

November — December, 1933

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

The Merry-Go-Round of Taxation

J. E. McLean

Address of Clarence Darrow

at Henry George Congress

What Is the Single Tax?

Henry H. Hardinge

Mayor McNair

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LAND AND FREEDOM

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WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

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

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Comment and Reflection

OUR attention is attracted to an article by Newton D. Baker in the magazine section of the *New York Times* of recent date, entitled "Two Wars—Fifteen Years ago and Today." The war of today, as Mr. Baker views it, is a war against depression. There is no analogy unless it be this: that we are fighting depression much as the ancient armies of China are reported to have done by carrying to the field of battle monstrous images of wood and cardboard whose ugly and threatening visage was supposed to strike terror into the hearts of the enemy. There is a likeness here in the methods we are using to overcome depression—blue eagles of frowning countenance, incantations and threats of terrible things.

PERHAPS looking backward to the peak of his career when he was Secretary of War Mr. Baker is betrayed by the war psychology. He complains that the fight against depression is "a glamourless thing having nothing of martial music or the exaltation of mass movements." He speaks of welfare associations, hospitals, the Federal Children's Bureau, as if these really constituted weapons to fight the depression. He urges the maintenance of the morale of the nation as necessary in the fight to overcome depression, when what is really necessary is that men and women should think.

AN appeal to military psychology will not help us here. There is no analogy. We are not meeting a foreign enemy in mortal combat; we are meeting our own mistakes and trying to remedy them—at least some of us are. The conflict, if there is a conflict, is with our own ignorance of justice and the rules of common honesty—it is intellectual, moral, spiritual. The forces we use are the "imponderables;" we do not and cannot proceed as a nation at prepares for war. The depression is a thing of our own creating; we are not called upon to make physical sacrifices in seeking a solution. But we are asked to put aside political and social preferment. We are asked—and God demands it of us—that we be men and not wooden images.

If this is war it differs from other wars in that there is joy in pursuit of it. It is a wonderful thing to know

a great truth like ours. It is a truth that makes so many things plain; it is the truth that makes us free. We are not perplexed and confused any longer—life has a new meaning. We may for the purpose of rhetoric conceive of this as a Holy War—this struggle against selfishness and greed and injustice.

IF this is a war it is one in which no man is slain and in which only error is destroyed. Yet if Mr. Baker still prefers to think of it in terms of war, if the military phrases spring so easily to the lips of this former pacifist, we venture to ask where he himself stands in the great spiritual conflict of ideas that must be waged. It was Henry IV of France who, returning from the great battle of Arques, sees an officer coming tardily to the field. He shouts to him: "Go hang yourself, Crillar; we have fought at Arques and you were not there!"

IT is interesting to read in the *New York Times* of Oct. 28 an article by A. A. Berle who we are told helped to formulate the Recovery programme. From Washington have come of late statements intended to reassure us that the administration is not making any fundamental changes, but are merely assuming directing functions in industry, and that government is only acting as an agency in this work. And this despite the things that have been done and the more dire things that the administration has threatened.

PROF. Berle is more frank. We quote:

"Those of us who had the privilege of working on the original plan began with the assumption that what we needed most was a machine that worked. Whether it was rugged individualism, Fascism, Communism, Socialism, or what-not, made not the slightest bit of difference."

SO there is nothing fundamental in it—it is all things to all men. No guiding policy is sought or wanted. Not whether it is right or just or equitable, but merely will it work. Doubtless many plans will work in a way. Russian sovietism works—at least nobody starves to death. But if the main purpose and desire of the administration is its workability these architects of the New Folly are ready, on Prof. Berle's own showing, to adopt it!

NOR is this all. Suppose it should fail. Prof Berle is ready with his answer. We could then proceed to cancel all debts, all interest payments, all bond obligations, run the railroads, pay nobody anything for work, but issue red cards entitling the holder to apply for what he needs to the nearest government distributing agency. It is true that Prof. Berle cites objections to this programme, but the fact that he offers it is not encouraging, for he says of the N. R. A. that if it cannot be done in one way it will be done in another. In other words what is hinted at is a more than Russian sovietism.

DO not be too sure that we are not headed directly for this sort of thing. It is easy to belittle it, to make fun of it. It is indeed calculated to excite the risibilities and guffaws of the angels. But it is a very serious matter. These professors of whom so much fun is being made are in the saddle. They are impetuous young fellows without traditional economic background. Ancient precedents and historical instances of the failure of many of their proposals, such as wage and price-fixing, mean nothing to them. They would cheerfully undertake overnight to renovate heaven and reform the seraphim!

WE print in this issue Mr. Chester C. Platt's interesting paper on the essay of Prof. Harry Gunnison Brown read at the Henry George Congress. This must be allowed to stand alone and we assume no responsibility for it. Perhaps we may be permitted here to state a few of the matters on which we disagree with our Single Tax brethren, which may include both Prof. Harry Gunnison Brown and our old friend, Chester Platt. We believe in Henry George's doctrine of interest, that wages and *real* interest rise and fall together, but we hold that he was mistaken in his explanation of its origin and genesis. We differ with Mr. McNair and Mr. Platt in their defence of the N. R. A., much of which is economically unsound and some of it just pure buncombe. Of this our readers need not be informed who have followed the editorial expression in these columns. Our sympathy with Clarence Darrow's condemnation of it is profound, and we echo his astonishment and indignation over the Rooseveltian programme of state socialism.

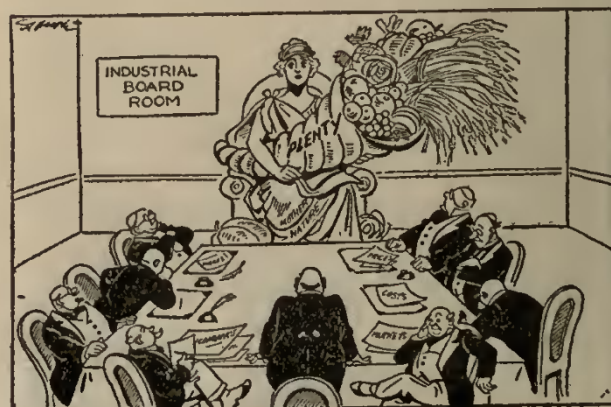
AND as to the reality of natural law in the economic world we are profoundly convinced. It is a waste of time to argue with men who do not believe in it, as Mr. George himself said. Its denial precedes the acceptance of all the monstrous programme of Prof. Moley, Tugwell, Berle, et al. And we differ with Prof. Harry Gunnison Brown who would belittle the free trade issue. It is bound up with the doctrine of economic freedom. Nor have we ever heard of any reasonable defence of any tax whatsoever—income tax, excise tax, inheritance tax. We condemn in toto the whole evil brood.

A WORD about "planning." Man is an organism so is the social state. The "planning" has been long ago done for us. Here is the analogy. All that is needed in the case of the two organisms is to discover the natural law and accord our laws and behavior to it. The law of involuntary cooperation is one of the laws of the social organism. Our chief duty is to see that it is not interfered with. Our work is the removal of every obstacle to the operation of economic laws, which are the natural laws of the organism known as the social state.

THE perception of natural law in the economic world precedes from an understanding of certain concepts of individual rights, the right of man to himself, the right of property in things created by his labor. This same natural law or natural right applies to the community: regards the wealth the community creates, and the concept therefore excludes the right of the community to take any individual property for public use by the income or inheritance tax, or any other device.

BUT despite differences which develop in our ranks all those who may properly be regarded as of us, are agreed in taking the value of land for public purposes. So our opponents need not seek for weakness in our ranks by indicating matters on which we disagree. They will have their hands full in defending the citadel of land ownership against the challenge which we issue, growing more and more in volume and determination. On this we are united, and doctrinal differences, though important, are far from being a sign of weakness.

THE NEW POLITICAL ECONOMISTS AND THE GODDESS OF PLENTY



—Cartoon in *London Daily Express*.

International Financiers: "Young woman, after much deliberation we have unanimously agreed that YOU are the cause of the world depression. Don't you understand economics?"

Goddess of Plenty: "No, do you?"

Clarence Darrow at Henry George Congress

I WANT to say that I think you people all know that I have been a Single Taxer ever since I read Henry George's "Progress and Poverty," and that is nearly forty years ago. I have not been a constant attendant at Henry George meetings. I never hear anything new. I am not like the Christian that goes every Sunday to hear of Jesus Christ being crucified. Of course the Single Tax is not only a political question. It is a religious question. Anyone thoroughly converted to the Single Tax wants to have you tell them the old story.

Nobody created the earth as far as we can find out. Nobody can leave the earth. We all came from the earth. We all go back to it in spite of some people who think they are going to fly with wings. There is nothing more to it. Of course the earth is stocked and bonded to death by the pirates of the world. The Single Tax is the only tax I know anything about that would help the people instead of harm them. It would be easier for a man to have a home; it would be easier to have a place to do business; it would blot out all the eye-sores that are the product of land ownership.

If we had Single Tax, we could get a piece of land to put up a building on, four to five hundred feet long instead of four to five hundred feet high. We could get rid of all the high buildings. We would live on the earth instead of in the air. And we would not have to pay any man for living on the earth, unless we had officials who were too crooked.

The trouble is men have to be crooked these days. The man who will not be, would not get any place and so we have to have graft. Land graft comes out of the land. Of course the landlords have lost in all these troubles we are going through. If they could even mention taking land rents, it would not take very long to recover from the mischief done.

I want to talk about politics. I have been terribly interested for the last year in the president, Mr. Roosevelt. He was a man who was the only candidate who seemed to have any vision or who cared anything about the common people. The folk who make laws represent somebody, and that somebody is the same old thing, the man who has more than he needs. Mr. Roosevelt seemed to be an intellectual man. He was a wide reader. Single Tax and socialism were familiar to him. This was his opportunity. No doubt he had the feeling to do something for the common people. We were all hopeful. I'm getting over it and it is pretty nearly time we did get over it unless we can see some change which is not apparent now.

I think there are a very few people who would not agree with me. I don't want to be misunderstood about it. I am very sorry that I have the doubt and misgivings that I have about Mr. Roosevelt. But I think it is the duty

of the voters to keep the officials posted as to the stand of the Single Taxers whose number is not so very large, but have a considerable influence in the Democratic party. I do not know an organization that would have more influence than the Single Taxers.

Mr. Roosevelt knows just what the situation is. He knows there are very few people in the United States who understand the problem. He knows that the great mass of people are desperately poor, because some of them are so enormously rich. And he knows perfectly well that so long as a few have too much, the rest have to be left behind. I do not think there is any question about what he wants to do or tries to do. But he has gone down to Washington surrounded by all the parasitical influences and is taking a course that is diametrically opposed to any reform that might be started. I have not the slightest personal interest in him except wanting to help. I was alarmed some time ago when he gave out part of the programme. He is going to make people better off by destroying what has been produced.

Can anything be sillier? If I were looking for a man who worked for the sake of working, I would be looking for an idiot. This country does not need work. It needs some kind of an equitable distribution of the products of work. I have tried to avoid work all my life. I never saw a man who worked that had anything, unless he worked the people who worked. And everybody knows this,—that you cannot make the poor richer unless you make the richer poorer—not by main force.

If I could get this audience—all of you—to do as I wanted, I would want you to let him know that the people of the United States do not approve of what he is doing. I suppose the farmers think they want work. They have never had anything else. I think that in all my experience in political life I never heard of anything so truly absurd as helping the people by killing pigs and destroying crops, by paying the farmer not to toil, paying the farmer not to work his land. Only one part of the South has sense to protest and that part is the mules. There is no virtue in waste. There is virtue in relieving the poor and helping them, but there is no possible place where you can find virtue in waste.

Now let us take this question: Farmers are told if they bring in little pigs three months old, they can have twice what they are worth. They brought in every little pig they could find, and squeezed the grease out of them, to keep them from becoming a nuisance. They had to go into another county. Perhaps they have had to bury them. But no pig could be eaten. These poor little pigs never had a chance to get a real good drink of swill, out there with their throats cut. It is a mute tendency with the pig that I do not have to share. And within a week from that time Mr. Roosevelt says he is going to raise ninety million dollars to get food for the poor; of course it might have been billions. Ninety million dollars to buy

this same kind of pig, after their throats have been cut and they are rotting on the ground.

If he gets any sane ideas it will be because the people will tell him. The farmers have got too much wheat? Well, I haven't. You haven't. The poor of America haven't. If they have they can send it to the poor of Europe. If we could only trade. They have got too much wheat. What are they going to do with it? But the farmers make too little out of wheat. They might pay me for not producing. What is this for? To bring high prices. They kill the pigs to bring high prices. I buy pigs. I buy bacon. It does not help me any. Nor anybody who uses it. I buy wheat in the shape of flour. And nobody in this administration is considering for a minute the consumer. We heard considerable about the revision of the tariff during the campaign. Has anybody mentioned it lately?

Already we are taking every move substantially that the protectionists of this country have followed for so long—only more directly. You wouldn't find the Republicans sharing in killing pigs and letting them rot, and the next week asking for ninety million dollars to buy more to give to the poor. There are hundreds of people in this country who need cotton and can't get it. We have got too much. Was there ever a time in the world when people had too much? Never. Will there ever be a time when people will have too much? Man can create out of his imagination so many wants in a week that you cannot supply them in a year. Everybody in this world is in debt to everybody else. This is the shabbiest, poorest, stingiest world I ever lived in.

I wonder if there is anybody in this audience who has too many clothes? And yet the whole world is in want. Suppose we had freedom of trade. Now we cut ourselves off from every country in the world, and then burn our produce. I know of only one Democrat who believes this. As for Republicans I don't know. I don't associate with them. But suppose we had freedom of trade. Most of Europe hasn't any wheat or much of it excepting Russia. In all Asia there is nobody who eats wheat. They can't afford it. The Chinese have rice. And what is it that the Chinese make that we can use? Why not trade with them? Why not open foreign ports to the things we have got to sell?

We still have in the Democratic party a few healthy people who are not protectionists. They believe in buying and selling. In the course of civilization, free trade has done everything to make the world civilized.

I don't know what is coming next. There has never been such a foolish proposition as this. If we are going to wait for our prosperity until we can make a scarcity, we are not going to have any prosperity. There are thinkers in political economy. And if there's any principle that has been thoroughly established many times in this country, it is the principle of free trade, trading with your neighbor. I will be willing to burn wheat or corn when you can pro-

duce evidence that everybody has all he wants. Winter brings millions of unemployed. It is not work people want, but *wages* and *things*. We cannot get it without some change of policy. You cannot buy clothes. We have taken care of that. You cannot buy wheat. You cannot buy pigs, because they have destroyed a generation of pigs.

Let's consider the moral effects of such destruction. Is this intrinsically wise,—destroy it so you can toil all over again? If not scarce enough, we will destroy another generation.

So far I have seen nothing proposed that reaches the real problem. What is the real cause? It is not over-production. It is under-consumption, brought about by monopoly. If we don't destroy that, we do nothing. The Single Tax Clubs and this kind of meeting ought to make themselves heard.

What Is The Single Tax?

HENRY H. HARDINGE
AT HENRY GEORGE CONGRESS

WHAT is the Single Tax? It is a tax on land value and on that only. What then is land value? It is not a thing—it is a social phenomenon; it is unlike every other value. It has none of the qualities of physical property. It has neither length, breadth nor thickness. It has neither form, color, weight nor dimensions. It cannot be detected or sensed by any of man's five senses but land, that is the earth itself, can be seen, smelled, tasted, felt and heard when the wind blows through the trees or lashing waves assail a rocky coast. It is not capital, although it is capitalized into unthinkable sums. It is not labor—it does not work. It is not wealth, although it has made many undeserving people wealthy.

It is not industrious—it involves no effort—it is wholly inactive. It cannot be eaten like food, drunk like water, worn like clothes, or lived in like a house. It cannot be made by an individual as can a log house or a chair. It is a distinctly social quantity. It cannot be increased or diminished at will as can an industrial product—it is wholly unlike anything and everything created by labor.

It does not employ labor, pay wages, or produce wealth. It is a product of law and has no existence outside of the law and organized government.

It cannot be consumed, burned, blown up, buried, dismantled, worn out, repaired, helped or injured as can any industrial product. It cannot be bent, twisted, abused, insured, injured or abolished short of the abolition of society itself. It is quite unique, distinctive and separate from all other values, and it can be estimated without asking the land owner any questions. Yet it is as impalpable to feeling as to sight. It is an impersonal, invisible institutional value, and its private appropriation amounts to private taxation.

The Single Tax is a proposed public tax upon a private tax. It is a tax upon taxation. It is not a tax upon labor; it will exempt all industry. It is not a tax upon wealth; it will encourage its production. It will not cause unemployment—all other taxes do. It will not lessen the total amount of wealth—all other taxes do. It will not cause poverty—all other taxes do.

It is not a tax on trade—all other taxes tend to suppress trade and in many cases extinguish it. It will not prevent just distribution of wealth—all other taxes do. It cannot be shifted to the ultimate consumer—*land values are not consumed*. It will not make goods cost more—all other taxes do. It will not hurt business—all other taxes do.

It is not a sales tax—nearly all other taxes are. It cannot be shifted—all other taxes are shifted more or less, when they are not lied about, bribed about, or dodged or evaded. It is the only honest tax known, and hence has never been popular with statesmen. It will reduce the price of land and increase the price of men—all other taxes reverse this policy. Every dollar taken from industry by taxation is equivalent to contributing a dollar to the landed proprietors of every country where such taxes are levied.

