

November—December, 1938

# Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

*An International Record of Single Tax Progress Founded in 1901*

## Tax Relief Association

Its History and Purpose

V. A. Rule

## Let Us Collect Our Rent Now

B. W. Burger

## How to Interest Business Men

L. R. Bonta

## Work of the Schalkenbach Foundation

Antoinette Wambough

*Book Reviews:* John Luxton — Louis Wallis

Correspondence — News Notes and Personals

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# LAND AND FREEDOM

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## WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

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

Please Make Subscriptions and Checks Payable to LAND AND FREEDOM



# Land and Freedom

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VOL. XXXVIII

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## Comment and Reflection

THERE is one thing that philosophers of our social life, reformers and teachers, must learn, and that is that fundamentals do not change. Whether these be the laws that concern themselves with the natural sciences, or the laws of political economy, none are subject to change or revision. If well-intentioned reformers understood this, reforms would be fewer in number. Certainly they would be of a less bewildering variety.

ECONOMIC and social life is of profound simplicity, despite its apparent complexity to the superficial. The business of making a living may be reduced to the simplest factors. There is nothing obscure in the laws that govern its operation. It is only when we attempt to regulate the processes in accordance with preconceived theory that the simple machinery breaks down, or fails to work. The process of making a living is so obvious that we don't have to theorize about it.

INTERRUPTED only temporarily by wars or convulsions of nature man through countless centuries has fed and clothed himself, or as we say in homely phrase has "earned his keep". And always in the same way, by the application of labor to land. If in the Marxian outlook the process appeared to be complicated by subsidiary factors this will be revealed on examination as an obvious confusion. There are only two factors in the production of wealth, land and labor. There is every reason to believe that Marx saw this, but too late to re-write *Das Kapital*.

THERE is one merit in the Georgeist philosophy that cannot be sufficiently emphasized. That is the minimization of the functions of the state that would follow its application. In fact state functions would tend to disappear. In their place would rise cooperative units, represented, it may be, by the cities and towns. There would grow up a gradual decentralization that would realize the ideals of democratic teaching. A healthy rivalry would animate the activities of these local units, and functions we are accustomed to regard as the business of the state would become localized in smaller communities and in the rapidly growing cooperative units.

WOODROW WILSON pointed out years ago that the history of human freedom is the history of the limitation of governmental powers. Today the trend is the reverse of this in all countries. The very things for which men have fought through the centuries—the limitation of the powers and privileges of their rulers—are now being denied to them and newly created powers a thousand times multiplied handed to those in the seats of power. The masses of men are apparently willing and even anxious that the process be hastened and made permanent. Not only is this true of fascist countries but by different routes and in somewhat different forms even in the so-called democracies.

IS the mentality of the entire human race changing that they should voluntarily abdicate in favor of governments which deny them the most fundamental of human rights? Is there some deep and underlying reason for it? Is freedom no longer a word to conjure with? By what subtle alchemy has the old love of liberty been exercised? Specifically, what has become of those Germans who led the revolution of 1848? Where are the Mazzinis and Garibaldis of Italy?

THERE is only one entirely satisfactory explanation of the growth of fascism. Workers are denied security. The so-called democracies have failed them. They have contented themselves with glittering phrases in praise of liberty but have denied them the real substance. Mankind has not realized that political liberty without economic liberty is just no liberty at all. Political issues for a hundred and fifty years have been a child's game no more important than football. In the mad hysteria of the mob over their favorite teams, calling themselves Republican or Democratic, the predatory elements of society have pocketed the plunder. The game was invented for their amusement to divert them from more serious things.

IN the meantime the poverty of the masses deepened. It is necessary to keep in mind that poverty is a relative term. There is enough of absolute poverty to justify the ignoring of relative terms. Insufficient nutriment and advanced malnutrition are with us perhaps to a degree never before realized in modern society. Under the



circumstances one need not wonder at the growth of fascism. A poverty-stricken people are the prey of any crackpot scheme promising security. To some degree fascism holds out this faint prospect. Anything is preferable to a democracy that has failed. This democracy is no proof against the imperative cry of hunger.

SO civilization turns back. Liberty will not be satisfied with any half service. That America should escape from this retrogression it is quite hopeless to expect. That the full backwash of these forces has not yet overtaken us is due to the fact that ours is a more deeply rooted tradition. We still have our memories. If it is unlikely that we could muster a Valley Forge or an embattled Lexington we can yet refer to them in our school books. That is something at least.

THERE can be no such thing as a political democracy where economic inequality prevails. The ballot means nothing where there is even a large minority dependent or impoverished. They are easy prey to the specious appeals of demagogues and dictators. "The destruction of the poor is their poverty," says the Scriptures. The saying embodies a profound philosophy. A house divided against itself cannot stand. There is no room in a true democracy for monopoly or privilege. These have yet to be destroyed.

## Was The Campaign Of '86 a Mistake?

IT is a good thing to have an historic background of the Single Tax movement in the contemplation of certain great events that ushered it in.

There has grown up among recent adherents to our movement an impression that the campaign of 1886 was a mistake, that Henry George might better have devoted himself to the writing of other great books to add to those he had already written. This impression is rather widespread, but chiefly among those who have come late to the ranks. To this impression Albert J. Nock, in his admirable article on Henry George, has lent the weight of his name.

We think the impression is wholly wrong. Mr. George made no mistake in entering the campaign of '86. He had what his later-day critics seem to lack—a keen sense of the dramatic. The whole world learned in this campaign who Henry George was. Not that many had any very intelligent comprehension of what he stood for—his philosophy remained in the background, only dimly perceived. But many did learn it and a number of great names were emblazoned in the early chapters which begin the annals of our movement.

Think of it! Had it not been for this campaign we

might never have heard of Father McGlynn, William Lloyd Garrison, John S. Crosby, Ernest H. Crosby, and many other great names. It disclosed Henry George as perhaps the most moving orator of his time. It had tremendous influence abroad and really started the movement of which the Henry George School is the final link in a continuous chain. We heard him cry out at a great meeting in that clarion voice of his: "We are firing a cannon tonight whose echo will be heard round the world," and again we call attention to his sense of the dramatic. The campaign of 1886 was the cannon whose echo was heard round the world. In the time to come that clarion cry will be quoted.

The campaign of '86 added to the weight and fame of his books that were now to be carried everywhere. It illuminated his message. Regardless of its political effect—all that aside, for no political effect was sought—the stage for the opening of the great drama was begun. The curtain had risen.

The campaign of 1886 was no mistake. It is meaningless to assert in criticism that the time given to this campaign might better have been devoted to the writing of another book. Even at that time his writings were nearly complete. Mr. George was wiser than his later-day critics.

We have purposely refrained from any allusion to the campaign of 1897, for Mr. George was in no condition to undertake it. Yet even here it would be rash to question his judgment. The occasion and manner of his death, which he deliberately chose—still alive to the sense of the dramatic—was no hastily conceived sacrifice. The world in the days to come will regard it as a second Gethsemane, the effect of which was worth the sacrifice.

## Organization

A SOMEWHAT unfortunate outcome of several attempts to form Single Tax organizations has prejudiced a few of our friends against organization per se. Yet how a movement such as ours can function at all without organization of some kind must perplex those who think they are opposed to organization. Yet the conviction that we must have some kind of organization still persists, as was evidenced by the almost unanimous vote at Toronto endorsing the Tax Relief Organization.

Every movement has its machinery for cooperation and mutual interchange of views. Also for information for the public at large. It may be said that we are not anarchists, and the work that must be accomplished is dependent largely upon what can be done working together. It is for this reason that we are strongly in favor of some kind of organization with headquarters in some central city and branches in every town and city.

We have spoken of the somewhat unfortunate outcome of attempts at organization. We recognize the dangers that must be guarded against. But there is another



side. Not all Single Tax organizations have been fruitless. There was a time in the history of this city when the Manhattan Single Tax Club was vastly influential. It accomplished much. To its credit is to be placed the par value assessment on land and buildings. It is not too much to say that due to its influence New York City has the best system of assessments of any city in the country. How many prominent in this city owe their first acquaintance with the philosophy of Henry George to the Manhattan Single Tax Club? Recent disciples, seeing the marvelous growth of the Henry George School, are skeptical of the value of other methods. They are not to be blamed for not knowing. Oscar Geiger, founder of the Henry George School, was an active member of the Manhattan Single Tax Club and knew the value of organization. James R. Brown used to boast that the club was founded by Henry George, but of this there seems to be some doubt. Nevertheless the achievements of the club should be a lesson in the value of organization.

We are earnestly in favor of the Henry George Fellowship. The graduates of the School need some place to go. Many of them cannot teach, or think they cannot, but want some work to do for the cause they have embraced and to meet and work with those they met in the classrooms of the School. They are on their toes, waiting to go somewhere. They will make mistakes, of course, as the result of their zeal. But who hasn't? They should be encouraged and from them will come leaders and workers.

So too, if the Michigan movement results in the establishment of an organization for effective work, all honor to A. Laurence Smith and Col. Rule. We may learn from the failures of the past but nothing should deter us from the attempt to found an organization for cooperation in the years that lie ahead of us.

**T**HE worth of a State, in the long run, is the worth of the individuals composing it. . . . A State which dwarfs its men, in order that they may be more docile instruments in its hands even for beneficial purposes—will find that with small men no great thing can really be accomplished.

If all mankind minus one were of one opinion, and only one of the contrary opinion, mankind would be no more justified in silencing that one person, than he, if he had the power, would be justified in silencing mankind.

JOHN STUART MILL.

**I**F you want war, nourish a doctrine. . . . A statesman who proposes war as an instrumentality admits his incompetency. A politician who makes use of war, as a counter in the game of politics is a criminal.

WM. GRAHAM SUMNER.

## The Tax Relief Association Its History and Purpose

BY V. A. RULE

**O**NE cannot read such splendid books as that compilation of Single Tax History, The Single Tax Year Book, by Joseph Dana Miller, without being impressed by the universal appeal of the principles of Henry George. The material so ably presented to the Toronto Congress by Miss Margaret Bateman should be used to bring that history down to date. Nor can one browse through these stirring tales without being impressed by the vision of the early leaders. They recognized the need of some national organization which would give coherence to the movement and guide its growth according to a practical pattern. That their vision was not realized, that nearly fifty years of sporadic local campaigns have left us where we were then and are today, is all water over the dam of time.

A correct idea never dies. It may lie dormant and quiescent for a long time but a renaissance is sure because it has within itself all the elements of immortality. It must have been of this that Henry George was thinking when he wrote:

The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth.

So it has been with this idea of national organization. It was agitated in 1890; in 1930 Clayton J. Ewing raised the question at San Francisco. In 1933 at Chicago, where Mr. Ewing was the general chairman of the Congress, a definite committee was set up to look into this matter and report to the subsequent meeting. It was my privilege, under the leadership of Arthur Falvey of Omaha, Nebraska, to serve on this committee. Unfortunately most of us did nothing about it. As far as I know the only proposal was for a lodge sort of organization, in the various degrees of which the principles of Henry George would be taught. This plan did not meet with general acceptance and it was abandoned, only to be used for other economic ideals by the Utopians of California. They had some temporary and spectacular success with it as a method of publicity.

### INFORMAL MEETING AT CINCINNATI

In 1936 an informal meeting was held as part of the Congress at Cincinnati, Ohio. Rabbi Michael Aaronsohn, general chairman of that Congress, was anxious to see something permanent come out of that convention. This meeting was attended by about thirty people all of whom are still active in the matter. This group appointed a small committee which was to sound out the leaders of



the movement, and, if something could be done, to make suggestions to that end. This committee consisted of Gilbert Tucker, Albany, New York; Charles G. Merrell of Cincinnati, Ohio, and Otto Cullman and Victor Rule of Chicago, Illinois.

### THE DETROIT CONGRESS OF ACTION

The Detroit Congress of 1937 was constructed around this idea. One of the men who attended the meeting in Cincinnati, A. Laurence Smith, was the general chairman of the Detroit Congress and he was determined, as had been Rabbi Aaronsohn, to see that something came out of this germinating idea. The result was the adoption of the report of the unofficial committee and the setting up of another one with broad instructions and power to act. The membership was drawn from a wide area and consisted of A. Laurence Smith, as Chairman, and the following people to serve with him: N. D. Alper, California; Warren S. Blauvelt, New York; Otto Cullman, Illinois; Anna George deMille, New York; Honorable Charles R. Eckert, Pennsylvania; Helena McEvoy, Washington, D. C.; Gilbert M. Tucker, New York; John Lawrence Monroe, New York; David Gibson, Ohio; George Evans, Pennsylvania; Victor A. Rule, Illinois.

### THE COMMITTEE GOES TO WORK

This committee went to work before the Detroit Congress had as yet adjourned. It gathered a multitude of suggestions as to a name which might be chosen for an organization. This was a matter fraught with no little difficulty. As has been said by Joseph Dana Miller:

We differ from some of our friends in their curious opposition to organization. Whether the Tax Relief Association now started on its career has the most desirable set-up, or whether the name is the best that might have been selected, we can afford to disregard for the moment and await results. It is at least up to us to cast no stone in its path. It is patent disloyalty not to wish it all possible success. Organization of some kind we must have and will despite our predilections. It is a reflection on our ability for team work that we are without some form of national organization.

