

LAND AND FREEDOM

An International Bi-Monthly Magazine of Single Tax progress

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WHAT LAND AND FREEDOM STANDS FOR .

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

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

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

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

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

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

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Comment and Reflection

NOW, Mr. Trades Unionist, let us have a word with you. Perhaps you are satisfied that you have kept your wages up even at the expense of other workers' wages. As things are, every increase of wages in your craft must result in increased cost, though this is frequently compensated for in increased efficiency. On the whole, however, increase of wages secured by labor combinations must result in increased cost to the general public. The cases where this does not occur appear to be negligible.

THERE is another aspect of the question that does not occur to you. Suppose it were possible for wages generally to be increased by the unions. What would be the result? It will be strange to you to be told that you would then be no better off. We are speaking now not of money wages but real wages, or what money wages will buy. We are considering the resultant increase in the cost of commodities. We are considering something more removed, but something that is inevitable. It is rent, economic rent, which demands and must continue to demand until conditions are remedied, the lion's share of any general wage increase.

IT will be news to the trade unionist that he would be working for the landowner were any general wage increase at all possible. With every stroke of the hammer, with every fall of the pick, the toll to the landowner must be paid. Rent, economic rent, is the monster whose food is every increase of wages, every addition to production, every machine, even every cultural advance. When this is diverted into private channels it is the engine of enslavement for the worker, and what might be his beneficent servitor is in fact his merciless Frankenstein. He cannot escape it.

IT sounds strange, this talk of "the dignity of labor," which must be maintained by "collective bargaining." That dignity is evidently of a very tenuous nature that has to be maintained by trade union devices, by these efforts to extort some slight percentage of wage

increase. And there is another reflection that should occur to you. It is that as a trade unionist you give tacit consent to more than one economic fallacy. The first is that wages are paid by the employer—in other words, are drawn from capital. Does labor with its "dignity" believe that? Evidently the trade unionist does. Otherwise he would see the futility of the trade union idea to bring about any permanent improvement. The gains that have been made are pitifully small.

THE last resort when collective bargaining fails is a kind of civil war. Can that be reconciled with any reasonable solution of the labor problem? This arraying of labor against capital cannot be the solution of labor's difficulties and is surely not in accord with the idea of the dignity of labor, for it is a confession of a subordinate position that lacks all dignity. It lends strength to the patronizing attitude of politicians in their professed eagerness to "do something for labor."

IS there any recognition among the labor union leaders of the true relation of labor to capital? Is capital recognized as the associate with labor in the work of production, and not labor's "boss?" If so we do not know of them. The labor unionist merely seeks to extort more from capital by threats of combination, by collective bargaining, and at the end the last resort, a strike. Strange reflection this upon the so-called "dignity of labor."

NOT labor unionism but a true political economy restores this dignity. It shows that wages are not paid by the employer, are not drawn from capital, but are a part of the product, less that which goes to capital as interest and to land as rent, the last of which belongs to all men who labor to be expended for communal expenses instead of being appropriated by private persons. It is the exclusion of men from the land, the denial of a place to work, that robs labor of its dignity and makes him a suppliant to capital which must also bargain with the land owner for a place to work. Does the labor unionist recognize this? He does not. If he wins he is satisfied with gains so pitifully small that his own con-

temptible position, and not his "dignity," becomes to those who will really reflect his chief outstanding characteristic.

WILL he never see, he of all men? What he has is only his labor, we hear it said. To a well man the greatest power in the world. He is the organizer and producer of all wealth on earth. On him all capital depends for maintenance and employment. On him every revolution of the wheels of industry depends. When he is denied the use of the earth capital can make a hard bargain with him. The man out of work at his elbow is bidding against him for employment. He cannot overcome this condition to any great degree by combination or collective bargaining. There are too many for him. He cannot hurt capital by combining—capital is already hurt by divorcement from the land, from which all things are produced. Only here and there can capital take advantage of the necessities of labor. Without labor it slowly diminishes. Nothing is more expensive to the owner than idle capital.

MR. HARRY WEINBERGER wrote the following letter to Arthur Brisbane:

In today's *New York American*, you talk of Mayor LaGuardia and state:

"You wonder how they (economic problems) were solved by the early pilgrims arriving on this land with nobody offering dole or relief. They went to work—and nobody gave them a job; they had to create jobs."

The answer is simple. Land was free in the early colonial days and even with the crudest machinery or almost with bare hands, every man could support himself and support his family.

A similar situation could be brought about by taxing land at its full rental value and abolishing all taxes on improvements. This would force all land into its fullest economic use, creating more jobs than men, and the unemployment problem would be solved.

Yes, it is your old friend, "Single Tax" and I need not tell you that Henry George's "Progress and Poverty," which if you overlook the date seems to have been completed yesterday to make this morning's newspapers, contain a complete plan to solve the present depression.

To this Mr. Brisbane responds as follows:

There is plenty of land free in the United States now, and you can get to it by motor, train or air more rapidly than the early Americans could get from Boston to New York. I knew your friend Henry George, helped support him for Mayor in New York. I know also that Americans of today do not want to go beyond convenient reach of a moving picture and drug store. How many do you think would clear and develop a piece of wild land if you gave it to them, and "support themselves?" How many would sit and wait for the land to go up in value and then sell it?

THIS letter of Mr. Brisbane's is an intellectual curiosity. "There is plenty of free land to be had in the United States." Is there indeed? There is no productive or accessible land that is not appropriated. The

owners demand either a rent or purchase prices from labor and capital for the use of such land. None of it is free. And when it is suggested that the earth might be released to labor and capital, that the earth may be handed over to these productive forces without any payment save that of its annual rental to the state in lieu of all taxation, Mr. Brisbane childishly suggests that Americans want to be near a drug store or moving picture theater! He thinks that many would wait for the land to go up in value and then sell it. But if the economic rent is taken they could not do this. The sale price of a piece of land is what remains after the annual economic rent is taken, and if all is taken there is no sale price. Does Mr. Brisbane know better? We think he does. His letter is pure evasion of which not even the veriest "logic chopper" would be guilty.

An Objection to Land Value Taxation Answered by the Facts

A COMPREHENSIVE study of the relation between State and local expenditures of the forty-eight States and the economic structure of the United States, the first of its scope made on the basis of American expenditures, has just been made public.

The research, which throws important light on the problem in public finance raised by Henry George, whether the yield of land value taxation would bear some direct relation to needed current public expenditures, was undertaken during 1934 and 1935 by a seminar in public finance in the Graduate Faculty of Political and Social Science in the New School for Social Research in New York, the University in Exile.

Prof. Gerhard Colm, late of Kiel University, an expert in public finance and world economics and a specialist in unearned increment taxation, conducted the seminar, one of the members of which was the present writer.

"General expenditures were more closely correlated with income and wealth than with industrialization, it was found, and there were many indications that "the expansion of governmental services is not determined solely by the economic necessity of these services."

"Quantity and quality of public services are chiefly determined by the abundance of (tax) resources. Social expenditures were relatively higher in the wealthier than in the poorer communities. The traditional statement that in private finance, expenditures are determined by the revenue, in public finance revenue is determined by the expenditures, is not correct. Public expenditures are predominantly determined by the potential resources.

These quotations are taken from a summary of the results of the survey, written by four graduate students of the University in Exile, which is published in the current issue of *Social Research*, quarterly publication of the New School for Social Research.

The conclusions are of especial interest to advocates of social land value taxation, for they disposed of the "first objection to the Single Tax," best formulated, perhaps, by the late Henry Rogers Seager in 1904.

Professor Seager, in his "Introduction to Economics," asserted that "the needs of regions in the various parts of the United States, which have great difference in the size of the aggregate rent fund, for revenue for courts, jails, roads, common schools, etc., have little relation to these differences."

Professor Seager thought this illustrated "how largely belief in the Single Tax rests on faith rather than upon reason." But it is interesting to note that this impartial and objective study—carried on by students whose attitudes ranged from those of laissez-faire liberalism to those of extreme radicalism as well as those of humane and radical liberalism, the Georgist attitude—illustrates how largely the objection has rested upon unconscious bias rather than upon rational evaluation.

The bias, in Professor Seager's case, was entirely unconscious, for he himself marshaled the facts by which, he wrote, he was "impressed with the truth of the contention that rent is a peculiarly fit object of taxation" and despite the temper of the times he was a noteworthy advocate of the municipal application of the principle of complete socialization of rent.

He did not go beyond what he dubbed the "municipalization of rent," he explained, precisely because of this objection. It is regrettable that Professor Seager, who brought to his field a keen, inquiring mind that early placed him in the front rank of American economic scholars, should have met this stumbling block to the development of his thought.

Had he not accepted this rationalization and had he investigated the case for it, he would undoubtedly have rendered even greater service in the development of Georgist social theory in America.

The authors of the *Social Research* article mention Arnold Brecht's comparison of the expenditures of different countries and those of German states and municipalities. This study, "Internationaler Vergleich der Offentlichen Ausgaben," published in Leipzig in 1932, was one of two important surveys in this field, the other being Adolph Wagner's, published in 1892. It is interesting to recall that this study of Professor Brecht also contributed a factual test of premises of the theory of social land value taxation.

Professor Brecht derived, analogous to Wagner's result, a "law of progressive parallelism between expenditures and the massive accumulation of population." His data indicated, it is pointed out, that governmental expenditures increase in greater proportion than the density of population wherever massive accumulation takes place.

It is amusing to note that this point has been cited to the present writer as evidence that, assuming the size

of governmental expenditures arising from non-economic causes would remain the same, the yield of social land value taxation would at some point in urban growth prove insufficient.

It had not occurred to the writer's friend that the economic advantages of the accumulation of masses of the population might increase in greater proportion to the density of population, a consideration well established theoretically.

The data and the results of the Colm survey are on file in the library of the New School for Social Research, of which institution Dr. Alvin S. Johnson, author of important critical studies of the Single Tax and Ricardian rent theory, is director. It was through Dr. Johnson's efforts that the University in Exile's faculty of noted German and Italian scholars, which includes Professor Brecht, was brought to America and established in the New School.—WILL LISSNER.

The Real Remedy

THE cry for a state income tax is just as fallacious as all the other communistic schemes. Who can point to a country or a State that has an income tax which is any better off than Pennsylvania, which has none, except the imposition of the Federal burden? An income tax is, like all other taxes, contrary to the natural laws of economics. If we depend wholly on an income tax swollen fortunes would grow beyond all belief since it would leave untaxed the source from which all large permanent incomes grow; namely, economic rent, which the receiver need not earn.

In this connection it may be well to recall the communist doctrine of soaking the rich by an income tax. The Russian government levies income taxes. In 1934 the Russian worker who received in wages two roubles a day paid an income tax of seven roubles a month, 84 roubles a year. Communists also propose to abolish profits. The Russian government produces kerosene at two copecks a liter and sells it at 70 copecks a liter, a profit of 68 copecks on a two copecks investment.

If we wish to satisfy the craving for human freedom, once so dear to our people, we must travel no further on the road to communism. Witness the change in the philosophy on the part of labor leaders. For years they have tried the mistaken policy of producing a labor monopoly, an utterly impossible thing as their hundred years effort proves. Now they clamor for all sorts of privileges at the hands of the government, apparently willing to become wards of the State.

—HON. WM. N. MCNAIR, Mayor of Pittsburgh, in *Pennsylvania Manufacturers' Journal*.

The Aoudads

"AT last we have found an appropriate name for the men in control at Washington. There is a type of antelope at the Central Park Zoo called aoudads which race around in circles. Recently when the eclipse of the moon occurred they accentuated their speed along a circular course, though the aoudads are likely to run around in circles with no excuse whatever. The same is true of the Washington species. No eclipse of the moon or sun frightens them really; the eclipse of industry only sets them to work with pen and paper figuring how if they had been in charge of the matter there would have been no eclipse."—LAND AND FREEDOM, New York.

The moral is: It is better to go straight than to move in the best circles.—The *Standard*, Sydney, Australia.

Intellectual Malnutrition

AN EVIL ARISING FROM THE DEPRESSION
THAT IS MORE SINISTER THAN
PHYSICAL STARVATION

By JOHN LUXTON

ONE of the most important developments of the late nineteenth and early twentieth centuries was the science of nutrition. Up to now we have come to understand the truth of the saying that man is what he feeds upon, and as time goes by we are learning more and more about the wise use of food. The laws of nature, having contrived out of several elements obtained from the earth and air a living substance called protoplasm, also endowed that substance with the ability to continue its existence by means of fresh supplies drawn from the material world. But in the course of centuries the various forms of life in which protoplasm manifested itself developed certain likes and dislikes. The reasons for such development are not the concern of this article. It is sufficient to say that they developed in response to certain natural laws. So it came to pass in our day and generation that certain foods would have certain effects upon certain people, also upon domestic animals and plants. To keep in good health, to be physically fit, means that we mortals must have a diet suited to our individual needs. Livestock raisers and growers of plants must know the requirements of animal and plant tissue or they fail. Undernourishment means failure, probably extinction for individual, species, or race. Undernourishment does not necessarily imply a lack of food. Very often it means the wrong kind of food. From the knowledge we now have undernourishment is no longer the result of ignorance. It is the result of economic conditions, it is the inability to obtain the proper foods because of the inequitable distribution of wealth.

With the growth of education in the world and with the spread of knowledge it is but natural to suppose that mankind would accept the truths discovered in the study of nutrition as it has come to accept sanitation. Of course, here and there, one may find sections where, because of isolation, superstition, or blind obedience to some outworn theology, the truths of nutrition are unknown or ignored, but in the march of human progress such localities are becoming fewer. Therefore, if malnutrition exists in any large degree it is due to inability to prevent it by the use of proper food. When this happens due to a famine, drought, inundation, or to a shipwreck or mine disaster, the end for many may be death by starvation, but such deaths would not impair the health nor the morals of the rest of the human race, nor any large part of it. The cause would be clear to all and all would accept it as a regrettable accident, such as will happen in spite of every precaution we might take.

It would not be accepted as something to expect as a regular thing. But in no way, physical or mental, would the rest of humanity be injured. Tissue would keep on growing according to the plan of nature, and minds would develop according to environment and heredity. The worst that can be said of physical starvation is that many, perhaps thousands or millions may die and be over their troubles. And it may have its good points as when it drives people to rebel against intolerable conditions. The French Revolution was caused by starvation as much as by anything.

As the physical tissue needs food of the proper kind upon which to grow and from which to draw energy the mind of man needs food of the proper kind in order to grow and make deductions and thus fit the physical man into a society composed of other physical men endowed with minds. And what sort of food does the mind of man require? It requires a food that will enable the man to meet all situations in which other men figure. Is it to be a food that will cause him to ignore the rights of other men and seek the advancement of himself and family? Is it to be a food that will make him efface himself in the presence of others, forget his obligation to defend his own rights and those of others, and quietly accept the state of slavery or of subjection? Or is it to be a food that will make him jealous of the rights of man, all men, of the blessings of liberty and democracy, of man's right to live upon the earth as a heritage from his creator? We who believe implicitly in the truths put forth in the Declaration of Independence and in the principles laid down in the Constitution of the United States believe that the proper mental food for a free people, for all men in fact, is food that will stimulate us to a greater faith in liberty and democracy, in the inalienable rights of man as enunciated by Thomas Jefferson, and in the undisputed right of every man to draw sustenance from the earth of which he is a part. And what is democracy? If our mental food must stimulate a greater faith in democracy let there be no misgivings as to the meaning of the term. And likewise let us consider liberty.

Democracy is that state in which every man has the right to live his own life as he sees fit provided he does not interfere with the right of every other man to do the same. Liberty can be but the carrying out of democracy.