The Single Tax is the only tax which can be successfully defended—all others are morally indefensible. A tax upon land values only will balance mass production with mass distribution—other taxes will not do this; they will have the reverse effect—they constantly widen the gap between them. It will cause a permanent and ever-increasing demand for labor. All other taxes reverse this policy. It will enormously increase the demand for capital and wealth—all other taxes lessen both. It will forever prevent a recurrence of hard times by removing its cause, which is the monopoly of land.

It will force the three elements of production together: labor, capital and land. The present system forces them apart. It will destroy land speculation—all other taxes encourage and reward the speculator. The speculator not only produces nothing, he prevents others from producing. This is a socially disastrous policy; its evils are gigantic, universal, nationwide and over-whelming.

The Single Tax will encourage trade by leaving it alone. It will reward production by one hundred per cent return to the producers. It is the only fair, the only just, the only simple tax. It will cost less to administer than will any other tax, and it is the only honest tax. It will make trade free, production free, industry free, and men free. It will free them not only from poverty but *the fear of* poverty, which is almost as bad. It will make it just as easy to get wealth as it is to produce it.

The present system guarantees *progress* and *poverty* as constant associates. The Single Tax will divorce them forever. The landless man never knows when he will be workless, homeless and helpless—his future is forever enveloped in uncertainty.

A tax on anything produced by labor is a *sales tax*. Changing its name does not alter its character. Legislatures are forever juggling with names. Economic myopia is the chronic, centuries-old disability of statesmen all over the world.

The Single Tax will enormously simplify the assessment and collection of taxes. It will clarify the political situation as nothing else will do. Crime is a property question and the greatest of crimes is property in opportunity. Until this question is disposed of, nothing can be settled right. It is now the great social preliminary to the settlement of a multitude of other questions.

The system of taxation that obtains in this country is copied from European monarchies. It belongs to aristocracy. It has no place in the affairs of a democratic republic. Under it every aristocracy has flourished. This is the system that gave power and revenue to the Hapsburgs, Romanoffs, and Hohenzollerns. It is a system which in all ages has corrupted royal courts, subsidized legislatures, twisted court decisions, rewarded parasites, created slums, perpetuated ignorance in the seats of learning, packed juries, suborned testimony, perjured witnesses, subverted justice, encouraged idleness, punished useful work, placed a premium on mendacity, reduced hypocrisy to a science, and made a travesty of justice.

It makes cowards of editors, poltroons of politicians, weaklings of men who ought to be strong. It replaces plenty with scarcity, poverty where wealth should be, and ignorance where knowledge should govern the action of men, and makes shrinking cravens of men who should stand upright with their faces toward the sun. It includes more vices and possesses fewer virtues than any system of society ever developed. In our industrial affairs we are not copyists—we are wholly free from tradition and hence occupy first place among the industrial nations. In the realm of distribution we are distinctly European in our methods with the added vice of land speculation on a continent-wide scale. We soar to the heights in a frenzy of speculative anticipation of unearned profits, and then plunge to the depths of economic despair.

There is nothing normal about it. It is neither necessary, wise, useful, sensible or just. Human needs are a constant quantity with an ever upward trend. Industry should be the same—it supplies the needs. It should never slump until needs and desires dissolve. Were it not for this European system, we could be forever prosperous. Our superstitions and preconceptions are the only hurdles we have to jump, and they are too high—we cannot make them—not yet.

Our entire dependence upon the past for our future guidance can only end in national disaster. We will have to branch out. The old methods will not serve us any longer. The work of the modern chemist and engineer have completely revolutionized our mechanical, transportation, domestic and social habits. We have been completely made over in a quarter century by myriad inventions,

and yet we hug to our bosoms the old economical delusions, traditions and institutions of a bygone age, and we cannot make the grade—it is too steep, every day getting steeper, and our great machine is slowing down. We will have to abandon the machine, or property in rent, in land value. The two things are wholly incompatible. We are trying to mix in one vast cauldron a perfect hell's brew consisting of the old and the new, the ancient and the modern, the aristocratic and the democratic. You can see it in a picture of a Roman Catholic cardinal blessing a flying machine. It cannot be done on the scale we are attempting with either success, peace or profit. We have come to the fork in the road. We must soon take our choice. Leaving things to chance is fatuous. Guessing is worthless. Hoping is of no avail. We must put our institutions under the microscope and examine them as they have never been examined before. It is our only hope for the future.

Mayor McNair

IT will be heartening to friends of the movement everywhere to learn of the election of a Single Tax democrat to the mayoralty of Pittsburgh. It is significant that the Single Tax was made an issue in the campaign, though as far as the newspapers are concerned the greater publicity along that line was adverse to McNair's candidacy, the *Post-Gazette* interviewing everybody who was opposed to the Single Tax and the Pittsburgh graded tax, while ignoring anything of a favorable nature, including Mr. McNair's refutation of the principal contentions. The *Pittsburgh Press* published two speeches of Mr. McNair's and the *Sun Telegraph* published an editorial in defence of the graded tax plan. It was principally through the *Gazette's* cartoons that the Single Tax and Henry George became prominent features of the campaign.

The *Pittsburgh Post Gazette* pretended or actually did consult the astrologers of the city, three of whom predicted McNair's election and one—Madame Arlene—a democratic landslide!

Mr. McNair spoke in Italian before an Italian audience and the *Post Gazette* made this comment:

"He took away the credit that Henry George once had for originating that theory and handed it over wholesale to Gaetano Filangier, who rates as the Blackstone of the Italian courts. And he slipped Ben Franklin credit for bringing the theory to Pennsylvania."

Mr. McNair's majority over Herron was nearly 28,000 and the Republicans do not know how it all happened. The effort of the Republicans to erect a Single Tax bug-a-boo was without effect.

Some of the credit of the victory is due to former Mayor Magee, nominated by the Republicans and placed on the McNair ticket after the withdrawal of George E. Evans,

president of the Henry George Foundation, to whom therefore some of the credit for the victory must go.

The *Pittsburgh Press* said:

"Great credit for this action goes to Mr. Evans, who made possible these happy circumstances by sacrificing his own personal ambitions. He performed an act of distinct service not only to his own party, but to the people of Pittsburgh as a whole."

The *Press* thus summed up its conclusions of the victory:

"Pittsburgh has sounded a warning to all Pennsylvania So has Philadelphia.

The state's two greatest cities have become INDEPENDENT. They are placing men and issues above party labels. They have broken the shackles of the bosses.

The people have learned that they can win. And they are not going to forget it.

They demand decent government in the public interest. They demand that fat profits on public contracts be preserved for the people, rather than for political henchmen. They demand that the alliance between government and crime end. They demand, above all, that political parties be responsive to public desires, instead of the selfish interests of political bosses."

The victory carried in all the members of the McNair council ticket, William A. Magee, John M. Huston, Thomas J. Gallagher, John J. Kane, and Walter R. Demmler, (Single Taxer).

It was a great victory over a corrupt machine and credit is pretty evenly divided between Republicans like Magee, the slashing blows delivered by McNair, and the aroused civic spirit of the people.

Immediately on the announcement of his victory McNair in company with Joseph F. Guffey, Roosevelt leader for Pennsylvania, left for Washington to interview President Roosevelt.

Taxes and Monopoly— How They Work

IN 1864 the government required a one cent stamp to be placed upon every box of matches. In 1865 the revenue from this source was one million dollars. Owing to the tax several large firms retired or failed.

In 1872 the French government desiring an additional source of revenue determined to extract it from their matches. They therefore let to a single great company the sole right of making them for twenty years, and agreed to buy up all the old factories and furnish the company with new ones. In return the company was to pay a fixed rent of \$3,200,000. It was furthermore stipulated that the price of the matches should not be raised, but the company treated this as a dead letter. The matches were so bad that they hardly lit and the peasants instead of buying them used a match of home manufacture steeped in sulphur. Great trouble and expense have been incurred by the state. The company has been despotic and unable to fulfill its obligations; a proposition has been made and rejected by the part of the government to reduce the rent one half, and the probability is that the lease will expire before the time agreed upon.

Popular Science Monthly, 1872.

The Merry-Go-Round of Taxation

JOHN EMERY McLEAN
AT HENRY GEORGE CONGRESS

ALL taxes are ultimately paid by the *producers* of wealth, who are themselves, of course, consumers as well. The *immediate* payers of most of the country's tax bills—Federal, State and municipal—are private tax *collectors* first. The landlord, the monopolistic manufacturer, the speculative financier and the rich idler or sportsman are merely transmitters of a portion of what they exact from the world's workers in the forms of rent, interest, dividends and profits. This percentage of their annual gains handed over to the collector of public revenues represents a tax on agriculture, commerce and the processes of manufacture and the arts; and under the prevailing system the transaction is perfectly legal, although not a single dollar of the huge sum may come out of the private pockets of the four classes of non-producers mentioned above.

The landlord reaps where he has not sown—in appropriating an increment in the site-value of his land-holdings that is due to the growth and improvement of the community and not to any effort of his own. The manufacturer who monopolizes a market charges "all the traffic will bear" for his product. The financier speculates with his own and other people's money in gambling enterprises that are mere matchings of wit and not of creative activity. The rich idler squanders his income, after his "tax" of that designation has been paid, in self-indulgence or the patronage of "sports," his fortune being often an inheritance from a short-sighted testator.

The tax payments made by these non-productive elements of our citizenry represent wealth produced by others through the application of brain and brawn to the country's natural resources and their secondary products. When the "big taxpayers" participate as investors or in the "management" of industrial or commercial activities, they are mainly passive factors in such enterprises, demanding the lion's share of the product—and acquiring it through exploitation of the actual producers under the existing forms of law.

Theoretically, taxation is payment made for civic and governmental benefits received; and it is of two forms—direct and indirect. Actually, however, current taxation is a form of *tribute* exacted from the producers of concrete and merchantable values; and it is of *many* forms—most of them concealed. The real creators of the country's tangible wealth pay our taxes in their house-rent, in the prices of everything they eat or wear, the implements they use in their industry and the appliances of their domestic life—in addition to their legitimate share of the cost of public necessities, such as schools, street paving, police and fire protection, water, drainage and lighting systems, parks, playgrounds and sidewalks.

The under dog in the existing social and economic scheme is for the most part unaware of the bleeding process of which he is the victim, and a majority of his exploiters are likewise serenely unconscious of the unfairness of the system. The *average* capitalist is sincere and conscientious in exacting the maximum return on his invested assets, while the average workingman is grateful for the "chance" to earn a living in the sweat of his brow and to retain for his personal use only a *portion* of the wealth his labor produces. This mutual satisfaction proceeds from certain fundamental economic errors that are sanctified by religious and political "authority," justified by usage, and dignified by time.

The indirect process of collecting public revenues is really a game of "passing along" the burden—from the owner of raw materials to the manufacturer, from the manufacturer to the wholesaler or jobber, from him to the middleman, from the middleman to the retailer, and from the retailer to the general public—that is, to the ultimate consumer, who seldom suspects that the price he pays for every purchase includes the tax (plus a quintuple profit thereon) for which the other five "industrial and commercial factors" seek thus to be reimbursed.

The landlord is enabled to exact *his* toll by reason of the confusion that results from a loose conception and an inaccurate definition of the term "real estate," whereby no distinction is made between land and the improvements thereon; that is, between the bounty of nature and the products of human labor. Hence he simply adds the amount of the tax to the rental charge he imposes on his tenant.

The manufacturer whose industry turns out a necessity of life, or an article of popular demand, includes *his* tax in fixing the sales price of his output; and when he enjoys a *monopoly* of the home market, he usually adds to this a sum equivalent to the buyer's capacity to endure extortion. His chief ally in this procedure is the "protective" tariff, which shields him from outside competition and is another form of "tax" concealed in his price schedule.

The ordinary financier is a manipulator of current assets who "catches them coming and going," reaping a profit in each direction in the handling of liquid funds employed in the almost sure-thing gamble that results from the domination of accumulated wealth—the most powerful weapon of modern business. With his unearned "profits" thus to draw upon, he cheerfully admits the tax collector to his office.

The rich idler, when called upon to pay a tax of any sort, simply cuts a few extra coupons or turns over his latest dividend check, serenely confident that the activities of others in the conduct of the country's industries will soon replenish his personal bank account.

Thus we see that there is a wide gulf between the *payment* and the *production* of tax money. To alter the system in the direction of a more equitable distribution of the tax burden as administered is well-nigh impossible along

political lines on account of its seemingly impregnable legislative intrenchment. Yet the need of reform in the incidence of taxation, or the means of obtaining revenue for public purposes, presents an ever-recurring problem that is virtually an irrepressible conflict. It governs the alignment of political parties, consumes most of the time of our legislative bodies, is the subject of more laws than any other feature of government, is a prolific source of official corruption, favoritism and the waste of public funds, and is the basis of our bitterest partisan feuds.

The contending forces arrayed on either side of this conflict represent distinct and irreconcilable concepts. On one side are the battalions of greed, avarice and selfishness, who are yet not without a degree of suspicion that the era of legalized monopoly and special privilege is drawing to a close, but who still cherish a sincere belief in the legitimacy of Big Business and the segregation of immense fortunes in the hands of a few men. On the other side are those, more imbued with the democratic ideal, who conscientiously strive for legislative relief for the victims of unjust taxation, both private and public—through tariff abatements, governmental "economy," attacks upon individual trusts and monopolies, "soaking the rich," and other forms of legal patchwork.

This situation has given birth and sustenance to many organized attempts to invent and apply to the body politic, for the cure of its obvious ills, such poultices as Socialism, Communism, Sovietism and the rule of an oligarchy or a dictator. But these abortive efforts are invariably directed toward the relief or suppression of *symptoms* only. Like our own Congressional measures, they never indicate the slightest intelligent interest in *causes* of popular discontent; for that would lead to a discussion of the fundamental principles of taxation, of political ethics, of the moral element in government, and of the simple laws of justice. And that in turn would awaken interest in the "dismal science" of political economy itself—and such an outcome would never do; for where should we look for authoritative guidance along this line of research among the publicists of today?

That our whole system of taxation is artificial as well as unjust is revealed as clearly in its inconsistencies as in its inequities. We erect a tariff wall that assures an exclusive home market to our domestic industries and deprives the American farmer of most of his vitally needed foreign market—thus forcing him to buy his necessities at inflated "protective" prices and sell his surplus products at rates determined on a free-trade basis. While community growth and expansion, which we all concede to be desirable and seek to promote, are always the result of individual effort and expenditure, we invariably penalize with an *increased* tax the progressive citizen who thus contributes to our municipal welfare by erecting a fine new house or by enlarging or improving an old one—while the negligent and indolent owner of an adjoining vacant lot

(producing nothing but an annual crop of weeds) pays for the occupancy of his land alone but a fraction of the amount levied upon his industrious neighbor.

The taxation of any tangible asset that is the product of human labor tends to discourage its production; hence every such tax is properly regarded by the payer as a fine, a tribute, a penalty placed upon his enterprise. And its evasion is sought in many ingenious ways, other than by "passing the buck;" for there exists in almost every intelligent mind an instinctive recognition of the illogical, unjust and inexpedient nature of the proceeding.

Taxation that causes a curtailment of output is uneconomic and unscientific. Taxation of personal property of any kind is confiscation in its most literal sense. If a man owns a house worth \$9,000, on which he pays an annual tax of \$300 for thirty years, at the end of that period he has turned over to the city and county a sum equivalent to the entire value of his home. This principle applies with equal truth to the processes as well as the products of industry. The tax on textile machinery, for instance, is woven into the fabric it manufactures and is shown in either deterioration of quality or increase in the price of the goods—both at the expense of the ultimate consumer.

But an exception to this rule is the tax on agricultural machinery, levied either upon the completed device or upon the raw material of its manufacture. The farmer is a member of the producing class whose taxes can be neither shirked nor shifted. He is obliged to pay, out of the precarious income from his toil, not only his own taxes but a large percentage of other people's. The reason is that he is a *buyer* of implements, tools, domestic utensils and other commodities in a market with tariff-enhanced prices, and a *seller* of surplus foodstuffs in a market with prices fixed by the provision gamblers in other countries. He cannot include his taxes in the prices of his produce, for he has little or no voice in the determining price of schedules either at home or abroad; yet agriculture is the basic industry that enables our non-agricultural population to live and do business. It is resentment of this double injustice that has led to the formation of the existing "farm bloc" in Congress. Tariffs designed to restrict imports tend inevitably to hamper exports, for they violate the natural law of exchange—and the farmer is an exporter.

Yet the confusion that exists in the minds of the mass of American voters as to the cause and source of our growing tax burdens is quite as marked among farmers as among the other producing classes. They are predominantly advocates of "protection," on the specious and fatuous plea that conservation of the home market must especially benefit *them*—forgetting that this market is theirs anyway because their output consists entirely of the *necessities* of life. While they have for years been the mainstay of the Republican party, they have begun to make threats of a political retaliation that indicate a new perception

their status as a social and industrial factor—an awakening that may have far-reaching effects in the alignments of all parties and lead to a radical reform in our methods of Federal taxation at least.

The lack of popular knowledge and coherence of thought as to the principles and effects of taxation is not to be wondered at when we consider the mental confusion and lack of concord that mark the utterances of our intellectual leaders. I cite the following contrasting opinions on a single subject—the Single Tax proposal of the immortal Henry George, who was declared to be, in a recent address by George Bernard Shaw, “America’s greatest contribution to the world”—as a case in point.

