of this city recently celebrated its fiftieth anniversary. For fifteen years it has had as its director Hon. Lawson Purdy, former Tax Commissioner of New York. The occasion called forth many flattering comments from the press. The *New York Evening Post* in an editorial, "A Civic Leader," said: "It is not too much to say that the confidence which his integrity and political disinterestedness have won for him from the members of the Board of Estimate and the business men of the city have enabled him to perform

a unique function at this critical time." The *New York Sun* speaks of "the effective activities of the Charities Organization as due very largely to the direction of Mr. Purdy." The *New York Times* also paid editorial tribute to our distinguished fellow-citizen.

AN admirable article on Technocracy, now fast dying out, appears in *Tax Facts* from the pen, we believe, of Norma Cooley, daughter of Stoughton Cooley. The *Los Angeles Record* gives it a descriptive notice.

A MEETING in Los Angeles at the Leighton Cafe was addressed in February by Laurie Quinby and this was later followed by an address from Dr. Charles James on Henry George.

IT is a pleasure indeed to note that Socialists and Single Taxers are getting together in San Francisco, where on March 2 a speaker addressed a meeting composed of representatives of the two groups, called by the secretary, E. E. Porter, on which occasion the subject of wage cuts was discussed, and the Single Tax point of view presented. Who says the Socialists and Single Taxers cannot do team work?

JOHN C. ROSE, of Pittsburgh, has received a letter from the wife of Mahatma Ghandi acknowledging receipt of a copy of "Progress and Poverty" which Mr. Rose sent to the latter.

BEFORE an audience of Italians in Pittsburgh, Attorney McNair, speaking in Italian, with which language he is familiar, gave a presentation of our gospel. Mr. Michael Grieco, also speaking in Italian, in introducing the speaker, said: "As Gaetano Filangieri, the great Italian economist of the eighteenth century, said: 'There are certain natural laws governing our economic life. If we regulated our lives according to these natural laws we would abolish poverty and secure justice and prosperity for all. Mr. McNair understands these laws and will explain them to you.'"

IN the *Yorkshire Observer*, of Feb. 1, there is an interview with Lloyd George by a special writer, Betty Morgan. Mr. George emphasized his scheme of land settlement. Land is to be bought with loans made by the people, and guaranteed by the government. This is the man who in the days of the Lloyd George Budget thundered against the landlords and raised the standard of the right of the British people to the land of Great Britain. In the *Observer* of Feb. 3, Fred Skirrow replies. He quotes from the Lloyd George of twenty years ago when Mr. George said: "We (the Liberal Party) gave the people free trade. We will give them free land. We will complete the tale begun by Cobden and Bright." In the *Observer* of Feb. 9, W. R. Lester also replies.

WILLIS J. ABBOTT in the *Christian Science Monitor* of Feb. 11, reviewing three books on Technocracy, says:

"I am reminded, in considering them (the Technocrats) and their present plight, of the reception that met Henry George's great work, 'Progress and Poverty.' Like the Technocrats, George was firmly convinced that the people of this world were suffering wide spread economic injustice and being forced into poverty by an immutable law. He found this law in the monopoly of land, somewhat as the Technocrats find it in the tyranny of the machine. He wrote one of the world's great books to explain the evil, and for many months after its publication awaited with various emotions of hopefulness and despair any tumult in economic society resulting from it. For the moment it seemed a failure, but gradually it began to win its way until it became one of the most widely circulated books ever published; was translated into practically all European tongues; made its author a great figure in the world of economic discussions, and enormously influenced public opinion and methods of taxation—an influence which endures to the present day."

THE Paris edition of the *New York Herald* contains an account of the passing of Alfred Bishop Mason and concludes:

"Having travelled extensively, he was a man of international sym-

pathies, and by his personality he contributed to the understanding among nations. On his eightieth birthday, he was appointed dean of the American colony in Florence, and with his passing the community has lost its outstanding personality."