Considering the mass of literature from the pens of college professors, statesmen, so-called economists, and laymen in general, with which our newspapers and magazines have been crammed during the past five years and the great mass of radio addresses by the same persons are we getting the nutrition for the intellect that will meet the requirements that we have laid down for the mental growth of man? Let us consider some recent attempts to provide the mind of man with intellectual nourishment and see if the diet is suitable for a people who aspire to freedom of thought in a world of men.

In *Harper's Magazine* for August, 1935, there appeared an article entitled "Chemistry Wrecks the Farm." The first paragraph says that the farm is the nation's "largest single business still remaining" in private hands and that it is about to die because of chemistry and technology taking over control of agriculture. This is true enough, a scientific revolution is taking place. This provides food for thought and is supported by fact. And in a smaller way agriculture has been undergoing control since the first plow was made. The history of industry will show this. The farm in the United States has been changing in aspect ever since the first settler broke the first sod. The agricultural methods of the European were different from those of the Indian who raised corn and squash. Indian agricultural methods had to give way to the more progressive ways of the immigrant, but it is also true that the settlers learned a thing or two from the aboriginee so that in one decade slightly more American agriculture was quite different from the agriculture of the old world. With the extension of roads into the backwoods, the harnessing of mountain streams throughout New England, and the improvement in plows and wagons, the farm in America continued to change. The cotton gin, McCormick's reaper, the gang plow, the tractor, the various bureaus of the Department of Agriculture, certainly revolutionized farming in America. Superficially the farm of yesterday resembled the farm of our grandfathers but our grandsires would have been lost if a premature resurrection had brought them to the farm again after ten or more years in the grave. We might go on, but the foregoing facts are enough to show that the wrecking of the farm as we know it is to be expected in a changing world. Why then should we bother when there are more important things to do for man's happiness and the race's progress? It is true that the race will last as long as the food supply holds out and the article in question does not suggest that there will ever be a scarcity of food. The changes are now more swift than formerly because we have progressed further, we have more wealth of knowledge because of the intellectual strivings of the human race in the past. The forward movement of industry has accelerated each generation as the speed of a falling body is accelerated in ever increasing degree as it approaches the center of gravity of the earth. To suggest, even in veiled language, that agriculture was an industry, fixed and unchangeable until this day, when the facts are otherwise, is to present an unwholesome diet for mental growth.

But this is not all that is untrue in this first paragraph. The farm is referred to as "the final refuge from a mechanized and goose-stepped civilization." The insinuation is that we must accept the mechanized and goose-stepped civilization after the farm is a memory. Upon the authors' say-so we are to take mechanization and goose-stepping as accepted facts. No other alternative is suggested. Man might ask if no other way out were

possible if the words "final refuge" did not stand as a detour sign to his thought tracks. Such mental food is adulterated. Why should the terms "mechanized" and "goose-stepped" be coupled as literal Siamese twins? Is it logical to think of mechanization as something to take refuge from? Are machines, are any time or labor saving devices, enemies of the state of society known as democracy and the condition known as liberty? Superficial thinking believes that the machine condemns man to unemployment, poverty, and finally, support by the state. The intent of the inventor of any machine is to release labor from the imprisonment of toil without end, not to separate man from the need of a certain amount of toil to sustain himself. To reduce the amount of energy and shorten the time needed for man to produce enough to satisfy his wants, thus freeing him to develop along cultural lines as his fancy determines, is the purpose of any machine. That the purpose has not been carried out so far is because we have not developed sufficiently to know that "man shall not live by bread alone." When all trivial jobs have been reduced to machine tasks, and no man or group of men can appropriate to himself the benefits that should be enjoyed by all men, there will be no voice raised against mechanization. We shall not need to be advised to accept it as the inevitable,—we will welcome it as a blessing, a gift of the intelligence of man. We shall seek no refuge from mechanization.

As for goose-stepping we can not accept it and remain worthy of the name of men. Call it regimentation, communism, social planning, economic planning, social security, cooperation in a cooperative state, call it anything you will, it will remain a denial of liberty of body, conscience, and intellect. It will be a denial of democracy, a subservience to the ideals of Hitler and Mussolini. Such a condition of slavery is far more despicable, far more destructive to man's soul than the bondage of the Hebrews in Babylonia and Egypt and the chattel slavery of the negroes in America, for neither the Hebrews nor the blacks became slaves of their own free will. When it is suggested in an article published in a magazine read by the elite of the higher intellectual circles that this is a goose-stepping civilization, as if it were settled for ever by all men, when in fact it is the delirium of but a part of the human race, we will not say that the wish is father to the thought but we do say that such mental food is unfit for a people who love liberty.

The rest of the article states some facts that are unassailable, and some theories that have not been proved. In regard to the latter we again have an adulterated menu. With synthetic food and raiment, dyes and drugs, one would take it as a proved fact that we can do without plant life. The essential materials for a beefsteak, a pair of shoes, a rubber tire, a tent, a bottle of gin, or a bottle of attar of roses, would be obtained in the laboratory from ores and sands and clays taken from the earth. Some of these articles and many others have

been manufactured successfully in the chemical laboratory. We do not know what would be the effect of synthetic food upon the human body. True it is that we are quite capable of producing food containing all of the elements found in plant and animal food and in the right proportion and without waste, thereby making it possible to carry a whole day's rations in a small pill bottle. And we can do this without recourse to any plants or animals. But we have never tried such diet upon the human race in sufficient amount to know whether man has arrived at that wonderful state of intellect when he can dispense with all life but human. There are strong reasons for suspecting that there is a mysterious something developed in the chemical laboratory of the leaf, under the influence of solar radiation, that is essential for the activation of living cells of protoplasm in plant and animal life, and without which life can not continue. This mysterious something is not subject to chemical analysis, therefore is non-existent chemically. Synthetic food can not obtain this by chemical action. Yet the authors of the article insinuate that we are on the eve of synthetic production of life-continuing material. The most that can be said truthfully is that we have learned many things about the secrets of food but still have much to learn. Any statements that claim more than this are merely speculative. Such intellectual diet, while misleading, is not as dangerous to the mind as that which suggests that liberty is a thing of the past and regimentation the next step in man's development. But we can not permit one theory that the authors state as a proven fact to pass unchallenged. It is the rejection of Ricardo's Law of Rent.

The authors claim that Ricardo's theories were upset immediately by changes that came about. They very graciously admit that his theories were without fault over a century ago. They base their astounding claim upon the fallacy that production in the future "will have little relation whatever to the land itself." Is it possible that in this day and generation there is any intellectual so dumb as to suppose that land in the economic sense will play but a small part in production? Let the learned gentlemen tell us where in the synthetic age the materials will come from if not from the land, and where will the synthetic laboratories, workshops, and storehouses be located if not on land? And where will the ultimate consumers of the synthetic products set the soles of their feet, if not upon land? And if the answer be nowhere, and how can it be anything else, we would like to know whether all lands would be of equal value for the purpose mentioned, or whether some lands would be poorer and some better. If the latter is the answer then we say beyond all possibility of contravention that some land will yield more economic rent than other land, and that this will not be due to anything man may perform as an individual, but will be due to man collectively and to the natural features of the land. Ricardo's

law of rent may have been based upon agricultural land but it is natural law and applies to all land used by man. It is as true today as when first brought to the attention of thinkers. And because it is true those of the human species who control land are able to collect of the product from those who use it. All of which is perfectly proper if all mankind benefit by the use, but if certain individuals or groups are the sole beneficiaries of the toil of others upon their lands then is mankind reduced to the status of slave and slaveholder.

Such intellectual food as the above is disastrous to the race in that it seeks to justify the cause of all evil among men in civilized societies, the private ownership by a few men of natural resources from which all men are compelled to draw the physical nourishment for their bodies. And when such diet is presented by men occupying high positions in intellectual circles the full extent of the disaster is comprehensible to even the slow witted. By propaganda we were urged into a World War when we had arrived at the necessary mental state for it. By propaganda we are being led into a mental state that will prefer perpetual slavery to a liberty that we were approaching gradually. The authors of this amazing article are Wayne W. Parrish, formerly a journalist on the *Herald Tribune* of New York, and Dr. Harold F. Clark, professor of Economics at Teachers College, Columbia University. It can be seen that false doctrine coming from such men will be accepted by the general mass of magazine readers and by those moulders of the youthful mind, our teachers, who take summer courses and extension courses to make themselves better instructors and citizens. The damage done to the young mind that falls a prey to such teaching is irreparable.

In the same number of *Harper's* appears an article by Stuart Chase who is reputed to be a writer on economic subjects. It is entitled "The Parade of the Gravediggers." It is an attempt to justify the New Deal by showing up the critics of it as self-interested individuals who refuse to recognize the fact that the old prosperity regime of the G. O. P. is gone forever, and who still believe in all the fallacies of the former economic era. In seeking to justify the violations of the spirit of freedom and human rights by the present administration at Washington, Mr. Chase does not hesitate to use language that so befuddles the mind that one could not be blamed for getting nothing at all out of the article. Also he does not shun fallacies but hugs them to his breast as if part of himself. This article is to be part of a book in which he includes other articles published in the past, and of which the kindest thing we can say is that the author is mistaken more often than he is right. We can say that whatever Mr. Chase's article seeks to explain does not explain economics. Take his definitions of Capitalism for example.

He speaks of the system under which we have been living as being "roughly identified as capitalism." The

workers, making it necessary for the owner to reinvest or spend his share to maintain equilibrium in the system. He means the industrial system though he thinks he means Capitalism. This spending and reinvesting, according to Mr. Chase, both put men to work, and thus provide purchasing power, again to be divided 30-70, in an endless spiral. It all seems very plain to Mr. Chase, and unfortunately it will seem so to thousands who read the article and have never had any other mental food to choose from, that the owners must reinvest because they can spend but a fraction of their income, and that this reinvestment "results in more plant capacity which demands an expanding market."

There are three fallacies in the above explanation. One is the dividing of income between owner and workers. Under such a division 30-70, whether sanctioned by the law of compound interest or not, is ridiculous. As owner the owner is entitled to nothing. He is entitled only to what he produces, either by his services or for the use of his capital. Allowing ten per cent for the use of his capital, and ten per cent is very liberal and based upon artificial or false interest and not true interest, then twenty per cent is too much for the services of one man when his workers must share seventy per cent. Suppose the income was \$100,000 a year and he employed fifty workmen. By Mr. Chase's formula the owner would get \$10,000 interest, \$20,000 for wages or services, and each of his workmen would receive an average of \$1,400. We have no doubt that this is actually so but it is all wrong. The owner's services could never be worth fourteen times as much as the average yearly earnings of his employees. But Mr. Chase has forgotten rent. We assume that by income he means what is left after all deductions are made for rent, taxes, insurance, and incidental expenses such as donations, etc. In that case he is making his employees pay his rent and taxes, paying them wages equal to seventy per cent of what is left. Thus we have the inequitable division of 30-70. If the owner shared the rent and taxes with his employees, as he should since he is the owner, the distribution would be more like 15-85 if the owner gave services. Then he would get \$5,000 for his services while the average wage for his men would be \$1,700 per year. Deliberately ignoring the part of production that goes to the land owners for no service whatever is done for the purpose of winning the minds to a conception of state ownership or control of industry. The vast amount of wealth that is diverted from labor and capital to the owners of land can not be spent by the landowners nor can it be consumed by them. It has resulted in a division of income for the United States that Mr. Chase does not mention; eighty-five per cent of the income goes to five per cent of the population. If five per cent of the population are normal individuals this means that they have families, so that eighty-five per cent of the income goes to support twenty per

cent of the population. This means that eighty per cent of the population must get along on fifteen per cent of the income. Furthermore, the eighty per cent includes all wage earners from day laborers to corporation presidents, and all government officials. This constant drain of so much produced wealth to so few of the people will result in ruin no matter how much of the wealth is reinvested. This comes about because the figures mentioned are not constant but move further apart with each new production, so that proportionately the poor are getting poorer and the rich are getting richer.

Now let us look at the fallacy in Mr. Chase's explanation of Capitalism. It is the old wages fund theory, that men are paid wages out of capital. The spending and reinvesting both put men to work and thus provide purchasing power. So men could not begin work until somebody spent something and nobody could buy until somebody spent something! Very simple! For a long time now it has been known that men go to work in response to a demand. When there is a demand for goods owners of plants will attempt to supply that demand. Men will not reinvest when there is no demand. And the spending, according to Mr. Chase, could never be more than thirty per cent from the owners, most likely but a fraction of one per cent. It would have to come from those who receive the seventy per cent to make it profitable to reinvest. So the men who want to produce the articles to meet the demand of the people able to purchase really put the capital to work. Mr. Chase puts the cart before the horse. When do people stop spending? When they can not produce? And when do they stop producing? When production becomes unprofitable because of high land rents. Then purchasing power ends. And just as soon as industry can get land cheap enough to produce without loss industry employs capital to assist it. Labor creates its own wages as it goes along. The employer is in debt to labor until he settles the account in pay envelope or by check. Labor is never in debt to the employer unless wages are advanced before production starts. Thus labor employs capital and capital does not employ labor. And once labor has the opportunity to create its own wages it starts purchasing. Thus a spiral starts in the opposite direction from Mr. Chase's

Mr. Chase's third fallacy is contained in these words: "The new investment results in more plant capacity which demands an expanding market." So American business, or any other business, is accustomed to going ahead with preparations for producing vast amounts of goods and then setting out to make a market? Does Mr. Chase really believe this? We doubt it. Business men who do work upon such theories usually wind up with a court order pasted on the front door and an unpleasant session in a United States District Court in which all details, personal and otherwise, are thoroughly

ired for the benefit of creditors. The sound business men wait until the market demands the expansion before enlarging the plant. Then if they are forced into bankruptcy it is because of the fickleness of human nature as expressed in fads such as those of dress and adornment. This last fallacy is a very dangerous one to allow to persist. It leads to war, privation, loss of liberty, and causes a stop in the onward march of the human race toward its final goal that may last for centuries and entail endless misery.

It is of no value to look further into Mr. Chase's menu or those who prefer canned thinking. The rest of his article is as bad as the parts we have pointed out. Is his meat fit for the intellect of a free people who wish more freedom, or is it fit for abject slaves of monopoly? The sad thing is that Mr. Chase's articles hold prominent place in our most respectable magazines and newspapers and are read by many thousands of our best minds. His sphere of influence is immense and his power for evil is immeasurable.

(To be Concluded)

Henry George and Public Borrowing

ONE of the common defenses of the New Deal program of continuous public spending has been the statement that "we spent billions to fight the war, why should we not spend billions to fight the depression." While the quotation is much similar to saying that since "we got drunk during the war, why shouldn't we get drunk again during the depression," such an answer is an expression of wise-acking sentiment rather than one of reason.

Fortunately, more than fifty years ago a noted economist wrote an answer to this query that is irrefutable in its reasoning and is more timely today than when it was written. Henry George, who back in the 80's was a candidate of the Labor party in New York for mayor and who was almost elected, wrote the answer in his book, "Protection and Free Trade." (Then follows a lengthy quotation from page 9 of the work cited.)—*Arizona Daily Star*, Tucson, Ariz.

WE may be confident that the life of this brave son of a free and generous nation will be chronicled in its annals in letters of gold. Nay, beyond the limits of his native land Henry George will be known and respected as one of the hosts of God's servants, who desire to glorify Him in the eyes of men by establishing among them a reign of happiness, of justice, and of universal peace.

RABBI GUSTAV GOTTHEIL.

WHEN in all trades there is what we call scarcity of employment; when, everywhere, labor wastes, while desire is unsatisfied, must not the obstacle which prevents labor from producing the wealth it needs, lie in the foundation of the industrial structure? That foundation is land.—PROGRESS AND POVERTY.