Dr. Nicholas Murray Butler, president of Columbia University, New York, discussing not long ago the growing importance of the land question in this country, said:

“A generation ago, Henry George saw this and pressed upon public attention with marked eloquence and vehemence. His proposed solution for the problems growing out of the land is not one which either economist or public opinion has been disposed to accept. The fact remains, however, that some solution for the problems of the land and its relationship to human life should and must be found.”

Dr. Harry G. Brown, professor of economics, Missouri University, declares in one of his books:

“The Henry George conclusions have never received anything like a fair consideration in most text-books on economics, or anything like a fair presentation to the students of economics in most universities and colleges. Indeed, a majority of specialists of reputation in the field of public finance have opposed these conclusions with arguments which are logically fallacious, historically inaccurate, mathematically inconsistent, and sometimes grotesque.”

The Rev. S. Parkes Cadman, former president of the Federal Council of Churches, once asserted in a newspaper article that:

“The Single Tax theory has its merits. It seems to simplify exceedingly complicated matters and to remove every embargo from industry. Yet its strength is in the plausible wrongs it assails rather than in the remedy it proposes. Analyzed closely, this gentleman’s apparently logical scheme for grouping all taxes into one fails for want of practicality. Admittedly it would effect an immense saving if it could be done; but the doing of it is the barrier which economists declare insurmountable.”

And Count Leo Tolstoy, one of Russia’s deepest thinkers, remarked a short time before his death:

“People do not argue with the teaching of Henry George. They simply do not know it. Those who become acquainted with it cannot but agree. The teaching of George is irresistibly convincing in its simplicity and clearness.”

Similar disparities of opinion among those charged with educational responsibilities and accredited as teachers of the *truth* in their respective fields might be cited concerning almost every vital economic, industrial, political, social and fiscal problem of the day. The obvious reason

is that our legislation, after a century and a half of development, finds itself still in the *experimental* stage, from which it cannot emerge so long as our politicians confine their treatment of national, State and local questions and exigencies to symptoms, and ignore not only causes but the demands of justice between man and man and the ethical, moral and spiritual needs of our common life. Differences of opinion usually disappear when the disputants get down to fundamentals. It often happens, however—such is the fear of truth—that even the most persistent knowledge-seeker is terrified by the discovery of a *fact* that has an unfamiliar or unconventional aspect.

The foregoing considerations lead me boldly to propound a few leading questions: Why *tax* anybody or anything for any purpose whatsoever? Why deprive any citizen of any part of what he lawfully earns, or produces, or manufactures, or inherits? Is not his home his castle? Is not his ownership of the product of his individual labor as inviolable as that of his right lung? Disregarding the sumptuary legislation that restricts his personal liberty beyond the point where it does not infringe upon the equal liberty of his fellows, and aims at the control by others of his personal habits and tastes, why should the exercise of arbitrary authority be permitted to divest any citizen of any portion of his personally-created assets?

The ready answer to these questions, of course, is: Because there are *community* expenses that must be met; the citizen receives the benefit of public utilities, has his children educated, is shielded against crime and fire hazards, enjoys the privileges of public libraries, museums, parks and amusements, has his garbage removed and his street lighted and paved, has often a free water supply and reaps all the advantages and facilities of citizenship in a peaceful and well-ordered city, county, State and nation. These benefits must be paid for because they call for a huge financial outlay, and, it is contended, our governing bodies, having no means of *producing* wealth, must delve into private pockets as a means of *raising* revenue for public needs.

This argument lacks soundness in that it ignores one of the most important operations of natural law—the gradual growth of every community into a self-acting social organism. The elements of a pure democracy are inorganic; but when the ideal of co-operation is perceived, and common needs, mutual desires, and the interdependence of individuals are recognized, a democracy becomes unified into an organic body that has a life and growth and character wholly separate and distinct from those of its constituent elements. This homogeneous entity, like other vital organisms, is creative in its activities; and one of its creations is an augmented value that attaches to the *land*, without the use of which neither the individual nor the community could exist for a minute.

While this value has individual sources of *origin*, it has

only a collective *expression*. Its measurable extent varies in exact accordance with the increase or decrease of population. Its contributions vary in amount in precise correspondence with the shifting demands for special locations. It is a perfect barometer of the pressure that results from competition for choice sites, which often display an enhanced value of 1,000 per cent overnight—due to a rumored public improvement, the building of a railroad, the establishing of a new industry, or a migration of population.

The lesser deity most fervently worshipped by our generation is Science, whose handmaid is natural law. One of its foundation factors is, of course, logic. Why not apply this principle to our consideration of the land-value fund? If we were to do this, the first conclusion would be that because it is commonly produced it should be commonly owned, the obvious extension of the idea being that it should be used for the benefit of *all* instead of for the enrichment of a few landlords, who do no more to increase the value of their personal land *sites* than any equal number of their fellow-citizens. I use the word "sites" advisedly, for its contradistinction from *improvement* values is of the utmost economic importance.

A house-owner is entitled to undisturbed and untaxed possession of his home because he has devoted his labor (or its equivalent) to its production, the community having no part in the process. To deprive him of any fraction of its value for public purposes, while there exists any other available source of public revenue, is as confiscatory as the taking of his watch or clothing would be. Furthermore, no increase in the value of the house *per se* can be claimed for community action. But the *location* may become tenfold more valuable within a single year, owing to urban growth and development; and as the occupant has no more to do with this enhancement of value than any other unit of the population, why should *he* be permitted to monopolize it? Because, under the present system, by which the land owner is allowed to do this—reaping a value created by others—our taxing endeavors are diverted from the natural channel and applied in a variety of directions that, through political manipulation and legal camouflage, eventually converge and reach the pockets of the actual *producers* of wealth.

Conceding that this community-created fund should be appropriated for community purposes, thus liberating both capital and labor from their present tax burdens and accelerating instead of retarding their productivity, the next logical step toward a scientific system of taxation concerns the *methods* of the fund's determination, collection and application. Fortunately, the machinery for regulating these functions already exists and is in continuous operation. Appraising with accuracy the mere *site* value of any piece of land, in city or country, is extremely simple—because the land cannot be concealed and lies in plain view out of doors, is indestructible and irremovable, and is not susceptible to theft, duplication or change of area; and for these reasons its exclusive

ownership represents the only form of monopoly that is absolute. The endeavor to merge the worth of the house and other improvements in this single estimate of the location value is what renders the process of assessment, under the term "real estate," complicated, indefinite and often unjust. As competition in the realty market for the purchase of choice sites plainly indicates their sales value, no owner could object to this as the criterion of their valuation for purposes of taxation. And such a tax is almost unique because, like the farmer's, it cannot be evaded or shifted. An attempt to add the land tax to the selling price would merely increase the next year's rating; and an attempt to saddle it upon a tenant (successful in the case of a *house* tax) would result in the lessee's changing his landlord or buying a site for himself at one of the very low prices that would obtain if *speculation* in land were thus abolished.

The collection of taxes confined to land exclusively would range from 100 per cent of its annual rental value downward, in accordance with budgetary needs and estimates for it has been computed by competent statisticians that land values throughout the whole United States, capitalized at four per cent, would yield sufficient revenue to meet all the expenses of government—Federal, State and municipal—even under the present extravagant system of outlay. As an immense proportion of these public expenditures is due to the vagueness, complexity, dishonesty, inequality, injustice and continuous legislative tinkering that characterizes the prevailing scheme of tax determination and collection, it is obvious that the change to this simple, just and scientific plan and method would cut the above computation by a very large amount. The "graded tax plan" undertaken as an experiment in Pittsburgh several years ago, whereby at stated intervals ten per cent of the tax on buildings is shifted to the land, has proved so successful that "land speculation" has virtually ceased and the early total exemption of improvements is plainly indicated.

But a levy of even 100 per cent would entail no hardship upon any one except the idle land-foreteller, who speculates in the "futures" of population growth, industrial development and public improvements—plus the individual enterprise and civic loyalty of his neighbors and who today is fatuously favored by merely nominal assessments because his land-holdings are unused and allegedly "unproductive," although their *unearned* and constantly growing increment may exceed in volume the legitimate income of any of his associates from their personal work or business. This type of monopolist is very common, but an adequate tax upon his attempt to "corner" a section of our natural resources would soon reduce to a minimum the number of such speculators by forcing them to put their land to proper use or dispose of it to others willing to *work* for their living. A corresponding reduction in our vast army of lawyers, tax department and custom-house employees, and tax-eaters in general, and

their consequent entry into productive occupations, would quickly follow this expedient and far-reaching readjustment of the incidence of American taxation.

All "taxes," however, would still be paid by the *producers* of wealth; but the payers would include every member of the community, not merely the willing workers, because *all* its citizens are but units of a social organism that by its mere existence and through its needed public utilities *creates* the economic value of the land—each tax all based upon a just appraisal of the site of which the owner claims the right of sole occupancy or possession, and being minus every other form of tax that is now unjustly levied upon personal property, individual earnings and natural rights.

Confirmation From a High Source

In the years of reconstruction and rehabilitation following the speculative panic of 1873—and they were long lean years—there appeared a remarkable volume of English literature from the pen of an economist, philosopher and social thinker, a volume which was destined to be translated into almost every language of the world. The power and inherent strength of its thoughtful restrained persuasion has placed it on a plane which has been reached by few economic treatises. That volume is "Progress and Poverty," by Henry George.

After one of the most painstaking, broad studies of primary economic theories covering the fundamental problems of wages and capital, want amid plenty, population and subsistence based upon the Malthusian theory, laws of distribution, of labor condemned to involuntary idleness, the effect of progress upon the distribution of wealth, the author arrived at the consideration of the bottom cause of the ever-recurring paroxysms of industrial depression. That fundamental cause he believed to be the speculative advance in land values. In every progressive community, population gradually increases, and improvements succeed one another, bringing about an increase in the value of land. That steady increase leads to speculative activity in which future increases are anticipated. In this manner, land values are carried beyond the point at which, under existing conditions, the customary return is expected by wages and capital, an increasing proportion of income going to rent. Production begins to decline at that point and this cessation is communicated to an ever-widening circle of industrial activity. There are other proximate causes such as the growing complexity and interdependence of the machinery of production, defects of currency and credit, protective tariffs and artificial barriers to the interplay of productive forces, the pursuit of monetary profit, but beneath all factors, according to Henry George, is the fundamental initiatory cause in the speculative advance of land values.

Up to the time that "Progress and Poverty" made its appearance for several decades afterwards, there existed a westward flowing frontier where land was freely available to dissatisfied Easterners and energetic immigrants. In the latter part of the eighteenth and early part of the nineteenth centuries, Kentucky, Tennessee, Ohio, Illinois, and Indiana beckoned with their fertile valleys. Each succeeding panic, 1792, 1819, 1837, 1857 and 1873, added impetus to the flow of Eastern blood to the unsettled West. Wealth was measured in actual material possessions of which the most important was land. And with the exception of canal construction and then later, railroad construction, actual speculation had been largely carried on from colonial days in the buying and selling of large outlying tracts of real estate.

In 1795 the Georgia "Yazoo" land frauds, the most notorious and

widespread of the early American land gambles, took place—approximately 30,000,000 acres comprising most of the present States of Alabama and Mississippi were sold to four separate land companies, for the aggregate of \$500,000, or about half a cent an acre. Shares or scrip in the early land companies, representing a pro rata equity in the trusted property were generously offered to the public. Philadelphia, New York, Hartford and Boston were the principal centers, each city having its own "deals" and selling its shares throughout a wide area. Their purchases of land extended from Lake Erie to the Gulf of Mexico and from Maine to the Mississippi. The size of their operations is not to be despised even from the viewpoint of present day extensive speculative operations.

With the early consolidation of railroads, headed by the New York Central and the Hudson River lines in 1869 by Commodore Vanderbilt, there was slowly ushered in that period of large scale production and commerce under the corporate enterprise which provided a medium of wealth in the form of corporate securities, stocks and evidences of debts, which together with government securities of all classes, gradually appeared more important to the layman than real estate.

While stocks and bonds became the favored medium for investment and speculation, land naturally continued to play a most important part. It was not so many years ago that real estate development companies were giving prospective purchasers free trips to Florida and to Muscle Shoals. The Florida real estate boom, while antedating the stock market crash of 1929, is too recent an occurrence to be easily forgotten.

ROY A. FOULKE, in Analytical Report of Dun & Bradstreet.

A Notable Series of Papers

"AN Ancient Remedy for Modern Depressions" is the title of a series of papers running in *The Gaelic American*. They are from the pen of Henry J. Foley and they are wholly admirable, scholarly and argumentatively novel.

In the first of the series begun in *The Gaelic American* of Sept. 30 Mr. Foley gives a history of the Brehon Laws under which Ireland flourished for a thousand years until replaced by the English land laws which spread throughout the world. But during those thousand years in which the Brehon land laws were operative there were no unemployed in all Ireland. But under the English land laws Mr. Foley tell us that Ireland became "the world's poor house."

Discerning the insecurity of the new structure built on the old lines, Mr. Foley says:

The earth, which is in theory the heritage of man, of all men, has been alienated. Men who are not already blessed with prosperity have no right on the earth, and no right to a place to work. My thesis is that unemployment and panics are not sad and lamentable accidents, but the logical and inevitable results of a mistaken and heartless policy.

And with an eye to the modern planning of the new economics he says:

Every complicated modern device introduced to cure unemployment and panics without removing the cause of panics has only given rise to confusion worse confounded, to more unemployment and poverty, and to the creation of still more fantastic remedies. Public works to furnish employment bring more crushing taxes and more poverty; poor relief and charity-drives create pauperism and destroy morale; reconstruction schemes, the lending of billions to the banks

are availed of by banks to unload upon the government millions in doubtful loans, to further swell taxation.

We append other extracts from this remarkable series of papers:

Given the problem of millions of men out of work. Given the fact that these men are forbidden to work under pain of arrest for trespass until some one hires them. Given the further fact that the "work providers" find it more profitable to leave men idle than to employ them. Does the solution really need the appointment of committees by the general government and by state and city governments?

* * *

We shall never understand the significance of the land question if we think in terms of land. As far as unemployment and economic freedom are concerned, land means absolutely nothing except a place in which to live and a place in which to work; the right to live and to work.

* * *

The present land system is nothing more or less than a privilege extended to some men to bar other men from a chance to work until a satisfactory tribute has been paid. The land is the instrument by which the tribute can be most effectively collected, because no man can work without a place in which to work.

* * *

The ancient principle of the common law was to accord to ownership an indefinite extension upward and downward. The Court of Appeals decided against the right of a telephone company to string wires over a private property, and said:

"The surface of the ground is a guide, but not a full measure, for within reasonable limitations land includes not only the surface but also the space above and the part beneath. 'Usque ad Coelum' is the upper boundary, and while this may not be taken too literally, there is no limitation within the bounds of any structure yet erected by man." Once the principle of the fee simple, "usque ad coelum," is accepted it is difficult to see what arbitrary limit could be set, and why the lines extending upward from the centre of the earth and through the owner's boundaries, should not extend upward until they have included the farthest limits of the "coelum," and why the land owner should not be entitled to his rent on penalty of emptying the "coelum" of its occupants. Imagine the prices which could be demanded, and the collections through eternity!

Of course, a fundamentally wrong principle of law can not be carried to its logical conclusion, and the law must interfere with the logical working of the fee simple, or the new science of aviation would have to be abandoned. And while the law does not allow a man to drive a coach and pair through the fee simple, it does allow him to drive an aeroplane or a Zeppelin through it.

It is to be hoped that a government which sees the necessity of allowing aviation in spite of the sacredness of the fee simple, will some day limit the right of the fee simple to bar the right of the human race to a place to live and a place to work.

Mr. Foley makes illuminating comments on the tariff which he regards as just another device preventing men from working.

We welcome this series of papers, and congratulate both Mr. Foley and *The Gaelic American*. We shall hope that they may be embodied in book form, for because of the force and clarity with which the problem is presented we believe it would be an effective work and perhaps a salable one.

UNRESTRICTED private property in land is inherently wrong, and leads to serious and widespread evils.

PROF. ALFRED RUSSELL WALLACE.

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John Lawrence Monroe at Dayton, O

OCTOBER 28 TO NOVEMBER 14

NO city in the United States is more alive to the great social questions of the times than Dayton, O. What more, it is trying to answer those questions. The leaders who are seeking the answers are the social workers of the Council of Social Agencies. They are engaged in more than feeding the hungry, clothing the ill-clad, and ministering to the spiritual needs of people caught in the economic maelstrom. They are seeking the cause of people being drawn into the maelstrom, and the remedy.

When men were unemployed and families were destitute the social workers of Dayton said, "The solution must be in production." So a dozen Production Units were established throughout the city, securing empty houses or stores for headquarters and acquiring sewing machines, shoe-making machines, abandoned baking over

and other equipment and letting men go to work producing needed things for themselves and their families.

But this means of giving employment opportunities seemed inadequate. "Why should houses and stores be empty and deserted, and baking ovens abandoned?" they asked. The question of rents for the Production Units' headquarters was often a troublesome one. Why not enable families to get out on the land nearby Dayton and make their own living from the land? So Homestead Units were planned with Ralph Borsodi, author of "This Ugly Civilization" and "Flight from the City," as consulting economist.

With his family Mr. Borsodi moved from New York City to the country twelve years ago and established a self-subsistence homestead and embarked on what has become nationally known as the "Borsodi experiment." The success of his experiment has been notable, giving him the necessary background of experience for helping to plan the proposed fifty Homestead Units to encircle Dayton within a fifteen mile radius. Each of the Units was to be about 160 acres serving approximately thirty-five families each on individual three acre plots. Here the initial cost of the farms stood as a barrier but through aid from the Subsistence Homestead division of the N. R. A. the funds for the first Homestead Unit were obtained.