### WORKING BY CORRESPONDENCE

A constitution was drawn to meet the apparent needs. The mechanics of this was nearly as difficult as the phrasing of the preamble, which was, of course, to be a general statement of objectives. This involved all the positions which had emerged during the discussions of a possible name. There were those who wished to call it some kind of Single Tax organizations; there were those who felt that this name was misleading and did not truly represent what Henry George and his followers stood for; there were those who wished to have associated with the name of the organization the distinguished name of the founder of the movement; others felt that to do this was to inherit all the errors which have been so assiduously

sown by our enemies and to be cursed by the mistakes of the past; there were those who wanted formal education and nothing else, while some thought that the public could be influenced in other ways and that we needed a re-phrasing of the problem and a re-interpretation of the solution in the light of present day apperceptions and modes of expression.

### AN EMERGING UNITY OF PURPOSE

It surely does not take much penetration to perceive the unity of purpose which is here and to discover that the divergence is as to a *modus operandi*. How to bring all this together in a harmonious statement was not a matter of weeks but of months. Finally the statement of Henry George himself was selected. He had epitomized the movement as follows:

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created and are endowed by their Creator with certain inalienable rights. We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part.

Therefore, no one shall be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that that value which the growth and improvement of the community attaches to the land should be taken for the use of the community; that each is entitled to all that his labor produces; therefore no tax should be levied on the products of labor.

To these words of Henry George were added simple operative words of organization and we had what was an acceptable preamble to the proposed constitution for the new organization.

### WHAT SORT OF PROGRAMME DO WE NEED?

With this matter as definitely settled as was possible by correspondence with members of a scattered committee, the next step was to set up a tentative programme, to be the basis of discussion and possible adoption. This, too, involved some divergence of opinion and to bring some sort of form out of this chaos was no mean task. There were those who felt that group organization based on territorial cohesions should be set up; others felt that the only way by which any coordination might be achieved was to adopt a programme in one locality and challenge those who gave assent to our ideals to join in one big effort which gave promise of possible success; there were others who thought that the programme should be sponsored on the field, as it were, and that this organization should confine itself to advice and guidance, while at the same time providing a medium through which givers could donate, knowing that their money was going into a well planned and supervised enterprise with some possibility of success; quite a number felt that political action was highly undesirable and just as many felt that political action was the best way to have a wide discussion of our



principles and, in fact, the only way by which it could finally be fruitful; some believed that education was all that was needed and that out of this would come correct political choices.

Reflection will reveal that there is not as much divergence of opinion here as would appear on the surface. Out of this exchange of ideas came the conviction that every element could have a part in a truly eclectic programme and that in these ideals we had a programme rather than a series of incompatible principles which would not mix. But where to start—that was a question!

It was resolved that these matters should be gotten together in such shape that a committee meeting could be held, for to accomplish much by correspondence is tediously slow and unsatisfactory.

A set of standards was worked out by which it was proposed to measure every geographical locality as a possible scene of action and every plan as a means of accomplishing the desired ends.

### THE DETROIT CONGRESS GAVE BROAD INSTRUCTIONS

Obviously the Congress which had appointed us did not wish to tie our hands, because no instructions were given which would restrict our choices. This is significant when we remember that campaigns were going on in two states and several others were projected. Evidently the Congress intended that these places should be considered, but not to the exclusion of other localities and certainly not to such an extent as to bind our judgment.

### STANDARDS DISCUSSED AND ADOPTED

These standards had to be fundamental in the light of the circumstances of our appointment; they had to be broad in their implications because of the rapidity with which some conditions were changing and because of the wide expanse of territory which had to be considered; they had to be eclectic because of the various devotions to dissimilar methods of arriving at the same end. The following were finally adopted after many hours of careful study:

1. The place selected as the scene of operations must present both a manufacturing and an agricultural problem.

The reason is obvious. There have been highly successful experiments in the past which have not had any profound effect, largely because they were not broad enough in their application of the solution. The private appropriation of ground rent affects all productive human enterprises. These enterprises will all fall into these broad categories of manufacturing or agriculture. It is not enough to convince a few that the farmer would be better off with the public appropriation of ground rent so that he may enjoy all his individual production. The total of ground rent privately appropriated by agriculture is a constantly diminishing total. It is alluring to dream of a place which is in the raw, as it were. Henry George

has graphically described such a place in the most eloquent passage of his epoch making book, "Progress and Poverty." No such place exists today, the honeymoon has been had with the last of the virgin continents and the title deeds have been recorded. We must now deal with the problem where land is significant as an economic factor and where ground rents are privately appropriated in such vast amounts as to be the primary and efficient cause of poverty, crime, slums, wars and feverish preparation for wars.

2. The problems of the place selected must be as competitive with as much of the general interests of other places as possible.

Here, again, reflection will justify the adoption of such a standard of measurement. The real purposes were not comprehended by the accomplishment of our great and fundamental reform *in any one place*. We had to look to the whole world. There will be no rest for any of us so long as one country suffers under the injustice of the private appropriation of ground rent. This is the primary cause of poverty, crime, slums and wars.

It would follow, therefore, that if this committee were to do an efficient job it must consider the effect which success in one place would have elsewhere. The place where our success would have the earliest and most profound effect on other places would naturally have an initial advantage. If true that competition will force others to emulate any sane place which adopts our principles, we would be wise to choose a place where the effect on others would be as immediate and as widespread as possible.

3. The chosen place should, if possible, have no preponderant concentration of population in one locality.

No matter how much we may decry it, wherever there is a concentration of population there has arisen a political machine. This machine has always been notoriously difficult to defeat while at the same time being susceptible to influence. That these machines thrive on the apathy of the so-called "good citizens" makes little difference when we come to evaluate the possibility of successful action. We may be able to enlist a machine on our side, but to choose David-like to battle one of these Goliaths of politics would be short-sighted indeed. It is not possible to get away from them entirely but we can set our battle lines where they have the minimum of strength and experience. When it is remembered that we have no political affiliations and that we will not have such, it will be seen how important this decision is.

4. The place chosen should be one where the total population is not so large as to involve a tremendous expense in educating them in the economic principles which we advocate.

To state this proposition, because of its patency, is to get assent. Our movement has spent millions in the past and it will spend more in the future. Yet, as we have no immediate tangible reward to offer, no special privilege to dispense, our financial resources are not inexhaustible.



Those who will sacrifice to make possible such apparently abstract principles as economic justice are in the minority. Fewer still are willing to make these sacrifices when the personal sacrifice is as vicarious as it must be when the effort is made in another place. This is much the same as the question of suffering in war. Those who go into the battle lines have the nervous stimulation of combat while those who stay at home have the debilitation of anxious waiting.

The enemy is organized and capable of larger organization. It is not lightly to be assumed that they will sleep on the job. They are alive to the situation and fighting for the life of the system by which they become, under the law, the beneficiaries of the toil of others. We need not hope for them to bring about this reform any more than we can safely calculate that institutions of learning which they control will early take over our educational job for this economic truth. We see this well illustrated in the campaign in California. From every state in this union they received the sinews of war with which to defeat us. They will fight just as implacably against the thin edge of the wedge as they will against the wedge itself.

There are private appropriations of ground rent in every modern community. We cannot get away from them under the present system, but we do not need to undertake to educate all the people in a vast concentration of population. The task is too expensive. The financial resources available would not educate a precinct majority in some of our great centres. It is not enough that we have millions of supporters. When these are scattered over the whole globe they are ineffective. We must get a majority in one place, domiciled, registered, voting voters who are cognizant of their own best interests.

#### A COMMITTEE MEETING HELD IN NEW YORK

When these matters had been thoroughly discussed by correspondence a meeting was called for action. This was held in New York so that we might have the inspiration of the Henry George School of Social Science which was having a great graduation at that time. New York also suited a majority of those who could attend this meeting. Those who could not be present in person were represented by previous indication of their attitudes on the subjects to be discussed and acted on.

#### A GOOD NAME IS MORE DESIRABLE THAN GREAT RICHES!

By what name shall this organization be known? The problems incident to this choice have been discussed earlier in this paper. After careful consideration the name "Tax Relief Association" was unanimously chosen.

This name, at first not at all attractive to me, grows on one with contemplation. There is widespread popular demand for tax relief. It is being sought in many ways but *only one will finally bring it*. There are those in our

movement who believe that the collection of ground rent for public purposes is no tax at all, that we are more truly no-taxers than Single Taxers; others believe that nature has provided this fund of ground rent from which to provide the revenues by which governments should be supported and that this is nature's method; but *all agree that we need tax relief today!* The burdens which crush us and the problems which grow out of this wrong are so ominous as to threaten us with Fascism, Nazism or Communism, if we do not correct the situation while there is yet time. Is there any other way by which this can be done than by the way we propose? It would seem not. Tax relief is possible. Economic justice is possible. They are possible to the degree that we can persuade people to make the principles for which we stand operative in governments.

#### A CONSTITUTION ADOPTED

The preamble having been agreed on previous to the meeting, the question of a constitution did not involve much discussion. We had before us splendid suggestions from Honorable Abe Waldauer of Memphis, Tennessee, and from F. C. Leubuscher of New York City. With these we were able to adopt a thorough businesslike document under which we can operate with the *maximum of local autonomy* and the *minium of central mechanism*.

#### THE PROGRAMME TO BE FOLLOWED

1. To the limit of the willingness of people to cooperate there is to be concentration of effort in one place. Michigan has been chosen as the scene of the experiment. In the judgment of a unanimous meeting, since ratified by the Toronto Congress with only two dissenting votes, this state most nearly, as measured by the standards previously adopted, approximates the ideal.

2. There is to be education. This is not a political organization, it is educational, but it is not hamstrung by a charter so that it cannot accomplish some education through timely and well planned political proposals. It was unanimously agreed that we should be kept free from involvements in personalities, political issues, political parties and their campaigns. We are to educate the people and, when their choice is to be made, we offer an economic campaign.

The methods of education are to be eclectic; they are to be coordinated to the end of action. We propose to use many methods the value of which has been demonstrated. In salesmanship, for instance, the mind of the prospect is influenced to action, but this is seldom done through a detailed exposition of the technical principle involved in the product. When one buys a refrigerator a radio or an automobile, one does not expect a learned dissertation on the principles of refrigeration, of the empirical or of dynamics. The skillful salesman will stimulate the desire to possess by showing *what his product will do in the way of satisfying our needs and desires*.



### THE PUBLIC PRESS AS A MEDIUM

We propose to use skillful advertising methods which will create and stimulate the desire to know the solution of the problems produced by the private appropriation of ground rent. Every advertisement will call for action within the power of the reader, namely, to make a simple enquiry of us. It is surely not necessary to show how business uses this method. We see it on every page of our newspapers and magazines, we read it on every billboard and it comes to us over our radio.

### WHAT WILL BE DONE WITH ENQUIRIES

When the enquiry comes in answer to these advertisements, we propose to meet it in at least four ways. We will send a pamphlet based on the principles of Henry George, in which we will demonstrate, by simple text matter and cartoon, *how these principles would work for the benefit of the enquirer*. But we will not stop there. Some people will want more than this and so we propose to send with every pamphlet the first lesson of the correspondence course as offered by the Henry George School. Should the enquirer be stimulated to take the course, nothing but good can come of it. But that is not all. We will list these enquiries as to localities and, if sufficient come from one place, we will make every effort to bring these enquirers together, either in a formal class or at least as a meeting. We will promote classes and forums. Here is where leaders are trained, here every worker is given a job to do. Such a programme carried on over a period of time and expanded or modified as the exigencies of the occasion dictate, offers a hope of success and marks one of the essential differences between this programme and any other, which in the past, has been adopted by the movement.

### IS THIS THE WHOLE PROGRAMME OF THE TAX RELIEF ASSOCIATION

The programme does not exhaust itself with that which has been stated, for it is primarily the initial application of it to Michigan. No group is prescient enough to know the future. We will not rigidify our mechanism so that the entrance of a new idea is inhibited. We will constantly seek to improve the technique and to widen the service which the organization offers the whole movement.

The idea of local groups based on territorial cohesions will be developed. Michigan is just the first of these. We hope to set one up for every locality where the unit of action is satisfactory. Out of the success of the initial concentration must come the impulse by which this is carried to every locality. The experience will be theirs.

It has been claimed that literally millions subscribe to the principles of Henry George. If that is so, who knows where these are to be found? They are not known specifically. It is our purpose to seek them out and, if possible, set them to work for the cause. To date we have managed

to gather a list of approximately ten thousand names and addresses of those who are supposed to belong in our group. This in itself is an accomplishment of which we might be proud, but humility is produced by the difficulties we have in eliciting any response from them. *To get their names and addresses is not the end—we must set them to work and revive their devotions to the cause.*

We are attacking the problem of national representation by contacting other groups which are active in various aspects of tax reform. There are nearly six hundred such organizations. These are sincere groups and, if we can inject into them some of our devotion to sound economics and share with them our light, we will do valuable service to them and to our cause. We dare not be isolationists. We must cooperate, for in these groups we have prepared ground for our sowing.

Misrepresentations of our principles can be corrected by a national group. We have already embarked on some such enterprises. To speak of them ahead of time is often to warn the enemy but two examples will indicate what is intended. A Manufacturing Association of State A was induced to attack a proposition in our direction which had been made in that state. They sent copies of this bulletin to manufacturers in other states, presumably to get funds with which to fight us. One of these came to our attention and over the name of a prominent Illinois manufacturer, we replied to this bulletin with such effect that it was published in this state by the manufacturers themselves. How this embarrassed the enemies of truth is not hard to imagine.

It has come to our attention that in many libraries the information on our principles are catalogued under the key heading of communism. This matter we hope to correct.