The Enclave Law in Tennessee*

WHEN the Legislature of Tennessee adopted an Act amending the Charter of the town of Collierville, (Tenn. Priv. Acts 1933, page 1257), this legislation attracted considerable attention, not only in the United States, but abroad.

This Act authorized the town of Collierville to operate "an enclave of economic ground rent," by acquiring land at tax sales, or otherwise, and leasing the same for a period not exceeding ninety-nine years. Improvements on such leased lands are exempt from municipal levies. Only the "single tax on land values" could be assessed by the municipality on the lands thus leased.

At the time of the passage of the Enclave Law, tax delinquency in Collierville, while not extensive, as compared with similar Tennessee municipalities, nevertheless existed.

Under the Enclave Law, the town was given the right to take title to lands. Thus Collierville became a potential purchaser for every tract of land in its corporate limits on which the taxes were delinquent.

Almost immediately, one of the effects of the passage of this Act was to stimulate the payments of taxes by delinquents. Nor was this tendency retarded by the passage of another law by the General Assembly of Tennessee stopping temporarily the filing of suits to enforce the tax liens, or removing penalties and interest when pending tax suits were settled. Collierville had no tax suits pending at this time.

The so-called Craig Moratorium Tax Act, and another similar law, expired of its own limitations in 1936. Now, for the first time since the passage of the Enclave Act, Collierville could proceed to file tax suits with the objective of acquiring lands on which to operate its municipal enclave of economic ground rent.

About the middle of February, a tax bill was filed by the town to compel payment of all delinquent taxes on lands and buildings in Collierville.

Only eighteen taxpayers, in this town of more than one thousand population, were delinquent at the time of the filing of these suits. Few towns in America can today show so little tax delinquency.

Since the filing of these suits, already more than one-half of those sued have paid their taxes. In all probability the remaining delinquents will pay their taxes before the suits can be prosecuted to conclusion, and the property on which the taxes are levied can be sold to the town for delinquent taxes.

At the present time, Collierville has only one lot leased

*This article is printed for the purpose of acquainting our readers with a very important movement now under way in Tennessee. Hon. Abe Waldauer, Memphis, will, we imagine, be glad to answer any inquiries from officials of other towns or cities who want information.—Editor LAND AND FREEDOM.

for economic ground rent. This lot was formerly the site of the town jail; but the jail was demolished, and built elsewhere. Thus the town had a lot which could be leased under the Enclave Law. No citizen of the town has objected to the leasing of this lot; and the validity of the Enclave Act has not been challenged.

Undoubtedly, some students of municipal government hoped that the passage of the Enclave Act would enable Collierville to conduct a noteworthy experiment by leasing lands for "the single tax" on land values and abolishing municipal taxes on the improvements.

Experience has proven, however, that the Act has had a tendency, thus far, to defeat the purpose of acquiring land at tax sales; because the effect of the Act has been to stimulate and compel the prompt payment of municipal levies.

Cities and towns in America, faced with the problem of wide-spread delinquency, might find the Collierville experience interesting. Collierville, at least for the present, has found an effective way of combating and preventing tax delinquency. The Enclave Act has served notice on all property owners in Collierville that they must pay their taxes—or the town will take these lands over at tax sales, and lease them to those who want to use them, granting exemption from municipal levies, on improvements placed on leased lands to stimulate such use.

Economists have frequently asserted that a tax on land values would compel the owners of land either to use the land, or turn it over to those who would use it.

It remained for Collierville to demonstrate, through its experience under the Enclave Law, that the possibility of the town taking tax-delinquent lands, and turning them over for use by others, would exert a tendency in the same direction.

I PROPOSE to beg no question, to shrink from no conclusion, but to follow truth wherever it may lead. Upon us is the responsibility of seeking the law, for in the very heart of our civilization today women faint and little children moan. But what that law may prove to be is not our affair. If the conclusions that we reach run counter to our prejudices, let us not flinch, if they challenge institutions that have long been deemed wise and natural, let us not turn back.—PROGRESS AND POVERTY.

MEN like Henry George are rare, unfortunately. One cannot imagine a more beautiful combination of intellectual keenness, artistic form, and fervent love of justice. Every line is written as if for our generation.—ALBERT EINSTEIN.

PEOPLE do not agree with the teaching of George; they simply do not know it . . . The teaching of George is irresistibly convincing in its simplicity and clearness. He who becomes acquainted with it cannot but agree.—LEO TOLSTOY.

Baboondoggling

EVIL days are falling upon our proud, old State of Massachusetts with the acceleration of snowflakes in a snortin', New England nor'easter. A very tense, serious situation confronts our Intellectuals. To wit:

This day's issue of the esteemed *Boston Traveler* displays a half-page advertisement embodying profound and portentous possibilities. To speak bluntly, the Massachusetts Federation of Taxpayers advertises a significant remark to the effect that the aforesaid taxpayers are of the second order of mammiferous animals in Cuvier's system. 'Tis further boldly advertised that the Hon. William S. Conroy, Senator from the County of Bristol, has publicly made the aforesaid allegation which classifies the parties of the first part as being in "the second order" (supra).

It is necessary to submit the foregoing terminology—as is—in order properly to present the crisis in a manner understandable to our cultured compatriots who dwell in the Harvardian stratosphere of thought.

The Hon. Senator is alleged to have styled the taxpayers as "baboons" in calling his shots.

Upon reading the Federation's quotation of the Senator's allegation, we were obliged to seek out the meaning of the factory-town term "Baboons." It appears that such things are of the genus *quadrumanus*. The Italian equivalent is that of "Babuino." In the French equivalent it is discovered that the Physiocrats pulled a fast one on the Italians by merely switching the last four letters, thus—"Babouin." Evidently the mere switching of letters is sufficient to forestall an Italian charge of plagiarism. In either event, however, we are informed that such Italo-Franco terms of endearment have been applied to the four-handed animal because of "its resemblance to a babe."

By this time it may be clear to the reader as to why the Massachusetts Federation of Taxpayers has taken umbrage at the Senator's remarks.

With masterful mean, the duly constituted representatives of the Massachusetts Federation of Taxpayers submit proof of their dissimilarity to the quatuor (four) manus (hand) specie. To wit:

In the upper right-hand corner of the advertisement there appears a photo of a so-called "Baboon." No other photos appear in any other part of the advertisement neither (pronounced nyther) two, four nor six-handed. In respect of "proof by comparison," one might jump at the conclusion that a telling point in legal evidence had been neglected. It is opportune to point out, at this time, that photographs of the Massachusetts Federation of Taxpayers are entirely unnecessary. The writer hastens to assure all and sundry that for four years he sat as a member of the Great and Honorable General Court of the Commonwealth of Massachusetts—during which time hundreds, thousands, tens-of-thousands o

Massachusetts taxpayers passed in review before his dreamy eyes; mass taxpayers milling with—mulling about—"the Legislature in its wisdom;" at no time—in no instance—did an actual baboon appear before any legislative committee, nor take the time and opportunity to listen to House debates.

Other evidence, largely circumstantial, is printed in the advertisement, however, further to disprove the allegation of baboonity. Again to wit:

(1) "The Massachusetts tax bill has risen to the appalling figure of ONE MILLION DOLLARS A DAY."

This single, simple fact should be proof enow! Shouldnt it? I ask ya! Whoever heered tell of baboons boon-doggling themselves with a milyun-bucks-a-day tax bill? 'S preposterous!

(2) "The State is reaching into your pocket, or bank balance, for THIRTY-FIVE DIFFERENT KINDS OF TAXES every year."

Laugh that one off! Why, 35 million baboons could never think of 35 diff'runt kinds of taxes in 35 milyun years! It requires Bay State, complex, intellectuality to create such complex tax methods. Point 2 for the plaintiffs.

(3) "Between 1920 and 1933 State governmental expenditures took a rise of 58 per cent—and they are still on the way up. The budget is still ballooning."

Didja ever hear of baboons "ballooning" a budget? Really, it should be needless to submit further proof of the dissimilarity between the Massachusetts Federation of Taxpayers and the "second order" (supra.)

(4) Finally, let it be known that the Massachusetts Federation of Taxpayers "is made up of local taxpayers associations from more than 200 cities and towns from the Cape to the Berkshires."

Mere numbers clinch the evidence. Again and again to wit: 200 associations, averaging 250 membership, total 50,000 victims from the several million inhabitants. I'm tellin' ya—there couldnt possibly be 50,000 baboons in Massachusetts. Such boons to population would have been obvious long before now, in our 300-year social development with its culture, eclat, succes d'estime, prestige, lustre, dignity, locus standi, eminence, deification, magni nominis umbra, etc., etc.

Your honor, the plaintiffs rest.

P.S.—The baboon's face, in the photo, bears an injured air. He may resent the implication. Our Sec-a-try of State has received no remonstrance, as yet, from the Baboon Ministry. Diplomatic circles are tense.

THOMAS N. ASHTON.

HOW can a man be said to have a country where he has no right to a square inch of soil; where he has nothing but his hands, and, urged by starvation, must bid against his fellows for the privilege of using them?—"Social Problems."

Announcement: International Conference

LONDON, SEPTEMBER, 1936

WE are able to make the preliminary announcement that the International Union has decided to convene—The Fifth International Conference to Promote Land Value Taxation and Free Trade which will be held from September 1 to 4 this year, 1936, in London.

At its meeting in September last the Executive of the Union had given general approval to the idea of holding the Conference in London this summer but an important detail was that of the financial resources to bear the necessary expenses of preparation. The Finance Committee to which the matter was referred have been placed in the fortunate position of surmounting this initial obstacle, and this by a special donation received "for Conference purposes" by a prominent and generous supporter of the Union. The question remained—shall the Conference be organized for this year or next? and the unanimous decision was in favor of 1936.

A determining factor in the choice of date for the Conference was the holding of the Annual Henry George Commemoration at the same time, for which of course the most appropriate day is September 2.

Membership of the Conference is open to all who accept and approve the objects of the International Union—to stimulate in all countries a public opinion favorable to permanent peace and prosperity for all peoples through the progressive removal of the basic causes of poverty and war as these are demonstrated in the writings of Henry George. The Conference Membership fee will be ten shillings and members of the Union are invited to help in ensuring the success of the Conference with any special donations they feel free to give.

The Executive of the Union held a special meeting on March 4 to consider and plan the details of Conference arrangements.

Notice of intention to take personal part in the Conference should be sent to our offices, 94 Petty France, London, S.W.1. For those who are unable in any event to come to London, the roll will be open for honorary members and we urge every absent sympathizer to associate himself or herself with the Conference in that way.

Meanwhile we ask that this announcement be reprinted by all journals, in every country, devoted to Land Value Taxation and Free Trade so that intimation may be given to their readers and invitation conveyed to all with whom they are in touch.—Land and Liberty.

THE multitudes in the cities and towns of the country are being taxed savagely on their foodstuffs to provide money wherewith to bribe the farmers not to produce foodstuffs freely.

JOHN W. OWEN, in December *Atlantic*.

Activities of The Manhattan Single Tax Club

THE following personal public appearances were recently made by President Ingersoll:

Montefiore Congregation, Macy and Hewitt Place, Bronx, N. Y. Appointment secured by Edward Polak, who has addressed this audience repeatedly, and has them fairly educated. Talked 40 minutes and had about equal time for quiz. Very intelligent questions and effective meeting. Appointment made for course of thirteen lectures and lessons in "Democratic Economics."

Beth Shalom Congregation, Washington Heights, N. Y. Audience of eighty. Intensely interested, especially in reference to Moses as the greatest early statesman and predecessor of Henry George. Three-quarter hour talk and half-hour quiz. Appointment through radio station WWRL. Sold fifty Moses pamphlets.

President Ingersoll has also made other short talks at:

The Alexander Forum, at the Waldorf-Astoria, mixed audience of 500. Invitation of Melinda Alexander, the director.

The Sunrise Club, Hotel Wellington, New York City. At two meetings, one of which was addressed by Whidden Graham on "Freedom of the Press."

Mr. Ingersoll was the guest speaker at the Sunrise Club on March 23. His subject was "Monopolism, Communism or Democracy?" This club will also shortly have a debate on this subject with Mr. Ingersoll representing Georgian democracy.

He was also the guest speaker at the banquet of the Officers Association of the Police Reserves, at the Hotel McAlpin on March 25, guest of Major John B. Morrow, Chairman, and Major Arthur M. Wortham, Vice-Chairman.

The following is Mr. Ingersoll's current radio schedule, and some of his typical broadcast items:

WOV, Wed., 10 a. m.; WHOM, Tues., 3:45 p. m.; WCNW, Mon., Tues., Wed., Thur., 2:30 p. m., Sat., 7 p. m.; WWRL, Wed., 1:15 p. m.; Sat., 11 p. m.; WLTH, Tues., 1:15 p. m.; WDAS, Fri., 1:00 p. m.; WILM, Fri., 3:15 p. m.

EXTRACTS FROM MR. INGERSOLL'S RADIO BROADCASTS:

"What Price Bureaucracy?" is illustrated wherever there is government: in our cities, our states, and at Washington: just now the mask is being torn off at Albany: the Assembly is budgeting a million dollars to pay for thirty-seven inquisitions, i. e., investigations of such things as unfair trade, origin of crime, municipal finance, un-American activity; these are very sober compared with some of the subjects; and then we might list up twenty-eight "commissions" that have already been financed, such as public utilities, which have cost us \$577,000, mortgages \$500,000; all these have cost us \$1,332,000 total: and results ???

A statement of this sort can be nothing but a breeder of pessimism and cynicism, and accounts for the authorship of such books as Albert Jay Nock's "Our Enemy, the State;" and furthermore, there is but one way out: and that way is known to relatively few people—those who understand the meaning of Jefferson democracy and its opposite, bureaucracy:—this maze of confusion and misgovernment would disappear with a survey of property and values that would draw a line

definitely between what individuals create and own, and the value that are collectively produced: the first group would contain all wealth and the other, all social values; these inquiries can practically all be traced to this confusion, with monopoly and racketeering as the underlying cause.

* * *

"Liberals" of the world are holding their breath, watching an experiment station in what they consider a great reform:—Alberta, which has swallowed the Townsend Plan, only modified fifty per cent as to amount, but not limited as to age, is now facing the reality of finding the cash to start this heroic pump priming freak experiment: they have to have \$160,000,000, and as they already owe their mother government \$80,000,000, the "money changers" all the way up to Fleet Street in London, are having a say about this Douglas style of social security: he—Major Douglas—is the originator of this idea of making money circulate fast; and Premier Aberhart was elected almost unanimously, because these Alberta voters liked so well this Townsend-Douglas idea of giving themselves each \$25 a month.

This is pure state socialism: and it is set opposite to pure Jeffersonian democracy, which was, in fact, made a part of the original plan:—Premier Aberhart originally stated that the fund for this "dividend" was to be gotten from a tax upon all social values—economic rent, natural resource royalties, and franchise earnings: this only, could justify, and at the same time make unnecessary, such a cash distribution; because such a tax would remove the poverty-cause of this extraordinary draft upon charity, by relieving labor and industry of its tax burden, and breaking down monopoly of the sources of their employment.

In these hair-trigger times, it is quite the thing to demand quick action and remedies that are showy:—the New Deal is a splendid example: Tugwell and Moley said "something must be done!" so everyone gathered round the President "and they done it!" all those things being "dead" now, and most of them buried, a new crop of one hundred per cent statesmen, captains of industry, editors and broadcasters will come together and launch another flock of nostrums.