The Homestead Units are being established on principles which respect the right of the community to the ground rent and the right of the individual to the product of his labor. Each tract of land will be owned by the unit as a whole together with the pasture, wood-lot, and community buildings which will be used in common. Each family, however, will build and own individually its home, poultry-house, workshop, garden, and whatever it may wish to put on its three acres. To quote from Mr. Borsodi's "Flight from the City" (Harper's, 1933):

One feature of the plan shows the foresight with which the whole project is being launched. In order to prevent the possibility of speculation in land either at present or at some future time, perpetual leaseholds are to be substituted for the usual deeds to land. Thus all the advantages which flow from individual use and individual ownership of the homesteads will be retained, while injustices to the community flowing from the withholding of the land allotted to any homesteader from use will be prevented. The taxes levied upon the whole unit are to be apportioned among the leaseholders in accordance with the value of the pieces of land leased to them.

In partially financing the first Homestead Unit, the government has recognized and accepted the basic principles involved in this feature of the plan. Anxious that the social implications of these principles should be understood by the homesteaders themselves, Mr. Borsodi, through Mr. Bolton Hall, invited Mr. Monroe to talk at meetings of actual and prospective homesteaders arranged by the Council of Social Agencies during the two week period from October 28 to November 12. The invitation being accepted, Mr. Monroe spoke nearly every day before one or two groups on the need for treating the

whole earth as the common estate of mankind and for abolishing all taxation on the products of labor.

AN ANTI-POVERTY HENRY GEORGE DINNER DAYTON, O., FRIDAY, NOV. 10

Single Taxers are sprouting up in Dayton like corn in a new field. The growth of sentiment in Dayton is the result of the persistent campaign through the years. The complete set of Henry George in the library, it is learned, was a donation from the Henry George Lecture Association—in the old days. That there is a nucleus of thorough-going followers of Henry George is in no small part due to the newspaper letter writing and personal work of Walter J. H. Schutz, Frank Kirkendall, W. C. Potsmith, and John F. Morrissey. Dayton's most honored citizen, Orville Wright, became interested in the Single Tax through hearing John Z. White. Some of the most interested new people are those who heard Percy R. Williams three years ago or Claude L. Watson one year ago on tours arranged by the Lecture Association. The most ardent new disciple of Henry George, Mr. Gwyne McConaughy, youthful director of the Y. M. C. A. Schools, read of Henry George in Lincoln Steffen's Autobiography and subsequently bought the complete set of Henry George's works from the Schalkenbach Foundation, having seen their advertisements.

Naming their organization after the society made famous by Father McGlynn and Henry George, the Single Taxers of Dayton organized the Anti-Poverty Club a short time ago. A Henry George Dinner was sponsored by the club on Friday evening, Nov. 10, with H. Lee Jones, pastor of the First Unitarian Church, as chairman, and John Lawrence Monroe as speaker. The committee consisted of Mr. E. S. Barghoorn, Miss Hazel Boe, Mrs. Charlotte Reeve Conover, Rollo E. Engle, Frank Kirkendall, John F. Morrissey, and Mrs. Alice Kile Neibel. Over twenty-five attended the dinner and took part in the spirited round-table discussion on "Why Poverty?"

Plans for a class in Henry George under the guidance of the correspondence division of the Henry George School of Social Science were outlined by Mr. Schutz, president of the club.

* * * *

LECTURE ASSOCIATION NOTES:—Speaking appointments are to be arranged for Hon. George H. Duncan within a hundred miles of Washington this winter. His official duties as secretary to Senator Fred H. Brown of New Hampshire will still permit him to speak at Baltimore, Wilmington, or even Harrisburg, Richmond, Fredericksburg, or Winchester. Organizations and Single Taxers in these cities have an exceptional opportunity to hear Mr. Duncan direct from the firing line.

Mr. Andrew P. Canning of Chicago will be available for speaking appointments again this winter in the southwest, particularly Tucson and Phoenix. On a similar trip last winter Mr. Canning filled several important engagements and brought a number of influential persons into the fold. One whom we interested in reading "Progress and Poverty" was William R. Mathews, editor and owner of the

Arizona Star—the best paper Mr. Canning found on his southwestern travels. Mr. Mathews wrote Mr. Canning, "I have purchased a copy of Henry George's book 'Progress and Poverty', and am now in the midst of reading it. I have rarely read any book which has such a clear, forceful style."

Hon. Jackson H. Ralston writes to the Lecture Association: "As you are doubtless aware we are engaged in a most important campaign in California for the adoption of the enclosed (land value taxation) constitutional amendment through the initiative. The Single Taxers are practically without exception united behind it and the State Federation of Labor is with it. We can put it over, in my opinion, but it will call for every ounce of strength we can bring to bear or can our friends throughout the United States. At the present stage of the fight—one of organization—you can contribute to our success through making us better known to each other. You must have very considerable lists of people friendly to us in every part of the State, and such a list will be of real value to us. If you will kindly send it to me I will see that it reaches its useful destinations." The lists are on the way!

Mr. Edwin L. Upp of McKeesport, Pa., writes: "Mr. McNair's victory in Pittsburgh yesterday was indeed pleasing, especially so because of his clear enunciation of the principles for which he stands, during his campaign. I am hopeful that the subject of taxation will be kept in the forefront as much as possible during the term of his administration. Here at McKeesport I consider that day lost when I have not called our philosophy to the attention of some one or more of my friends and am pleased to say that more and more people are getting interested. I hope that some day in the not far distant future it will be possible to form an active organization locally."

And our friend, Dr. E. G. Freyermuth, secretary of the Henry George Club of South Bend, Ind., writes: "I talk Single Tax every day, often twice and oftener; I think I am making some impression because I have people stop me to ask me about it. I am planning some active work done in the way of organization. Rabbi William Stern, a prominent Jewish leader in the city, is preparing a sermon on our favorite subject."

I have provided him with an abundance of literature. . . ."

The great work goes on!

Messages to Henry George Congress

Very sorry cannot be with you. Best wishes for success of your most important undertaking.—JOHN S. CODMAN, Boston, Mass.

I appreciate very much your kind sentiments and the way in which you express them that I might be present at the Annual Henry George Congress in Chicago. I am very sorry indeed to say that it will be quite impossible for me to get away to attend. The work here is all-embracing and holds me to it.

I ask you kindly to accept the good wishes of the British Henry George movement for the success of your Congress, and we will look forward eagerly to the report that success has been achieved.

A. W. MADSEN, London, Eng.

I am much complimented by your invitation and if my engagements permitted me to make a trip to Chicago I should be happy to accept your invitation, but it is quite impossible for me to make the trip at this time.

It may interest you to know that I had the pleasure of a personal acquaintance with Mr. Henry George. Many years ago—in the nineties—when I was a young lawyer, I was the assignee for the creditors of Charles L. Webster & Company, the firm which published Mr. George's books.

I do not recall just what the occasion was which took me to his house on East 18th or 19th Street in this city, as I remember it, but

I vividly remember the time I spent in his company, sitting with him beside a little coal grate and talking our business over.

He was a man of gentle manners and quiet speech. He took a large and patient view of his business relations with the firm. The latter's failure was a source of embarrassment to him, and perhaps of annoyance. But he did not show it. As I left him I was quite aware that I had been in the presence of a very great man. And that feeling grew as I had occasion to meet him subsequently.

Thank you again for your pleasant invitation and let me again express my regret in being unable to accept it.

BAINBRIDGE COLBY, N. Y. City.

I am in receipt of your letter of the 3rd inst. in which you extend an invitation to me to address the Eighth Annual Henry George Congress to be held in Chicago, September 18th to 20th. While I am deeply appreciative of the honor and privilege thus extended to me I find that it will be simply impossible for me to be in Chicago at the time mentioned, because of pressing matters which will make my presence in New York imperative.

I have made note of your comments relating to that phase of the National Recovery Act pertaining to financing a Back to the Land Movement. The machinery of this act is now being set up in Washington and in due course all of us, no doubt, will have more concrete information relative to the programme that will be followed by the administration in carrying out the provisions of this act.

Please convey my sincere appreciation to your organization for the invitation so kindly extended to me but which, unfortunately, as above indicated, I cannot accept.

BERNARR MACFADDEN, N. Y. City.

It is impossible for me to anticipate my duties as far in advance as that, or to make any even tentative engagements. The most I can say, is that I would like very much to be with you if it is possible.

FREDERIC C. HOWE, Washington, D. C.

I have just received the prospectus for the Single Tax convention in Chicago and it creates in me a wish to be a part of it, but I fear it will not be possible. My home is now in California and the journey seems too long and too expensive for a man of my years and lack of resources. My very best wishes go with its deliberations however, and I am sending a small check in accordance with your letter to help pay for the expenses of the preliminary work.

I see on the list of speakers many of the men and women who were active when I was active. I must infer that they are all younger than I or more enduring, for I shrink from public duties at seventy-three. I am content to let Darrow and White and Bigelow represent the movement as they did when I was young—or at least younger than I am now. Please remember me to Dana Miller, Bolton Hall, Frank Stephens and all the other "old timers" whom you chance to meet. In these rash and experimental times our theories should have a counterbalancing effect. Most of us, I think, are in all essentials individualistic now as we were then.

HAMLIN GARLAND, Hollywood, Calif.

Having just returned from a nearly five months' absence, I find on my desk yours of August 17. I regret that it will be impossible for me to attend the gathering in Chicago and take part in it. Just now I am thoroughly tired of all travel after 14,000 miles of it. I wish all possible success to the convention, and desire to express the hope that its members will devote themselves to the consideration of practical measures for the advancement of our cause, laying aside all purely academic discussions. These may have their use, but to me seem to lead to the development of differences rather than to progress.

JACKSON H. RALSTON, Palo Alto, Calif.

Since your special invitation to the Henry George Congress to be held in Chicago September 25 arrived, I have been hoping that I might be there with you but have now concluded that it will not be feasible. I want to thank you for your kind attention and to extend my greet-

ings to those with whom I have so much in common and to express the hope that the congress will be a great success.

At this time we have the extraordinary spectacle of a great government which is responsible for a most iniquitous system of taxation and which has ventured to extend its functions beyond the limits of democracy into the realm of state socialism, assuming to possess greater wisdom than the business men of the country and which, therefore, has dictated to these men what to do with regard to the wages, hours of labor and prices. This brings to mind the brilliant characterization by Henry George of the fatal weakness of state socialism which consists in assuming to "rule the wonderful complex and delicate relations of their frames by conscious will." The time has indeed arrived for urging with renewed vigor the philosophy of Henry George.

HENRY WARE ALLEN, Wichita, Kas.

I am greatly disappointed that I will miss seeing so many of the leading Single Taxers at this Congress and of hearing the only gospel of salvation that can save the world from even greater chaos and poverty than we have yet seen. What an opportunity the Washington administration is missing! Its NRA Will'o' the Wisp, with its upside-down economics, will be, in future histories, classed as the most gigantic delusion of a century.

Of course this foolish experiment will soon collapse. Will it be followed by another piece of tom-foolery or by something half rational? It is too much to hope that Washington will discover, in the taxation of land values, the plain, simple and easy road to national recovery and to fuller and more permanent prosperity than we have had in fifty years—technocracy to the contrary, notwithstanding.

BYRON W. HOLT, N. Y. City.

Having just returned from Mexico, I find my first opportunity to reply to your letter of August 26, and to assure you it was with the sincerest regret that I gave up the hope of attending the Conference of Georgists at Chicago this month. But it has my most earnest convictions and if the prayers of this unrighteous one are of avail it must be fruitful of good things.

May I tell of a happy experience recently in the city of Mexico, while studying the murals of Rivera in the three-storied courtyard of the fine building of the Federal Ministry of Education? These give a colorful and vivid presentment of Mexican history, depicting realistically the sufferings of the natives: first, under the exploitation of the Conquistadores, and second, under that of their modern equivalents, the international concessionaires—coupled with the exactions of the Church throughout both tragic periods. Between them these three forces have mulcted the people of their rights in their own land. Imagine, then the delight of a Georgist to find, at the end of the court, the whole series summed up, as it were, in a legend which is roughly translated as follows:

The land is for all, like the air, the water and the light and heat of the sun.

The true civilization will be the harmony of men with the earth and of men among themselves.

To find such a challenge, "plain for all men to see," in a government building of one of the so-called somewhat backward nations, just emerging from over twenty years odd of revolution, may well hearten all land emancipators. Can anything more inspiring be invoked for the Conference?

EMILY E. F. SKEEL, Pasadena, Calif.

Letters of regret were also received from Grace Isabel Colbron, S. A. Stockwell, Lewis Jerome Johnson, Francis Neilson, A. C. Campbell, and others.

"DON'T scab" says the labor leader as he gives his support to economic measures which create unemployment and leave scabbing as the only opportunity open to millions.

Reply to Prof. Harry Gunnison Brown's Paper Read at the Henry George Congress

ARE Single Taxers Fundamentalists? Do they regard "Progress and Poverty" as an economical bible? Are they a "bunch of nuts, wholly impervious to the dictates of common sense?" Prof. Harry Gunnison Brown of Missouri State University thinks so, at least in regard to a large body of Single Taxers, if not all. I have quoted expressions from a paper by the professor read at the Henry George Congress at Chicago. The professor says that our economic reading is limited, confined almost entirely to the writings of one man, and that we consider it rank heresy to suggest any other tax than a tax on land values. He says we believe any other tax is "essentially wicked," and that, "if a millionaire dies with no near kin and intestate, we would prefer that his entire fortune should go to some worthless seventh cousin," for if the state should take any of the fortune, taxation has not been confined to its only just and natural source, the economic rent of land.

DON'T ALL THINK ALIKE

In several years of rather intimate association with Single Taxers both here and in Europe, I have failed to notice any such criticisms of them as Prof. Brown mentions nor any such unanimity of views among them as he implies. Besides at the Copenhagen International Conference, at the Edinburgh International Conference, and at minor gatherings in London I have heard spirited debates regarding many economic problems treated by Henry George, but not considered by Single Taxers as forever settled by him.

As to our considering any other tax, save one on land values as "essentially wicked," I know of many Single Taxers who in spite of the apparent contradiction in terms have been earnest advocates of income taxes, particularly on the big incomes, or higher brackets. Such income taxes are held to be justifiable because by such taxation we are taking a portion of economic rent, as many large fortunes are due to land monopoly.

OBJECTS TO SINGLE TAX

Prof. Brown objects to the term Single Tax, and my observation is that a large *majority* of Single Taxers also object to it. Mr. Miller's journal formerly known as the *Single Tax Review* is now known as *LAND AND FREEDOM*. In California the words Single Tax are seldom heard in connection with the advocacy of land value taxation. In the Ingram Institute the words were particularly taboo by Mr. Ingram. Stoughton Cooley never uses them in his paper called *Tax Facts*. L. D. Beckwith of Stockton, Calif., calls his journal *No Taxes*, but he swears by Henry George economics. J. W. Graham Peace, an enthusiastic

disciple of George, in London, never advocates a Single Tax on land values but always the taking of ground rent for public purposes. His journal is called *The Commonwealth*.

Prof. Brown accuses us of being inconsistent, sometimes holding that a tax on land values would provide for all expenses of government as now conducted and leave a big surplus, so that riding on the cars would be as free as riding in the elevator of big buildings; and yet at other times he says that we hold that farm lands apart from improvements have little value. Well, this shows that Prof. Brown has noticed that sometimes we do *not* always agree, although we may be, what he says some folks call us, "a fanatical religious cult with fixed dogmas to which we adhere regardless of logical cost, and with whom it is useless to reason."

WRONG THEORY OF INTEREST

Prof. Brown says that Henry George's theory of interest is wrong, so also says Joseph Dana Miller, certainly one of our leading Single Taxers and the publisher of our leading journal. This question of interest I have heard debated in a spirited manner at a number of Single Tax conventions.

Then Prof. Brown says we consider it heresy to suggest that business depression can be due in any significant degree to the mismanagement of our money and credit system, or that a fluctuating price level, (for example, the rapidly falling prices of 1930-33) is of itself a serious evil independently of land speculation.

Had Prof. Brown been present at the Chicago convention, he would have learned from the address of Western Starr that the evil of an unstable monetary unit, and of the monopolization of credit, is keenly appreciated by some of us, if not by all of us. So I think Prof. Brown utterly mistaken when he says that we insist that fluctuations in the measure of value are of *no importance*, or have no relation to the evils from which we have recently suffered. I have never known a Single Taxer who contended that if we had the Single Tax fluctuations of money value could not occur.

Prof. Brown believes that we make rather too much of our free trade doctrine. He says "in my opinion, a land tax advocate may properly support both free trade, *and* a stable dollar as reforms of importance."

EXPURGATE "PROGRESS AND POVERTY"

Prof. Brown would like to see an edition of "Progress and Poverty" with all the discussion as to the definition of terms relegated to an "appendix" at the end of the volume.

In spite of all these mistakes, (and others) to which Prof. Brown alludes, I believe some of his criticisms may prove most wholesome. He reveals that he thinks we make too much of the theory that there are certain natural laws, sacred because really of divine origin. Consequently it is said we are always seeking natural laws

of economics, and then trying to conform to them. I know that a large school of Single Taxers hold this view. Mr. Beckwith of *No Taxes* says in a recent article: "When Edison invented the electric lamp he had only to adapt his work to natural laws, already planned and in operation, and ready to serve him, and he asks, Do you believe there are natural laws of economics already planned and in operation and ready to serve us? If so, our *first* task should be to discover and to understand those laws rather than to plan our machinery."