Some day our movement will have to consider a "community chest" method of financial effort. We cannot go on to success along the road which we have traveled. Someday we will have to give consideration to budgets and efforts so that overlapping may be eliminated and givers may have a sense of security in giving.

### THE ECONOMICS OF ORGANIZATION

The economic principle of organization was stated by Henry George when he enunciated the truth that two working together do produce more than twice as much as one working singly. The great outstanding difference between Henry George and most other economists is that he organized his principles. *Error can subsist and grow where chaos reigns—organization is the guardian of truth.*

### ACTION FOLLOWS THOUGHT—RIGHT ACTION FOLLOWS RIGHT THOUGHT

This is an invitation to you, backed by the necessities of our times and endorsed by the Toronto Congress.



*Join with us in declaring yourself.* With such unity we can obtain newspaper space, radio time and the attention of legislatures—without this unity we are looked upon as “nuts,” “visionaries,” “crack-pots,” and educationally and in libraries listed as “Communists.”

The dues of the organization are set at a minimum of \$1.00. This is minimum support for a national organization for action. With it we can be of service in developing local enterprises, with it we can take our rightful place in the councils of the nations, with it we can fight through to success. The movement needs you, your dues, your knowledge of others who are interested. After fifty years of right thinking let's take right action now!

## How to Interest Business Men

**F**ORTY years experience in activity advocating the principles propounded by the immortal Henry George has convinced me that we will never succeed in getting these principles adopted until we learn to interest and convince leaders in business, professions, education and politics.

To do this we must first realize that such people are generally in comfortable circumstances, satisfied with things as they are, inherently cautious and not inclined to approve any material change—especially such a far-reaching and revolutionary programme as that proposed by Henry George.

We must also realize that most influential persons are likely to own some real estate, securities of corporations or insurance policies, and to know that such institutions own real estate. Therefore, they are practically certain to carefully consider what effect any such change in taxing methods would have on their personal interests.

Moreover, as cautious people are usually unwilling to trust their own judgment on such complex subjects as taxation and economics, they are certain to consult their bankers, lawyers or officers of the Chamber of Commerce—who, in turn, know little or nothing about such subjects.

Consequently, we should thoroughly understand our subject, carefully prepare our selling talk and prospectus, make it sufficiently simple, attractive and convincing to appeal to cautious and practical minds, then work harmoniously, diligently and intelligently to interest and convince a few influential people in one state which offers the most promising opportunity.

For the foregoing reasons we must carefully avoid suggesting complex and controversial subjects such as “breaking up land monopoly,” making land cheaper, opening up land for greater production, etc., because most business men believe that there is now entirely too much land in use, and so much “over-production” that it cannot be sold or consumed. Also because it is absolutely impossible, as well as unnecessary, to make any person understand such “far-fetched” theories unless and until he clearly comprehends the principles of political economy.

In my opinion we must present our points and programme in a way that will appeal to the mind of the man that owns land, and believes that it is just as legitimate as owning an automobile or house. And we should remember that he has probably bought that land—under the laws of the land—and, therefore, believes that his action is beyond criticism or complaint. For this reason we must approach such men in another way and, at the proper time, proceed to show them that speculating in land injures and menaces their business, their property and even their personal security.

I have learned by experience that this can be done by first pointing out that our present taxing methods are not only a burden upon all business, but they greatly increase the first cost and carrying charges of homes and apartments and thus seriously impair the buying power of all the people—especially those of small and uncertain incomes.

It is also effective to show that the cost of building sites and the heavy taxes imposed upon materials, personal property and buildings greatly retard—and often prevent—the construction of homes, business structures and other improvements. And that this, of course, creates unemployment and injures all business.

Strange as it may seem I have found many successful business men who will admit they have never thought of these points before, nor realized their importance and direct influence on all business.

After carefully planting these thoughts in the mind of a business man he is usually amenable to reason and ready to consider a practical programme to correct such conditions. He is also already and anxious to assert that there is only one way to find relief from taxation and adverse business conditions, and that is to elect honest and capable men to public office and drastically reduce the cost of government.

It is usually advisable to agree that it certainly would be helpful if such things could be done; also that there are many good and influential leagues devoting their time and money to accomplish these purposes—but there are many obstacles to be considered. In fact it is difficult, if not impossible, to make any substantial reduction in governmental expenditures until the huge public debt, the vast unemployment, poverty and crime, and the preparation for national defense have been considerably reduced.

Moreover, it should be realized that even the most efficient and honest public officials cannot succeed in improving such intolerable conditions, or materially reducing the burden of taxation, charities and debts, while unscientific taxing methods are constantly creating conditions that destroy buying power and business and make government expensive.

I believe it is necessary to make business men realize these facts before it is possible to arouse their interest in any change in taxing methods, because if they be-



ever adverse business and social conditions are caused by governmental extravagance—instead of by land-cost and taxation of improvements, personal property and business transactions—they will not be interested in anything except some plan that promises to reduce the cost of government.

It is also advisable to explain that several plausible proposals have recently been made to reduce taxation on real estate by "broadening the tax base" or substituting taxes on sales, small incomes, securities, personal property and business profits. But it should be considered that any such reduction in real estate taxes would not result in reducing rents of homes or business properties; and it is certain that the imposition of such other taxes would increase prices of commodities and service and further reduce buying power and business.

After the foregoing points are established, the business man is usually ready to hear and consider the following simple plan:

(1) To obtain State legislation that will permit any municipality in the State, by local referendum, to *gradually reduce taxes* on materials, machinery, merchandise and buildings;

(2) To obtain the required public revenue by *gradually increasing the tax rate* on all taxable land value in such municipalities.

Then explain that this simple change in taxing methods will:

(a) Greatly encourage construction of buildings and other improvements.

(b) Materially reduce taxes on homes, apartments and properly improved business properties and farms.

(c) Increase buying power, business and employment.

(d) Attract industries and home-seekers to communities that adopt this system.

(e) Create extensive and enduring demand for land, labor, materials and capital.

(f) Enable owners of vacant land and obsolete buildings to improve, sell or lease their holdings.

(g) Enable those of small incomes to own homes and farms.

(h) Encourage consolidation of suburban towns with cities.

(i) Reduce cost of government by creating opportunities in private industry.

(j) Reduce the burden of taxation upon those now paying more than their share by bringing more land into use, increasing business and employment and enabling many to pay taxes who are now unable to do so.

As evidence that this plan is practical, effective and beneficial we can show official reports and dependable opinions from Pittsburgh, Pennsylvania, and many cities, towns and farming districts in the British Dominions and Denmark, where similar plans have long been in successful operations.

And as evidence that it is possible to obtain the required legislation in New Jersey, this league has enlisted the sincere approval of numerous substantial citizens, several associations and many influential newspapers throughout the State.

A bill originated and sponsored by the Progressive League of New Jersey, received 23 votes in the 1935 session of the State Assembly, 19 votes in the 1936 session (with several members absent who were in favor) and 31 votes in 1938 session which were enough to pass. It did not reach the Senate in time for consideration, although nine Senators had promised to vote for it.

This bill will be reintroduced in the coming session of the legislature, and with the support of many members of the Assembly and several influential Senators, we are confident that it will be enacted.

We are also confident that several municipalities in the State will promptly adopt the plan, and that the results will be immediately successful; this would serve as a demonstration and an inducement for other municipalities to adopt the plan and thus help to inaugurate the great reform for which we have all worked so long and faithfully.

Therefore, I hope all who are interested will do all they can to help us win this important fight. Progressive League of New Jersey, 206 Market St., Newark, N. J.

L. R. BONTA, Secretary.

## The California Campaign

THE election is over and we of the faith find ourselves severely checked, although receiving between 300,000 and 400,000 votes. Never before had such a vote been given for as forward a proposition as we presented. For this reason I use for the word "checked" and not "defeated". To my mind we can never be defeated although we may be postponed.

We fought against such powerful financial and other organizations as have never before been arrayed to oppose the best interests of the people. We begin with the Real Estate Boards, with their thousands of members in every part of the state. These influenced the Chambers of Commerce, who largely represented the financial sinews. These in turn controlled the Parent-Teachers bodies, numbering into the hundreds of thousands, and who were persuaded that the abolition of the sales tax would mean the wiping out of support for the public schools. These refused to see that such belief was unfounded.

In addition we faced powerful official influences, the whole state officialdom being united against us under the lash of the recently defeated governor. These influences included the State Board of Equalization, which could and did convince those from whom it collected taxes that self-interest demanded that it should not be opposed.

On top of all the influences mentioned, and a lot of minor



elements, these were through them and otherwise the constant hammering into the minds of the people that the adoption of our amendment meant confiscation of their properties by the state, and no difference was ever suggested between the kind of property naturally public and that which was the product of the labor of individuals.

The instrumentalities I have mentioned, and a lot of others, including misguided farming organizations, spent into the hundreds of thousands of dollars on the radio, billboards, newspaper advertising (often covering five columns and probably in the majority of the papers), and through the mails.

Of argument against us there was practically none. Our opponents were for the most part content to declare that our proposition was the "Single Tax," and meant confiscation of homes and farms and places of business. These falsehoods for the time triumphed.

To oppose the above we circulated some four to five hundred thousand documents of what we believed to be of value. Our means in the active campaign did not equal one per cent of the amount expended by the opposition. The people, however, were assured that we were backed by the Fels millions, which were trying to put over the Single Tax in California. It was reported that this amounted to \$12,000,000, the income of which was to be expended till the hated doctrine should obtain in California. The reports were of such a wild nature as to lead a Palo Alto woman to inquire of one of my neighbors if it was true that at the time of his death King George left millions to me to bring about the Single Tax in California.

To turn to pleasanter points in the picture, the Executive Board of the State Federation, with the exception of two among twenty-one members, did their full share, though many followers failed. Our workers struggled nobly. It seems hardly justice to the many not named but deserving recognition to name any, but I must mention Noah D. Alper, Edgar Pomeroy, Ralph Huntington, J. Rupert Mason, S. Edward Williams in San Francisco. Conspicuous among the Federation were George Kidwell and Hugo Ernst and the secretary, Edward Vandeleur. In Los Angeles, there were Cornelius J. Haggerty, President of the California Federation of Labor, who sincerely helped in many ways, and Mr. Buzzell, the Secretary of the Los Angeles Labor Council, and many other Labor men, and Harry H. Ferrell, in charge of the campaign in the south, and Ralph Chadwick, George Briggs, George W. Patterson; and in San Diego, E. M. Stangland, Taber, Siebert, Edwards, and others. The Labor press helped unstintedly.

What of the future? Our plans are in process of formation. It is too early to make any announcements. This is certain that the work we have done will not be wasted through non-use. We have laid a wide and deep foundation. This cannot be thrown away.

What has the campaign taught us? We are too near to it to know entirely, but certain things seem to be on the surface.

The opposition thoroughly realize that they are the beneficiaries of an unjust system doomed in the end to perish. No other theory will account for their utter desperation and unprincipled fight. The ghost of what they call the Single Tax continually rises up to terrorize them, and will not down despite all electoral defeats.

The great weapon of the opposition is nothing other than fear, and this is easily invoked against anything seeming novel. This is the great enemy we have to fight. Fear of the unknown has many times checked progress in other ways and how we can expect anything else with as fundamental a reform as we struggle for?

Let us dissipate fear of the unknown.

There will always be a question of methods. We know that any attempt to invoke too great a change at once invites disaster. We were sufferers from past efforts of this sort, and we may ourselves have attempted too much in a limited time. This point requires a great deal of thought.

If I might make a suggestion (I think I have made before in some connection) to the Henry George School it would be that they establish a post-graduate school of study as to the best methods of making the doctrine for which they stand effective politically, for without political action their work is almost fruitless. Let them have a thorough study made of methods as illustrated by the history of the campaigns we have already had. These furnish food for the most acute thought. Let this study give light for the future. Do not let the experience be wasted.

Palo Alto, California.

JACKSON H. RALSTON.

In a later communication, Jackson H. Ralston writes "As far as reported 360,000 votes were received, again about four times as many. A half million did not vote either way."

**W**ITH want destroyed; with greed changed to noble passions; with the fraternity that is born of equality taking the place of the jealousy and fear that now arranges men against each other; with mental power loosed in conditions that give to the humblest comfort and leisure and who shall measure the heights to which our civilization may soar? Words fail the thought. It is the Golden Age of which poets have sung and high-raised seers have told in metaphor. It is the glorious vision which has always haunted man with gleams of fitful splendor. It is what he saw whose eyes at Patmos were closed in trance. It is the culmination of Christianity—the city of God on earth, with its walls of jasper and its gates of pearl! It is the reign of the Prince of Peace!

PROGRESS AND POVERTY.



# Report of Schalkenbach Work

NOVEMBER 15, 1938

If you find your local bookstore in the following list, ten or more copies of "Progress and Poverty" have been placed with the store by the Foundation in a recent campaign to increase displays of Henry George's books in the bookstores of the nation.

Dealers who stock "Progress and Poverty" regularly:

Burrows Brothers, Cleveland, Ohio.  
The Missouri Store Co., Columbia, Missouri.  
Raymers "Old Book Store," Seattle, Washington.  
Kieser's Book Store, 205 North 16th St., Omaha, Neb.  
Ye Old Book Shoppe, Fredonia, New York.  
Powers Dry Goods Co., Minneapolis, Minn.  
Hochschild Kohn & Co., Baltimore, Maryland.  
Peter Reilly Co., 133 No. Thirteenth St., Philadelphia, Pa.  
Wanamakers, Philadelphia.  
Levinson's Book Store, Sacramento, California.  
Rand Book Store, New York City.  
Barnes & Noble, New York City.  
Concord Book Shop, New York City.  
Economy Book Store, Chicago, Ill.