The medium of publicity, including the air, hardly condescend to even honor serious, scientific and sensible proposals with a decent burial or a decent announcement of demise, such as Lowell Thomas accords to the Georgian philosophy; so perhaps we should feel honored when it does happen; and possibly the fact that Lowell gives us fifty-three and a quarter seconds of his valuable time is some evidence that we are not so dead, even if we are not so hot:—for the enlightenment of broadcasters, big and little, let me say that the destruction of monopoly is what Henry George demands, and by the expedient of removing all of the tax burden from industry, labor products, and consumption, and displacing those taxes with the income from social values—economic rents, franchises, etc.—now being monopolized by big racketeers.

* * *

The Hearst papers are doing yeoman service against communism: they insist that this includes Tugwellism, and they trace Tugwell back to Columbia University and say that all his preaching of class conflict—in a recent Los Angeles speech—is worse than that of the leader of communism, Browder, and that it is up to our leading university to explain; and that communism is not coming—it is here "We have communism in everything but the name!"

This full page editorial, with what will follow, and their continuing influence, would undoubtedly go to the bottom of this most tragic conflict—the teaching of communism in our 1,600 colleges and universities and thousands of high schools—but for that detail of Hearst editors' ignorance of economics: I wish we could say that need make no difference:—but it is the absence of economics in our educational system that creates the complex: and advocating tariffs and "buy-American" shows an illiteracy that will make their attack on communism superficial and futile, I fear.

* * *

"Monopoly" is illustrated, in the popular imagination, by enter-

prises like the Krueger match trust, based on two forms of monopolistic advantage, (a) exclusive government concessions, and (b) combination between different manufacturers and in different countries; the Krueger monopoly, like most of them, was so waterlogged with graft and corruption, that it fell apart of its own weight, as Insull's aggregation of franchise values did; probably the change of habit—and mechanics—from wood matches to paper, and giving them away instead of selling, entered into this: now, anyone can buy a machine for \$6,000, that will deliver so many thousand "cartons" of paper matches per day, all printed; this type of monopoly, however, is only a fleabite to the monopoly of natural resources and economic rents that should have first attention: industrial monopolies can be taken care of, thereafter, very easily.

FAY CAPPEL, Office Secretary.

The California Campaign

LET all who are strong enough for combat, who enjoy the "rapture of the fight," come to California and they will be satisfied to the fullest. And their conflict will not be of a physical nature but that of ideas. On the one hand we have ranged in ranks of battle the strongly entrenched Real Estate Boards, accustomed to rule the State, Chambers of Commerce seemingly incapable of any comprehensive view of public affairs, the great newspapers influenced it may be by the large landholdings of their owners and the patronage of real estate brokers, a large proportion of the farmers who fail to realize the difference between "land" and "land values," and office-holders who are faithful to the voice of their real masters, the influences which obtained for them the little positions they may chance to hold. (Of course there are a few notable exceptions among the latter.) And then the greatest of all obstacles—inertia.

Against all these elements we have to oppose the organized influences of Labor—an influence our friends have been too prone to overlook in the past, the favorable attitude of the Epic movement, the general disgust with the sales tax, and the feeling that something is radically wrong with our social system. Above all we have the conviction that we are right, and "thrice armed is he who hath his quarrel just."

Since I last wrote LAND AND FREEDOM the Governor has had a handpicked conference meeting at Sacramento, comprising about 100 men and women. *The Real Estate Magazine* boasts that approximately half the membership belonged to the Real Estate Boards. The prime if not the only real purpose of the conference was to devise, if possible, some way of defeating the amendment in which we are interested. Its two days of session emphasized the danger to its sympathizers of the adoption by the people of our amendment and the necessity of work to defeat it, but no plans were discovered of any importance to this end, or if they were they escaped public consideration. I spoke as an outsider for twenty minutes before the resolutions committee, but of course without visible effect, though with the manifest approval of a large

number of listeners off the committee. The conference of course resolved unanimously against us.

We have been the object of attack by what is known as the State Board of Equalization, which has charge for the State of the collection of taxes. To the action of the Board I have just made a comment, copy of which I enclose herewith. This Board never was created to advise the citizens of the State, and has no business to do so, particularly against the interest of the general public. But it has blundered on and must take its punishment.

It has long been a favorite contention of mine that nothing could be more educative than a public campaign upon a clear-cut matter of principle, not complicated by any partisan consideration. Certainly the present California fight can be cited to support such a theory. We are now about eight months before the election and from day to day the discussion grows in intensity. An illustration is the fact that for the month of February I was furnished with 400 clippings from the papers of northern California alone touching upon the question of taxation and nearly all of them about the amendment.

The burden of the fight on our side falls upon comparatively few men. In Los Angeles R. E. Chadwick and George W. Patterson are in charge and doing valiant and self-sacrificing work from the Philharmonic building and with Laurie Quinby, Haggerty Woodhead and others effectively speaking. In San Diego, E. M. Stangland is working usefully and tactfully. In San Francisco, Noah D. Alper is in charge at 83 McAllister Street. In Modesto, George Cartwright looks after matters and is furnishing a lot of important news to the press. Too much cannot be said of their devotion to the cause. But much ground has to be covered and the workers are all too few.

Will we succeed? In the broad meaning of the word, the campaign is already a success. More people in California today know more about our cause than might have been dreamed possible even three months ago. Real thought is going on. But you may mean by the imaginary question, will we succeed at the election? Who can tell eight months in advance when so much remains to be done? I believe we will, and from this belief have never wandered, despite almost literally "the gates of hell" against us. I could give you many straws, but will confine myself to one. Of fifty housewives in Los Angeles interviewed over the telephone a few days ago forty-eight declared themselves for us.

What work have we to do? In the course of the next six weeks we expect to get out a broadside which will go to not far from a million homes in the State and give our position and the arguments for it. This will be costly but essential, and there must be at least two repetitions before election. Then there is constant speechmaking before all manner of organizations, and our speakers as I have intimated are all too few. Besides

this comes the matter of constant letter-writing to the papers, to whose columns we must constantly resort.

To carry on our offices and to do all the work so roughly outlined calls for every dollar of assistance any friend can give from any quarter. The scene of our fight is California—the significance of it is universal as the world. We have a right to ask help, and are glad to say that our friends in the East are gradually waking up to the importance of the occasion. But time is short and the demands heavy.—JACKSON H. RALSTON.

LETTER FROM JACKSON H. RALSTON GENERAL
CHAIRMAN OF THE SALES TAX REPEAL
ASSOCIATION TO THE STATE BOARD
OF EQUALIZATION.

Gentlemen:

ON March 10, removing the State Capitol so far as you are concerned (at whose expense?) from Sacramento to Death Valley, at the latter place you passed resolutions broadcast throughout the State "vigorously opposing" what you termed a "Single Tax initiative" on the November ballot. You have also resolved that the repeal of the State sales tax would deprive this State of such an amount of money during the next biennium as would threaten the "integrity of our public school system and require the levying of a ruinous ad valorem tax on property."

I would be the last to question the constitutional right of any one or all of your members to proclaim as loudly as you might care to do so your want of acquaintance with economic law and its inevitable workings. When, however, you gentlemen gathered together as a state board of equalization undertake to do the same, several questions arise in my mind which I submit to you for solution with as much respect as the circumstances of the case permit.

Is there anything in the laws of the State of California which make you an advisory commission to the voters of the State upon the subject of taxation? Is there any reason why you should enforce upon the people your more or less ill-digested opinions in the hope that, dazzled by the prestige of your office, they will be led to vote against the interests of the immense majority?

Are you able to cite a single recognized authority upon the subject of sales taxation who will defend such a system?

Do you know, individually and collectively, that even the Controller of the State has declared publicly as well as in correspondence, that the sales tax is not helpful to the small home owner, as of course it is not to the non-property owner, while he at the same time says that it is beneficial to the large holder of lands?

What excuses have you, collectively, for undertaking to advise the less fortunate classes of the State of California to vote against their own interests? Might not such advice be called a piece of simple impertinence?

Again I am inclined to wonder whether you know the meaning of the words Single Tax which you so glibly, and I may properly add, so inadvisedly, denounce. If you know the meaning, then you know that the amendment in question, while supported by many of the arguments which favor the outright Single Tax, does not propose the taking of all land values for public uses, but only such as are necessary, to replace taxes withdrawn from improvements, tangible personal property, and objects needed for public consumption.

Is it any part of your duty to attempt to excite prejudice against such a measure as this, which will relieve every non-property holder who, nevertheless, is and must be a taxpayer, and practically every one of the small householders of the State, transfer the burden of taxation which is crushing them, to the great owners of landed wealth created by the whole community and amounting to very many billions?

Is there any justification whatsoever for your allowing your statistical bureau to create hobgoblins as to the loss of property to ensue upon the adoption of the amendment for the purpose of persuading the immense majority of the people of the State to vote against their own interests? Why should you allow its chief to be a little Orphan Annie Kay to deceive the superstitious?

Are you not conscious that the measures you have taken as a body and through your so-called statistical bureau have been aimed at conserving the interests of the great landed wealth of California in the hands of its rich owners?

Are you excusable, much less justifiable, in undertaking to use the time which belongs to the State to engage in propaganda against the best interests of the community as a whole?

Have you not learned that the schools have created and are maintaining land values far in excess of school costs, and that these and not business, necessities and industry of the people should pay the expenses of education?

I refer again to the first question, and desire earnestly to know by what authority you as a board are undertaking to advise the voters, denying at the same time your right to give any advice as a board, whether in accord with my own ideas or opposed to them.

I ask information in the foregoing respects as at least an appreciable taxpayer in the State of California, and would be glad to know if it is not time for you to resume your administrative duties, rather than undertake to act in an advisory capacity to people whose needs you so manifestly do not understand.—JACKSON H. RALSTON.

Henry George School's Campus Now Covers 66 Cities

(SPECIAL TO LAND AND FREEDOM)

New York, April 1, 1936

STATISTICS just compiled by John Lawrence Monroe, field director of the Henry George School of Social Science, show that the School is now established in sixty-six cities of the world.

In the last semester classes were held in fifty-two cities. The gain, thus far, is fourteen. The total may be slightly larger, Mr. Monroe said, for reports are being awaited from cities abroad which have plans for launching classes in other cities.

Sixty-one of the cities are in the United States. The remainder are in Canada, Australia, New Zealand, and Mexico. These do not include the countries in which Georgeist groups, with the cooperation of national headquarters in New York, are making preparations for launching extensions.

There are now twenty instructors at national headquarters and ninety-two extension instructors throughout the world. All volunteer their services as a living endowment.

Since Sept. 1, 1933, when the School, after several years of preparation, was established at headquarters by the late Oscar H. Geiger, there have been 3,624 students enrolled in 191 classes in the basic course in fundamental economics and social philosophy. Fifty-one classes have been held at headquarters, 140 at the extensions.

The School was chartered Sept. 15, 1932. That fall classes were held at Pythian Temple, with extensions

we have arranged with Wilson & Company (chief distributors to libraries) to maintain four traveling displays of "Progress and Poverty" and three other Henry George books. These displays are taken from one large city to another and shown to purchasing librarians—to the buyers in big department stores, and to the best of the local book dealers.

Through the kindness of Mrs. Benjamin Burger, about 600 translations of "Progress and Poverty," and of "Protection or Free Trade," in Chinese, were donated to this office. In examining our file of people whom we have interested in China, we found several who could in all probability start an extension class, with the use of these books. We therefore sent the books to Mr. Monroe, the extension class leader, who will undertake to organize classes in China.

There is much to be done in acquainting the new students who are coming into the movement through attendance in extension classes, with the things already accomplished, and the facilities at hand for the furtherance of George's principles in this country. Pending a more complete report, albums have been made up containing sample copies of all of the pamphlet and leaflet material available to people for distribution. Letters accompanying the album were sent to sixty extension class leaders for their own use and information, and for the purpose of passing the books around to the students at a convenient time during the school term.

Time has been spent in the last few weeks going over likely names for new extension class leaders so that Mr. Monroe, field director for the Henry George School, might be able to circularize a choice group of people whose interest has been developed by this Foundation to the point where they are ready for class work. One thousand people were chosen who were presumed to have sufficient background, built up by the literature which they have received from the Foundation, to "carry on" in their own city or town under the guidance of the extension class system. Not all will respond, of course, but a very fair representation may be looked for from this special list.

As has been stated before in these columns, the Foundation receives from a press clipping bureau, a daily average of ten to fifteen clippings mentioning Henry George, or some phase of the Single Tax question. In the past we covered the following activities with relation to these clippings:

Where editorial comment was unfriendly, or the statements untrue, we wrote the editor setting forth the facts.

Where an outsider appeared to be in sympathy (through his letter to the paper), we made note of the name, and followed up by sending him literature.

Where Single Taxers wrote good letters to the newspapers, we commended them and told them which newspapers were carrying their letters. This is helpful, as in the case of Mr. E. B. Swinney of Los Angeles, who has conducted a most remarkable letter-writing campaign,

in which at times we have counted thirty-six major newspapers that have printed his letters.

The Foundation will continue to subscribe to the clipping service, but it will turn over to the new Henry George News Service at the School, the daily receipt of clippings, with memos or suggestions, from time to time.

The News Service will use these clippings in organizing letter writing campaigns, and in carrying out the above work under an extended programme.

ANTOINETTE KAUFMANN, Executive Secretary,
Robert Schalkenbach Foundation,
11 Park Place, New York.

Charles H. Ingersoll and Lowell Thomas

Lowell Thomas recently put on the air some misleading information on a very important subject; he spoke slightly of Mayor McNair of Pittsburgh, as representing an improved system of taxation in vogue there, and he also referred to the greatest economist and statesman this country has ever produced, as being "unknown:"—We refer to Henry George; he also said the reform movement initiated by Mr. George over fifty years ago is now dead.

If Mr. Thomas is only concerned in outward appearances and purely tabloid impressions, perhaps he is warranted in such comment; but if he desires to show some appreciation of the magnitude of the subject he treats so lightly, that of taxation, and to entertain and to give attention to the serious phases of that question, which goes to the cause of our economic distress, he should be a little more respectful of some very well authenticated facts; the fact that in all the mess we have been in for five years, no one has even attempted to offer a cause and cure except either Communists or Georgeists, should make it all the more interesting to consider the alternative of using social values to pay for social expenses, when taxation is everywhere considered to be the one impoverishing force;—Mr. McNair was elected because he put across the Pittsburgh Plan of taking taxes off industry and putting them on monopoly or economic rent; Henry George has made the only modern contribution to economics, which must save civilization, if it is saved; and if this movement is dead, then Mr. Thomas may as well put on his white robe and get ready for the end of broadcasting.

Mr. Ingersoll also wrote to Mr. Lowell Thomas as follows:

"Enclosed please find copy of a broadcast to be made over a number of stations, in which I have referred to you. I hope I have not misrepresented your position.

"I should be very glad to hear from you regarding the subject matter, and any other comments you may care to make."

To which Mr. Thomas replied:

"Many thanks for the copy of your radio talk. I enjoyed it immensely. As a matter of fact, I didn't exactly say that the Single Tax idea was dead. I was merely joshing the Mayor of Pittsburgh about another matter, and his habit of passing out booklets was a side reference."

Mr. Ingersoll not to be outdone in courtesy then wrote to Mr. Thomas:

"I highly appreciate your gracious acknowledgment of my comments on your reference to the Henry George element:—and I must frankly acknowledge that your note shows rather 'better nature' than mine, which was based on hearsay.

"As the record stands, some measure of apology to you seems in order, which I am conveying."

An Important Washington Meeting

THE March meeting of the Woman's Single Tax Club of the District of Columbia was held on the first Monday of the month, with Representative and Mrs. Charles R. Eckert of Pennsylvania, at their home in the Washington Hotel.

During the business meeting, a letter was read from Mr. James P. Kohler of Florida, written in response to one congratulating him on an excellent article by him on the Single Tax which had appeared in the *Miami Daily News*, and a cordial invitation was extended to him by the club members to attend their next meeting in case he happened to be in the city at that time.