TWO SCHOOLS OF SINGLE TAXERS

There is another large school of Single Taxers who while acknowledging that Mr. Beckwith's views are entirely in harmony with Henry George economics, yet hold that they are out of harmony with economics as taught in some of our leading schools and universities, and are in fact entirely inconsistent with modern evolutionary philosophy.

They argue that there is *nothing sacred* about natural laws. That in the course of natural law men are subject to attack from all kinds of diseases, that in earlier stages of their life history they were continually subject to attack from hostile animals as they now are from hostile bacteria. They argue that hurricanes and earthquakes come in conformity to natural law, and in short that natural laws work malevolently as often as they work benevolently. Consequently we *can learn nothing* from them as to what men should do.

So this school does not at all regard with repugnance "*managed economics*." It believes that managed economics are better than unmanaged ones, as natural law by no means always works for the advantage and blessing of mankind. I am not saying to which of these schools of economics Prof. Brown belongs, but I *surmise* that he may be most properly classified with the believers in managed economics.

STRATEGY

Prof. Brown in his paper read at the Congress gives some good ideas as to strategy of Single Tax advocates. He warns us against our becoming too "respectable," or too ready to preen ourselves on the mildly favorable comments which our respectables sometimes vouchsafe to us.

"For example" he says, "some of our numbers have seemed to be unduly elated because Dr. Nicholas Murray Butler in a recent address referred with apparent respect to Henry George and to Henry George's great book."

As Dr. Butler carefully refrains from saying that he thought Henry George's proposal for the remedy of poverty was a right proposal he can not see that Single Taxers gain much if any thing from quoting him.

Prof. Brown calls our attention to the more or less successful campaigns in recent years to take *off* of land rather than to put more taxes on land values. He points out that:

"Private property in land is familiar to the ordinary

man. He does not see that it is essentially different from property in any other kind of goods. He hopes to own some land, if, indeed, he does not already own some. He sees nothing wrong with holding title to his home or farm, and when we tell him that private property in land is unjust he is likely to feel that in some manner we are attacking him, and putting discredit on him for such ownership. The feeling of offence and anger so aroused stirs frantic opposition and is a severe handicap to our cause. Must we follow Henry George precisely in all particulars even if to do so means that we give up all hope of achieving the end he taught us to desire?

HOW TO PUT IT

"But suppose that instead of protesting against private property and land we protest instead against the fact that nearly all of us have to pay billions of dollars to a few of us for the privilege of living and working on those parts of the earth where life is reasonably possible and labor reasonably productive. Suppose that, instead of demanding "common ownership of land" and so letting our antagonists frighten the public by quoting from us a phrase which, until men understand its connotations for us, is altogether misleading,—suppose that instead of this we protest against *allowing a few of us to draw every year billions of dollars a year from the rest of us, for permission to enjoy situation advantages produced not by these few but by all of us.* If we put our case this way, most men will instinctively react in our favor at the start and the way will then be open to present our argument more fully. When we put our case the other way, we needlessly oppose current modes of thought and speech and the first reaction of most men whose minds are habituated to existing institutions is against us.

DARROW AND MCNAIR

If Prof. Brown had attended the Henry George Congress at Chicago, he would have had a striking demonstration of the fact that Single Taxers do not all think alike. Clarence Darrow made an address the whole tenor of which was dead against the Roosevelt N. R. A. policy, while another and popular speaker William N. McNair defended the N. R. A. policies and told us that he was a candidate for office of mayor in Pittsburgh, running he said as a candidate of what is known as the Roosevelt Democracy, which he said helped to nominate Roosevelt in Chicago, and he says the same forces fought at Harrisburgh for the same kind of progressive social legislation that Roosevelt sponsored in Congress.

CHESTER C. PLATT.

PEOPLE do not agree with the teaching of George; they simply do not know it. And it is impossible to do otherwise with his teaching, for he who becomes acquainted with it cannot but agree. The land is common to all; all have the same right to it.—LEO TOLSTOY.

Report of the Work of the Schalkenbach Foundation

THE following list of colleges and other institutions that have sent to the Foundation for books and information, but especially for books, during October and November may be of interest:

COLLEGES

Antioch, College, Ohio.
University of Michigan, Ann Arbor, Mich.
Skidmore College, Saratoga Springs, N. Y.
Athens College, Athens, Georgia.
North-western University, Evanston, Ill.
University of Washington, Seattle, Wash.
University of Illinois, Urbana, Ill.
University of Kansas, Lawrence, Kan.
University of Oregon, Eugene, Ore.
Brigham Young University, Provo, Utah.
Massachusetts Institute of Technology.
Princeton University, Princeton, N. J.
University of California, Dept. of Economics.
American University at Cairo, Egypt.
St. Benedict's College, Kansas.
Teachers College, Columbia University.

HIGH SCHOOLS, ETC.

Supt. of Schools, Waupun, Wisconsin.
Supt. of Schools, Hudson, New Hampshire.
Board of Education, Milburn, N. J.
Supt. of Schools, Watts, Oklahoma.
Dover New Jersey Public Schools.
Reno High School, Reno, Nevada.
Supervisor, Hayward High School, Wis.
State Teachers College, Lock Haven, Pa.
Senior High School, Mansfield, Ohio.
Stevenson Public School Supt., Washington.
Alhambra City High School, Alhambra, Calif.
Belleville Township High School, Illinois.
Union Free High School, Frederic, Wisconsin.
Fordson Board of Education, Dearborn, Michigan.
Denver Public Schools, Denver, Colorado.
Braintree High School, Braintree, Massachusetts.

Forty or more letters were received during October asking for information on taxation, on "Henry George," the Single Tax, etc., and each inquirer received personal answer, literature, and an explanation of our aims and ideals.

A memorial advertisement was placed in the *New York Times* on Oct. 30, to commemorate the life and writings of Henry George. As is always the case when the Foundation places an advertisement of this kind, interesting new contacts are made, some of which prove later to be invaluable to the work of promoting an *understanding* of the Georgist idea. The president of one of the largest steel companies in the country sent in for "Progress

and Poverty" as a result of this advertisement. It has been said that in aiming for the attention of the "men on the top" we were ignoring the opportunity to interest the man in the street. We find that this does not hold true, because of the diversity of our appeals:—what is directed at one group in one campaign is re-arranged in such manner as to attract the masses in another campaign. So long as the Foundation is restricted to educational work and not political enterprise, it must work in the channels it has found, up to the present, to be most productive of good. Moreover we would emphasize again the fact that we are running on the income from a small Fund, which does not permit large-scale operation. Not a little of the value of the work we are doing lies in its *stability*, and the fact that the Foundation continues as a headquarters and center for educational endeavor year in and year out, and that its services of information, book publishing and distributing, and general publicity are now established and recognized, and looked to with a certain amount of confidence by teachers, editors and other groups with whom we are in contact.

Through the kind cooperation of Mr. Harry Maguire, 2000 copies of the Dewey pamphlet "Steps to Economic Recovery," were sent to Dr. Roman of Los Angeles, who writes:

"I distributed 800 copies on Monday night in Pasadena, and read the greater part before the entire audience, and commented on it, so that the whole audience got the benefit of what Prof. Dewey had to say."

At the suggestion and contribution of Miss Joan Chaffe of Louisiana, a donation of books was made to the Highlander Folk School in Monteagle, Tenn. At the suggestion of Mrs. Benjamin Burger additional copies of "Progress and Poverty" and other Henry George titles were placed in the library of Erasmus Hall High School in Brooklyn. A state teachers' college in Pennsylvania received copies of "Significant Paragraphs" sufficient to supply each student of the economics course. Later the books will be placed in the library for the use of future classes.

Many review copies of "The Philosophy of Henry George" by Prof. Geiger have been sent out by the Foundation and interesting reviews have appeared or will appear in the following: *Journal of Sociology and Social Research*; *Church School Magazine*; *The Churchman*; *Town Hall Crier*; *America*; and *The Nation*.

In a report to the Board of Trustees of the Foundation, who met on Oct. 24, the secretary stated that 2,200 books had gone out since May 11, 22,000 distributed pamphlets and thousands of pieces of advertising literature.

PUBLICITY

As has been explained before, the Foundation employs a bureau to send it clippings from newspapers and magazines bearing upon the subject of Henry George, "Progress and Poverty", the Single Tax, and allied topics. In

this way we are able to gauge the extent of publicity received for our cause, and contrary to the belief of many of our friends, press notice is constant. It takes only two months to fill our scrap-book of 144 pages. Seeing the collective publicity for the entire movement in this way, we have evidence that newspapers are more open to letters and material for editorial comment than they have been in the past. Daily we find clippings of letters written by Single Taxers, and editorials commenting favorably on Henry George's teachings. In the case of opposition or unfavorable comment, letters are written giving the Georgist viewpoint.

October, with its pre-election news, was an active month for mention of the Single Tax, Henry George, etc., in the press of the nation. Mr. McNair's successful campaign for the mayoralty in Pittsburgh filled the Pittsburgh papers with information about the Single Tax and the graded tax plan. In New York City, as the campaign for the mayoralty came to a close, mention of Henry George was of almost daily occurrence. This was stimulated somewhat by a special letter sent to editors of daily newspapers not only in New York but all over the country, enclosing the new pamphlet, "Steps to Economic Recovery." The letter appeared in many newspapers including the *Philadelphia Inquirer*, *Daily Citizen* of Brooklyn, *Waterbury Republican*, *Quincy Illinois Herald*, and the *Santa Barbara Press*. The latter newspaper ran an editorial in which it was said:

"Henry George represented an intelligent approach to the great curse of the social system as it existed then and as it exists now—the monopoly of land from which come all things needful to human existence."

Our letter was as follows:

Sir—Henry George, running for Mayor of the City of New York, died four days before the election, on Oct. 29, 1897. The campaign was the most exciting one that had been fought, up to that time, and New York City's present Mayoralty contest brings back to the memory of some, the earlier campaign when the power of Tammany was being tested to the utmost.

But long after Henry George is forgotten as a candidate for office, he will be remembered as a great American who made a unique contribution to social and economic thought in his famous book "Progress and Poverty." Its clear explanation of the causes that have led to the suffering and distress of the world today, is responsible for the growing number of people in all walks of life who have renewed their interest in his teachings.

Prof. John Dewey in the enclosed pamphlet, "Steps to Economic Recovery," says:

"You can't study Henry George without learning how intimately each of these wrongs—unemployment, poverty, inequality in national taxation—are bound up with our land system. Only a few realize the extent to which speculation in land is the source of many troubles of the farmer, and the part it has played in loading banks with frozen assets. . . . I do not claim that George's remedy is a panacea that will cure by itself all our ailments. But I do claim that we cannot get rid of our basic troubles without it."

ROBERT SCHALKENBACH FOUNDATION.

In *Scribner's* November issue Albert Jay Nock, who had been in touch with the Foundation for several years, and

who had visited our offices in the Spring of this year, presented a long and unusually interesting article entitled "Henry George—Unorthodox American"—the sixth of *Scribner's Magazine* biographies of men who have influenced America. In our opinion one of the most telling paragraphs in Mr. Nock's article is as follows:

"It is interesting, too, now that successive depressions are bearing harder and harder on the capitalist, precisely as George predicted, to observe that George and his associate anti-monopolists of forty years ago are turning out to be the best friends that the capitalist ever had. Standing staunchly for the rights of capital, as against collectivist proposals to confiscate interest as well as rent, George formulated a defense of those rights that is irrefragable. All those who have tried to bite that file have merely broken their teeth. There is a certain irony in the fact that the class which has now begun to suffer acutely from the recurring prostrations of industry and the ever-growing cost of stateism is the very one which assailed George most furiously as an "apostle of anarchy and revolution." Yet the rapid progress of collectivism and stateism could have been foreseen; there was every sign of it, and the capitalist class should have been the one to heed those signs devoutly and interpret them intelligently. Bismark saw what was coming, and even Herbert Spencer predicted terrible times ahead for England, and still more terrible times for America—a long run of stateism and collectivism, then "civil war, immense bloodshed, ending in a military despotism of the severest type."

Grateful acknowledgment is hereby made to all of our friends who sent in letters and material in answer to our president's letter on land speculation. This valuable collection of testimony on the evils of land speculation with reference to various communities in the country, and its relation to depressions, will be taken over by one of our trustees for the purpose of preparing a convincing document for publication. In this connection we understand that another article has appeared in the October issue of *Dun and Bradstreet's Review*, by Dr. Frederick L. Bird, again referring to land speculation as the cause of business depressions. It will be remembered that the first article written by Mr. Foulke in August and circulated very widely by Dun and Bradstreet, was inspired by a reading of "Progress and Poverty," copy of which Mr. Foulke obtained from the Foundation office.

ANTOINETTE KAUFMANN, Secretary.

IN a fable not attributed to Aesop a tiger is asked to explain how so apparently weak an animal as man could conquer him. "It is because I should have more teeth and claws," answered the tiger. "I keep praying to the gods to give them to me. Then I will make short work of man." His questioner then asked whether he should not rather ask for more brains instead of teeth and claws. This insulted the tiger who roared at the querist so fiercely that he fled. This tiger was like the advocates of the income tax who can not see the real reason why those with big incomes flout their law. They keep praying that their law be given more teeth when it really needs better brains than the kind which persist in holding that taxation be levied according to ability to pay.

Activities of Manhattan Single Tax Club

Wellesley Hills Kiwanis, Sept. 27.—F. H. Wentworth arranged meeting. Mr. J. A. Peckham introduced Mr. Ingersoll. Dinner at Wellesley Inn. Joseph B. Ross, Banker, Chairman, President. Mr. Ingersoll had a very fine response in questions and everyone pleased. Attendance 75; including quite a few leaders. Quiz lasted for an hour and a half. Two socialists asked a lot of foolish questions. J. N. Smith, Cooperative Bank Press, George Adams, editor *Townsmen*, Clarence Holman, Tax Assessor and Richard Cunningham and wife all active in quiz; a very successful meeting.

Life Underwriters Association, Providence, R. I., Sept. 28.—Hotel Biltmore; 60 present. Arranged by Mr. Guy Brown who was introduced by the president and G. Brown introduced Dr. F. M. Padelford. Mr. Ingersoll spoke over an hour. This was a one hundred per cent meeting with a very high class of insurance men, mostly life and big companies.

The Association of Real Estate Owners, Fall River, Mass., Sept. 28, 8 p. m.—Technical High School; 200 present. Fine forum. Mr. Thomas N. Ashton, President, introduced Mr. Ingersoll who made original address which was commended very highly by Mr. Ashton and which held a very critical audience for 50 minutes. Drew one and one-half hours of questions in which Dr. F. M. Padelford, C. R. Padelford and others participated.

Mr. Ingersoll's Radio Broadcasts.—Mr. Ingersoll's broadcasting as well as the dinner arrangements and some meetings were interrupted by a broken ankle which has confined him to his house for six weeks. He is now resuming his programmes with most of the stations he was using.

The grand total of Mr. Ingersoll's broadcasts this year is 343.

The following are among Mr. Ingersoll's recent subjects of radio talks:

Cut this Middleman Out. Working for the Landlord. Human Exploitation and How to Stop It. The Business of Government. How to Save New York from Bankruptcy.

During Mr. Ingersoll's absence his secretary, Miss Marcella Stutman, was in touch with him daily and conducted club affairs very efficiently.

Mr. Ingersoll spent his spare time to good advantage in writing the bulk of the manuscript for a 300 page book which he hopes to have published probably under the title "Who Will Defend Democracy?" which will present democratic economics as the scientific alternative to N. R. A.

The following are excerpts from Mr. Ingersoll's Radio talks:

WE DO OUR PART

"It is beside the point to question whether the President or his official or unofficial advisers understand the economic condition that

exists and are availing themselves of all the resources of political science in the campaign against economic adversity. What I want to consider is the more immediate, though possibly, infinitely less important question of WHO are actually doing the work set out for them by NRA and who are passing the buck."

* * *

"The word 'slacker'—among others of war origin—is freely used by NRA administrators and it represents the dominant purpose of NRA: to bring about mass action for employment and restored buying power, and that refusal or failure to 'cooperate' cannot be tolerated; and from this idea grows an unlovely brood of others involving espionage, squealing, informing, etc., etc.—all going to emphasize that the crime of crimes is that of the slacker."

CUT THIS MIDDLEMAN OUT

"There is a middleman, however, who should be cut out and following him out would automatically go all other superfluous middlemen. That middleman is the one that traffics in the social service of government, buying it at the cost of his taxation and selling it at the price of rent, he gets. He is the rent racketeer. Now, watch this trick close: It is smart; and you've been dumb long enough. Rent of all land in the country is thirteen and one-half billion dollars. That's actually paid to landowners; and the national, state and local taxes are about twelve and one-half billion dollars.

Now instead of paying all the taxes out of the rent and keeping a billion or so Mr. Landlord let's you pay all but a couple of billion of the taxes and he walks off with the rent: and you being the great American sucker—you stand for it—and *it makes you poor!*"

YOUR BAD BARGAIN IN GOVERNMENT

"Well, what do you do with the government you bought? Sell it? No, you get noble—you are one hundred per cent red blood American. You wouldn't do so peurile a thing as *sell your government* so you leave that for land racketeers to do, and you buy your own government. After having paid once for it, you buy it from a fellow who never paid a cent for it.