Dealers newly introduced by the Foundation to the display possibilities of "Progress and Poverty":

Horner's Book Shop, Phoenix, Arizona.  
Nazarene College Bookstore, Wollaston, Mass.  
J. W. Mill, Los Angeles, California.  
Carlson Brothers, Moline, Illinois.  
Book Shop Ridgway, Pennsylvania.  
The Apple Tree Bookshop, Concord, New Hampshire.  
Wolff & Marx Co. Dept. Store, San Antonio, Texas.  
Florida Book Co., Gainesville, Florida.  
Wilson Bookstore, Seattle, Washington.  
Fessenden's, Portland, Maine.  
The Ware News Co., Ware, Massachusetts.  
Sullivan's Book Store, Providence, Rhode Island.  
C. H. Armstrong, Wenatchee, Washington.  
The Book Shop, Warren, Ohio.  
J. J. Balis, Philadelphia, Pa.

Patronizing these stores, if they are near you, and telling friends about them, will encourage the dealers to continue displaying Henry George books.

Similarly, in a recent mailing to librarians whereby they were asked to replenish their Henry George titles, we experienced a cordial response. You may find your local college or public library in the following list of libraries who bought generously, so that their students could have the latest editions of George's books and allied books available:

Philadelphia City Institute, Philadelphia, Pa.  
Rutgers University, Rutgers, New Jersey.  
Denison University Library, Granville, Ohio.

University of Nebraska Library, Lincoln, Nebraska.  
Notre Dame University Library, Notre Dame, Indiana.  
Mount Mercy College, Pittsburgh, Pa.  
Loyola University, Cudahy Memorial Library Chicago, Illinois.

Middlebury College Library, Middlebury, Vermont.  
Grand Rapids Public Library, Grand Rapids, Michigan.  
Luther College Library, Wahoo, Nebraska.  
State of Wisconsin, Board of Regents of Normal Schools, State Teachers College, Wisconsin.  
Arkansas State Teachers College, Conway, Arkansas.  
Sister Laurentine, St. Francis Hospital School of Nursing.

Through the watchfulness of Dr. Charles Morgan, it was found that several libraries in the suburbs of Boston did not have enough copies of "Progress and Poverty." The Foundation sent copies to the following libraries so that the local Henry George School Extension Classes would have the benefit of the extra copies, if needed.

Parlin Memorial Library, Everett, Mass.  
Shute Memorial Library, Everett, Mass.  
Melrose Public Library, West Emerson St., Melrose, Mass.  
Malden Public Library, Salem St., Malden, Mass.

The Foundation and the Henry George School are conducting an interesting joint experiment. It is desired to advertise the free correspondence course of the School in the bookshops of the city, and at the same time increase the number of stores handling "Progress and Poverty."

Mr. William Newcomb has prepared and designed an attractive carton holding five "Progress and Poverty," and advertising the School's free correspondence course. The Foundation is financing the outlay of books and expenses of having 1,000 cartons made. The School is using the services of Mr. Newcomb to place these cartons in bookstores throughout the city, and if the experiment works well, the project will be extended to other cities.

A Vanderbilt University professor responding to a personal letter written last Spring, has included "Progress and Poverty" in his class-readings, and has ordered enough for thirty-five pupils, that is, thirty-five unabridged "Progress and Poverty."

Mr. James Blauvelt desires us to say that the book "How to Abolish Poverty," being the life story of George L. Record, with a direct political programme formulated by Mr. Record, will be at the disposal of all who write in to the Foundation for a free copy. The gift of these books from Mr. Blauvelt is made because he believes that Mr. Record's programme is one of the ablest that has been presented in that line. There is a fine appreciation by Mr. Amos Pinchot, and a foreword by Mr. James Blauvelt. The Appendix by Mr. Madsen of London, showing as it does the progress made in the legal status of land value taxation in various countries is especially valuable. Australia, New Zealand, British Do-



minions, Canada, South Africa, Denmark—all are reviewed.

This book will be sent to anyone upon request, and upon enclosing 25 cents to cover postage and handling.

The remarkable address of Miss Bateman at the Toronto Conference seemed to us a most worthwhile thing to print in pamphlet form. We have arranged with LAND AND FREEDOM to produce a pamphlet (24 pages) that will present Miss Bateman's complete address, with an addition by Mr. William Newcomb as it appeared in the *Freeman*, November, 1938, issue, concerning the United States. These pamphlets are available at 10 cents a copy, 15 for \$1, and fit a No. 10 envelope with one folding.

An advertisement in the *New York Times*, November 12, explaining why "Progress and Poverty" is such a great book, and calling attention to the fact that it can be had for \$1 the copy, postfree, and that Henry George School Correspondence Course information can also be obtained, has elicited over 100 responses from the public. Many letters express pleasure at being able to have this fine book, others are grateful for the correspondence course opportunity.

A Reserve officer in charge of an army group at Fort Bliss, Texas, wrote to us about obtaining a copy of "Progress and Poverty." We told him about the book, and also the possibilities of leading a student group in his division. Replying, he responded by ordering ten copies of the book to start his class; and the class-helps, Manual, etc., were sent to aid him with this experiment.

During October and November the following groups were circularized.

3,000 public and college libraries, 4,000 bookstores, 300 officers of taxpayer associations, 500 graduates of Dale Carnegie's course, 500 candidates for political office, as listed by the Citizens Union, New York City. 1,000 men and women, members of the American Economic Association, a notable group all of whom have made some branch of economic or political life their especial study; 1,000 Georgeists in foreign lands.

4,000 books have gone out of the Foundation office since June, the large majority having gone to newcomers who learned for the first time, through the Foundation's work, of Henry George, "Progress and Poverty" and the Single Tax.

ANTOINETTE WAMBOUGH, Executive Secretary.

CARLYLE somewhere says that poverty is the hell of which the modern Englishman is most afraid. And he is right. Poverty is the open-mouthed, relentless hell which yawns beneath civilized society. And it is hell enough.—PROGRESS AND POVERTY.

THERE is no such thing as inevitable war. If war comes it will be failure of human wisdom.

BONAR LAW.

## Let Us Collect Our Rent, Now

THE Georgian Philosophy, wrote Tolstoy, need only to be understood to be accepted. "How," asks the beginner, "can this wonderful concept of justice be translated into reality? What laws must we have to make it work? The impression is widespread that we cannot collect our land rent without new, radical legislation." Until recently I shared it.

What basis is there for this widely accepted view?

In an article in LAND AND FREEDOM (Jan.-Feb., 1934, page 10) entitled "Federal Land Taxes in the United States," J. Edward Jones showed how Congress on four occasions between 1798 and 1861 had called upon the landlords of the United States to hand over land rent. *Not once was the right or power of the Federal Government to collect land rent challenged.*

Land rent had been collected in England as early as the year 994, in the Reign of Ethelred (see Historical Sketch of the Distribution of the Land in England, by William Lloyd Birkbeck, No. 78 the Humboldt Library of Science, published April, 1886).

The slogan of the thirteen colonies in their rebellion against Great Britain had been "Taxation without representation is Tyranny."

Taxation meant, and still means, the power of government to appropriate as much of the wealth produced by its inhabitants as it deems necessary or expedient. We believe that any seizure by society of all, or a portion of an individual's wealth, not based on the return to the individual of the exact equivalent of service by society is robbery.

Land rent, and land rent alone, reflects the value of public service and is the measure of such service. If society fails, as it does, to collect the land rent which it has created, it must resort to taxation to acquire the means to perform its public functions. In determining the nature and extent of this enforced contribution, there was and is no consideration of the debtor-creditor relationship existing between the taxpayer and the tax collector. Public policy in 1776, as now, was "Whenever you see a head (taxpayer), hit (tax) it."

In these circumstances, it is difficult to perceive how the remonstrances of the colonists against being robbed, or present-day complaints against taxation, could be overcome by permitting the citizens to elect the representatives who frame the laws to tax (rob) them.

Article 8 of the Articles of Confederation under which the thirteen independent colonies ruled themselves from 1776 to 1783 provided:

"All charges of war and all other expenses that shall be incurred for the common defence or general welfare and allowed by the United States in Congress Assembled shall be defrayed out of a common treasury, which shall be supplied by the several states, in proportion to the



value of the land within each State granted to or surveyed for any person, and such land and the buildings and improvements thereon shall be estimated according to such mode as the United States in Congress Assembled shall from time to time direct and appoint."

The framers of our Constitution who met in Philadelphia between May and September, 1787, were educated men, well grounded in economic understanding. In *The Federalist*, a series of eighty-five papers written principally by Alexander Hamilton and James Madison, they sought to justify the decisions which they had arrived at in secret session. Seven issues (Nos. 30 to 36 inc.) all of which were written by Hamilton dealt with taxation.

Issues No. 12 and No. 36 refer to land value taxation.

Article 1, section 8 of our Constitution reads:

"The Congress shall have power to lay and collect taxes, duties, imposts, and excises . . . But all duties, imposts, excises shall be uniform throughout the United States."

Observe that there is no qualification, restriction, or limitation on this tremendous power to tax except that it "shall be uniform throughout the United States" (and the implied qualification that taxes may be used for public purposes only).

"It will thus be seen that whenever the government has imposed a tax which it recognized as a direct tax, it has never been applied to any objects but real estate and slaves." (See Opinion U. S. Supreme Court, *Springer vs. United States*, 102 U. S. 586 at page 599.)

Once we concede that government may collect land rent, there is no limit as to how much of that rent it may collect. Congress is the sole judge. Under the well known rule of separation of governmental powers into three distinct independent branches (legislative, executive and judicial), the courts cannot interfere, and since the Constitution, by its own terms (Art. 6) is the supreme law of the land, no state may in anywise impair the power of the Federal Government in that respect.

A state may by its Constitution restrict its *own* powers. The Constitution of the State of Tennessee, for example, (Art 2, sec. 22 provides):

"All property shall be taxed according to its value.— All property real personal or mixed shall be taxed.— No one species of property from which a tax may be collected shall be taxed higher than any other species or property of the same value."

Under this Constitution Tennessee could not, for its own purpose exempt improvements from taxation since they are included in the term real estate. Likewise, land rent could not be collected, in lieu of taxation, since it is included in the term "Species of Property," and one species of property may not be taxed higher than another.

Similar provisions appear in the Constitutions of some other states.

On the other hand, the Constitution of the State of New York recognizes the unique nature of land. It provides (Art. 1, sec. 10):

"The people of this State, in their right of sovereignty are deemed to possess the original and ultimate property in and to all lands within the jurisdiction of the State; and all lands the title to which shall fail, from a defect of heirs shall revert or escheat to the people."

Examine the four instances where Congress has heretofore exercised its unchallenged and unquestioned power to collect ground rent.

The act of Congress approved July 14, 1798, Chap. 75 of the Fifth Congress, provided that the states should be taxed two million dollars for the support of the Federal Government. After providing for taxes at certain prescribed rates on dwelling houses and slaves the act continued:

"The remainder of the said sum shall be assessed *upon the lands within such states* according to the valuation to be made pursuant to the act aforesaid, and at such rates per centum as will be sufficient to produce the said remainder."

Here are some of the assessments provided by law:

New York.....	\$181,680.70
Pennsylvania.....	237,177.72
Massachusetts.....	280,435.31

The next act, approved August 2, 1823 (Chap. 37, Laws 13 Congress) provided that the states contribute three million dollars to the Federal Government. It set forth in minutest detail the amount to be paid by each state, as well as every city, county and town, for example:

Massachusetts.....	\$516,270.88
Pennsylvania.....	365,479.16
New York.....	430,141.62

And in New York State:

Kings County.....	\$ 6,930.00
Albany County.....	19,420.00
New York County.....	109,230.00

The third act of Congress, approved January 9, 1815 (Chap. 21 Laws 13), Congress provided that the states contribute six million dollars (afterwards reduced to three million dollars) to support the Federal Government.

Examples of contributions assessed against some of the states follow:

Massachusetts.....	\$632,341.96
Pennsylvania.....	730,958.32
New York.....	860,283.24

Section five of this act provided:

"That the said direct tax shall be assessed and laid on the value of all lands and lots of ground with their improvements, dwelling houses and slaves by the respective assessors at the rate each of them is worth in money."



The last land tax approved by Congress, August 5, 1861 (Chap. 45 Laws 57 Congress) provided for a direct tax of twenty million dollars.

Section thirteen provided:

"That the said direct tax laid by this act shall be assessed and laid *on the value of all lands and lots of ground* with their improvements and dwelling houses which several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the first day of April, 1862."

In the light of the foregoing, I think that we may safely conclude:

(1) That the Federal Government can forthwith, without any constitutional change, call on the states for all our land rent.

(2) That the Federal Government can forthwith cease to levy income taxes, excises, tariffs and the like.

(3) That the Federal Government can distribute our land rent to the several states on the basis of their respective populations, imposing as a condition precedent that the states shall not tax their inhabitants.

Thus, by the simple act of Congress, without the slightest change in organic law, the Georgian Philosophy may be immediately and completely put into operation *here and now* as a Federal measure.—B. W. BURGER.