MR. Z. K. GREENE, of Middletown, N. Y., long an active Single Taxer, through a surgical operation on his larynx has lost the power of speech. His pen continues active and our readers will hope for his recovery.

REPRESENTATIVE KAVANAGH, of the Colorado legislature, has introduced a bill exempting \$1,000 of improvements. This will be voted on by the people in the form of a constitutional amendment. We congratulate Representative Kavanagh who says the bill can certainly be carried in the House. It seems equally certain that it will pass the Senate.

WE have received from the Henry George Foundation of Australia six attractive pamphlets containing the addresses of Henry George, "Moses, Thy Kingdom," "Justice the Object," "Taxation the Means," "Scotland and Scotsmen," "Thou Shalt Not Steal," and the "Crime of Poverty."

WE are glad to welcome a new issue of *Zemia y Svoboda (Land and Liberty)* from Sofia, Bulgaria. It contains articles on The Ideas of Henry George and the actual situation in Bulgaria, also an article by B. Gudulev, and a biographical sketch of Henry George with a very good portrait.

A NEW organization has been formed in New Zealand, known as the Commonwealth Land Party, the name adopted by the Single Tax party men of Great Britain. It has started a new paper to be called *The Commonwealth of New Zealand*.

BOTH the Reading *Eagle* and the Reading *Times* gave column reports of the lecture by Charles H. Ingersoll when he visited that city on his tour of Pennsylvania.

THE *New York Times*, of Sunday, Jan. 29, contained a story of the Newllano cooperative colony in Louisiana. The colony comprises over four hundred men, women and children. They have a clear title to 15,000 acres and a rice plantation of 700 acres. Everything is owned by the colony and it is operated by Manager George Picket and a board of directors. Mr. Picket says: "Newllano is not Paradise. Forget the mud, that many of the houses are bad and that we have to work hard." The article comments: "That is true enough. But no one seems to want to leave." And as a lady well known to Single Taxers writes us: "It is good news to read of any such place in our present bedraggled, saddened country."

ONE hundred and nineteen estates in the province of Seville and Malaga in Spain have been officially listed for confiscation.

PRESIDENT ROOSEVELT's back-to-nature plan for employment is endorsed by a group of civic leaders who recently sent him a letter urging cultivation of vacant-land gardens, as is being done in South Carolina by the Red Cross and in New Jersey under the direction of Charles Lathrop Pack, former president of the American Forestry Association and head of the National War Garden Commission in 1917 and 1918. Signers of the letter were Charles H. Ingersoll, Bolton Hall, Frederic C. Leubuscher and George Foster Peabody.

J. W. HIRST, who is now stationed at the Union Severance Medical College, in Seoul, Korea, will return to the United States and remain here permanently. His return is set for April, 1934, when he will devote all his time to furthering the economic principles of Henry George.

M. L. KATHAN, of Coquille, Or., a new disciple, expresses it beautifully when he says in a recent letter to us: "Henry George's philosophy is like a brilliant light in a darkened room."

ROBERT L. MCCAIG, a Single Taxer of Toledo, O., is the designer and inventor of a moveable house, which may be bought like an automobile, and, like an automobile, is not attached to the ground but can be moved from place to place. It is a steel-framed, factory-made portable structure adapted for residential, commercial or industrial use. It may be readily assembled or disassembled by anyone of ordinary intelligence. Mr. McCaig visions a community in which the portable house will become common. He thinks it might have far-reaching economic consequences.

FROM the English League for the Taxation of Land Values, London, England, comes a pamphlet of sixteen pages and cover, the title of which is "The Crying Injustice of Our Rating System and the Remedy." It is by Frederick Verinder. Three striking illustrations occupy page two of the pamphlet which is written with the thoroughness characteristic of our British friends.