You don't follow me? You want a piece of land to build your home you have to go to a racketeer for it. Of course, you won't find him classified in the telephone book that way. You'll go to a 'Realtor' who very carefully represents 'the owners' of the land that your government made valuable after the Almighty or nation created it for the subsistence of all the people of the earth. And Mr. Realtor dickers with you, citing all the advantages of your government and finally fixing the penalty placed upon you for enjoying those advantages and your pay of say \$1000. Aren't you paying this thousand for your own government?"

Mule Wisdom

HARRY WEINBERGER said the trained mule which balked at treading on the cotton when driven to plough it under showed more sense of economy—not to mention political economy—than the people who suggested we destroy part of the growing crops to raise the price of cotton, destroy hogs to increase the price of pork or pay farmers to hold land out of use to control production.

Who will tell this rattle-brained world that while there is too much cotton in some Southern States there is too little cotton in Russia and China.

There are too many hogs on the farms but too few hogs of the right kind away from the farms. The Creator did not create too much land. He created plenty, so there would be no excuse for His creatures to be ungenerous to one another.—JOHN J. EGAN in *World-Telegram*.

WHEN we look into the sweet face of that confiding little child whose picture the Community Chest hangs up on lamp posts at alms-gathering time, and then think of the 99-year land leases and the mountains of bonds and interest that this unjust generation has condemned that poor child to pay, we are heartily ashamed of our kind.

The California Progressive.

Questions and Answers

Question: I am rather anxious to know your opinion as to the soundness of the view that in the United States capital is entitled to six per cent interest on \$150,000,000,000. According to the World Almanac the total wealth is something like \$360,000,000,000, and the land is valued at \$120,000,000,000. The national income, according to the same authority, in 1929 was \$84,000,000,000.

It seems to me that too frequently we overlook the item of speculative rent. Does it seem to you reasonable to assume that each year labor goods valued at \$73,000,000,000 are produced; that interest on capital is \$9,000,000,000; and that speculative rent now paid is \$3,000,000,000?

If governments were to undertake to collect all ground rent, much land, it would appear, would become part of the public domain. This being true, is it not reasonable to assume that true rent is something like five per cent interest on \$120,000,000,000?

Allowing for natural resources, coal, iron, oil, gas, etc., possibly true annual rent should be estimated at \$9,500,000,000. Franchises, I suppose, must be included in land values.—F. P.

Answer: Unfortunately, there is no way at present of determining positively whether the figures quoted are correct or not. As conditions are now all these estimates probably are very much in excess of the facts. Two things, however, are important, and we are glad of the opportunity Dr. P. gives us to again bring these to our readers' notice.

Dr. P. asks whether in our opinion capital is entitled to six per cent interest. Capital is entitled to what it can get and to all it can get under the existing conditions. If we choose to maintain conditions that make it possible, under normal operations, for capital to command an interest rate of six per cent while wages and salaries tend ever downward, that is not the fault of capital, but of the system.

Capital (especially that form of capital that is represented by money) will not seek nor accept investment at any rate lower than the market rate for money. As long as there is a source of assured income that money can command, and as long as that income approximates five per cent net, so long will producers have to pay such rate plus insurance.

Land offers such an opportunity for investment and gain. The graph indicating the rise in land values shows an ever-increasing climb, except for the short periods of pause or recession that give the steadily rising line merely the look of a saw-edge instead of the smooth unbroken edge of a sword.

From colonial or post-revolutionary days until now; or from Civil War days, or any period from which graphs are constructed, until now, the line that indicates changes in land values is, in the main, an ever-rising one. Investors in land who have money to lay aside and who have sufficient interests and sources of income to enable them to carry such investments during "off years," find land the safest, the surest and the easiest way to "make" money. Five per cent per annum has been found to be the minimum that, under such circumstances and over long periods, land will pay to investors.

Not all who invest in land, of course, have the resources

that enable them to "carry" such investments over the "hurdles," and such very often lose money and sometimes lose possession of the land. These, however, are not, in the last analysis, the *lenders* of money or capital, and more often than not are among the largest *borrowers*.

Thus it is the private ownership of land and the ability to take and keep the bulk of the rent of land, and the virtually guaranteed income that land offers the large investor, the great money-lender, that establishes a rate of interest that industry must match if it means to borrow.

Inasmuch, however, as industry is fraught with risk under our modern conditions, industry must bear an additional charge to pay for insurance, and this is covered, excepting in times of depression or in cases of hazardous venture, by an additional one-half of one per cent to one per cent. In times of depression or in cases of greater hazard, bonuses that exceed the legal rate of interest are everywhere the rule.

If we could imagine the demand for and the supply of capital under the Single Tax remaining as it is now—(such a condition under the Single Tax would, of course, be impossible, but just for the purpose of an illustration let us assume such an hypothesis)—with land as an avenue of investment eliminated and the element of risk minimized, as both will be under the Single Tax, those two factors would account for a reduction in the rate of interest of not less than five and one-half per cent, leaving true interest to command a rate of not more than one-half of one per cent.

Under the Single Tax interest will rise from this "true interest" rate but it will be *interest on capital*, not rent, nor insurance for extreme risk, nor usury, which latter probably is the correct characterization of bonuses and fees beyond the legal rate. Interest will rise from the one-half of one per cent at which our supposititious case fixed it to perhaps four times that rate, or about two per cent. But wages, too, will then have risen to about four or five times what they were under our hitherto most prosperous conditions.

Once land is eliminated as a source of private investment and profit, the rate of interest will be what a free money market, with all monopoly removed, will make it. Land having been eliminated as an avenue of investment, money will be compelled to seek investment in industry. There will then be relatively as great competition among investors seeking investments as there will be among producers for capital.

The second important thought brought up by Dr. P. is, What is the true rent of land in the United States? Dr. P.'s estimate of \$9,500,000,000, including lands containing coal, iron, oil, gas, etc., and also including franchises, we feel certain is much too low. Whatever the rent of land is today, however, (we are speaking here of actual, not speculative, rent) it will rise, under the Single Tax, to as much more than it is today as the amount of taxes that

are now being collected on all things other than land values shall have been abolished. Under these conditions we believe the annual rent of land will be not less than the sum the government (federal, state and local) spends each year, now about \$13,000,000,000.

When Dr. P. says we too frequently overlook the item of speculative rent, and then asks whether it seems reasonable to assume that speculative rent now paid is \$3,000,000,000, we admit our shortcomings. We can philosophize about speculative rent; we cannot even guess at its proportions. There are no authentic records. Here is an opportunity for a statistician. Nine billion dollars in interest on capital seems a conservative estimate for normal times. But we must always bear in mind that this huge amount is due to the interest rate, and that the interest rate is due entirely to the private monopoly of land rent, and the net return that this offers to large investors.

The collection of the rent of land by government in lieu of all taxes will put an end to all the burdens that Dr. P. calls to our attention, and many others that he knows about, but does not here mention.

More News of Pittsburgh Victory

The following comparative figures supplied us by Mr. P. R. Williams may be interesting to cite in connection with the Pittsburgh political situation and McNair's victory:

McNair received a vote for Mayor, Nov. 7 of	102,432
Mayor John S. Herron a vote of	- - 75,507

A Democratic majority of	- - - 26,925
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The usual Democratic enrollment in the City of Pittsburgh under the personal registration law has been about 5,000 voters.

The Democratic candidate for Mayor in 1925, Prof. Carman C. Johnson, received only about 5,000 votes in his contest against Charles H. Kline, Republican, though this low figure was due to the presence of an Independent Republican candidate in the November election, who received about 15,000 votes.

In 1921, McNair made a very creditable run for Mayor against William A. Magee, Republican, receiving about 35,000 votes from his three nominations, Democratic, Lincoln and Prohibition parties.

In 1929, the last previous election, Thomas A. Dunn, President of the Pittsburgh Chamber of Commerce, as Democratic nominee for Mayor, received about 40,000 votes in a straight contest.

In 1932, the Democratic enrollment increased from about 5,000 to 20,000 for the Roosevelt presidential election, Roosevelt receiving 86,000 votes in Pittsburgh and carrying the city (in 1932) by 26,000 majority, the first

time a Democratic candidate for President has carried Pittsburgh or Allegheny County since the days of Abraham Lincoln.

The last Democratic Mayor, Hon. George W. Guthrie, later Ambassador to Japan under Woodrow Wilson was elected in 1906, 27 years ago.

All votes received by McNair in 1933 were registered in the Democratic square, there being no fusion. Mayor Herron received 72,000 votes in the party primaries, Sept. 19, McNair less than 24,000, John M. Henry, McNair's rival for the Democratic nomination less than 3,000. The entire McNair councilmanic ticket won in the primaries and also in the election by very large majorities in both cases, the only change in the ticket being the substitution of former Mayor William A. Magee, Independent Republican nominee for City Council, for George E. Evans, who voluntarily withdrew with the idea of strengthening the McNair ticket in the final election, after having defeated Mr. Magee for the Democratic nomination for Council in the primary by a substantial majority.

HENCE those immense landed estates which luxury condemns to barrenness, and which for the gratification of one man deprive a population of existence who would otherwise be born to cultivate it.

MARMONTEL, Address in favor of the Peasants of the North, 1757.

A Plan for County Organization

NAME AND PURPOSES

THE name of this organization shall be "THE SCIENTIFIC TAX ASSOCIATION OF NEW YORK STATE."

The objects of this Association shall be:

1. To promote a more extensive knowledge of the general principles, purposes and methods of taxation and
2. To work toward a scientific and equitable programme of taxation that will ultimately evolve into the appropriation by the State, as the sole source of revenue, of such a part of the economic rent of land as shall be necessary to meet the costs of adequate public services,—such a programme to represent an evolution toward the taxation of land value only through the gradual abolition of all other forms of taxation, direct and indirect.

DECLARATION OF PRINCIPLES

A We know that present methods of taxation are for the most part

- | | |
|-----------------|--|
| 1 Unnatural. | 6 Conducive to evasion and dishonesty. |
| 2 Unscientific. | 7 Injurious to industry. |
| 3 Inadequate. | 8 Burdensome to consumers. |
| 4 Unreliable. | 9 Destructive of good citizenship. |

- | | |
|-----------|---|
| 5 Unjust. | 10 A prolific source of economic maladjustment. |
|-----------|---|

B We believe that the appropriation by the State of the economic rent of land as the sole source of public revenue would be

- 1 Natural in its fundamental philosophy.
- 2 Scientific in its application.
- 3 Adequate as a source of public revenue.
- 4 Reliable under all conditions and at all times.
- 5 Just to the individual and society.
- 6 Impossible of evasion or shifting.
- 7 Beneficial to industry.
- 8 Unfelt by consumers.
- 9 Productive of good citizenship.
- 10 Preventive of economic cycles and crises.

C We believe that:

1 Individual human happiness and development are more dependent upon

- a Individual freedom and initiative than upon socialistic control,
- b Widespread prosperity and well-being than upon concentration of wealth and income in the hands of a few,
- c A decentralized State with the emphasis upon local autonomy than upon a centralized State with bureaucratic control,
- d True industrial democracy than upon communism or any variant of it.

2 The perpetuity of the best features of capitalism would promote the true interests of the individual in society, whereas communism, or any variant thereof that makes the State all in all, would be subversive of human development.

3 Every effort, therefore, should be made to maintain the best features of the present "American System."

4 The economic prosperity of our consuming millions based upon security in labor and its rewards is the *only* soil in which capitalism can grow and wax stronger in its service to the people.

5 Capitalists, business men and financiers themselves should, therefore, be the firmest supporters of economic security and material well-being for the efficient individual producer in every industry.

6 What business men and capitalists fail to do by way of promoting economic security will be done by Government, and we shall witness centralization of power and the rapid growth of State socialism, the decline of citizenship and democracy and the development of bureaucracy which in turn will involve the overthrow of capitalism and the domination and subversion of the true life interests of the individual,

7 If public revenues were raised by the appropriation by Government of part or all of the annual economic rent

of land and if all other taxes, both direct and indirect, were abolished, labor and capital would be free to produce wealth unhampered by the burdens of ruinous taxes, consumption of tax-free goods would increase, and capitalists, also freed from all taxes except a payment based upon the value of the land they used in production, would find an ever expanding market for goods to whose costs of production no taxes had been added.

8 The efficiency of capital and labor in production under "free competition" would be the only basis for reward, but such reward or income could not be uniform because of varying ability in the use of labor and capital; but great contrasts in income would probably cease to exist, and so would special privileges, exemptions, favoritism, nepotism, paternalism, political trading, subsidies, governmental interference in business and the trend toward socialism.—LYNN F. PERKINS.

Dictators and the New Deal

FROM PAMPHLET BY PROF. BRINSMADE.

SINCE Jan. 1933 Germany has quit Marxian pseudo-liberalism for a Fascist dictator and the new U. S. Democratic Congress has made Pres. Roosevelt a dictator, for curing depression by a New Deal (ND) in 10 acts, designed by a Brain Trust (BT) composed mostly of college professors.

The 1st or Natl. Monetary act (NMA) reorganizes the money and busted banking systems. The 2d. or Federal Security act wisely curbs fraud in interstate investment offerings. The 3d. or Civil Conservation act forms camps for public forest work, paying soldier-subsistence wages to 300,000 men. The 4th. or Tenn. Valley act enables the completion of Federal plants at Muscle Shoals and public supply of their power for regional development—a laudable attempt to make a war-elephant self-supporting. The 5th. or Railway Coordinating act permits Govt. to unify discordant systems and restrict competition so wasteful for natural monopolies.

The 6th. and 7th. acts create Farm and Home Owners Loan corps. empowered to loan billions to save land-speculating fools from the results of their own folly; they broaden the field of Reconstruction Finance Corp. started by Pres. Hoover to loan \$1.5 billions of Federal money to private enterprises. The 8th. or Public Works act provides \$3.3 billions, either for Federal works and war, or for loans to local govts. agreeing to pay back 70% of their projects' cost. Such relief was long ago discarded by England as too costly; it must pay the robber wages of labor monopoly, instead of subsistence, and doubly enrich landlords, first by buying sites and later by raising value of contiguous lands. The 9th. or Natl. Industrial Recovery act (NIRA) provides more jobs, by shortening working weeks, and raises wages to suit the fallacy: "High wages make prosperity." The 10th. or Agric. Adjust. act (AAA) aims to boost food prices by taxing consumers to pay farmers for keeping land fallow or destroying crops. Already much of cotton crop has been plowed under and millions of pigs butchered for fertilizer. Such wicked waste, to lift prices, is a new sin for Uncle Sam (6).

NMA permits a scientific Natl. Managed currency (NMC) using an average-commodity price for a standard instead of gold. Its depreciated dollar raises domestic prices of rural products largely exported. In 1932, rural earnings were below the 1913 level but urban wage-rates were still 100% above it. The NMC reduces cost of mfd. goods (by lowering gold value of wages) and so fosters their consumption by farmers and miners, lessening unemployment, mostly urban.

But NIRA boosts urban wages, raising mfg. costs, and counteracts employing action of NMC; it removes the Sherman Anti-trust shield and grants no equivalent for consumers, even allowing higher tariffs to stop foreign competition; and it menaces liberty and favors Fascism by combining all industries under Federal control. Thus, after a benign, frugal, first half, ND launches 5 abortions, repudiating cherished Democratic doctrines of free trade, disarmament, state-rights, individualism, etc., and conceived by a BT either ignorant of political economy or afraid to tell for fear of losing prestige among college "economists."

Dictator R. first pared the budget of \$300 millions of Legion plunder, but Congress must soon yield again to Legion raids unless protected by Proportional Representation. Besides, this saving is tiny compared to ND which may cost \$12 billions and forever postpone reductions of huge war debt and bureaucracy. ND swallows the lie: "Govt. owes everyone a living"—postulated by English landlords to defend workhouses for feeding paupers (robbed of their farms and commons by enclosures) and now urged by Marxians to justify the ruination of bourgeois by excessive taxes for doles. But Georgism rejects such sophistry and provides a costless way for automatically restoring all unused land to the public domain, where "paupers" can easily support themselves. The only approach to this natural remedy, among all the prodigal potions of ND, is a grant of \$25 millions by AAA to establish subsistence farms for workless, but this also hushes scandals of land monopoly, so practical benefits will be small. All ND's costly plans to cure depression, while blinking monopoly profits, are as absurd as the plastering of a bullet-wound without first extracting the ball. Yet these blunders may prove disguised blessings if they react for the moralizing of capitalism before the nation has been bankrupted or enslaved by dictators.

*Excerpt from 4th edition of "What's the Use of Working" by R. B. Brinsmade of San Luis Potosi City, Mexico, who will send sample copy, post free to anyone sending a 3-cent stamp.

BOOK REVIEW

A WORK OF LIMITED USEFULNESS*

This book is well named because it establishes beyond question that present methods of taxation are *rackets* and nothing else, taking taxes without giving benefits, and vice versa.

The author outlines the mechanism of Federal, State and local taxation and gives his opinion thereon. The book is excellent for those who desire to know just how they are taxed, why certain forms of taxation as levied are *rackets*. The statistics, observations and definitions, while often debatable, are illuminating. His substitute proposals will be criticised adversely by the most casual thinker and would indicate that he had given more thought and study to expose than to a carefully thought-out constructive programme.

No follower of Henry George, or any well grounded economist who understands the Single Tax, will remotely recognize his statement of what the Single Tax and Henry George stand for. In his attempt to give his reader an understanding, and his complete failure, we wonder how accurate his book as a whole may be, for his idea of the Single Tax is essentially what it is not. If it were what he states it to be we would agree with him that "the project of the Single Tax would be extremely unjust." As it is we suggest that he give the matter considerably more study.