## Activities of The Manhattan Single Tax Club

CHARLES H. INGERSOLL spoke to the Tuesday Luncheon Club at the Hotel Wellington on October 11.

His talk was excellently planned for the group of mainly women, also mainly conservative, although very much alive. He touched on the importance of women's household spending and showed that at last business has discovered that consumption is the key to prosperity.

Then he showed how the science of economics, the real science of economics, is not taught in our universities and how we have to dig ourselves through the mess of academic statement to an understanding of fundamentals. Also the difference, the important difference between capital profits, i.e., interest, and the profits of monopoly.

Mr. Ingersoll was outspoken in his criticism of the seeming lack of understanding of this vital differentiation in economics as taught in our schools.

He explained the true monopoly that keeps back recovery, causes depressions, and levies tribute on all business.

There was interesting discussion after the talk, showing that his audience had really listened with attention to what Mr. Ingersoll was saying.

Also that the general public, at least the feminine part of it, is really asking why and wherefore, and, if one gives them real truths to think about, from the point of view of their own problems, they will think, and will question.

THURSDAY, OCTOBER 13, CITY COLLEGE OF N. Y. AT 1 P. M.

This was a luncheon of the Economic Society of this great college, and I was braced for a struggle, knowing its communistic reputa-

tion. But I had perfectly respectful attention from about 50 young fellows and an interesting question period of a half hour in which Dean Turner and Economic Professor Fowler participated.

I was disappointed at having no contest, but found it a very good meeting.

THURSDAY, NOV. 10, WILLIAM SLOANE HOUSE Y. M. C. A. AT 8 P. M.

An exceptionally attentive audience of 150, who questioned me for two hours after my 45 minute talk. Questions exceptionally pointed.

Over a year ago I talked here and at that time had a considerable contest with Marxists; but whether significant or not, this was absent this time.

After the meeting Mr. Ingersoll drove to Philadelphia, arriving a little after two. I am requesting Mr. Parsons, Sloane House director, to help me to reach Y. M. C. A.'s generally; also, to reorganize a "Discussion Club" at the Sloane.

BELOW IS MR. INGERSOLL'S WEEKLY BROADCASTING SCHEDULE

Sun., 8:15-8:45 P. M., WBIL, Public Service Forum, Chairman and Director. Mon., 1:30 P. M., WWRL. Tues., 2:45 P. M., WCNW; 10:45 P. M., WFAS (White Plains). Wed., 3:45 P. M., WCNW. Thurs., 8:15 A. M., WLTH; 6:45 P. M., WTNJ (Trenton). Fri., 9:45 A. M., WPEN; 12:45 P. M., WDAS (Phila.); 3:15 P. M., WSNJ (Bridgeport).

THE LA GUARDIA-LEWIS-ALP (AMERICAN LABOR PARTY) SCHEME for a third party to peddle the balance of political power nationally, as the LaFollettes have done for nearly a half century in Wisconsin is, as Mark Sullivan says, "shrewd"—characteristically shrewd, he might say; in fact, it is up to the Presidential level of shrewdness. But it is more than that; it is in line with the trend toward communism of the last ten years. LaGuardia, as an ex-member of the Socialist party, and as a highly organized working Marxist, must be well satisfied with New Deal progress toward his ideal; but two things worry him, the wandering Democracy—wandering in the wilderness—may wake up and turn back, or it may be turned out by GOP reaction. Marxism has never stood the test of time, experience, or reason. That is why its hard-boiled leaders like Stalin, Browder and Thomas insist on Revolution as a part of its doctrine, and won't rely on reason or politics, and so—

A THIRD POLITICAL PARTY SHOULD NEVER BE. I SAID POLITICAL. Two of that kind are enough. The third should be a Party of Economics. This does not mean that it would not take political action; but that its initiative would be economic in order that the missing phase of our statecraft—economics—should be in its unquestioned position of first importance. We freed the chattel slaves as the climax of political democracy; we have yet to free wage slaves through economic democracy. This is too brief, but it is expressive. Another equally effective statement of our situation is that under a political democracy of ideal aims and achievement, with Jefferson as its nester, and through him both parties committed to no monopoly and no bureaucracy, we have let the economic phase go haywire to the tune of half our national wealth being absorbed by basic monopoly; and, as a consequence, we have accumulated a bureaucracy that lacks little of being state socialism.

ROUNDING OUT THE THIRD PARTY NEED OF ECONOMICS AS DISTINCT FROM—OR AHEAD OF—POLITICS. "Haywire" is the only name for what we call civilization, and all through our omission of economics from our democratic statecraft. And this need give no one a headache as "Economics" is as simple as it is scientific; it all checks by use only of horse sense. Economics only needs the use of two rules of life that are familiar to all. There is no need to wait one hundred years for braintrusts or their sponsors, the college professors, to "discover." You know that whoever creates or produces anything should have it. And you are equally certain that human



labor produces everything and therefore should have it all. You may stumble a little where capital enters as labor's helper, but capital is only stored up labor. That's all there ever can be to the Science of Political Economy—in its essentials. And a reminder that half labor's (and capital's) product (wages and profits) is taken by basic monopoly (created by this misappropriation) that's 'nuf sed as to economics being necessary to successful politics.

"THE CRUSADERS" HAVE AN HONORABLE AND MEMORABLE RECORD or "Fighting the People's Fight," and that means fighting the powers of darkness, corruption and exploitation that are the people's standing enemies. Now Fred G. Clark, the Crusaders' man, has started on a new campaign which is a little more specific; that is fighting taxation. For this purpose he has organized The Tax Action Union. If you want to join it, you can do so at 400 E. 42nd Street, New York. This Union's striking literature makes the statement that for every \$1 of wages 43 cents is paid to tax collectors. "High taxes mean low wages" is another big line, which might be made a little more specific by saying that taxes are a "subtraction from wages because practically every dollar of our kind of taxes is passed along until it reaches the ultimate consumer, who is also usually the wage worker. All these taxes double his living cost, which is exactly like cutting down wages—perhaps a half. And this cuts in half the mass purchasing power, slows down factories and creates millions of unemployed, who again pull wages down. I want to thank Mr. Clark for cooperation on the tax question and ask him to give the same attention to the sources of taxation that he gives to the amount of taxation. It is a fact that not merely the excess taxation can be avoided, but all of the kind we have may be—by shifting it all onto the socially created values in natural resources, franchises and city lands.

## Remarkable Test of Public Feeling

AN interesting test of public feeling about economic problems today was made in connection with an address by Louis Wallis in one of the wealthy Republican sections of Long Island. A meeting was held at the Brookfield Country Club under the auspices of Glen Cove Rotary, and was attended by business men from several towns in the vicinity. The audience numbered over fifty, representing an average cross section of a well-to-do community in any part of America.

The address was on "Our Lop-Sided Taxation," emphasizing that the Fiscal Power is a tremendous force in human society deliberately employed for the purpose of penalizing industry while giving a virtual subsidy to speculation through lighter taxes on land values. Mr. Wallis was allowed only thirty minutes for his address because the audience was anxious to get back promptly to business. He laid particular stress on the fact that our lop-sided taxation puts up a blockade against the productive use of capital and therefore cuts down the employment of labor, with consequent reduction of mass purchasing power; while at the same time, and for precisely the same reason, the banks are filled with capital-credits which cannot move into active business and which, by artificially inflating the credit-volume, have the effect of reducing the interest rate on all money.

The audience gave closest attention; and the speaker took care to stop a little before the allotted time; whereupon questions began to be asked from all over the room, two or three at once. The session then lengthened itself out beyond the usual closing period; and when the meeting was formally adjourned, the audience, instead of going back to business, broke up into five discussion groups. The unusual circumstances of the occasion were noticed by one of the officers, who said, "This is extraordinary. We never had a meeting like this before."

Both local newspapers gave generous reports with front-page headlines. The lasting effect of the session is shown by the following from *The Record Advocate*, Thursday, Nov. 3, 1938: "Glen Cove Rotarians are still meeting in twos and threes on street corners to discuss the economic philosophy of the great Single Taxer, Henry George, whose views, with additions, were presented at the club's weekly luncheon on Tuesday by Louis Wallis, author and economist."

With the meeting itself as a news-base, and the reports in two papers having several thousand circulation, it is safe to estimate that five hundred persons throughout this particular area were effectively reached. Similar evidence of interest was revealed in connection with Rotary meetings in London and Liverpool, England, addressed by Mr. Wallis on a speaking tour last summer, as already noticed in our news columns.

Mr. Wallis makes no oratorical pretensions, believing that people today are impatient of gilded rhetoric and flowery language. We attribute the effect of his meetings partly to his peculiar handling of the subject and partly to the new economic consciousness of the public mind, which acts like the sounding board of a piano to increase the force of a speaker's words.

A reprint of Mr. Wallis's article, "Our Lop-Sided Taxation," will be sent free to any one by addressing the Henry George School, 30 East 29th Street, New York City.

## Causerie

BY THOMAS N. ASHTON

### THE DICKENS WITH TAXES

DICKENS was a writer with repute. His Christmas Carol never will peregrinate into passé pastures. Why?

In the first place, Dickens opens up by informing you that Marley is dead. "As dead as a door nail," than which there is naught deader. In the second place, he informs you that Scrooge knew that Marley was dead. In the third place, he reiterates the fact of Marley's demise and points to the deceased's funeral as proof. All this repetition presents that which our legalists are wont to term as "a preponderance of evidence" that Marley was dead.

Any writer who successfully can get away with repetition upon repetition, of a tightwad's termination of terrestrial connections, is an exemplary exponent of persuasion—than whom Single Taxers can find no better stylist in persuading our captains of Big Business that

- (1) Industry is dead.
- (2) The door nail business is dead.
- (3) Site-rent Scrooge knows that business is dead.
- (4) There invariably in a reason, simple and logical,

for the death of business

Just why, now, did business die?

It died simply because of the intelligentsia's spissitudinosity in its teachings of economics which countenances the taxing of capital and labor and which countenance the private pocketing of publicly-created site-values. The magnitude of the incassativity, the degree of impropriety, into which our so-called tax "experts" have crystallized,



seemingly renders them entirely impervious to an understanding of the simplicity of Single Tax. Yet there has been an infiltration of comprehending that business is dead. This infiltration has been via the pocket-nerve—the most sensitive nerve in the human nervous system.

Poke a Single Tax pamphlet under the nose of almost any professional economist or legislator or lawyer or other “educated” humbug and the optic nerve usually reflexes nary a flicker of inspiration across the educated phiz. Repeat a few simple sentences, from the obvious meanings of Henry George’s utterances, and the auditory nerve reflexes nary a gleam of gumption below the “educated” brow. But ask him “How’s business?” and his old pocket nerve at once reflexes intellectual capacity as his eyes light up with canny comprehension.

“Business is dead,” sez he, and he is right.

Business is almost as dead as old Marley.

There are exceptions, of course, among these professional economists, legislators, lawyers and what-not, but these exceptions are no longer known as economists, legislators, lawyers, engineers, plumbers, piccolo-players, etc., etc. These exceptions are known as Single Taxers—a cognomen applied in cautious contempt, in vague disapprobation, in connection with an uncomprehended “theory.”

“The firm was known as Scrooge and Marley. Sometimes people new to the business called Scrooge Scrooge, and sometimes Marley, but he answered to both names. It was all the same to him.”

But if Scrooge had advocated a Single Tax upon site-values and a cessation of taxation in all its forms upon labor and capital, the name of Scrooge would have vanished—he would have been known as “old Marley’s partner, the Single Taxer”—and the Christmas Carol of Charles Dickens ne’er would have been writ.

Marley is dead.

So is business.

### SIXTY, SEEDY AND SENSITIVE

For fifty years our intelligentsia have been tut-tut-ing the Single Tax. For two score years and ten our literati have been looking down their tilted noses at Single Taxers and their “one idea” program. For five decades 48 legislative houses annually have selected hordes of committees to investigate the problem of taxation in every nook and niche in the nation.

In the interim, industry has teetered up and down in spasmodic hard times and in spurts of brisk business. This zig-zag profile of industry’s ups and downs shows some very sharp teeth of late—teeth which point downward like the nasty fangs of a lean and hungry wolf.

In the interum, industry has felt constrained to fix age limits for new employees—40 to 45 has been the deadline. What shall become of the 50 and 60-year old boys and gals has been nobody’s business. To make matters worse the medicos now are charged with having increased

life’s span until the longevity population looms lusty and legion.

Being three-score, locked out and hard pressed—hitting the sunset trail of life down at the heels, out at the elbows and baggy at the knees—being sixty, seedy and sensitive, has made highly fertile ground in which to sow the kernels of crackpot Utopias. Little wonder that today our captains of industry and bankers of bullion stand amazed as the forty-niners and fifty-niners go marching by—50, 100, 200 thousand strong—humming the hymn of “Ham and Eggs for Californians”—shouting the battle cry of “Opportunity for Youth, Security for Old Age”—singing the slogan of “Easy Street for Weary Feet.”

For fifty years our erudite economists have scorned the story of Single Tax as they buttoned their boiled-shirt shells and struggled into highly starched, high and stiff collars. For two-score and ten years our civic leaders have ducked and dodged the issue; as the president of one of the very largest corporations in these United States courteously and recently told the writer of “Causerie,” “Single Tax may be useful at other times and under other modes, but it is too revolutionary for today.”