ON March 15, John Paul, editor of *Land and Liberty*, of London, England, celebrated his seventieth birthday. His long years of service the splendid ability with which this modest but indefatigable Scot has directed his publishing activities and the conduct of his paper, and the wide contacts he has established throughout the world, have made him an international figure. We do not believe there is any member of the British Parliament who has had a greater influence upon his contemporaries than this modest disciple of the truths expounded in "Progress and Poverty." These have been to him a religion, but he has never lost sight of the practical considerations that called for the exercise of those analytical powers which he signally possesses. We may try to visualize what the movement would have been without him, but it is not easy, since he has been so great a part of it. He has innumerable friends, even among those who differ with him on his political policy, but among them there are few indeed who will not commend his sincerity and devotion.

IN the *Mining Journal* of Feb. 28, published at Los Angeles, Prof. R. B. Brinsmade has an article entitled "A Silver Cure for Uncle Sam."

THE March issue of *Grundskyld*, organ of the Danish Single Tax movement, has on its first page a portrait of John Paul with a sketch of the life and activities of the British leader.

WE have to chronicle the death of Edward Ferguson, formerly of Brooklyn, N. Y., whose home was once a rendezvous for the followers of Henry George in that city. He had long been connected with the *New York Times* as proofreader and was considered a very competent one. From W. L. Crossman, of Revere, Mass., comes news of the death on March 20, of Quincy A. Lothrop at his home in Wollaston, Mass., in his seventy-seventh year. He was at one time a fluent speaker for the Single Tax on Boston Common, and was present at the famous Cooper Union Conference. E. J. Shriver, whose death is reported from his home on Staten Island, was an old member of the Manhattan Single Tax Club in its palmy days as well as president of the club, and did much active work for the cause. Of late he has been in retirement, though a frequent visitor to Merriewold, of which we believe he was one of the original founders.

PROF. WILLIAM E. DODD, professor of American history in the University of Chicago, contributes a series of papers to the *Chicago Tribune* on the social and economic problems. Prof. Dodd may not see everything (this remains to be discovered as this series of papers proceeds) but he sees a lot, and it is only fair when we are confronted with s

any insane remedies for the depression to hail a really sane voice amid the discordant jargon.

BILLY RADCLIFFE, S. T., of Cleveland, O., has reached his eighty-first birthday.

THE *Labor Journal*, of Quincy, Ill., says: "Several years ago a great economist outlined the evils of our present tax system and predicted a present dilemma. His philosophy has never been successfully disputed. The Single Tax, whether we like it or not, offers the only real solution of the problem."

THE Macon, Ga. *Telegraph*, of Feb. 24, has an admirable letter on Chinese and unemployment from the pen of Howell Clopton Harris, Cordero, Ga.

GOVERNOR COMSTOCK, of Michigan, is reported to have told the members of the legislature of that state that he "doubted if there is a man in this legislature who has not disobeyed the law on the personal property tax. I myself have never filed a personal property tax declaration, even in the days of affluence. I always made a deal with the assessor." We wish other officials might be as candid.

W. J. WERNICKE, of Los Angeles, is active in creating a public sentiment against the movement to lower the assessment on realty values, which would seriously cripple the educational and fire facilities of the city. He is showing up the realty lobbyists and is receiving gratifying support in his campaign to save salary cuts of teachers and firemen.

JAMES B. ELLERY, of Gloucester, Mass., addressed the members of the Laymen's League of the First Unitarian Church of that city. He told his audience that "Progress and Poverty" should be in every Unitarian Church along with the Bible.

THE Los Angeles Public Library is in need of the May-June number of LAND AND FREEDOM for 1932, which issue is exhausted. Perhaps one of our readers may be able to fill this want.

THROUGH the kindness of Mr. A. Freeland we are in receipt of several bulky packages of Seattle, Wash., papers, every one of which contains letters or contributed articles on the Single Tax from Messrs. A. Freed, Eugene W. Way, Will Atkinson, Louis Nash, (whose strong face looks out at us from his printed portrait), Samuel Danziger, "Horatio," W. Schwander), Robert S. Doubleday, (son of the late E. Stillman Doubleday, of Brooklyn), and many others. These papers are the *Seattle Times*, *Seattle Star*, and the *Broadside*, the last of which is edited by John C. Stevenson, who Mr. Nash informs us is in complete accord with his own policy for relief of the unemployed. Both were recently elected members of the County Commission. In view of this host of workers for the good cause no one in Seattle should remain in ignorance of what we are striving for.