Mrs. Elizabeth M. Phillips of Clarendon, Va., who has recently had considerable newspaper publicity as the real inventor of the game of Monopoly which is sweeping the nation, gave an interesting report on the progress and sustained interest being shown in her Henry George extension class, which has outgrown its original quarters in an office building where room had been offered by a personal friend, and was now holding its Saturday night meetings in a hotel; the first ten weeks' course would end on March 28, to be followed by a social evening the following Saturday night when W.S.T.C. members would be invited to meet the students, who would then be invited to the April meeting of the club which would be held on the following Monday night, and it was hoped in this way to attract some new and younger members.

The speaker of the evening, Honorable Charles R. Eckert, was introduced at the close of the business meeting to give an informal talk, which was in part as follows:

I was invited to give a brief talk on "The Cause and Cure of War." This subject was suggested because it was the hope that members of the Peace group would be present this evening. On account of the inclemency of the weather or other good and sufficient reasons, none of the group are present, and inasmuch as the cause and cure of war are so intimately related to the economic problem, it seems futile to discuss that subject in this presence, as every one here knows that the cause of war has its roots in the impediments that have been placed in the channels of trade and the monopolization of the natural resources of the earth. The philosophy in which we are all interested contemplates the removal of all tariff barriers, so that the channels of trade would be free and open, and to make the earth accessible to all on equal terms. This, we of the Single Tax movement believe, would not only solve the problem of involuntary poverty, but likewise the problem of war. Hence I suggest that, instead of discussing the subject assigned, we convert this meeting into a round table discussion of the question, "What Is the Cause and Cure of the Static Condition of the Henry George Movement?"

It is more than fifty years since "Progress and Poverty" was given to the world, and during this period much has been done to promote and disseminate the message contained in George's epoch-making book. Much energy has been spent, considerable money has been given for the cause, and a goodly number of the most forward-looking and substantial men and women of our time have given their best thought and labor to the movement. Yet in spite of it all, the movement is quite backward and immobile, and so it would seem quite

appropriate that we who are so devoted to this cause should give some thought to the reasons why there should be such halting progress, and, besides, the times seem to be quite propitious for such an examination, as the world is stirred more deeply about matters pertaining to the economic welfare of the people today than any time during the entire history of the movement.

Frank E. Gannett, the Rochester publisher, some time ago sent a questionnaire to leading citizens throughout the country, with the purpose in mind of ascertaining what the Republican Party could do, first, to enable industry to abolish the ten or more million of unemployed, and second, to increase the income of our agricultural population. This questionnaire was widely distributed and Mr. Gannett received a very liberal response. A report issued by the Rochester publisher shows that more than 300 different proposals were suggested that, if adopted, would enable industry to absorb the great army of unemployed and the income of the agricultural population be considerably increased. Among these hundreds of proposals, not one suggested the remedy proposed in "Progress and Poverty."

A Belgian economist declared that:

"There is in human affairs one order which is the best. It is not always the order which exists, but it is the order which ought to exist for the greatest good of humanity. God knows it and wills it. Man's duty is to discover and establish it."

If the Belgian economist and many other prophets and economists, including Henry George, are correct in their conclusion that human society is governed by certain fundamental natural laws, it seems passing strange that among political leaders, statesmen and educators today, not one even hints at the truth embodied in the statement of the Belgian economist.

There seems to be an absolute dearth of correct thinking, and so it would seem, in view of the confused and bewildered condition of the economic mind, both here in the United States and throughout the world, that now of all times is the most propitious for a drive on the part of those who believe in the philosophy of Henry George to bring to the attention of statesmen and leaders of thought the economic philosophy which means so much for the salvation of the race. Why would this not be an appropriate time to set forth in brief and concise form the fundamental tenets of the Henry George philosophy and memorialize the President of the United States, the Members of Congress and the leaders of the various political parties, to the end that the great truth of the George philosophy may be brought to the attention of the present political leaders. The present administration has set up an economic laboratory in Washington where devoted persons are engaged in experimenting with various proposals intended to improve and ameliorate the economic lot of the American people. As the experiments that are unsound will have to be discarded, one by one, may we not confidently hope that the proposal of Henry George in due time will receive at the hands of the political leaders of our time the attention that its soundness and importance entitle it?"

A general discussion followed Mr. Eckert's remarks, after which, refreshments were served, and the club adjourned to meet on April 6 at the Woman's Party Headquarters, 144 B Street Northeast, on the invitation of Mrs. Helen Mitchell McEvoy, who is making that address her home during her stay in Washington.—GERTRUDE E. MACKENZIE.

WHO reads shall find in Henry George's philosophy a rare beauty and power of inspiration, and a splendid faith in the essential nobility of human nature.

HELEN KELLER.

Curiosities of Taxation

BY JOSEPH DANA MILLER.

IN the evolution of a community from barbarism to civilization the systems of taxation first to be adopted differ but little from brigandage and piracy. They partake of the nature of both, and are polite concessions to the growing dislike of violent methods for diverting wealth into the pockets of those who do not earn it. Those who earn it are too busy earning it to study methods of keeping it, and those who do not earn it have all the time there is for devising methods for extracting it. The most successful of these methods is taxation—brigandage simplified and highwaymanship translated into forms of law. It is cheap and convenient and lacks the element of personal risk. It possesses the counsel of precaution. It permits of multifarious devices ingeniously hidden from public view, and is what Turgot (or was it Colbert?) called it, "the art of plucking the goose without making it cry out."

* * *

So strong are the motives of self-interest in the classes concerned in imposing and continuing taxation, that history has been wrested from its true purpose as a faithful chronicler to blacken the characters of some of the most eminent and patriotic rebels against taxation—Watt Tyler and Jack Cade. We are taught to regard these men as two of the most odious enemies of constituted authority. They are made to serve as examples of all that is most ignorant and dangerous in the present day demagogues, real or accused, whose reputation it is desirable should be painted in colors dark as possible. Yet what is the truth? One must dig deep into history and reject some very respectable interpretations—Shakespeare's among the rest—to arrive at a true knowledge of the causes that gave rise to these men and the characters of the men themselves.

When the taxing power passed—theoretically, at least—into the hands of the people, the masses vaguely recognized the inequality in the distribution of wealth, and sought to arrest it by divers inventions of new methods of taxation. They started out on a career of experiments, largely frustrated, to compel a partial restitution by the wealthy into the coffers of the state. These attempts were foredoomed to failure. Indeed, a great share of the missing wealth of the poor is to be sought for in the attempts to reach capital by taxing it. Whether wielded by friends or foes of the people taxation still remains the most perfect instrument of extortion, and always reacts upon those least able to pay. This is true even of taxes whose equitable enforcement would not so result, but whose practical operation makes them all that could be desired by the predatory classes, to whom evasion of taxes is an art and a science. The personal property tax belongs to this class. Practically it almost wholly exempts the rich.

Widows and orphans, whose funds are in trust, pay almost to the final penny. Farmers, whose belongings are visible and known to all the neighbors, pay the most of it.

Taxation has always been aristocratic. It always takes from two to twelve times more from the poor and middle classes than from the rich. In the days of protection in England the monstrous inequality in the customs duties helped to overthrow it. The coarsest teas and the poorest tobaccos paid from 100 to 200 per cent more than superior grades. So with the stamp taxes of past times, which bore on the poorer classes with amazing disproportion, making their tax five per cent against one per cent for the rich. Even today in England the duty upon all grades of tea is the same; on finer grades of cigars but little more than on the poorer; and the duties on beer, spirits and wine make no distinction between the kinds consumed by the rich and poor.

It is sometimes urged that certain taxes ought not to be imposed because they cannot be shifted, and again we often hear that as a particular tax distributes itself—i. e., *can* be shifted—it is therefore a tax that ought to be imposed. Now what is the true recommendation of a tax—that it can or cannot be shifted? If the object is to tax certain objects of wealth it is a cowardly method that will try to do it through a third person. But we shall seek in vain for any agreement between authorities on the canons of taxation.

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Perhaps the one most generally accepted is that taxation should be levied upon individuals in proportion to their ability to pay. Clearly, this principle cannot be carried to its final analysis, since that would mean robbery. Its application is amusingly illustrated in the instructions sent to the Commissioners of Counties by Archbishop Morton in the reign of Henry VII, to the effect that such as were sparing in their manner of living might be assumed to have saved money—therefore they were able to pay, and those that lived in a splendid style showed evidence that they were in the possession of wealth—therefore they were able to pay! In the times of the Norman Kings revenue was derived from assessments for offenses against the powers. Individuals so assessed were in misericordia regis, and the same ingenuity was practiced in the invention of supposed offenses that is today brought into play for the legalizing of new tax systems. It was a kind of taxation that survives in municipal fines for drunkenness, etc., but in those days it was assessed on all those who incurred the ill will of the king; and the suggestion of ill will was to be found in the worldly possessions of the offender. In this respect it conforms to the predatory canon of thoughtless teachers of taxation that taxes should be levied upon individuals in proportion to their ability to pay—a theory of taxation that would find unanimous approval in a community of pirates.

It is related of Edward IV of England that his methods of taxation were especially effective, owing to his handsome countenance. Thus a rich widow of whom he requested a "benevolence"—for so in delicious euphony certain taxes in those days were called—gave him £20, accompanied by a compliment on the beauty of his person, whereupon he kissed her, which so delighted the lady that she gave him another £20. It must be confessed that most of the necessary operations between the payer and the tax collector in modern times have rarely been accompanied by any such delightful civilities.

In Puritan times in England a weekly meal tax was once levied—a tax upon every person at the price of a meal per week. A "hearth tax," known to the public by the less dignified term, "chimney tax," was also in vogue in England during the reign of the Stuarts. It was objected to on the ground that it "exposed every man's house to be entered into and searched by persons unknown to him." For a short time there prevailed taxes on marriage and burials—varied in amount not according to the degree of desirability of entering those states, but by the social standing of the unfortunate. Thus a duke could be buried at an expense of £50 and a plain "gentleman" at £1, which no true gentleman could object to. The same proportion was observed as to the penalty for entering the marriage state, gentlemen getting in at about the same rate. The tax on births stood in about the same relation to dukes and "gentlemen," births of dukes yielding £30 to the state and "gentlemen" in swaddling clothes getting into the kingdom at the paltry expense of £1. Certainly this was not unfair, for the dukes cost the country about 30 times as much.

Among the taxes which ruled at various times in England was one on postmasters, on persons keeping carriages the tax increasing according to the number of carriages kept. It is interesting to note that an increase of this tax brought into existence the gig as a substitute very largely for the more expensive phaeton. There was once a tax on establishments employing men servants, which was said to be the "reduction of the proud animal man to a taxable commodity on the same humiliating level of salt, soap and candles." A tax on "establishments of women servants" lasted only six months, owing doubtless to its obvious want of gallantry toward the sex. Newspapers, which Pitt regarded as a luxury, once bore a special tax, but this was finally abolished in the early '50's, along with the tax on advertisements appearing in the public prints. A tax on shops imposed by Pitt was objected to by Fox on the ground that it was a tax on a particular class. Pitt, however, maintained that this tax was recouped by shopkeepers from their customers, and in this he was undoubtedly correct.

* * *

The ingenuity of man has been exhausted in the attempt to invent new tax devices. England once had a

hat tax. At the beginning of the last century hair powder of course greatly in demand at that time, was subjected to a tax which brought in nearly £200,000 annually. At a later period it did not yield nearly so much, and perhaps its general disuse may have been occasioned by the tax, which was one guinea a year. Watches and clocks were taxed specifically at the latter end of the eighteenth century in England, and this netted a revenue of £250,000. At this time few people carried watches, so the tax must have fallen more largely upon clocks, and therefore upon the poor and middle classes. From the first the imposition of taxes on commodities provoked remonstrance. Thus in 1610, when a tax on coals at the pit was proposed, the fear was expressed in a petition to the king that "the reason of this precedent may be extended to all commodities of this kingdom," which prophecy was fulfilled, though we cannot but wonder at the sensitiveness of our British forefathers which experience in the sons has made more callous.

About 1784, when a number of new taxes were imposed, a rhymester of that day broke forth in the following:

Should foreigners staring at English taxation
Ask why we still reckon ourselves a free nation,
We'll tell them we pay for the light of the sun,
For a horse with a saddle to trot or to run;
For writing our names—for the flash of a gun;
For the flame of a candle to cheer the dark night;
For the hole in the house, if it let in the light;
For births, weddings and deaths; for our selling and buying,
Though some think 'tis hard to pay three-pence for dying.

One of the most popular taxes in the old days of England were those upon the Jews. This department of the national revenue was one of the most flourishing under Henry II and King John. David A. Wells tells us in his "Theory and Practice of Taxation," that there is a writ of Henry III, in which, in payment of a debt to his brother, Richard of Cornwall, he assigns and makes over to him "all my Jews of England." Foreigners under the Plantagenets were considered a legitimate source of revenue, and were made to yield a good return.

Bacon said: "He that shall look into other countries and consider the taxes and tallages and impositions will find that the Englishman is most master of his own valuation, and the least bitten in purse of any nation in Europe." If this were truly so, most wonderful indeed must have been the tax systems of the continent. Yet even this is not hard to believe. Peter of Russia levied a tax on beards, probably to get rid of a source of dirt among his not over cleanly subjects. In Weimar there was once a tax on musical parties. It is related that a musical troupe having arrived at the frontiers of Saxony with a crown of laurels awarded to them were taxed on the laurels as spice. The tax on windows was general both in England and on the continent. To escape the tax, windows were sometimes blocked up, or houses made with as few

windows as possible. A ten per cent tax on the winnings of bookmakers at the race tracks was in vogue in Austria. France derived a revenue from the same source. A tax on marriages and a tax on bachelors were two taxes once concurrently enforced in England. A tax on plum pudding even is said to have been for a short time in vogue.

Taxes have been provocative of many great wars. They are alluded to by Boadicea before the battle in Suetonius. Spain, the proudest of monarchies, and Holland, staunchest of republics, were reduced by taxation to the position of third rate powers. David A. Wells says: "Few of those who consider themselves well read and well informed realize that the terrible decadence of Spain up to 1808 is attributable to the tax on sales (the Alvacala) more than to any other cause." The revolt of the American colonies was due to the successful efforts of a landlord parliament to transfer from themselves to the shoulders of consumers the burdens of government. The stamp tax and the tax on tea and other commodities had to be resorted to because of the reduction of the taxes on the land. Taxation has caused almost every great revolution in history. S. Baring Gould in his novel, *Gabrielle Andre*, has used the awful taxation preceding the French Revolution as the ground-work of his story. Harriet Martineau also wrote a novel to illustrate the evil effects of the window tax and other taxes common in her time, taxes which in England led to a less bloody but more far reaching revolution.

Let us not plume ourselves even at this late day on any notion of our superiority in tax methods. The United States is the only country in the world that taxes debits and credits. This country is the only one that ever attempted to impose a tax of over 1,000 per cent in excess of the cost of the article. This distinction was attained by the tax on distilled spirits in 1864.

* * *

We have said there is no agreement anywhere on the true canons of taxation. Most economists teach that there is no science of taxation, just as they teach that there is no science of political economy. If it then be asked what are the economists engaged in teaching anyway, or what these professors are professors of, no satisfactory answer can be given.

Certainly taxation is the only universal practice that lacks any generally accepted axiom or principle. It is the only universal practice to which the average man pays no heed save to object strenuously to his own assessment. That taxation is susceptible of laws which would insure the maximum of revenue with the minimum of burden, never seems to suggest itself to the majority of our citizens. Every man's efforts have been made to evade his own direct taxes, in which attempt he has only

saddled himself unknowingly with a greater burden of indirect taxation.