Too revolutionary, he says! Gadzooks, Hortense! Watch the “\$30-every-Thursday” boys and girls go swinging by under the sunkissed skies of California. Listen to the thud, thud, thud of Alabama’s oldsters falling into line for 3 ten-spots each week. Harken to Tennessee’s tramp, tramp, tramp toward “\$20-every-Tuesday.” Tilt thine ear-drums to catch dear old Pennsy’s pious promise of “\$60-after-60.” Watch the economic (?) awakening of Florida, Georgia, Oklahoma, Washington. Count them—15,000 strong—strong enough to place an initiative petition upon North Dakota’s statewide ballot. Follow the pension fairy tales into Texas, Arkansas, Colorado and, as we write, into even bigger better, busier, brainier Boston—center of culture and seat of knowledge and capital of the state of mind.

Single Tax is too revolutionary, Hortense! Taking the public’s partnership profits and putting them into the public till is too radical. Ending the tax torture of capital and labor is too extreme. Opening idle land to idle men and husky youths is too theoretical to take root. But crackpot Utopias, with their “funny money,” find easy acceptance among the multitude of wheezerinos who, by contrast, give to heads of cabbage an air of intelligence.

Untaxing private products, and taxing public value into the public purse, is a “revolutionary” program—too “extreme” for consideration, sez our friend the corporate president. Mebbe the growing wave of pension palaver is more acceptable. Mebbe the huge blocks of votes, which comprise the multitude of old-age club-votes to swing high, wide and handsomely in boycott or in political power, is more acceptable to our corporate president than is peaceful persuasion by the search



ing scrutiny of details, by the simple honesty and rationality of Henry George's plea.

Mebbe "\$50-every-Friday" for every body over 50 is less revolutionary.

Mebbe it isn't.

### MONEY MIRACLES

Didga ever see money "going to work?"

According to our federal economists, money is an active thing—not at all passive. It has life-giving properties when it starts to "flow like blood." We are to believe that putting money into circulation is just like giving an aenemic patient a blood transfusion—blood chock full of cash corpuscles. It puts pep into commerce's old cadaver just like a load of fertilizer pushes up pinks or petunias or potatoes, but much quicker. Miraculous!

Our commercial captains certainly slipped up in not providing recession-routing reservoirs for bales of bills. Good old Yankee ingenuity soon overcame this handicap, however, until we now have the most modern "5-way plan" for putting money to work. You see, despite all the alleged pep, virility and effectiveness of money, it is not a self-starter. Someone has to make it "go to work." It is just a lazy genius. It's no cinch to get money started, but once it gets going there's no stopping its rejuvenating miracles. Miraculous!

It is surprising what a piece of paper—processed and printed in two-tone green ink and marked with digital dollar-signs—can do in overcoming depressions and recessions in industrial life. It is more than surprising—it is awe-inspiring—colossal—yea, stupendous. Once it gets into circulation it can do that which its creator, brain-bearing man, cannot do, i.e., provide jobs for idle people in the midst of idle acres of land. Miraculous!

Having discovered the power of the almighty dollar, mere man now approaches economic paralysis with all the sang-froid nonchalance of a skilled surgeon approaching an adenoid job. Today we approach the \$4,000,000,000 federal transfusion task with the matter-of-fact-ness of a poddy alderman ordering a load of hot tar to be spread upon a neighbor's back alley. Today there is less exhilaration in distributing four billions of dollars than we once experienced in distributing four hundred pamphlets advertising herbaceous leaf-tea for flaccid frous and their spavined spouses.

Our federal economists have decided that unemployment is a "lasting problem," consequently work projects are "the only salvation for those who are forced into idleness for protracted periods." The theory of lasting problems in protracted periods neatly dovetails into the theory of transfusion triumphs and money miracles, and the beauty of these synchronized theories is that labor gets the "lion's share for wages."

It appears that "for every worker that gets a job

directly, two and a half workers will be employed behind the lines supplying materials." Evidently those who produce materials are not included in the lion's share of wages. We must believe that materials costs are apart from labor and its wages. We are certain, however, that money is money.

Having perfected the "5-way plan" for squirting cash into industry's corpse, the experts inform us that, of the federal fund of four billion dollars, wages will take \$1,325,000,000; materials (which haint wages) will take \$300,000,000; machinery, rent and transportation will take \$200,000,000; landowners will "take" \$220,000,000; furniture (which haint materials nor wages) will take \$150,000,000; doctors and dentists (they get fees—not wages) will take \$50,000,000; and busses and street cars will haul the workers to the projects and give the taxpayers a figurative ride to the tune of \$60,000,000.

Farmers, who get neither wages, fees nor salaries, will muscle in to the extent of \$800,000,000. Slum clearance at the rate of \$50,000,000 per month is doing its bit to get the hyperdermic of money-corpuscles under the skin of the social body, along with the rural electrification project which will give the body politic beneficial shocks just as did the old-time medicine battery-box when we wore patched pants prior to taking up pantology back in the knee-breeches era.

As we ponder the pundits of our modern political economists we wonder where Adam Smith, Patrick Edward Dove, Henry George, Ricardo, et al, got their ideas. Mebbe they never attained the status of homo multarum literarum—perhaps they couldn't find room for education at the feet of Gamaliel.

"Money makes the Mayor go" is an old cliché, but can it make every other body and thing go into eternity? Is mere money—officially printed and peddled—the true solution to the paradox of idle men 'midst idle land? When anything is produced men work, not money, or men with tools work and they always work on land.

A scheme sound in fact conforms to the laws of nature and always is workable—the fundamental law being that man shall labor upon natural resources, without exploitation by his fellowman, for his sustenance and progress. Pump-priming forms no part of nature's order—it is a man-made expedient for wetting the dry sucker at the base of the piston, a sucker dried and shriveled through disuse. Making water-well and pump available for all who need water at all times would eliminate the need of pump-priming.

The remedy lies in avoiding monopolies of natural resources, not in the transfusion of cash corpuscles.

There may be a parallel between the suckers in mechanical pumps and those in industry, but it is figurative and not literal, therefore priming the suckers in industry cannot permanently succeed.



## HODGE-PODGE TAXES

The honorable Congressman Treadway is convinced that the Federal tax structure is chaotic. He believes that it is high time to overhaul and to simplify the entire existing system. Accordingly he has introduced a resolution in the House seeking for a tax commission two of which members shall represent the House, two to represent the Senate and six to represent, respectively, agriculture, industry, labor, taxpayers and consumers, tax lawyers and accountants and economists.

We pause to cogitate upon the implied distinctions in views and class welfare of the farmers, manufacturers, employees, taxpayers and consumers, lawyers, accountants and economists. As near as we can figger out the combinations of trades, professions, payers and buyers, we feel certain that they all eat food, wear clothes, live in houses, apply manual and/or mental labor and capital to natural resources. Each class seeks to keep bodies and souls harmoniously functioning—smoothly synchronized—whilst gathering a little knowledge, enjoying the arts and engaging in pleasurable pastimes. As near as we can figger it out, all these socalled classes have a common objective in general, consequently we have difficulty in comprehending that the Congressman's selected trades, professions and occupations can have violently different prejudices, obsessions or complexes in regard to the simple, common objective. If each class had an entirely different purpose in life then there might be need for representation in councilf oregathered for the purpose of reconciling unrelated aims.

F'rinstance, if the farmers wanted to disc-harrow, fertilize and spray all law books in order to grow better laws, whilst accountants wanted to run adding-machines up and down rows of beans in order to grow better crops, whilst factory mechanics essayed to make copper-riveted, stainless-steel sheet metal shirts for upright economists, obviously there would be need for cooperative council between all parties in order to unite upon a workable programme for each class.

The honorable Congressman feels strongly that we now have a "hodge-podge of tax laws, which are steadily becoming more incoherent and more complex. Sound principles of taxation have been abandoned."

During seven lean years we prosaically plodded through three law schools; during six depressed years we haunted law libraries. In all this time we gave particular attention to the laws of the state of mind relating to taxation and to Federal constitutional prescriptions and procriptions upon the same subject. In all the mass of laws which greeted our weary eyes we noted the same underlying, unswerving, inescapable doctrine of taxation according to "ability-to-pay." Nowhere did we find the slightest indication of an abandonment of this "principle." Everywhere we found the unfailing purpose to tax "labor and capital" upon the wealth produced jointly or sever-

ally. Very, very seldom did we find a law with even a whiff of the fragrance of taxation according to "public service rendered."

When taxation is applied to things—to objects of wealth—there must necessarily be many laws because there are many things. Many laws may make a "hodge-podge"—a chaotic structure such as arouses Congressman Treadway to action—but hodge-podge laws are the natural consequence of Congressional and legislative hodge-podge thinking from which there is no escape under the "ability-to-pay" theory of taxation.

The proposed Federal Commission on Taxation will be empowered to subpoena witnesses and documents, against which they should be dusting off their copy of "Progress and Poverty" and preparing to give testimony under oath, the truth, the whole truth and nothing but the truth about the ability-to-pay hokum and about other "sound principles of taxation" which have had scant consideration before being abandoned.

But the Congressman's resolution has its moments. It would survey the whole field of "tax avoidance"; it would inquire into the effects of shifting-tax policies; it would weigh hidden taxes against visible taxes; it would explore the whole field of double taxation; it is invited to play with dynamite without instructions about its antidote—Single Tax. But mebbe the Congressman knows all about George's Science of Political Economy. Mebbe the Congress knows all about it; at least, Senator Walsh had it read into the Congressional record. But mebbe Senator Walsh thought that was the best place to hide Georgeism from the honorable House and Senate.

Taken at its face value, the resolution offered by the gentleman from Massachusetts bids fair to expose the difference between taxation and Single Tax, the one upon labor products, the other upon the unearned increment which attaches to the sites of "agriculture, industry, labor, taxpayers and consumers, tax lawyers and accountants and economists."

Mebbe the joint committee will go places and do things. We shall see.

## SOCIOLOGICAL TECHNIQUE

Day by day, in every way, we are approaching Single Tax. This is our belief after reading the latest news from the first line trenches of culture.

It appears that man is in the process of a physical and mental approach to a "resurgence of the ape" within him. Apes, you know, have no income taxes, nor do they collect taxes upon the theory of ability-to-pay. They do not speculate in cocoanut-tree site-values, nor do they tolerate collectors of cocoanut meats from the industrious ape-laborers and ape-capitalists who do the tree-climbing and not-harvesting.

It is reassuring to learn that we are beginning to ape the apes.



The famed anthropologist who brings us this message of hope advocates the creation of institutes for the study of human biology, "not as it relates to death and stomach aches, but as it relates to life in modern society and as it conditions the material and well-being of each of us." Couples about to be married should be studied for their "sociological technique." The professor means that the young man and his lady friend should be examined as to what they know about economics, and he suggests that it is our "paramount duty to make biologically minded the young who are fortuitously endowed with superior intelligence."

For instance, the alert and prospective bridegroom will check up not only on his sweetheart's anthropological, psychological and medical ratings but also on her "sociological technique." That is, what does she know about taxation—or the taxation of site-values as the sole source of public revenue, and is she keen about taking all taxes off industry. It is only by such care in selecting a mate that society can "redirect the course of education into paths which make for human betterment."

We think that the professor has something there.

He believes that we should "stop deluding ourselves with the fatuous notion that mortality can be massaged into morons and intelligence into idiots" if we would escape from our present proclivities toward "flaccid humanitarianism which has corrupted the practice of democracy." In other words, we should snap out of it because we are quickly getting nowhere with the PWA and its reverse WPA.

We think that the professor has something there.

Our articulate anthropologist is fortified in his convictions—and we are fortified in our agreement with him—because his views have "a virtually unanimous condemnation," and "the disapprobation of the unintelligent is the hallmark of merit and truth."

Well, we have been in a similar sorry minority so we give the professor another vote of confidence.

Man got along alright until his "superordinate brain brought forth culture—invented tools and contrivances . . . making more and more ingenious tools whereby he could accumulate more and more goods, with the expenditure of less and less physical energy and cerebral initiative. Soon thinking became obsolete for the majority of persons, since the machines did it for them." Among his many gainful gadgets and multiplicity of machines, man invented the political "machine". This machine holds forth under the pseudonym of civil government, a tri-part, try-anything-once, triumvirate all dolled up in senatorial togas, executive ear-trumpets and loud speakers and judicial wigs and robes. This machine "thinks" that taxes should be extracted from the industrious according to the fruits of their labors and that these same victims should be subjected to a second squeegeeing

by vulturous land owners who jack-up rents as soon as the victims accumulate wealth—pursuing labor and capital until they continuously rise and fall perilously near the edge of extinction. This machine "thinks" that it is right and proper for private people to pocket publicly-created site-values in each and every community. It thinks that nature needs constant repairs and fixings and it thinks that the electorate, which created its frankenstein thinking-machine, is composed of morons and idiots incapable of assimilating morality and intelligence except during election week, consequently the machine "thinks" for its creator and we thus have what we have.

We think that the professor has something there.

The breeding of a race of intelligent men, he emphatically states, is essential because "democracy in a population of stupid and predacious men is an impossibility." So there you are. The sooner we breed boys and girls to comprehend "sociological technique" the sooner we'll ape the apes and permit the laborer to eat the meats of his own cocoanuts without paying tribute to some stuffed-shirt collector of taxes on production. "Sociological technique" will be found to be a clear comprehension and unswerving application of the Georgeist Science of Political Economy as laid down in the story of "Progress and Poverty." (Price, \$1.00. At all important book-stores.)

All through his discourses the professor plainly shows that he's that way about Single Tax. If he specifically had said so in the beginning we would have had no need to de-code his message.