But read the book, with its many enlightening statistics, realize that 25 per cent of each dollar goes to taxes, and that a still larger percentage is to be progressively required, learn the uses and misuses of taxation, and then decide whether you prefer the present 57 varieties or one Single Tax on land values.—C. H. KENDAL.

*The Tax Racket, or What we pay to be Governed. By Ray E. Untereiner Ph.D. Clo. 161 pp. 12 mo. Price \$1. J. B. Lippincott Co., Philadelphia, Pa.

Correspondence

MISTAKES OF PROF. WHITEHEAD

EDITOR LAND AND FREEDOM:

A word might be added to the excellent review of "Adventures of Ideas," by Alfred North Whitehead, that appeared in the Sept.—Oct. issue of LAND AND FREEDOM, to show how easy it is for a philosopher to fall into conventional errors when dealing with political economy. Thus Prof. Whitehead uses the familiar example of the shocking factory conditions in England in the early days of the Industrial Revolution to prove that "the mere doctrines of freedom, individualism, and competition, had produced a resurgence of something very like industrial slavery at the base of society."

The assumption that individualism was on trial at that time is of course absurd. The enclosure of the commons had tightened the grip of land monopoly, and the factory workers were the victims of this invasion of individual liberty. A system based upon privileges, the very antithesis of *laissez-faire*, must bear the responsibility for the enslavement. The workers were not free because the natural alternative of self-employment on the land had been taken away from them, an alternative that would have enabled them to exact higher wages and the safeguards that became the object of factory laws.

Prof. Whitehead believes (p. 44) that a "directive agency" is required to help mere individualistic competition to produce a satisfactory society, but being blind to the part that land monopoly and trade monopoly play in the economic world, he is either unaware of the argument for equal freedom or does not consider it worthy of attention. In common with many so-called economists, he ignores a fundamental factor in the problem under discussion. This leads him to suppose that "such sharp-cut notions as 'the economic man,' 'supply and demand,' 'competition,' (are) in process of dilution by a close study of the actual re-actions of various populations to the stimuli which are relevant to modern commerce."

Commerce produces different reactions under restraint and under freedom. History furnished numerous examples of the attempt on the part of governments to ignore the natural laws, but the price has always been oppression and strife, a price that is being paid today by unfortunate populations in many parts of the world.

It is the hope of those who still believe in equal freedom that, with the removal of privileges and monopoly, competition would produce in society the desired equilibrium. Although Prof. Whitehead is of the opinion on page 70 that compulsion is necessary to overcome anti-social tendencies, on page 105 he points out that "the worth of men consists in their liability to persuasion," and on page 213 he quotes Plato's final conviction "that the divine element in the world is to be conceived as a persuasive agency and not a coercive agency."

The test of any economic system must rest finally upon its power to win universal acceptance, and therein lies the strength of the ideas developed in the 18th century by the Physiocrats and Adam Smith, and clarified by Herbert Spencer and Henry George. Unlike Socialism or Fascism, the demand for equality of opportunity must repudiate violence, and depend upon justice and fair play to win approval. Its platform, the earth, is the only one broad enough to hold the entire human race.

Southwest Harbor, Maine.

FRANK W. GARRISON.

ACTIVITY IN CALIFORNIA

EDITOR LAND AND FREEDOM:

For several years past the real estate boards of California have been engaged in an able and skillfully managed campaign, as they claimed, to relieve real estate from its "burden of taxation." They interested with them some of the farm organizations and also succeeded in entrapping the state organization of building associations and other bodies. Altogether they presented a very formidable appearance. In carrying out their plans a determined pressure was brought to bear upon state officials and the state legislature. The result of all this was

that two of the state officials, the comptroller of the state and the head of the State Board of Equalization, gave their names (Reily—Stewart) to an amendment of the State Constitution which was duly submitted to the people in June and carried by a considerable majority, the people not being clearly informed as to the nature of the measure upon which they were voting. This amendment, although containing some apparently good features, had as its real object the limitation of taxation upon real and personal property to an amount not to exceed one-fourth of the sum appropriated for all State purposes and with power in the legislature to authorize the counties and cities to limit their taxation on such property to a similar one-fourth of the amount of their appropriations.

Of course the net result of this would be to make necessary a transfer of taxation, for the most part, from the shoulders of those who may be called the "possessing" classes on to the shoulders of the poor.

That this statement is correct is shown by the fact that the legislature, anticipating the adoption of this amendment, provided California with a two and one-half per cent retail sales tax, which tax for several months has been in operation.

The realtors and their assistants overplayed their hand, and the citizens of the State of California have learned through daily experiences just what this sales tax means, for it was indeed presented in its most objectionable form and without disguise. The state of public feeling is such that it has seemed to a number of those really acquainted with the subject of taxation that the present was the most opportune time imaginable for the pressing of real reform in taxation.

Acting upon this belief, there was presented to the State Federation of Labor, meeting at Monterey, a resolution which, omitting the "Whereases," in its final form read as follows:

"Resolved by the California State Federation of Labor that we demand such a constitutional amendment as will forever prevent the imposition of any sales tax, either direct or indirect, increasing the price of commodities, will repeal so much of the Reily—Stewart amendment as limits taxation upon property generally, and an amendment which will lead to a progressive reduction and the final extinction of taxation upon improvements and all forms of tangible personal property, including the crops and fruit trees of the farmer and all he has to buy, of the results of our industry."

This resolution was introduced by Mr. Jost, a delegate from Palo Alto, favorably reported by a committee of which Mr. John F. Dalton of Los Angeles was a party, and unanimously adopted after a discussion in which Paul Scharrenberg, the Secretary of the Federation, and Jackson H. Ralston, who had been invited to address the convention, took part.

With this condition existing, and at the suggestion of representatives of different organizations in San Diego and Los Angeles, an initiative amendment was prepared to be submitted at the election of next year, which covers four points:

1. The repeal of the recent sales tax law and forbidding any like attempt in the future in any guise whatever.
2. Doing away with so much of the recent Reily—Stewart amendment as limits taxation upon property to one-fourth of the amount of the appropriations and it empowers the legislature to carry this out as to counties and cities.
3. At once exempts \$1,000 of the assessed value of the improvements on any homestead from taxation.
4. Provides for a progressive abolition of county, city and taxing district taxation upon improvements and tangible personal property. This to be at the rate of twenty per cent per annum for five years, at the end of which no such taxation would exist. The same rule is directed to be followed by the state.

There are other provisions to make this effective but not calling for particular comment at this time.

This proposed amendment received the unanimous approval of a large meeting of people interested in tax and land reform of the city of San Diego, and like favor at the hands of a very representative and

enthusiastic gathering of reformers of Los Angeles, which later took place on October 1.

As a result of the foregoing, a committee has been appointed with a view to carrying on statewide agitation, which committee will from time to time be added to. For the present, Mr. George W. Patterson, of No. 2422 N. Alvarado Street, Los Angeles, is the chairman, and Mr. A. J. Samis, No. 1945 Landa Street, Los Angeles, is acting as Secretary-Treasurer.

The amendment is now in the hands of the Attorney-General of the State, who is under the law charged with the duty of preparing a descriptive caption which must appear on all initiative petitions. This work will be done within the next week or ten days, and petitions will shortly thereafter be circulated, and by the time the next number of LAND AND FREEDOM is issued, this most important campaign will be in full swing.

Can this campaign be successful? In my mind, California offers believers in real progress a better opportunity for success than it has ever presented on any previous occasion and one the like of which may not come again in twenty years. The people are so thoroughly disgusted with the sales tax that they will gladly welcome anything promising a relief from it and the inauguration of a real reform in taxation. The realtors have so far overworked their success that there is a general revulsion of feeling, of which we have a right and can properly take advantage. This should be worth to our proposition many tens, perhaps hundreds, of thousands of votes.

We have today the official backing of the State Federation of Labor. It is difficult for the moment to fix the exact membership of this organization—it is growing so rapidly. It is certainly not less than 130,000 to 135,000. All of its subordinate bodies are open to our cause on the action of the State Federation, and we can, I think, rely upon an almost unanimous vote from the membership.

Despite these most formidable factors, we cannot alter the fact that we are facing determined, skillful and powerful forces. The real estate speculators will have the banks strongly allied with them and will have tremendous newspaper support. It is difficult to point out any considerable newspapers whose aid can be counted upon, and several of the leading ones we know in advance are owned by people possessing enormous areas of speculative lands.

These obstacles to success always exist, and if they are to deter us, then we may well despair of ever making any progress. For my part I believe there is sufficient force in truth and in the logic of our situation to carry us forward to success.

So believing, for one, I urge our friends everywhere to give us all the assistance in the way of money, counsel, and literature of which they are capable. If we all do our full share to help on the California campaign and make no egregious blunders, success is assured, and I can conceive of no more gratifying thing that could happen than to have the State of California the first state to offer a real approximation to the carrying out of the doctrines laid down by Henry George, who spent nearly all the years of his life under its skies.

May I add that while no title has yet formally been chosen for our movement, a suggested title which has met with considerable approval is that of "Common Sense Taxation Constitutional Amendment Campaign Committee." We are not going to concern ourselves with general theories, except so far as they necessarily enter into discussion. We shall hope that the campaign may be for that simple thing which is so rare and yet so appealing to everybody, the exercise in respect to taxation of plain common sense.

Palo Alto, Calif.

JACKSON H. RALSTON.

MORE ABOUT GEORGE H. EVANS

EDITOR LAND AND FREEDOM:

In your Sept.—Oct., 1933 issue of LAND AND FREEDOM is an article concerning George H. Evans, "A Forgotten Land Reformer." It might be of interest to you to know that Samuel P. Orth has given

George H. Evans a page in his "Immigration and Labor," published by the Yale University Press.

Undoubtedly, Mr. Orth would have devoted more than a page to this "Land Reformer" if it had not been for the condensed form of his book.

Colorado Springs, Colo.

ROBERT BENSBERG.

WE SHOULD NOT HAVE MADE THIS ERROR

EDITOR LAND AND FREEDOM:

Thank you for the promised correction about the date of the first Single Tax convention held in Texas. I wanted the record kept straight, and didn't want you Yankees to think Texas is so far removed from the world's activities that we don't know what is going on. Single Tax is old stuff in Texas. The ink was hardly dry on the first issue of "Progress and Poverty" when it was on sale in our book stores, and there is where H. F. Ring ran across it. Texas has produced more than her share of Single Taxers. Houston alone produced two apostles whose work is known on both sides of the Atlantic—H. F. Ring who wrote "The Case Plainly Stated"—a title given by Henry George himself when he printed it in the *Standard*, and Joe Pastoriza who made the Houston Tax Plan known everywhere. They are both long since dead now, Ring dying in 1915 and Joe two years later after he was elected Mayor by a majority that gave the grafters a jolt they haven't forgotten yet. Both were mighty good friends of mine. I am getting old now—69 next December, and there are only two of the old members of the Log Cabin S. T. Club left—Jas. Charlton, our County Treasurer, and myself. He is older—86 last April. Every time I open LAND AND FREEDOM the first thing I see is some old timer gone. But the H. G. School! That was good reading. Thank God there will be some new blood to take up our work when we pass out. I guess my subscription is about up now, so I am enclosing a check. I can't pay for as much reading as I used, to but LAND AND FREEDOM will be the last for me to give up.

Houston, Texas.

P. W. SCHWANDER.

FARMERS AND FARMERS

EDITOR LAND AND FREEDOM:

You'll be interested in a talk I had today with a storekeeper to whom I tried in vain, to sell some goods. Conditions are bad, he said, because the farmer isn't getting anything for his product. Inflation is the only thing that will help the farmer. More money, that's what the farmer needs.

It turned out in the course of our conversation that this merchant was a "farmer." From previous experience with these "merchant-farmers" I knew what he meant. He had a farm that he rented out to a tenant. There was no use in correcting him; I had tried to do this before but I learned that these landlords here still claim they are farmers. They were actual farmers a few years ago and the fact that they have ceased to work the land and that their only connection with it is to collect rent and pay taxes does not seem, to them, any reason for not calling themselves farmers.

Now, this man gave me some interesting data. The rental he receives—and this seems to be the average for farm lands in Iowa—is six dollars per annum per acre. His is a corn farm. The yield this year was fifty bushels per acre. The present price is twenty-five cents per bushel. The tenant therefore, has earned a gross of \$12.50 per acre. Therefore, the tenant is paying almost fifty per cent of his gross income for the use of the land.

Out of the \$6.50 per acre which the real farmer has left he must pay for the labor of putting the corn into the ground and taking it out, hauling to market, selling-commissions, and what-not. In addition the lease for the farm provides that a certain portion of it shall be set aside for hay or other non-productive crops. This clause is put into the lease so that the tenant shall not work the land barren in a few years. While the tenant gets something out of his portion of the land in the way of feed for his cattle or horses, it is non-productive as far

as the rent is concerned, and therefore must be charged as an overhead expense against the crop-producing part of his land. Also, any part that he uses for truck-gardening is also an overhead charge.

This non-productive land, he said, averages about fifteen per cent of a farm. That means about one dollar per acre. The labor cost of planting, etc., is about three cents per bushel, or about \$1.50 per acre. So out of the residue after paying his rent, the tenant has only \$4.00 per acre left. Out of this he must pay for the cost of upkeep of his machinery, his gasoline, house repairs, the loss of a horse, etc. What is left, if anything, he uses to keep himself and family alive. At twenty-five cents per bushel, he said, the tenant is lucky to have two dollars per bushel left for his "living." This means on an average farm of 160 acres about \$3.20 per year. Of course, the tenant kicks when the price of overalls goes up from eighty-nine cents to \$1.39.

I asked my merchant whether he could sell his tenant more overalls if he remitted the rent. That seemed preposterous. Didn't he, the owner, have to pay taxes? Well, the taxes are about \$1.25 per acre. Why not remit, says I, the \$4.75 rental he is exacting from the tenant, after paying the taxes? I pointed out that 160 times \$4.75 is a lot of money. That the tenant could buy new clothes from him, the merchant, for himself and his family, and that the profits from such sales would enable him to enlarge his business, buy more from me, that I could spend some of my commissions in his town for hotel rooms and meals, that the hotel clerks would get more wages, and that they in turn would buy more goods from him.

I am quite sure he thought I was crazy. Nevertheless, he didn't seem to find an answer. So I proceeded to ask him how his tenant would get more if we had inflated money. That was easy. The tenant would get more money for his corn and these could buy more overalls. But, I said, if inflation would bring a better price for corn it would also increase the wages of the overall workers as well as the price for the cotton used in these garments, so that his increased incomes would be overcome by the increased cost of the things he uses.

"But, he'd be able to pay his rent, wouldn't he?" Just then a customer came in, and that gave me an excuse to say "good-bye."

En route through Iowa.

F. C.

A QUESTIONNAIRE FOR THE PRESIDENT

EDITOR LAND AND FREEDOM:

I see by the newspapers that the President is somewhat worried about making a success of his "New Deal" and the "N.R.A." and that there is a strong demand in many quarters for inflation of the money of the country.

It looks as if some form of cheap money must soon be resorted to in order that the high prices of commodities may be met by consumers. Wages and present prices for farm products are not enough to enable people to buy any more than they did last spring and in many instances not as much. Food and clothing have doubled in price and people are not buying a thing that they can get along without.

Following is a copy of a questionnaire that I mailed to the President and hope that he may see fit to supply the members of both houses of Congress with the information therein called for before they meet again in session:

QUESTIONNAIRE

To the end that Legislators may intelligently bargain with the railroads for a substantial reduction of transportation rates in exchange for exemption from all taxation the following eleven (11) detailed facts should, must, be ascertained:

1. How many tax adjusters, stenographers, bookkeepers, accountants, attorneys and other employees are now engaged, either wholly or part time, collecting and paying the railroads' taxes?.... How much do they cost the roads?....

2. How many of the vice-presidents and other high railroad officials are there similarly engaged?.... How much saving would their elimination effect?....

3. How much expense is accounted for by books, paper, pencils,

erasers, pens, ink, postage, adding machines, and other paraphernalia used in figuring taxes into the traffic rates, and paying them at the various county seats and other places where the railroads' taxes are paid?.

4. How much does tax litigation cost the railroads?....

5. What is the amount of the interest charge on moneys involved in liquidating the railroads' taxes?....

6. What other expenses are there connected with the collection and payment of taxes now levied against railroads?.... What do they cost?....

7. What per cent of the gross earnings of railroads is expended in liquidating the above six (6) items?.... And is paid to government in taxes?....

8. In view of the fact that railroads are highways, used as such by the public; what, if any, reason is there against the government buying all the land in actual use for railroad purposes at their cost to the roads; thereby relieving them of all taxes against such lands?....

9. What per cent of the gross earnings of the roads does the interest on their bonds, that might be retired by the sale of their lands, represent?....

10. What per cent of the land values of the country is now owned by the railroads?.... And what per cent is in actual use for transportation purposes?....

11. To what extent would the above suggested change, in taxation of railroads, be reflected in prices of consumptive goods and services?.... And capital goods and services?.... What per cent *lower* and *higher* respectively?....

In my humble opinion the welfare of our common country demands that each and every Senator and Congressman should be fully advised concerning the answers to all of the facts that are directly or indirectly related to our supreme need, the question of purchasing power. Taxation of land values will not and can not affect purchasing power but high transportation rates do.

I notice in the news that there is a demand from some sections of the country that the President call another session of Congress to act on problems that are confronting the country now as never before.

I believe that the high cost of transportation and importation is doing the most harm and Congress alone can remedy that defect. The President can advise Congress concerning the facts but he can not change the revenue statutes, and that is imperatively necessary if the load that now rests on the shoulders of labor is to be shifted to where it rightfully belongs, land rent.