It would take more space than can be given here to enumerate the many fallacies with which this subject is surrounded. Thus it has been held that the productiveness of a source of taxation justifies the tax, yet a very light tax may permanently dry up such sources, which feed the most profitable channels of the nation's industry and commerce. So, too, it is sometimes held that "equal" taxation should be the equal taxation of all property, and that any system which provides for the exemption of any kind of property is therefore unequal. Yet this is manifestly absurd. One of the most elementary recommendations for a tax is that it should be levied but once, yet even this rule is violated constantly: The observance of this rule gained for Napoleon's marshal in Egypt, General Kleber, the name of "The Just," How does our system accord with this principle? The contempt of our legislators for such principles as have been worked out by those who have given their lives to the study of the subject is on a par with the lofty indifference of those who draw large salaries as professors of a science which they say has no existence. Yet the history of tax reform is and will continue to be the history of the progress of nations.

* * *

Certainly no part of our system reveals greater absurdities and inconsistencies than our tariff. No one has yet begun to touch the humor of it. The argument that sustains the system—full as it is of every conceivable fallacy known to logicians—is of itself an inexhaustible chapter of humor. From the major premise that upholds it in the minds of the masses—i.e., that it is needed for the protection of American labor—to the minor arguments in its defense, all form when taken together such an incongruous and contradictory jumble as to make it inconceivable how as "a body of doctrine" it could find any place outside of Bedlam.

Note, for example, how the arguments contradict themselves. "The tariff is paid by the foreigner," says the advocates of this system; yet we have a "drawback" on foreign importations entering into the manufacture for export. It does not raise prices, we are told, yet after the Chicago fire a Republican Congress took the duty off building materials to cheapen them. Then came the "reciprocity" proposition as a denial from the leading protectionist of his time of the good claimed for it—"free trade on the half shell," as the late Kate Field happily called it. Thus has an anonymous scribbler lampooned the theory in doggerel:

The reciprocity proposition:
Says the farmer, suggests me to ax
Why wait to get rid of a tax by treaty,
When we might remove the tax?

"I will give you," says the protectionist to the laborer, "a system that will raise your wages; to you, the manu-

facturer, a system that will increase profits; and to you, the consumer, a system that will lower prices." Wages and profits are to be increased, and these are to be drawn from lower prices to the consumer. Yet cheapness, the protectionist will tell you, is not to be desired, for did you not hear, long ago, that "a cheap coat makes a cheap man?"

Many years ago the writer examined some of the humors of the tariff and printed the results. Some of these absurdities have been changed in subsequent revisions, but most remain:

"Wood bears a heavy duty, but burn it into charcoal and it comes in free. Earth may be sent in at a penalty of \$1.50 per ton, but let it not be ochre or ochery earths, for it is then subject to a duty of one-half of one cent per pound; pour oil on it and grind it fine, and the duty is increased to one cent per pound. Whalebone comes in free, but stick it in a corset and it bears a duty. Fresh fish may be sent in free; and ice may be sent in free, but be careful not to put your fish on ice, for it is then subject to a duty as preserved fish.

"If any one has a bell which he wishes to bring into the United States he can get it in by breaking it, since 'broken bell metal' pays no duty. If a man has a few pet birds he can get them in by killing and stuffing them.

"The importation of life-saving apparatus is to be encouraged when undertaken by societies incorporated or established for the saving of human life. Life-saving on the part of individuals is therefore to be discouraged. Sea weed, moss, and vegetables used for bedding are free; but let not the thoughtless wrap these in tick, for they are then subject to duty as mattress.

"If a vessel's cargo should be sunk and remain under water for two years, it could then be admitted duty free.

"A necessary precaution, though not strictly protective of American industry, is that which places on the free list 'wearing apparel in actual use.' This wise provision enables the foreigner to enter our ports and walk to the nearest hotel with his nakedness entirely covered."

Truly the reason for the continued existence of all these crazy tax and tariff laws must reside in the absence of any genuine sense of humor in the American people. A people who boast of their Literature, Science and Art, and yet lay such burdens on all three; whose growth in Industry and Commerce are two causes for self-approval, who talk everywhere of "opening up new avenues of trade," yet who hamper industry and commerce by medieval restrictions, must be intellectually deficient at some point. Yet we are perhaps as intelligent as any people on earth. We should have made as much progress as the United Kingdom in tax reform, but we have not. Even Japan in 1873 abolished over 1,000 miscellaneous taxes, an exemplification of advancing civilization more important than Togo's victory in the Japan sea. Are we too busy making wealth to stop to consider the laws

that conserve it, among which those of taxation are not the least important?

* * *

The abolition of all taxes whatever ought not be considered an impossible thing. In fact, the inauguration of such an era may be regarded as the dawning of the thousand years of peace, and not at all an unlikely event. Two things are said to be certain—death and taxes. But this is not so. We can really get along without taxes. To think otherwise is merely a superstition. For the state is rich in revenue from its own domain. There were no taxes in feudal times, yet all that was needed for such public purposes as were necessary, and for defense, was forthcoming. Montesquieu, who saw things clearly enough, held it as the soundest of principles that governments ought to be supported from revenues drawn from the public domain. Both theory and ancient practice make this clear. Our methods of taxation, infinite as they are, confused, harsh, impolitic, extravagant, cruel, may be superseded by a mere charge by the public for the use of its valuable domain.

Stop The Leak

A STORY WITH A MORAL

SOME years ago a corporation with many stockholders was formed to build a large steamboat. The boat was built and for many years operated profitably. As the ship grew older, there developed a small leak on one of its trips. A hand pump was set up and a few seamen were set to work pumping out the water. A pumping crew was employed for this purpose. But the leak kept on increasing with each trip and an extra crew was found necessary. At first the work was divided up between two crews working twelve hours each. As the leak increased more men were employed and finally they organized a union. Their leader soon began to agitate for three shifts of eight hours each. He demanded the same pay for eight hours work as for the twelve hours. The directors of the corporation refused and the union members all went on a strike. Non-union men were employed and the ship was boycotted by a sympathetic strike of other unions. The additional expenses incurred was cutting big holes in the net income of the ship corporation.

A meeting of the stockholders was held and a statement read showing that the boat was losing money every trip. The question then arose as to what to do about it. One of the stockholders, a man named Syntax arose and said: "Stop the leak." But this was too simple a remedy. It did not meet with the approval of the stockholders. Another stockholder arose and said: "What we need is a steam pump, (which had just been invented) and thus save the expenses of the pumping gang." Some of the

stockholders, however, voiced their disapproval of this suggestion claiming that it would throw out of employment most of the members of the pumping crew. One of the dissenting members present made a speech in which he claimed that what was needed was to keep men employed and not to throw them on an already burdened labor market. He said in part: "Every one of these men now has a purchasing power with his wages which in turn sets other men to work, who in turn buy the goods that our shippers purchase from abroad. If you discharge these men the circle of exchange will be interrupted and eventually business as a whole will come to a standstill. But his council was unheeded as the large stockholders voted for the steam pump. The new steam pump was duly installed. But the leak continued to increase and notwithstanding the greater economy of the steam pump over manual labor, the boat continued to lose money. The stockholders who opposed the purchase of the steam pump, belonged to a small group calling themselves technocrats.

Another meeting of the stockholders was called. At this meeting it developed that, in the purchase of the steam pump, an officer of the boat paid too high a price for it and charges were made that he was a racketeer. The purser of the boat was also implicated in a plot for taking the ships stores and having them delivered to his wife's boarding house on shore. It also came out that the ships pay-rolls were being padded by another officer. Even the captain of the boat was suspected. Great indignation was aroused at receiving this information and many of the stockholders who had never been caught themselves, pretended to be greatly shocked. They demanded that the robbers should be all turned out and a new crew of undoubted honesty be hired. This they said was really the reason that the boat was losing money. Mr. Syntax the lone member, again arose and said: "Stop the leak." Cries of crank and reformer were heard.

Notwithstanding all the economies employed and the ship now in charge of uncommonly good men, the boat still continued to operate at a loss. She sank deeper down in the water and it took more coal to feed the boilers. Travellers began to shun the boat, the insurance rates were increased and freight shipments dropped off. The deficit kept on mounting up. At a meeting of the directors of the company it was decided to employ experts from the agricultural universities of the land to advise them what to do about it. This was done, but not until after the experts were assured that a sizeable fund was set aside for their deliberations. After many meetings, the experts brought in a report that the boat was overloaded and that all the heavy iron chains and anchors should be thrown overboard to lighten the ship. They also advised that freight and travellers rates should be advanced in order to overcome the deficit. Mr. Syn-

tax invaded one of their meetings and said: "Stop the leak." One of their number asked him if he had a college degree. When he replied no, they refused to hear him further.

Some of the experts not proving satisfactory to the board of directors of the ship corporation, they were fired and others substituted. The new experts were drawn from men who had matriculated from chiropractic and dental colleges. They advised a planned economy as the only measure that would restore things to normalcy. The deckhands should be regimented, the firemen should be oriented, the cooks should be occidanted and the cabin boys exterminated.

All of this was done but proved ineffectual in putting the ship back on a profitable basis. The board of directors were in despair, debts were mounting up and must be met, it was decided to refund the floating indebtedness. Large sums of money were borrowed. But this only increased the deficit as interest payments now had to be met. In addition to all the other expenses. The boat could not compete with the shipping of foreign countries, which were fast gaining the ascendancy. The government was invoked to come to the boat's aid. It was proposed that a subsidy equal to the differential between the freight rates of the boat's country and foreign countries, should be passed by Congress. If this was not done, their boat and others in the same country would disappear from the high seas.

An act of Congress was accordingly passed, granting the bonus sought. A new bureau, entitled the Marine Administration of Yokels Bureau, was organized (MAYB), maybe for short. A difference of opinion soon arose as to how the subsidy money was to be spent. One side contended that repairs of a permanent nature, like painting the boat should be the policy of the bureau. The other side contended that too much money would have to be spent for material, leaving little for wages and immediate relief for the many now unemployed. They ignored the fact that paint materials are all made by labor. They recommended that men be employed to keep the dust of the ocean off the boat. They claimed that dusters and brooms were cheap and the workers would get ninety-five per cent of the money appropriated, in wages.

Mr. Syntax however, persisted. He finally won over a majority of the directors, the boat was ordered into dry dock and the leak stopped. Trade was reassured, the expenses greatly reduced, shipments renewed and the boat began to make money again.

MORAL

In a somewhat similar manner industry could again be put on its feet, by stopping the leak which is annually taking from capital and labor about twenty-five to thirty per cent of their joint product. Throw this unnecessary

A BELGIAN SEER

Hypothese sur l' Evolution Physique et Metaphysique de l' Energie. By Henri Lambert, Bruxelles, 1935.

Possessing too little knowledge to follow M. Henri Lambert into the rarified atmosphere of scientific speculation, I have yet found in his posthumous essay entitled, "An Hypothesis Regarding the Physical and Metaphysical Evolution of Energy," interesting passages dealing with the economic problems that confront the world today. Content with some references to these, I shall leave to others his more abstruse speculations.

An effort is made to trace the process by which material things are endowed with the qualities that we call spiritual, and to guess at the nature of the energy which may be responsible for this transformation. "Religion," says M. Lambert, "finds its true source, not in revelation or the imagination, nor in abstract reason, but in the progressive faculty of man to observe and interpret natural phenomena, which form a constant and omnipresent true revelation of the Supreme design." In other words, philosophy, morality, religion consist in observing and fulfilling the natural laws. In this manner alone can individuals or nations achieve peace and concord. M. Lambert even goes so far as to suggest that, by a series of metamorphoses, individualized energy, at first unconscious, is endowed successively with consciousness, will, intelligence and morality, passing finally into a spiritual state susceptible of harmony, love and "absolute and final happiness."

However this may be, man's economic relations are fundamental, since they embrace the vital needs (food, clothing and shelter), and since they are capable of providing the ease and leisure indispensable in attaining higher needs and satisfactions. By the nature of things, and thus by the Divine will, material well being is the necessary basis of intellectual development and morality. And morality or justice in economics relation is the necessary condition of spiritual progress for the individual, of harmony in private relations, in social contacts and international intercourse.

The sense of justice is developed as a result of trade, or of the exchange of services, for these transactions require a consideration of equivalent values and lead to a code of morality. The true balance of the things and services exchanged will be assured if the exchange is free and voluntary. In these circumstances prices and wages will be fair, and the ownership of property legitimate.

M. Lambert points out that the effort of will exercised in the production or appropriation of things and services is self-centered, whereas in exchange, where the practice of equivalence, equity and justice develop self control, a progressive morality engenders concord, happiness, moderation, quiet, tolerance, prudence, wisdom, sociability, sympathy, altruism and charity. Those who are engaged in the exchange of goods (whether as individuals or associations), should be both free and responsible for their actions, if the law of demand and supply is to function properly. The laws that permit members of corporations to dodge their natural responsibilities are as incompatible with economic freedom as is the protectionist system. Deprived of the compass of responsibility, the intelligence goes astray and conflicts are prolonged by abuses and injustice.

As the idea of justice (reflected in values, prices and wages), develops it creates greater and greater liberty, responsibility and equality. Through the sense of justice men escape from the domination of force. A new energy is liberated that may be called the soul. Eventually the mental and physical differences, so striking at present, might tend to disappear, thanks to education and the scientific knowledge of hygiene and diet. We should thus have a society composed of individuals exercising liberty and responsibility and moving in an ever more complex fusion towards the universality that is the final goal of a spiritualized humanity. Where, on the other hand, responsibility is limited by statute, the course of development will be retarded and may end in State supremacy and moral decay.

Democracy is, by definition, the only political arrangement that can further the desired result: government of the people by the people.

M. Lambert meets the land question squarely. Private property, he says, becomes unjust when it partakes of monopoly, or includes the raw materials which Nature offers freely to the race. He therefore regards as morally unjustifiable every law facilitating monopoly, "such as the private appropriation of land." Economic freedom, upon which man's destiny depends, demands the removal of legal privileges and monopolies and "protection" of all kinds; it implies free access for all human beings to the natural resources, and the repeal of immigration and emigration restrictions. The restitution to the human race of the value of the land and minerals wrongly appropriated by individuals, would be justly assured, he asserts, by a tax on the value or rent of land, as would the equal right of access to the natural resources. Economic rent would be collected by national governments while waiting for the economic union of peoples under a regime of free trade, and ultimate political federation of mankind.

"The earth is the common mother and nurse of humanity. All have equal rights to the good things she offers freely. No individual, no group, no people have an absolute or exclusive right to any portion of the planet. They must either cooperate in producing and exchanging freely, or fight; such is the dilemma. Democracies are no more able than autocracies to enjoy social and international peace so long as they have not accepted this truth with all its implications."

Touching on concrete international problems, M. Lambert says: "It is not without reason that Cobden defined free trade as the international law of the Almighty." The dilemma in Europe offers a choice between universal free trade or new world wars, chaos and a return to barbarism. This implacable dilemma has not been faced by the so-called statesmen assembled at Geneva because they were in fact adventurers, political charlatans, war profiteers, or nonentities. A specific proposal advanced is that there can be neither stability nor security in the world without an entente between England, France and Germany, a consortium alone capable of exercising a beneficent hegemony in Europe. The United States, he adds, "although well intentioned, is totally incapable, being versed in all our errors, having committed all our faults, often accentuating them—and without any of our excuses. Europe can expect nothing from the American nation, not even good counsel." It was M. Lambert's belief that the entente suggested, based on free trade, would end by imposing free trade on the whole of Europe.—FRANK W. GARRISON.