#### COURSE OF EVENTS

Our finely constructed *Saturday Evening Post*—that literary institution acknowledged as "tops" in the field of "slick mags"—is hot and bothered over Alsop and Kintner's exposé of what happens to civil governments in democracies which fail to found their tax systems upon the "theory" of taxation which takes naught but publicly-created site-values for public use. The *Satevepost* never has keenly countenanced Henry George's proposal to take public values for public use and to keep public fingers off'n private wealth. The *Post* has been content to indulge in no stoop, no squat and no squint into the pages of "Progress and Poverty"—it has been content to bask in the sunlight of conservative Republicanism down through the decades which incubated the depression of 1929.

But today the *Post* is fevered and fussed over Alsop and Kintner's exposé of how a dictatorship operates, under the guise of a new deal from a dandy deck of Jeffersonian jackpot cards, in a nation of "free people." The *Post* whigorously resents the consequences of its tercentenary of tolerated tricks and traffic in the temples of taxation. It desires an investigation into a "government monopoly" because it now transpires that when the



*Post* put its last nickel into the mechanical music box the old Wurlitzer reneged and played a tune inharmoniously at variance with our old Republican battle-hymn, "We're Taxing Tonight on the Old Camp Ground." And now—and now—the *Post* is convinced that "Power corrupts like nothing else on earth," and we assume that the *Post* includes the power to tax labor and capital whilst landlords exercise the power to collect publicly-created site-values.

Messrs. Alsop and Kintner have done an illuminating job in "We Shall Make Over America." They have exposed the New Deal's purpose to jockey the Supreme Court into either reversing the case of *Hammer vs. Dagenhart* or invalidating the Wages-and-Hours Act. The clever constitutional lawyers who framed the Wages-Hours bill are serving a very useful purpose in the ultimate adoption of Single Tax, because each time the Supreme Court is jockeyed into either repudiation or invalidation of acts relating to political economy it is inevitable that the High Court at last must find refuge and security in George's principles of Single Tax.

Our condolences to the *Post*.

## Working Together For Success

IN 1857 Lord Macauley wrote to those on this side of the Atlantic:

"As long as you have a boundless extent of fertile and unoccupied land your laboring population will be far more at ease than the laboring population of the Old World, and while this is the case, the Jefferson politics may continue to exist without any fatal calamity. But the time will come when wages will be as low and fluctuate as much with you as with us. You will have your Manchesters and Birminghams, and in these Manchesters and Birminghams hundreds of thousands of artisans will assuredly be out of work. Then your institutions will be brought to the test."

We have reached that point now; we have our Manchesters and Birminghams in the United States and while we have not proportionately as much unoccupied territory as you in Canada, we have hundreds of thousands of acres of desirable unused land. Indeed, according to Mayor LaGuardia's report there are approximately 40,000 acres of unused land in New York City.

But through stupid ignorance of natural law we have permitted the margin of cultivation to be pushed so far that our "frontiers" seem to have disappeared and labor and capital are becoming beggars in a land of vast opportunity. Fulfilling Lord Macauley's prophesy, our institutions are "brought to the test."

"Doing for men," says Emerson, "what they should do for themselves, is the one ugliness in all the governments of the world."

If that were true when Emerson wrote those words how much truer it is now. And yet in spite of European examples of what totalitarian programmes really entail in the crushing of freedom that we, on this continent count our birthright—paternalism of one sort or another is being urged by some, in both Canada and the United States, who, a generation ago, would have shied at anything remotely resembling it, since it is the antithesis of the American ideal—liberty. And these urgings toward regimentation come chiefly through ignorance of the *science* of political economy. Certainly it is for us, who realize that it is economic maladjustment which is dragging nation after nation into the morass of hatred and force, to work together as we have never worked before. Single Taxers are of necessity individualists, but now is the time for "united we stand," if we hope to point the only way for a lasting peace for a war-crazed world.

There are many different ways of carrying our message as there are Single Taxers to carry it. Obviously, however, if we work together, since that gives us greater power, we must choose the greatest common denominator—and the one programme on which we can all agree, I believe is *education*.

Some of us may contend that political action is the quickest road to education although it develops bitter resistance and tolerance. Judge Jackson Ralston thinks that putting an Amendment on the ballot for the voters of California to pass on, is the quickest and surest means of educating them. Be that as it may, I wish there had been a hundred extension classes and a few thousand students taking the correspondence course up and down California for two solid years before Judge Ralston had again launched the measure.

If that had happened enough voters in that State would know what the economics of Henry George connoted to make a telling stand against lying opposition and could force proper interpretation where now is powerful misinterpretation. But without such far-reaching preparation by the Henry George School of Social Science the Ralston Amendment is on the ballot, to be voted on in November, and it seems plainly the duty of Single Taxers everywhere, regardless of national or state lines, to help our valiant cohorts in California combat the vicious onslaught made by the privileged powers under the banner of the "Anti-Single Tax League."

Therefor I beg that this Conference make it a major accomplishment to use this great opportunity to spread education in a field where the fear on the part of our enemies proves our strength; that we do everything possible immediately to make the voters of California understand what the taxation of land values in lieu of all other taxes and the philosophy that goes with it, mean—for ignorance is the only thing we Georgeists dread and



we are working together for certain success when we work to spread the Henry George School of Social Science.

For then, with the ever-growing army that understands the natural law "if" as says Henry George, "while there is yet time, we turn to justice and obey her, if we trust liberty and follow her, the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation."—ANNA GEORGE DEMILLE at the Toronto Henry George Congress.

## Fool's Gold

THE above title seems most appropriate for certain attempts made to satisfy the average man's appetite for literature. One such attempt is "The 101 World's Classics," edited by Dr. Charles Gray Shaw, Professor of Philosophy at New York University. The inside cover of the volume states that "The editor has selected the books which are of *perpetual interest* to the human mind, those which every *cultured person should know*." The underlinings are ours. Among the 101 classics we find in condensed form an extract from the Leviathan, by Thomas Hobbes; The Social Contract, by Jean Jacques Rousseau; The Wealth of Nations, by Adam Smith, and Capital, by Karl Marx. The reader will search in vain for any reference to the greatest humanist of them all, Henry George, the American. Surely in 101 World's Classics many a work inferior to "Progress and Poverty" might have been omitted in favor of George; in fact it would have been easy to leave out two, include "Progress and Poverty" and call the work "The 100 World's Classics." But Prof. Shaw saw fit to do otherwise, even to including Karl Marx, which to the writer's mind is a mystery, since by no stretch of the imagination can "Das Kapital" be called a classic. Perhaps some one might be able to get Dr. Shaw to explain why Henry George is not as much as mentioned.

Another attempt is "America Now," edited by Harold E. Stearns. It is "an inquiry into civilization in the United States," by 36 Americans. In it is no reference to Henry George or any of his works. We do find many references to labor and industry, to Kant, Marx and Marxism, LaFollette, John L. Lewis, laissez-faire, Malthus, Communism, etc. Stuart Chase is mentioned three times. Dr. Townsend is mentioned once. In his "Introduction," Mr. Stearns says this, "For the men and women who make up the list of contributors to this book are, many of them, personally not acquainted with each other. . . . But they are united in something which is stronger than mere chance neighborliness or mutual business and professional activities. They instinctively know the difference between interested propaganda and disinterested ideas; they have been disciplined by facts and reality rather than have they felt impelled to dress

up fancy and desire into a pretty picture or a "perfect" system. In a word, they are united in that strongest fellowship of all, because it sets men free—the fellowship of truth." This is a very strong endorsement of all those who have contributed to this work. Let us see how it works out in one case where the facts are known to Georgeists if not to the rest of mankind.

In "Corporals of Industry," by E. D. Kennedy, we find this on page 208:

"It may be objected that if an industry overprices its output, new and more genuinely competitive industrial units will appear. This is another piece of reasoning which dates from Adam Smith and which also retains nothing more than an historical importance. Remember that if you and I decide to go into the copper business, we should have to raise several million dollars to make any impression on existing capacity. But anybody who was interested in putting his money into the copper business would put it into one of the existing large companies, which are always happy to get new capital and which can offer the investor the innumerable advantages connected with long experience in the business, . . ."

Mr. Kennedy by the above has justified his own belief and thus has convinced himself of the power of his own logic. But this is the old Socialist argument that the money power is able to monopolize all of the opportunities and thus exploit the purchasers. It is true that big business is better able to serve the public in many lines than small business would be. And the copper industry is of necessity big business. But the copper business depends upon land first of all. The control of the best copper lands is what prevents capital from competing with the existing companies and not the fact that men with money to invest will pick out the well-established companies to invest in. Of course they will and the well-established companies control the best copper lands. If they had to pay to the treasury of the state or states in which their lands are located the full economic rent of those lands and no other taxes of any sort they would not have a monopoly. As long as they paid the full rent to society they could do business. The fact that they could be ousted for non-payment of rent would prevent them from "overpricing their output." But Mr. Kennedy is a young man; he has been at work but sixteen years since graduation and the first six years he wrote advertising copy. Then he graduated into writing the Business and Financial section for the magazine *Time*. For the last nine years he has been studying the depression and publishing articles in *Fortune*. Naturally he does not know that what Adam Smith said so long ago is as true today as it was then because he does not know what is at the bottom of all monopoly and privilege.

So in looking for an easy road to the enjoyment of gems of literature of the past and the understanding of some



of the problems which perplex us as democratic Americans, the writer has dug up some more fool's gold.

JOHN LUXTON.

## Progress in New Jersey

WE call the attention of our readers to the article on another page by L. R. Bonta, entitled "How to Interest Business Men." Especially do we desire that it be read by A. Laurence Smith and Col. Victor Rule of the lately formed Tax Relief Organization.

Mr. Bonta speaks from no partial experience but from the lesson learned over a period of campaigning for fifteen years in New Jersey. A real impression has been created and a measure of success achieved, as shown by the passage of the Sandford Bill in the Assembly and excellent prospects of its passage through the Senate where it did not come to a vote.

Mr. Bonta has told the story and it seems to us that he has correctly assayed the psychology of the business men in the state, and therefore in other states.

We might take exception only to the second paragraph where it is stated that business men are "satisfied with things as they are." We think this is far from the truth. But with the remainder of Mr. Bonta's contribution it is difficult if not impossible to take exception.

## Separation of Trade and State

THE following paraphrases of the United States and State of Pennsylvania constitutional provisions for guaranty of religious freedom suggest a similar guaranty for economic freedom:

### CONSTITUTION OF UNITED STATES

#### ARTICLE I OF AMENDMENTS

"Congress shall make no law respecting an establishment of business, or prohibiting the free operation thereof";

### CONSTITUTION OF PENNSYLVANIA

#### ARTICLE I OF DECLARATION OF WEIGHTS

"Sec. 3. All men have a natural and indefeasible right to earn their livings according to the necessities of their own bodies; no man can of right be compelled to patronize, construct, or contribute to any place of business or to maintain any management against his consent; no human authority can, in any case whatever, control or interfere with the rights of industry, and no preference shall ever be given by law to any business institutions or manner of occupation."

Refusing to entrust our archbishops with the powers of government, why do we have such sublime faith in our multi-millionaires or practical politicians as to turn over to them the whole establishment?

## A Practical Way Out

OF "The Present Mess" of relief, unemployment burdensome taxation—to say nothing of the social problems arising from poverty.

How the collection of rent and the abolition of taxes can be instituted—how it can be done with our existing political machinery—why it would work—what it would do.—

Natural resources in this country were not exhausted. In fact, they have been merely scratched. Production and the necessary means for creating, processing and transporting wealth were, and now are, adequate to justify the expectation of the advent of an economy of plenty. Despite these favorable conditions, there exists approximately 43 million "ill-fed, ill-clad and ill-housed" persons. "One-third of our population" needing more and better food, clothing and shelter which distributors have been prepared and anxious to furnish. But effective demand failed because, as *The Wall Street Journal* emphasized repeatedly, in leading editorials a few years ago, producer and potential consumers were "Kept Apart by Price." The "unhappy third" could not, and the more fortunate two-thirds would not, pay the exorbitant prices demanded by those who could do no different because of enormous costs that were, and still are, pyramided by taxes. An instance: Processing taxes which doubled the price of food and clothing within a few weeks. And next, "pay roll taxes"—social-security taxes (so-called)—railroad retirement funds, old-age pensions and the unemployment taxes, all special taxes, levied for a strictly definite purpose and all passed on and included in the price of things needed and wanted by everybody and, especially, by the President's least fortunate "third."

There are many other reasons for excessive costs, mostly outside the jurisdiction of legislators to regulate. It should have occurred to them that mis-placed and confiscatory tax levies might be responsible for the extreme costs and at the bottom of the various obstacles hindering trade. Instead, legislators messed around with wish-fulfillment devices which aggravated the economic situation, increasing instead of reducing costs. A new tax, or an old tax with a new name, was invariably imposed on things consumers needed and wanted to buy! The vicious cycle goes round and round and gets nowhere but worse! And now the President asks for more!

The consumer was and still is "the forgotten man." I beg pardon! Many were forgotten by the tax-imposer, many who have escaped taxation heretofore, i.e., those who collect rent. When federal or state "Solons" make any gesture to relieve trade and/or the "unhappy third" they forget to tax rent as a replacement for taxes that have been, and are now, eating the heart out of trade and despite the fact that a tax on rent can't be "passed



on" to the consumer. They forget that rent is wholly due to the activity and wants of society and is never the product of individuals or corporations. They overlooked the fact that the Constitutional Amendment permitting income taxes applies with equal force to income from rent that all economic rent ought to be collected by society for its use.