Aberdeen, So. Dakota.

CHARLES J. LAVERY, M. D.

A ST. LOUIS ILLUSTRATION

EDITOR LAND AND FREEDOM:

FEELING that it may interest readers of LAND AND FREEDOM I took it on myself to investigate the existing conditions and requirements which must be paid for the privilege of using one of our largest pieces of real estate, the building of which is owned by one and the land by another, and the following is the result of my investigation.

The records in our city hall show the building to be assessed at \$4,000,000 and the land on which it stands at \$3,825,000, making a total of \$7,825,000.

The taxes in 1931 on both building and land amounted to \$212,057.50 and the rent of the land was \$248,500, making a total of \$360,557.50. The amount paid for taxes, of course, was used in defraying expenses of civic necessities but for the ground rent no service whatever was rendered, hence was not earned.

Through the adoption of Single Tax the tax on this property would be removed altogether and rent would be taken and as a result the people would be better off to the amount of taxes, and the city would be \$36,000 better off in revenue.

This however is but one case, yet the same condition prevails in every instance where land is owned by one and used by another.

St. Louis,

WILLIS MALONE.

NEWS NOTES AND PERSONALS

HOWELL CLOPTON HARRIS, of Cordele, Ga., writes us taking exception to the unfavorable allusion made by Dr. Mark Millikin to prohibition. It was made, we are sure, with no intention to offend. Dr. Millikin is a liberal of liberals. We have our own views of prohibition and the right to hold them is conceded by Mr. Harris. Mr. George had his views, too. But we are aware that a number of earnest workers for the cause differ with these opinions, and chief among them is Mr. Harris, who has never let his views on prohibition interfere with his work for the cause which is leaving a profound impression upon his section of the state.

JOHN CHAMBERLAIN, of the *New York Times*, who is a young man of amazing industry and an infinite range of reading, in reviewing a book treating of the Douglass credit system, says: "He (Major Douglass) reminds one of Henry George." We suppose this is suggested because of the difference between them! How one can discern a resemblance between the two is something which this youthful reviewer fails to point out.

THE death of O. M. Donaldson is announced. Mr. Donaldson was the publisher of *Oak Leaves* in Oak Park, Ill. For over ten years he published *Holly Leaves* at Hollywood, Calif. Our subscriber, R. J. Kinsinger, of Los Angeles, made his acquaintance and they became fast friends. His interest in the Single Tax began and he was generous in the space allowed Mr. Kinsinger and others. He wrote forcibly for the great reform, and one of his pamphlets, "Common Honesty," was a valuable contribution to our philosophy. But the battle went against him and the struggle wore him out.

MR. P. W. SCHWANDER, of Houston, Texas, calls our attention to an error in the Sept.—Oct. number of *LAND AND FREEDOM* in which it was stated that the first state convention for the Single Tax in that state was held in 1916. His letter appears elsewhere. We should have known better. As a matter of fact there was a state convention in 1895 and another a year before in Dallas, which was attended by Mr. Schwander. There was another state convention of Single Taxers at Galveston in 1898, and some delegates were present from Louisiana. Our apologies to the Texan pioneer of the great cause.

FROM the Auckland (New Zealand) *Star* we learn of a remarkable tribute to Sir George Fowlds at a public meeting in the Town Hall. The Mayor and a number of distinguished citizens of the city participated, and in the great testimonial paid to the leading Single Taxer of New Zealand Lady Fowlds shared. An allusion was made to the "immaculate life" of our distinguished friend. Sir George, as many of our readers know, was former Minister of Education for New Zealand as well as the president of the Chamber of Commerce of Auckland.

DR. CHARLES HARTMAN and Clayton J. Ewing, of Chicago, are prosecuting a campaign among the local clergy. An article is sent by Dr. Hartman to the ministers. It takes for its text, "The profit of the earth is for all." It enjoins them to read Henry George in the spirit of Elijah, and draws attention to other scriptural texts having a bearing on our philosophy. It offers the services of a speaker at the convenience of the clergyman. This campaign has met with a good measure of success, and several appointments have been made for our speakers. The aim is to unite the teachings of Henry George with the injunctions of Holy Writ, and to show how society has transgressed the covenant of God's law.

THE Henry George Foundation of Great Britain, 94 Petty France, London, S.W. I., England, offers prizes for the best essays on the Moral and Economic Teachings of Henry George. The contest is open to all, save those prominent in the movement. There are two awards of ten pounds, six of five pounds, and twenty awards of two pounds each, and the contest closes March 31, 1934.

THE *Kansas City Star* of Sept. 2 contains a two column article entitled "An American Economist Who Had a Theory for Abolishing Poverty." It is illustrated with a picture of Henry George and is a very fair summary of the life and work of our leader.

DR. CARLOS PORTELA, of Havana, Cuba, writes us that the Single Tax is accepted by the various parties of Cuba, and in the next national Constitutional Assembly it will be submitted for action. Dr. Portela is confident that it will be favorably received and promises to keep us informed as to the progress of events.

A PAMPHLET of sixteen pages and cover entitled "The Plan" has reached us from London. It is written by A. Rowland Entwistle, one of the constant contributors to the *Commonweal*, with a foreword by J. W. Graham Peace, who is the accomplished editor of that militant periodical. The foreword is an argument for the constitutional basis for the immediate resumption of the common right to land and the collection of the full economic rent of land in lieu of all taxation, which has come to be known as the C. L. P. Plan, (Commonwealth Land Party). Mr. Rowland Entwistle writes with tremendous vigor and the admirable clearness of style of Editor Peace needs no commendation from those in this country familiar with his work, which at all times is arresting and convincing. The pamphlet is published at two pence and emanates from the office of the *Commonweal*, 43 Chancery Lane, London, W. C. 2, England.

AMHERST COLLEGE, Amherst, Mass., is in need for binding of No. 2, Vol. 32, of *LAND AND FREEDOM*. Will some one of our readers communicate with the College?

THE Journal of the Chamber of Commerce of Philadelphia contains a tribute to the late Robert C. Macauley, in which it says:

"Mr R. C. Macauley was a man of great energy and enterprise—one of those who achieve success by indomitable force of character and concentration of purpose. A wide circle of friends here and elsewhere will mourn the cessation of a strong and active career."

THE *Cleveland Weekly*, Cleveland, O., of Oct. 7, has an article on Ed. Doty and an account of a dinner given in his honor. It says, "His economics are comprised and bounded by a belief in the Single Tax. . . . Frail physically but robust mentally he persists daily in exposing the shams of the apologists for the human race." The *Cleveland Press* also contained an account of the dinner. He has reached the age of seventy. May he be spared many years longer, for we would not miss his humor and his sharpened wit.

WE learn of the death of A. B. Cruickshank at his villa in Saint Molo, France, at the age of eighty-six. He ran for mayor on a Single Tax ticket. He was a Civil War veteran. Two books by him are to be noted, "The Character of Hamlet" and "Popular Misgovernment in the United States."

WILL ATKINSON, writing from Bolar, Va., says: "Henry George said that his 'Land Question' was the best book to read first. This masterpiece of the greatest apostle of justice in 1900 years was put in the *Congressional Record* by Senator Burton K. Wheeler, and Mr. Atkinson plans getting it out in same type size as his 'Outline of Progress and Poverty.' In 10,000 lots these can be supplied at about a cent a copy, together with envelopes already franked that can be mailed free.

A WELL known newspaper man writes: "One of the surprising things in life to me is that apparently no one has ever successfully refuted Henry George and yet his principles make no progress." This is not apparent to those who read beneath the surface of things. Yet

there is some truth in it. Does not our friend wish to aid in the progress of a truth "that has never been refuted" by coming out for it? We assure him that his great name and reputation, for he stands high, would materially aid in its political progress.

WE must correct an error in our article "A Forgotten Land Reformer" in which we should read "Granville now Keensburg." It now reads Bromley, which is a mistake. Bromley was the name of the English village in the county of Hertfordshire in which Evans was born.

MESSRS. Padelford, McCann, Chase and Ashton are giving weekly broadcasts on Single Tax via Station WSAR at Fall River, Mass., Friday evenings at 8:30 p. m.

In the *Brooklyn Eagle* of Oct. 29 Arthur Wubing has an article on "Taxes and the American Tradition." He says: "Let the landlords pay all the expenses of government, say the Single Taxers." They don't. If the landlord lets a piece of land to his tenant it is the tenant who pays the tax, now and under the Single Tax. What we contend for is that the landlord shall cease to pocket it. And there are a few other errors and absurdities in the article.

A. FREELAND, of Seattle, Wash., has an interesting letter in the Oct. 19 issue of the *American Progress*, official organ of Senator Huey Long. In his letter Mr. Freeland tells a fable with a pointed moral.

MRS. KATHARINE A. MACAULEY writes us from Glendale, Pa.: "I have just read the tribute you paid to my brother-in-law, Robert C. Macauley. It was so truly a picture of him and brought out so forcibly his sterling qualities and characteristics."

WE are asked to correct an erroneous statement that George Knapp, editor and publisher of the *Colorado Tribune*, is about to stop the publication of his paper. Mr. Knapp has no intention of quitting.

It is interesting to note that a straw vote taken among the school children of 67 city schools in Pittsburgh on the Monday preceding Tuesday's election showed a large preponderance of McNair votes. Only one school showed a majority for Mr. McNair's opponent, Mayor Herron.

THE Mayor elect of Pittsburgh, William N. McNair, visited Washington after the announcement of his triumphant election and was received by the President, who said to him, "Now give the people of Pittsburgh a good administration." Mr. McNair was one of the original Roosevelt men in Allegheny County.

It will be good news to Single Taxers that Percy R. Williams, efficient secretary of the Henry George Foundation, will be private secretary to Mayor McNair at a salary of \$4,170 a year.

"THIS Man McNair" is the title of a series of papers running through the *Post-Gazette* of Pittsburgh. They are written by Mr. McNair and are personal reminiscences of the experience of the successful candidate.

MAYOR ELECT MCNAIR was a guest of the Governor and Mrs. Pinchot at Harrisburgh. Mrs. Pinchot said, "Mr. McNair, you spent your honeymoon campaigning, did you not?" This was in reference to a political campaign made in 1920, and Mr. McNair replied in the affirmative. "I thought I was right," said Mrs. Pinchot. "The reason I remember it is that Mr. Pinchot did the same thing."

EDMUND CONGAR BROWN died in Brooklyn on Oct. 31. Mr. Brown became interested in Henry George at an early age and attended the lectures given by Mr. George, Dr. McGlynn and our old friend John Filmer. Like John Filmer he was a Swedenborgian and was active in his younger years in connection with the publication of Swedenborg's works. In 1920 he was nominated on the Single Tax ticket for Justice of the Supreme Court (the Single Tax nominees appearing on the ballot that year, a goodly number of votes being polled by the new party) and he was a generous contributor to the Single Tax and Commonwealth Land Parties during the years these activities flourished. For the last fifty years he has been a practising attorney, having been admitted to the bar in 1883, and at the time of his death was one of the oldest patent attorneys in the United States. He is survived by his wife, a sister Miss Nellie Brown, a son Edmund Livingston Brown (one of the early settlers of "Free Acres" now residing there) and two daughters, Elizabeth C. Brown and Mabel Brown. His family share his belief in the philosophy of Henry George and are earnest propagandists. He was a subscriber and reader of *LAND AND FREEDOM* for many years and an enthusiastic follower of the Prophet. He was seventy-one years old.

A VASTLY useful life is ended in the death of R. R. Bowker on Nov. 12. He was born in 1848 and had just passed his eighty-fifth birthday. It is difficult to catalogue his various activities. He was first vice-president of the Edison Illuminating Company and in that capacity became a close friend of Thomas Edison; literary editor at one time of the *New York Evening Mail*; trustee of the Brooklyn Public Library and the Brooklyn Institute of Arts and Sciences; one of the founders of the American Library Association; for many years editor of the *Library Journal* and the *Publishers' Weekly*. He was a poet of distinction and in 1923 published a volume of verse. Other books emanated from his pen on free trade and other public questions such as copyright, in which he was keenly interested. Perhaps no man was more responsible for the defeat of General Grant for nomination for a third term. He was a gold Democrat and took an active part in opposition to William Jennings Bryan in the campaign of 1896. He supported Grover Cleveland against James G. Blaine and his influence counted strongly in that campaign. His wife, the former Alice Marshall, of Cambridge, Mass., survives him. A dinner was to have been given him on his eighty-fifth birthday at which John Finlay and George Foster Peabody were to have spoken. Mr. Bowker was a subscriber to the *Single Tax Review*, later *LAND AND FREEDOM*, from the beginning and sent his annual check for its upkeep.

THE death of Dr. John H. Girdner on Oct. 27 at the age of seventy-seven is announced. He was a distinguished surgeon and physician and at the age of twenty-five assisted at the bedside of President Garfield. He was a member of the little group who dined with Henry George a few hours before his death. He was the inventor of the Girdner Telephonic bullet probe. It is believed that this invention, had it been known at the time, would have saved the President's life. Dr. Girdner's invention was a direct outcome of his experience at the President's bedside when it was found impossible to locate the bullet. The X-Ray had not then been discovered. Dr. Girdner contributed many monographs to medical journals and was the author of a one time best seller, "Newyorkitus," in which much fun is made of New York's provincialism. He was the publisher many years ago of a short-lived magazine in which we had the honor of appearing with an article on Home Rule for Cities. Dr. Girdner was a Henry George man and a close friend of the Prophet.

THE *Ferguson Forum* edited and published by James E. Ferguson at Austin, Texas, contains an admirable article entitled "The New Frontier for Economics in America," by James D. Chenault of Dallas.

The burden of his reply to the professor whose address he criticises is that the taking of land values would open a new frontier. We are glad to see this article in the medium in which it appears.

WE are sorry to learn of the death of Mrs. A. C. Pleydell, widow of our old and long remembered friend, A. C. Pleydell. Two married daughters survive her and a son Albert Pleydell, rapidly making a name for himself in civic activities.

AN article in the *Nation* of Nov. 8, by Judson King on "Profitable Public Ownership" contains the following: "While the stories of 'taxless towns' may be pleasing and valuable in demonstrating the enormous profits of the power business, the practice is unsound from both a social and financial point of view. To repeat, power consumers should not be called upon to shoulder the burdens of real estate speculators and other tax dodgers." We have an article by Mr. Judson King which we hope to print as soon as we can find room for it.

WE note the death of Walter L. Sinton, of San Francisco. Details are lacking, but we shall give a full account of his life and work in the next number of LAND AND FREEDOM. His "Fundamental Principles of Economics" is a great monument to him. He is survived by his wife, Mrs. Etta Sinton.

WE learn with profound regret of the death of Bernard Firth, second son of Mr. and Mrs. J. R. Firth, of Strathfield, New South Wales, Australia. We recall his visit to this office. He was a young man of great promise, only twenty-five, but with a keen understanding of the philosophy of Henry George and altogether a charming personality.

FROM a letter received from Ing Barsony, Arad, Roumania, we learn that C. Argetoniu, who is a prominent leader in Roumanian politics, is very favorable to our principles. He says, however: "Theoretically the system which you explained is infallible, but it is necessary to wait for normal times to apply it." The endorsement is valuable since Mr. Argetoniu is one of the richest landlords in Roumania.

IN the series of papers running in the *Pittsburgh Post-Gazette* on "This Man McNair" he says:

I have welcomed nominations, no matter how futile so far as obtaining office was concerned, as a means of obtaining a forum for spreading my economic and political views. Take the Single Tax. While I believe so sincerely in its principle that I hope earnestly for its adoption not only here, but throughout the world, suppose it were just my hobby. Well, it would be perfectly normal that I should work at my hobby at every opportunity, just as others do at their avocations, whether golf, or stamp collecting, or bridge. So I have travelled not only over this state, but over the country, delivering addresses or lectures on the Single Tax theory.

OUR friend Mark M. Dintenfass died Nov. 23. Full details of his life and services will appear later.

PITTSBURGH Republicans who have hitherto been opposed to the City Manager Plan immediately on their defeat offer it to the voters. The intention seems to be to embarrass Mayor McNair, but he will not be a figurehead. "I am against it," he says emphatically.

IN the series of papers running in the *Pittsburgh Post-Gazette* on "This Man McNair," he tells that the policeman who manhandled him in the campaign of 1921 has volunteered eagerly to act as his body-guard!

THE *Pittsburgh Press* says: "Mr. McNair is peculiarly a people's mayor—because he will hold the office in spite of everything that machine politics, election corruptionists, and predatory wealth could do to defeat him."

It is a pleasure to announce the arrival of the first baby at the enclave of Wall Hill. It is a girl, born last month, and her name is Virginia Litton. She is named after Judge Pittman's daughter. The first gift to the infant is a copy of "Progress and Poverty" from the founder of the enclave of Wall Hill, Hon. Abe D. Waldauer.

WE learn that the government has placed its approval on the enclave plan, and that funds will be used by the division of Subsistence Homesteads to erect a subsistence colony at Dayton, O., and the building of a Single Tax enclave there. Further details will follow later.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of LAND AND FREEDOM, published bi-monthly at New York, N. Y., for October, 1933.

State of New York, County of New York, ss.:

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

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

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

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

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

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

2. That the owners are: Single Tax Publishing Co., Inc., Herman G. Loew, Pres., George R. Macey, Sec., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

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

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

JOSEPH DANA MILLER,
EDITOR.

Sworn to and subscribed before me this 26th day of September, 1933.

[Seal]

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