E. J. CRAIGIE and J. P. Moore will contest the Flinders district for membership in New South Wales for election to Parliament on April 1. They will run as Henry George men and it is stated that there is excellent prospects for the election of both. Mr. Craigie is the present incumbent.

JUDGE A. B. PITTMAN, of Memphis, Tenn., spoke before the Kiwanis Club of that city recently. This address was reported in the *Memphis Commercial Appeal*.

FROM Mexico we have received a 40-page pamphlet, being a "Programme of National Reconstruction," issued by the Union of the Veterans of the Revolution. It is an out-and-out Single Tax document issued upon by their executive committee on Oct. 31, 1932.

The first part entitled "Basic Reforms for Immediate Enactment" contains twelve articles, summed up in the following recommendations:

1 All indirect taxes should be abolished, and all municipal, state, and federal expenses defrayed out of the economic rent of the country; the same to be calculated on the basis of the value of the land exclusive of any improvements. This reform to be in full force at the end of four years.

2 Municipal reorganization by means of proportional representation, the Initiative, Referendum, and Recall.

The second part, entitled "Political Economy," is devoted to an examination of the present economic system and a presentation of the Single Tax doctrine showing its beneficial effects upon Agriculture and Industry.

The Executive Committee is composed of the General Secretary Jose Querido, five other secretaries, and twelve directors.

The pamphlet was sent by Manuel N. Robles, Secretary of Propaganda, whose address is Apartado 8620, Mexico, D. F.

THE death of Col. S. M. Dinkins, who passed away in his home at Selma, Ala., is announced in the Alabama papers. Our readers will recall his name as an occasional contributor to these columns. His mind was a brilliant one and his glorious castigation of the economic teachers of his state will be long remembered. His pamphlet was entitled "The Humbuggery of Alabama's Educational System," and was remarkable for its wit and keen analysis. He was a graduate of West Point and served two years in the army. He was seventy-seven years old and is survived by his wife, two daughters and three sons. He was a devoted Henry George disciple.

SENATOR GORE calls the Sales Tax a "creeping sickness." He condemns it as a tax on consumption, but what taxes are not?

"I THINK LAND AND FREEDOM is an able exponent of the greatest cause known to man," writes Mark M. Dintenfass, of Grantwood, N. J.

A NEW subscriber, Miss E. Alice Hale, of Williamstown, Mass., writes thus enthusiastically of "Progress and Poverty" which she has just read: "It is the greatest book ever written by any man."

"It seems to me that the real answer to Technocracy is the third chapter of Book IV of 'Progress and Poverty,'" writes John A. Johnson, of Chicago.

REV. WILLIAM A. WOOD, of Framingham, Mass., has passed away. He was an earnest Single Taxer and for forty-five years a well known clergyman and lecturer.

THROUGH the efforts of Julian P. Hickok, Henry W. Hetzel lectured in the auditorium of the Germantown, Pa., Park Library, of which address the local paper gave a brief summary. Mr. Hickok is anxious to arrange for an address by Oscar H. Geiger at the Town Hall, where a number of nationally known lecturers have appeared.

"DAD" (George E. Mecorney) of Floral Park, Long Island, N. Y., has a column article in a recent issue of the local paper of that town. He writes with clearness and force and points out that the gain from increased efficiency of machinery goes to enrich the owners of natural resources. We have reason to believe that "Dad's" letters are read with interest by the people of his town.

A SINGLE TAX letter appeared in the February issue of the *Journal of Electrical Workers* from the pen of H. W. Donaldson, of Chicago, Ill. The magazine has an enormous circulation throughout the country, 8,000 in Chicago alone.

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