PAMPHLETS RECEIVED

The amount of excellent writing in defense of our principles is amazing. In this category we place "The Problem of Unemployment," by Don L. Thompson of Spokane, Wash., who has made a number of signal contributions in pamphlet form to the discussion of true economics. In the 24 pages and cover he treats of Why Jobs Are Scarce, Our Land Policy and Unemployment, The Machine Theory of Unemployment, The Short Work Day as a Remedy for Unemployment, etc. The pamphlet is sold for 25 cents and it is well worth it.

Dr. F. M. Padelford of Fall River, Mass., has issued a revised version of his "Economics of Democracy," which we trust will be widely circulated.

A few of the pamphlets containing the address of Benjamin W. Burger can be had by writing to LAND AND FREEDOM. This is almost indispensable to teachers and speakers and will soon be out of print.

"THE oldest discoverable forms of property in land were forms of collective property."—SIR HENRY MAINE.

Correspondence

THE MOLDY BONES OF MALTHUS DO A GHOST DANCE IN INDIA

EDITOR LAND AND FREEDOM:

There appeared in a recent number of *Asia*, an American monthly devoted to affairs in the far and near East, an article that attempts to state the case for birth control in India, a land where man is most prolific. The writer is F. M. de Mello, formerly an editor of an Indian paper and now a special lecturer in Economics in an Indian university.

The thing that bothers Mr. de Mello, as well as a large number of Indians of the higher castes, is that the lower castes multiply so fast that the parents can not provide properly for so many mouths under the opportunities open to them and in consequence infant mortality is high and the children that survive are puny and undernourished to a degree that would mean death to children of northern races. This, in itself, would lead to racial extinction in a few decades among other races, but these Indian natives of the lower castes seem to have a tenacious vitality, and they have been living under conditions of semi-starvation for centuries. But in this they are not alone in this world. It is said that the descendants of the race conquered by Pizarro have not had a sufficient quantity of food for a man's daily needs in four hundred years, yet they can perform the most arduous labor and carry unheard of burdens supported by a tump line about the forehead. They have refused to be starved out of existence and kill the pangs of hunger by chewing the leaf of a shrub of narcotic properties. Moreover, these Andes redmen live in a climate that is raw and damp, and they have the extra problem of keeping warm where fuel is scarce and freezing temperatures follow the setting of the sun. It would seem as if the Great Creator had no intention of permitting certain races of his children to be exterminated by the evil deeds of other men. The problem of malnutrition is the same in India as it is in the highlands of South America, and in our island of Puerto Rico, and, in fact, in any other land where certain members of the community can not find the chance to produce the necessities of life. In other words it is a world problem.

The writer took Mr. de Mello to task for the assertion that birth control is the only way out for India. He also made the claim that birth control can never be any but a personal matter for the persons involved to solve for themselves, that it can never be considered as a way out for a people suffering want and privation because of the rapacity of man. He suggested that unless the cause of the poverty and distress were wiped out at the root neither birth control nor any other remedy for symptoms could better conditions. Henry George was quoted as to conditions in India fifty years ago and attention was drawn to the fact that they are about the same today. The writer also called attention to two facts, or laws; that large families are the result of unfavorable economic conditions and not the cause, and that as conditions improve and security is assured families tend to become smaller; and, that larger populations, other things being equal, are better provided for than smaller populations. The last might be expressed in another form to account for the failure of large proportions of the population to enjoy any of the increased comforts that come with advancing civilization; the greater the population the greater the production of wealth in proportion and in the aggregate.

All of these things Mr. de Mello denies. He says outright in his answer to my criticism, that as populations increase, it becomes increasingly difficult to provide for them. This is the Malthusian Theory and it is also the so-called law of diminishing returns. He thinks he has refuted the writer in this by asking whether it is not possible under the Georgean theory to conceive of the population and wealth being increased two fold, three fold, four fold, ad infinitum, and whether, under the circumstances, our country is not shortsighted

in restricting immigration. The answer to the latter question is "Yes" of course, but the former is a ridiculous question since it is not based upon reason. The real answer is that the ability of the land to support life depends upon the content of those elements needed by the protoplasm in the cells of living things, and that these have never been exhausted since they are returned to the earth with the death of the organism. No more life can exist than can be replenished by Mother Earth, and since life, both plant and animal exist in India, the land is able to support its people. Should the soils in any spot be leached out so that the elements and compounds are carried off to the sea the fruitfulness of other sections might be called upon to support life in places seemingly barren of fertility through the processes of exchange. But Mr. de Mello thinks that the only way for India is to reduce its population, production remaining static. He says flatly that India has reached the limit of its soil's capacity to support agricultural population. He mentions the density of population as nearly as great as that of Belgium and admits that industry in manufacturing might help, but here he shakes old Malthus once more. He says that of course the writer knows that the industrialization of any country brings in machinery which will displace labor and make the situation worse. Of course the writer knows nothing of the sort.

Mr. de Mello admits that the landlords take of the product of labor without adequate return, but he says that they do not bleed the country white and that the mediant priesthood is negligible. He does accuse the British government of maintaining a large army in India at the expense of India and of collecting charges of 35,000,000 pounds Sterling which are sent to Great Britain and for which the Indians get no return. He does not see that a country which is able to support landlords, Maharajahs and their courts, together with the British Indian army, and still have \$185,000,000 to send away, and for which wealth no return is made that in any way benefits the lower castes, is a long way from the optimum of population in which he professes to believe. He insists that there are more people in India than India can support from her soil. Thus does Old Moldy Malthus do his ghost dance in the institutions of learning under British influence in India.

Brooklyn, N. Y.

JOHN LUXTON.

A REMONSTRANCE FROM NEW ZEALAND

EDITOR LAND AND FREEDOM:

In common with other disciples of Henry George, I am much interested in the campaign now in progress in California, which is to culminate in a referendum in November next. It comes as a painful surprise, however, to find that the efforts of our esteemed co-worker, Mr. Jackson H. Ralston, are ridiculed and belittled in certain quarters as being of no importance. Curiously enough, the critics call themselves Henry George men. Yet not a scintilla of evidence can they give, to show that Henry George ever gave their methods or views the slightest support, indeed the chimera of doing everything at once was never mentioned, nor was it in contemplation in his lifetime. On the other hand, there is the fullest proof that the methods his disciples have followed in different parts of the world had his entire approbation.

For example, I have in my possession a letter from Henry George commenting upon the imposition of a land tax in New Zealand by the Ballance Government in 1891, in which he states that "anything done in the right direction anywhere helps the movement everywhere." He then goes on to say that the separate valuation of land and improvements and the imposition of a tax on the unimproved value of land is a good beginning "but, of course, only a beginning." Further, the first Liberal Government in this country, the Grey Government, imposed a land tax as far back as 1878 of one halfpenny in the £1. Small as the proposed impost was, it stirred "the landed interest" to its depths, and after the defeat of the Grey Government a year later, one of the first actions of the new government was to repeal

the land tax. This attempt of Sir George Grey to place the taxation of the country on a right foundation attracted world-wide attention. It was made before "Progress and Poverty" was published. It did not escape the attention of Henry George and subsequently he made frequent public commendatory references to it. Indeed I remember well that when he was met by Sir George Grey at Auckland on his way to Australia in 1890, the author of "Progress and Poverty" made special reference to the work of Sir George Grey, pointing out that his work was "the root and beginning of Single Tax in New Zealand." A year later there was imposed in this country a land tax of 1d. in the £1 and despite the machinations of the enemy, it remains to this day. Further, as your readers are doubtless aware we won local option in taxation in 1896 and today 80 out of our 100 municipalities and 60 out of our 122 counties, levy their taxation on the unimproved value of land. In its original form the Act was made inapplicable to certain special rates, but in 1911 those exemptions were deleted, and since that date if and when a poll is won under the original act, all the local taxation in the district falls upon the unimproved value.

In this city of Wellington, for example, the annual rate revenue of £530,000—2,120,000 dollars—is derived entirely from the unimproved value, that is to say all the buildings and other improvements are entirely exempt from local taxation. The importance of the principle was fully illustrated by the fierce and unscrupulous opposition which the proposal encountered.

I write feelingly in this connection since I was mainly responsible for the poll in 1927. To secure a poll fifteen per cent of the rate-payers must sign a demand, and to obtain those signatures meant a year's hard work for a mere handful of enthusiasts. Nevertheless the proposal was carried by 8,000 to 4,000 votes, and it is beyond all question that the verdict will never be reversed. A Labor Government has just been returned to power in this country, and at the present moment we are organizing a deputation to lay proposals before the prime minister providing for:

1. The compilation of proper statistics showing the number of urban landholders, the number of rural landholders, etc. This for purposes of propaganda.
2. The repeal of the present land tax, and its replacement by a flat tax without exemption or graduation.
3. The making of rating on the unimproved value of land mandatory instead of optional as at present, and
4. The abolition of the law which permits local bodies to utilize the profits of trading concerns in reduction of rates.

Surely all this is practical propaganda making subsequent progress easier?

It is a matter of history that a land tax was imposed in England as far back as 1693. No provision was made, however, for the periodical re-valuation of land, and despite the provision made by the Government of William Pitt in 1798, enabling landowners to commute the taxation, it still exists but is collected on the valuation of 1693. The great Adam Smith points out in the work usually styled "The Wealth of Nations," published in 1775, that the grave defect of the English land tax is "the constancy of the valuation," and he goes on to argue that a statute providing for the periodical valuation of land, "indemnifying the landowner for his expenditure"—that is to say, exempting improvements—"should be a perpetual regulation or fundamental law of the commonwealth." In recent times two attempts have been made to pass such a fundamental law, and on each occasion they have been frustrated by the landed interest. Nevertheless such a law is an important and necessary preliminary step to the Single Tax, and it will undoubtedly be enacted ere many years in England.

Our modern critics, however, are impatient of such paltering. In language the reverse of courteous they criticise the men who devote themselves to the work of achieving such advances, and, in defiance of all history, they invite us to believe that everything can be done in one budget! Henry George men everywhere have been heartened

by the progress made from time to time in this country, in Australia, and in Denmark, but we are told that such progress means nothing! That is to say Henry George, when he wrote that "anything done in the right direction anywhere helps the movement everywhere," was writing nonsense!

Finally, what warrant has anyone for applying to us the contemptuous epithet, "step-by-steppers?" The initial steps in any reform are necessarily the most difficult. The great objective is that a beginning should be made on right lines. Accordingly, a valuation system, on the principles laid down by Adam Smith, is in itself something worth fighting for. Once having realized that, it is very important that the tax itself should be levied in accordance with right principles, certainly without exemptions or graduations. The question of mortgaged land may raise practical difficulties for example, and I remember that Henry George himself stated more than once that mortgagor and mortgagee were really partners, and that the tax should be apportioned between them in accordance with their respective interests. We have always maintained, however, that a stage must be reached in the movement when progress will be accelerated.

Once a proper beginning has been made the remaining work must necessarily become easier, and when we have advanced sufficiently to make apparent to everybody the benefits of land value taxation, then the volume of opinion in support will become irresistible, and it may well be that progress on the lines visualized by our critics will become not merely possible, but inevitable. Anyhow, I am certain that the vast majority of Henry George men throughout the world wish well to the movement now going on in California, and I hope and anticipate that the financial help sought by our co-workers there will not be lacking. Moreover, as some evidence of my own feelings and as a protest against the unwarranted attacks made on our friends, it is my intention to transmit ere long some practical evidence of the sympathies of Henry George men in this country.

Wellington, N. Z.

P. J. O'REGAN.

"WRIT SARKASTIC"

EDITOR LAND AND FREEDOM:

That eminent economist, Dr. Townsend, proposes that Uncle Sam pay the sum of \$200 every month to each of his nieces and nephews from the age of sixty years upwards. This sum must be spent within thirty days after its receipt, and the beneficiaries must agree not to work. (We agree).

I offer a better plan called "The Retire At Birth Plan."

As soon as a child is born, let Uncle Sam hand the proud parent his promissory note for \$20,000 with three per cent interest, payable twenty years later. These notes can be printed in lots of one million and with the big seal of the United States, duly affixed, will look very pretty when framed. In fact, their value would increase if the President and the Chief Justice of the United States Supreme Court could be induced to attach their pictures and autographs.

The three per cent, or \$50 monthly, would be paid to the child's parents until the child had attained the age of twenty. The United States would set aside \$1,000 annually so that when the "little Liberal or little Conservative" had attained the age of twenty years, his Uncle Samuel would hand him the nest egg of \$20,000.

This isn't the whole story, by a jugful. At the age of twenty, the young man with his \$20,000 could marry a young woman, similarly endowed, and they would start housekeeping with \$40,000.

How many readers of LAND AND FREEDOM started their careers with so magnificent a fund?

The \$40,000 couple need never to work if they signed a contract with the Government to bear at least four children. Because for each child the parents would be paid \$50. monthly until that child had reached the age of twenty years, and there would be enough of their own \$40,000 left to care for them in their old age.

Here are some of the advantages of this plan, which, by the way, is not original with me.

First:—Everyone would favor it, since everyone would be eligible, whereas under the Townsend Plan only those who live until the age of sixty can participate.

Second:—No one would ever have to work *from birth*, whereas under the Townsend Plan one must work at least until the age of sixty.

Third: It would cost only \$1,600 yearly, whereas the Townsend Plan costs \$2,400 yearly.

Lastly:—It would forever end the agitation for birth control, a consummation devoutly to be wished.

I submit this plan to the consideration of all political parties in the next presidential election. If no one else will run on this platform, I offer myself.

New York City

BENJAMIN W. BURGER.

OUR EDUCATIONAL SYSTEM

EDITOR LAND AND FREEDOM:

In 1935 there was by Gordon E. McCloskey, Ph.D., and some others compiled a book of 100 pages, with the title "An Appraisal of Certain Phases of Economic Instruction in the Secondary Schools of New Jersey."

I believe Mr. McCloskey is connected with the high school at Ridgewood. He has at the outset made acknowledgments to other educators for contributions of time and study. Certainly an analysis partly complete has been made, but this analysis was at the start confined to an investigation within the field of "economic-social" education. The topics selected for analysis were Distribution, Consumption, and Economic Planning and Control!

Text-books used in 41 New Jersey cities were secured and carefully examined, and at the time it appeared there were 174 secondary schools in the State. There have been several junior high schools provided for since then.

A bibliography has been arranged chronologically, running from 1642 to 1933, the authors and publishers and dates being mentioned.

The book is in paper covers, is marred with an altogether too numerous quantity of errors to be attributed to the printers in the main, and there seems to be a very slender justification for the claim that an "appraisal" of value has resulted. Certainly I found nowhere in the book any certain evidence that there has been suggested by anybody that there is a science of political economy, the study of which requires a certain method, or that Henry George ever lived.

Nevertheless, the faults of the production should not cause it to be neglected. It was published by Julius Lewin & Son, 332 East 76th Street, New York City.

Asbury Park, N. J.

GEORGE WHITE.

NEWS NOTES AND PERSONALS

D. J. BARON of Los Angeles, Calif., suggests a tax on idle land with the clear understanding that eventually all taxes must be levied on land, the gift of nature, hammering on the fact that what we need is the release of idle land to provide employment. We present Mr. Baron's suggestion to those to whom it may appeal, though we think just now the Ralston Amendment calls for all possible concentration.

OWEN T. STRATTON, M.D. of Salmon, Idaho, wants to know if there is any way to get the "low down" on the sugar tariff and the sugar corporations. "I notice," he says, "a full page in *Letters* advertising their graft." Dr. Stratton concludes:

"I have not seen any comment in any newspaper or magazine concerning the alleged fact that the Supreme Court has never passed on the constitutionality of the protective tariff. It would seem that their grounds for invalidating AAA would apply to that."

FRED PEASE of Milk River, Alberta, writes that his term in the village council has expired and since then efforts have been made

to reduce taxation, to which he was opposed. The town contemplated water and sewage systems and other public improvements, but the Single Tax advocates of whom there is a fair proportion feel that such improvements should be financed by full ground rent taxation. They hesitate to add such services inasmuch as the economic rent would increase and bring a much higher capital land value. In other words, they see that individuals would be able to capitalize public improvements and thus create a vested interest which would be hard to dislodge.

THE work being done by C. LeBaron Goeller, Endwell, N. Y., in the publication of tracts at extraordinary low prices is a work which should find support. These are for free distribution in so far as income will allow. They are neatly printed and striking in content. Send to Mr. Goeller for a sample bunch and then decide what you can give in support of this useful work.

RABBI MICHAEL AARONSOHN is urging Cincinnati as the next place of meeting for the Henry George Congress.

J. W. GRAHAM PEACE of London writes us: "We are not dead nor sleeping. The enforced silence following the temporary suspension of the *Commonweal* may have given that impression, but evidence keeps coming testifying to the steady working in all lands of the influence exerted from these offices during the seventeen years completed this week." Mr. Peace encloses a clipping from Lord Beaverbrook's *Evening Standard* giving the news from Reuter's news agency of the formation of a "No Tax" party in South Africa. This appears elsewhere in this issue. Starting with one man who kept on preaching the full gospel of land restoration there is now an active group strong enough to take the field as a party. Mr. Peace sends his regards to all his friends, and they are many, on this side of the water.

U. A. VINCENT of Florence, S. C., writes us: "LAND AND FREEDOM for January-February is fine. Especially was I impressed with Raymond V. McNally's article." O. E. Toepfert of Cincinnati writes: "Again congratulations on the conduct of LAND AND FREEDOM. Raymond V. McNally's article on 'The Enigma of Money' should be in pamphlet form and in the hands of every serious student of economics."

VERNON J. ROSE of Kansas City, Mo., writes us of the death of Charles S. Owsley, one of the most thoroughly informed men on our principles in that city. It was not until he was fifty years of age that he had his attention drawn to the teachings of Henry George. He then came in contact with Malcolm MacKay and William J. Flacy and his interest was aroused. He read virtually all of George's works and accepted the principles wholeheartedly. He died at 82 and was a practising lawyer up to the time of his death.

The popularity of the "Monopoly" game recalls the fact that it follows rather closely the Landlords' Game invented by Mrs. Elizabeth M. Phillips, active Georgeist in Washington. She is anxious to secure one or more of the original game and will be glad to hear from any of our subscribers who may possess copies. Her address is 2309 North Custis Road, Clarendon, Va.

WE are glad to welcome *The New Standard* published by the New York Chapter of the Henry George Fellowship. It plans to give the news of the Extension Classes of the Henry George School throughout the country.

WILL LISSNER of the *New York Times* staff writes us:

"The Duncan article in your Jan.-Feb. issue is one of prime im-

portance. You ought to persuade Mr. Duncan to prepare, in the usual form, a paper on his results for publication in one of the economic journals. If he has not the time to do it, I'll be glad to."

LOOKING through an old scrap book of cards and invitations covering a long period of years we come across many items of interest. Here is an invitation to a Henry George banquet given in Seattle in 1901. Do any of our readers remember the occasion? Here is a card of our old friend Cornelius Kievit ("Single Tax Kievit") of Passaic, N. J.; one of Edmund Quincy Norton, active in the Henry George movement in Alabama many years ago. A card from Charles Frederick Adams of blessed memory, a close friend of Henry George and founder of the Brotherhood of the Commonwealth still going strong after reverses. On this card in his beautiful chirography is written: "What has become of my copy of the *Single Tax Review*? Mind! Evasions won't do." Here is a card from Henry V. Hetzel, father of our own Harry Hetzel, and one of the best out-door speakers the movement ever knew; one of Christine Ross, now Mrs. W. E. Barker of Toronto; one of James Bellangee, one of the founders of Fairhope; one of Weldon L. Crosman of Massachusetts, still active in the movement; Alex Konshin, manager of the society founded by Count Leo Tolstoy for popularizing good popular books; Dr. Edward Burleigh, of Philadelphia, friend of Frank Stephens, the Hetzels and the Rosses of Arden; E. Stillman Doubleday, who carried his eighty odd years like a boy, father of our own Robert S. Doubleday of Tacoma, Wash., and many other cards and invitations which revive memories of the past.

OUR British friends are active in placing advertisements of the works of Henry George with lengthy extracts in *Time and Tide*, the *British Weekly* and the *Spectator*. These will reach hundreds of thousands of readers in the United Kingdom.

COMMENTING on the recent Liberal victory in Canada the new Premier, Mackenzie King, said: "The results make clear that the people of Canada are opposed to planning for scarcity by the restriction of production, of trade and employment, and are not satisfied with the Ottawa trade agreements, and welcome the prospect of their early revision."

AFTER several years of faithful service Secretary Walling of the Single Tax Association of Canada retires in favor of H. T. Owens. Miss Dorothy E. Coate, of 140 Arlington Avenue, Toronto, is Corresponding Secretary.

IN the *Catholic Forester* for January Mr. Alexander Pernod has an admirable article on "Social Security." Those who know Mr. Pernod will know also of the activities he has pursued for 10, these many years.

THE Harmon National Real Estate Corporation of 140 Nassau Street, this city, one of the largest development companies in the country, has issued a little pamphlet advertising their land and real estate activities for the information of investors. Henry George is quoted as follows:

"As population increases, as the competition for the use of land becomes more and more intense, so are the owners of land enabled to get a larger and larger part of the wealth which labor exerted upon it produces. That is to say, the value of land steadily increases."

WE regret to chronicle the death of Hartley Dennett of East Alstead, N. H., on Feb. 27, followed two days later by the death of his wife, Margaret Chase Dennett. Both died of influenza pneumonia of the most malignant type. Hartley Dennett was born at Saco, Maine, 1870, and he and his wife were long active in Single Tax work. Mr. Dennett was an active architect in Boston. He was present at the Henry George Congress last Fall in New York City, and made many friends among the attendants. Mr. Dennett served as secretary

of the Massachusetts Single Tax League. Just before his death he was contemplating the founding of an extension class of the Henry George School.

CLEVELAND ROGERS, editor of the *Brooklyn Daily Eagle*, in a recent address, said that the high tariffs closing American markets to Germany, were primarily responsible for bringing Hitler to power. At the same meeting at which Mr. Rogers spoke Brigadier General Ross Delafield said that the Japanese invasion of Manchuria, and the German expansion before the World War, and the Italian invasion of Ethiopia were prompted by the same motive. "Tariff walls and quotas," he said, "have forced these nations crowded with people to violence and war to gain raw materials and the markets they need to enable their industrial populations to live."

ARTHUR POUND reviews Gilbert M. Tucker's "Path to Prosperity" in the *Atlantic* for March and says in conclusion:

"Any business man who is willing to risk a few bumps and shocks in return for a rational explanation of things as they were, and a calm programme for things as they might be, will find the 'Path to Prosperity' worth reading."

H. ARNOLD JACOBSON, of Brooklyn, N. Y., writes:

"I wish to express my appreciation of Mr. Tucker's book 'The Path to Prosperity.' I certainly find no serious points of disagreement. I think however that a long chapter could have been included stressing the tendency following the adoption of the Single Tax to organize industry toward integrity, stabilizing investment values, discouraging speculation in all fields, and leading to selection of office holders who consider community interests paramount."

BENJAMIN W. BURGER writes:

"Raymond V. McNally's article 'The Enigma of Money' in your Jan.-Feb., 1936 issue is easily worth the price of five years subscription to LAND AND FREEDOM. It is lucid, comprehensive and fundamentally sound. If the Brain Trust in Washington could be induced carefully to study it America might be saved from the disaster to which, otherwise, she is surely headed."

Referring also to Mr. McNally's article Harold Sudell of Philadelphia, writes: "You must have thought Raymond V. McNally's article 'The Enigma of Money' a good one or you would not have published it. But to me it seems more than good—it strikes me as the best article I have ever read on this much discussed subject. I think it should be published in pamphlet form and if this is done you can put me down for twenty-five copies."

LUDVIG MOSBAEK of Askov, Minn., issues a number of very interesting tracts which we judge he prints himself. They deal with current topics in the light of fundamental economics.

MR. E. B. SWINNEY of Los Angeles during the last fifteen months has sent out about 1,500 Single Tax letters to newspapers and periodicals and there is before us a list of thirty odd papers in which these letters have appeared. Doubtless there are many more. The number of readers of these communications must amount to many millions.

GRACE ISABEL COLBRON writes us: "Wish you had said a bit more about my old friend Herbert Janvrin Browne. When I first knew him and when I best knew him was while Henry George, Jr. was in Congress. Browne worked with him, helped him with his knowledge of conditions there, the sort of knowledge a journalist accumulates but cannot half use—these were Browne's own words. He helped Harry George on the Rock Creek Park matters, where Mr. George unearthed the scandal of excess condemnation of land for the park."

J. P. KOHLER of Coralitus, Fla., who is a most indefatigable worker for the cause, reports that he has had a pleasant talk with Senator Borah on the Single Tax. Borah said, "Fine, but how can we bring

t about?" I told him "through the state governments." He agreed. 'Borah is O.K. He has recanted on the Townsend Plan."

AN admirable article from Dr. Mark Millikin of Hamilton, O., appears in the *Journal of Medicine*, Cincinnati, O. Its title is "Heels and Taxes." Dr. Millikin concludes:

"The back to the land slogan is more comprehensive than we think. It should apply to our feet and places of abode. Hogs, corn, cotton and potatoes under the emaciated god scarcity should elect a new dictator more girthful and mirthful. And we should make the symbol of our tax system the lowly mole, instead of the vampire that flies by night and sucks the life blood of business."

WE learn of the death of Dr. W. Burton Thorning, famous surgeon and veteran Georgeist, on Feb. 11 following a long illness. He was a founder of the Houston, Texas, Clinic, in 1916. He was born in 1872. He was one of the sponsors of the Henry George School in Houston.

MR. P. J. MARKHAM of Melbourne, Australia, writes us that the year 1939 will mark the centenary of the birth of Henry George and that united effort should be made for a world-wide gathering at that time. He believes that the birthday celebration should be the actual date of George's birth and that arrangements should be made to insure this.

It is always a pleasure to hear from our friend A. Mathieu Alonso, of Salamanca, Spain, and under recent date he writes us again as follows:

"Last Summer I visited Spitzberg and met Mr. Hansen during my stay in Bergen. In Denmark I met my fellow correspondent of LAND AND FREEDOM, Abel Brink, as well as Prof. Jacob Lange. I shall treasure the reception given me as I do that accorded me by you and others of our good friends during my short stay in New York. During my travels throughout Russia I had the pleasure to discuss with many economists of that country. In Moscow I discovered the photograph of Henry George that his son had inscribed to Count Leo Tolstoy in 1907. In the home of the Tolstoyes they offered to show me the letters and writings of Tolstoy about Henry George, but I could not take time for this. Nevertheless I promised to come back to Moscow in order to study them. Give my best salutations to all my friends in New York whom I shall never forget."

LOWELL THOMAS over the radio mentioned Mayor McNair of Pittsburgh as one who clings to that half-forgotten idea or theory of Henry George. Mrs. Phillips, of Clarendon, Va., corrected Mr. Thomas indicating to him what is clearly an awakening interest in the philosophy of Henry George. Mr. Lowell Thomas replied as follows: "Many thanks for writing. I am afraid that I make more than my share of mistakes and I am always glad to have some one set me right." Which is gracious if non-committal.

A FOUR-PAGE leaflet by Amalia E. DuBois, sister of our old friend Frederick C. Leubuscher, "Alice in Wonderland Paraphrased," has reached us. It is interesting and novel.

THE Henry George Fellowship of this city held a meeting on the evening of Feb. 13 at the Central Church, West 81st Street, at which Anna George de Mille gave an intimate account of her father's life. About sixty were present.

JULIAN P. HICKOK of Philadelphia writes: "The Enigma of Money," by Raymond V. McNally is excellent. Believe it should be printed in pamphlet form for general distribution. It would be of special value for use in the Henry George classes."

MR. LESLIE EICHEL is a columnist whose work is syndicated in all the Scripps Howard papers. He is indefatigable in explaining the

Henry George idea and quotes from "Progress and Poverty" ad libitum. Mr. Eichel is a convert of the Schalkenbach Foundation with which he took up the question some time ago and read avidly. He is a very able correspondent and is one of the rapidly growing host of current commentators who know their "stuff."

TO DATE, 800 copies of Mr. Burger's pamphlet "What to Emphasize in Teaching the Georgeist Philosophy," have been sold. The following have bought fifty or more copies: The Robert Schalkenbach Foundation, The Henry George Foundation of Pittsburgh; The Henry George School of Social Science, Philadelphia; Francis I. Mooney, Baltimore; Miss Schetter, New York; Mr. Beckwith, Stockton, Calif. About 1,200 copies are still available.

ON Feb. 10, Mr. Benjamin W. Burger delivered his address "Fundamentals in the Science of Political Economy," before three classes of Prof. Broadus Mitchell at the Johns Hopkins University in Baltimore. A few days later Prof. Mitchell ordered sixty copies of "Progress and Poverty" from the Robert Schalkenbach Foundation for use in his classes. On Lincoln's birthday, Mr. Burger addressed the faculty and students of the State Normal School, Towson, Md. This address has, during the past four years, become a regular feature at these institutions. In February, also, through the courtesy of John Luxton, he spoke before two clubs in the Samuel J. Tilden High School, Brooklyn, New York. Owing to the serious illness of Mrs. Burger's mother, he was unable to continue to Washington and Lee and Georgetown Universities as well as Richmond College and the University of Virginia, whose economic classes he was scheduled to address early in March. Mr. Spencer Heath kindly substituted. All told, over one thousand college and high school students received a sound, comprehensive grounding in our philosophy.

ON March 16 Morris Van Veen delivered an address at the Brooklyn Civic Club, his subject being "How Great Fortunes Are Made," before an audience of about one hundred among whom were a number of civic leaders and public officials. Among those present were Mr. Eastmond, Commissioner of Water and Electricity and Hon. Robert Haskel, Assistant Corporation Counsel. Cornelius Sheehan followed Mr. Van Veen and supplied some material information in support of the speaker. Mr. Van Veen made a good impression and his illustrations and anecdotes interested those present. We may announce that Mr. Van Veen stands ready to repeat this lecture to any similar organizations at twenty-four hours notice.

SAMUEL S. FELS, brother of the late Joseph Fels, is one of the sixteen delegates-at-large to the Democratic National Convention in June.

N. D. ALPER, formerly of St. Louis, who is doing yeoman work in California in behalf of the Ralston Amendment contributes an admirable article to the *National Union Farmer*. The paper has quite a wide circulation in California.

THE following from Mrs. Mary Fels spoken in 1934 should be written in letters of gold. The truth has never been better said:

"Society suffers from its own improvement. By one of the grimest ironies to which history bears witness, those to whom a purely fortuitous event has given possession of the soil become legally and economically entitled to tax the community in proportion to its progress."

THE correct spelling of the name of the husband of former Miss Antoinette Kaufmann, efficient secretary of the Schalkenbach Foundation, is John Howard Wambough. The name was misspelled in our last issue.

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The author has had 2,000 copies printed. The charge for copies in quantity is made in the hope that thereby it will be possible to have another printing. A single copy will be sent to any adherent of the cause who will enclose his name and address and two three-cent stamps. On the recommendation of such an adherent, an initial supply will be sent on consignment to any bookstore or news dealer.

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