Please "read, mark, learn and inwardly digest" an article entitled "Taxing Production to Death," by Albert Jay Nock, in the March, 1938, issue of *The American Mercury*. Mr. Nock does not mention rent among the items that "must come finally out of production" presumably because we have so far neglected our public business as to expropriate our social earnings, the natural fund that should be ours, collectively, to use as we now use taxes for liquidating the expenses of government, federal, state and our local public services such as schools and highways, courts and the like. Those who use that part of their body above their ears frequently become disgusted when observing the naivete and obvious stupidity of our Solons when in action. Rent also, enters into the entire price structure. And like taxes must be paid before wages, interest and upkeep can be met.

Despite the fact that legislators are powerless to do anything but harm in the economic field, they have everything to do with taxes. Other than the natural components of price, i.e., rent, wages and interest, we find some extraneous ingredients affecting it, the chief of which is the conglomerate mass of taxes. That is because society, through its legislators, fails, almost entirely, to collect the rent which itself creates. Society expropriated its own earnings and lacking that natural fund with which to pay government expenses it does some more expropriating, and as before, from itself, in the form of taxes. Hence, everybody pays twice for government service; (first), when paying rent which none can escape in any way; (second), when buying goods and services with all tax levies, from everywhere, carefully wrapped up and hidden in the price.

Other extraneous elements in price such as public and private debt, racketeering, crime, disproportionate salaries and commissions, charity contributions by business and industry, trade associations and their price manipulation, stifling of competition, strikes and other industrial warfare, conspicuous waste, social irregularities, instalment selling, etc., can be mostly accounted for among the evil effects incident to expropriation of rent. Some may be expected to vanish as society and its legislators gradually shift taxes from labor and industry to society's own and only product—rent. Some of the worst may require political action, but it will be necessary to remove the impediment of trade-throttling taxes, and set the stage by taxing rent, before any effective relief can be had or even expected. All monopoly starts with and in expropriated rent.

Charlemagne formulated the axiom: "The welfare of a nation is the welfare of its least fortunate." The "unhappy third" cannot satisfy all their needs nor much that they want because prices are prohibitive; hence less things are consumed and, consequently, scanty need for labor to produce things. Consequently, unemployment and depression supervened, and, relief became necessary to prevent serious distress. Price, then, is the key to "The Present Mess" and, also, to "A Practical Way Out." The price of consumers' wants must come down. We must "Take Taxes Out of Prices."

The diagnosis of "The Present Mess" and its cause having been found to flow from "price" and the chief contributing cause ascertained to be taxes that should be abolished, our problem now is: The recovery of our expropriated rent; the total abatement of taxes, and, "How it can be done with our existing political machinery." At "first blush" it might appear that all trade-throttling taxes could be repealed and a levy made on rent to replace them, but that would be revolutionary and revolutions are too costly. It is best to "Take Things by the Smooth Handle." Neither our economy nor our democratic institutions need be imperiled while we shift taxes to economic rent. Capitalism has earned its spurs and, with some little fixing, can be depended on to function in an economy of plenty much better than in an economy of scarcity.—C. J. LAVERY, M. D.

## Yellow Jacket

THE other day I went to a local movie and saw the current film depicting the problem of yellow fever in Cuba. A certain phase of the story interested me in a particular way especially because of the difficulty I find every now and then in explaining to some apparently intelligent people the simplicity as well as the importance of the problem of economic rent. If you recall the film, Dr. Agramonte, at a certain point and in reply to an insistent query on the part of the American Army medical authorities who had been striving against innumerable obstacles, mostly man-made, to locate the cause of the plague, said in effect, "About nineteen years ago a student of such diseases at a gathering of learned medicos in the United States made the assertion that the bite of a certain mosquito was the cause of the disease but he was not allowed to continue his talk so great was the degree of ridicule hurled at him by the derisive audience." The film goes on to show that what had been ridiculed and forced into obscurity for nineteen long years was in reality the answer which the entire world had been seeking in its search for the cause of the fever. I have since checked the cinema version and found this story to be substantially correct. It is a well-known historical fact that when Galileo Galilei disclosed another



great truth, that the earth revolved around the sun, he was rewarded for his efforts by being thrown in jail.

If we were not familiar with these two incidents, we all surely know what happened almost two thousand years ago when The Exponent of the Golden Rule expressed His views regarding the proper relationship between man and his fellowman. It is characteristic of the animals in this kaleidoscopic kingdom to run when the light is shown; it is encouraging though to realize that if they run far enough around our planet they will wake up some morning to find that their wanderings have led them back to the very light from which they had been fleeing.

The land question will be recognized some day in its true perspective and then it will be universally admitted that the original title to land belongs to no one man and that to deny this fact is to conventionalize the sixth commandment.—R. JOSEPH MAFRINNI.

## Miscellany

### HARRY WEINBERGER HECKLES THE CANDIDATES

During the campaign for the governorship of New York, Harry Weinberger wrote the following letter to candidates Dewey and Lehman:

May I inquire whether you both or either of you are in favor of immediately taking the tax off all buildings and improvements on land, or in favor of taking same off gradually, and increasing the taxation on the land until the full rent of land is taken? The value of all land is created by the Community and should be taken by the Community for its purposes.

I respectfully submit, as Henry George in his book, "Progress and Poverty" has shown, that untaxing the improvements on land will solve the unemployment problem and eliminate slums and poverty, and stabilize business.

Mr. Governor, or Mr. Dewey—have you any other real solution of unemployment, poverty and slums? I mean, other than some form of a regimented state?

This proposed system of land taxes will lower the taxes of the farmer, the home owner, the owners of properly built apartment houses and business buildings.

This being a public question, in addition to sending you each this letter, I am sending copies to the press.

### THE WAY OF A SHIP

To those who have read Julia A. Kellogg's admirable abridgment of Patrick Dove's *Theory of Human Progression*, wherein its great length is reduced to the briefer measure within the modern reader's compass, its thesis is familiar; that along all scientific lines mankind grope and blunder to their unending confusion until, lo! the real solution is found. And often that answer to the riddle has been right at hand and well within their reach almost as easily during successive centuries—barring the vast improvement in technical apparatus—as on the day when the accurate penetrating brain of the discoverer finally perceived the truth and cleared away the tentative efforts of many precursors.

The analogy between the long-protracted fumbings in astronomy, in physiology, in biology, in physics generally and the errancy in economic theory which is rife today is clearly pointed out by Dove.

His reasoning is cogent, and the more one studies its application the more convincing does it become.

Recently, in reading the delightful book, by Dr. Lawrence C. Wroth, "The Way of a Ship," in which the early methods of sea going folk are depicted and described with a combination of humor, erudition and faith in human nature and in a Higher Government all set forth in a style of distinction and felicity, the following extracts so pertinent to Dove were found:

During the first half of the eighteenth century, "the discovery of the longitude . . . passed into common English speech as expressing a thing of practical impossibility." It crept into literature as a stock jest at human aspiration and credulity. Swift, Goldsmith and Hogarts had their fling at it. Yet at the end of thirty painful centuries the problem was solved. Before the simpler principle of Hadley's Quadrant could be evolved it was necessary for the human mind to try and reject many mechanisms of learned complexity.

EMILY E. F. SKEEL.

### FOREWORD TO FREE LAND, BY ROSE WILDER LANE

(See review by John Luxton on another page.)

"But everything is changed now; there's no more free land."

A few facts about free land: The United States began as the only American government that gave no land to settlers. France, Spain and Mexico offered free land; the United States offered freedom to men, and sold its land to rich speculators. When wages were 20 cents for a twelve-hour day, our government was selling land in blocks of a thousand acres at \$5 an acre. American land was the rich speculator's gamble, causing huge bull markets and crashes. After the fertile lands were settled, when only the plains remained and gambling was in railroad stocks, the Homestead Act was passed in 1862. It was repealed in 1935.

The great period of homesteading was 1913–1926, when homesteaders took title to nearly 101 million acres of the 276 million acres homesteaded during the whole period, 1862–1935. In the 1930's homesteading was continued at the same rate as in the 1860's. Homestead title was given to more than one million acres in 1934. Homesteaders held approximately six million acres in 1935, when the Act was repealed and 197 million acres were withdrawn from homestead entry.

### HAMILTON'S VIEWS

He [Jefferson] had serious doubts about the wisdom of promoting rapid immigration from foreign countries. But, he noted: "I mean not that these doubts should be extended to the importation of useful artificers. The policy of that measure depends on very different consideration. Spare no expense in obtaining them. They will after a while go to the plow and the hoe; but, in the meantime they will teach us something we do not know." . . . This country's industrial system has as its classic literary background Hamilton's *Report on Manufacturers*. That remarkable exposition of the country's opportunity to diversify and increase its productions recognized the primacy of agriculture and pointed out means of supplementing farm production with a variety of manufactures for which the country was suited and for which necessary labor could be found without drawing it away from the farms. Hamilton had the idea that a vast unused labor source resided in the women and children, a conception which is less popular today than it was in 1790. He believed also that the labor of adult males was only partly utilized in farming operations—largely suspended in winter. . . . "The desire of being an independent proprietor of land is founded on such strong principles in the human breast, that where the opportunity of becoming so is as great as it is in the United States, the proportion will be small of those whose situations would otherwise lead to it, who would be diverted from it to manufacturers. And it is highly probable . . . that the accession of foreigners who, originally drawn over by manufacturing views would afterwards abandon them for agricultural, would be more than



equivalent for those of our citizens who might happen to be detached from them." "Was the West a Safety Valve for Labor?" by Joseph Gafer, in *The Mississippi Valley Historical Review*, Vol. XXIV, No. 3, December, 1937, p. 301.

### "OUR COUNTRYMEN"

In "A Conversation between an Englishman, a Scotchman, and an American, on the subject of Slavery," attributed to Benjamin Franklin, and printed in the *Public Advertiser* (London), January 30, 1770 (UL.), the author puts the following words into the mouth of the American: "Your working Poor are not indeed absolutely Slaves; but these seem something a little like Slavery, where the Laws oblige them to work for their Masters so many Hours at such a Rate, and give them no Liberty to demand or bargain for more, but imprison them in a Workhouse if they refuse to work on such Terms; and to imprison a humane Master if he thinks fit to pay them better; the same Time confining the poor ingenious Artificer to this Island, and forbidding him to go abroad, though offered better Wages in foreign Countries. As to the Share England has in these Enormities America, remember, Sir, that she began the Slave Trade; that her Merchants of London, Bristol, Liverpool, and Glasgow, send their ships to Africa for the Purpose of purchasing Slaves. If any unjust Methods are used remember, that under the Smut their Skin is white, but they are honest good People, and at the same Time are your own countrymen!" "Benjamin Franklin on Slavery and American Liberties," by Verner W. Crane in *The Pennsylvania Magazine*, Vol. LXII, No. 1, January, 1938, pp. 6-9.

### FRANKLIN TO DEAN WOODWARD

In a letter to Dean Woodward of April 10, 1773, Franklin wrote from England concerning a petition of the Virginia Assembly for a law "to make a Law for preventing the Importation" of slaves: "his Request, however, will probably not be granted, as their former laws of that kind have always been repealed, and as the Interest of a Merchant here has more weight with Government, than that of Thousands at a Distance." Smyth (ed.), *Writings*, VI. 39.

## BOOK REVIEWS

### FREE LAND

BY ROSE WILDER LANE

12 mo. clo. 332 pgs. Price \$2.50, Longmans Green and Co., N. Y. City.

Some years ago, when the depression was still young, there appeared in *Harper's Magazine* an article which dealt with the proposition of giving some hundred thousand or more unemployed Americans and their families upon vacant lands. The object was to give them the opportunity to employ themselves at making their own living out of the soil and thus relieve those of their countrymen who were fortunate enough to be employed of the expense of supporting them, either through charity or taxation. The results were to be threefold. First, the independence, dignity, and self-respect of those given this opportunity would thus be maintained, a most important factor in any democracy. Next, the rest of the populace, relieved of the burden of supporting non-producers, would have more wealth with which to support the industries that cater to men's wants, and thus have more purchasing power. Finally, those who made a go of finding the land would need tools, machinery, clothing, household wares and furniture, all of which would mean a greater demand for the services of our manufacturing and transportation interests. This all looked very nice in print. A back to the land movement, to the better of all living things, seemed the logical way out of the economic mess in which mankind had bogged itself down. The writer had no doubts and expressed them in a letter to the Personal and Otherwise column of *Harper's*.

In the writer's time the term "homestead" had been frequently expressed by persons, more or less dissatisfied with their personal fortunes, as a sort of promised land that had once been offered but which they had been stupid enough to ignore at the time and now could not avail themselves of because the chance was gone. "Government land" was spoken of as being worthless for any purpose except mining or lumbering and such land was not to be homesteaded. After the opening of the Indian Territory it was generally believed that no land suitable for agriculture by farmers used to the well-farmed and wornout soil of the East was available for settlement. The encyclopedias and almanacs issued each year by certain American newspapers listed millions of vacant acres of government land upon which the would-be settlers were free to file claims. But the fact that great numbers of Americans were not doing so, in spite of the poverty of their lives, pointed to but one thing; the utter uselessness of such lands for farming by poor families. So the writer wanted to know where the lands for settling the unemployed upon were to be found. He said that but three classes of land existed, government lands of the national domain, state lands, and lands in private hands. As to national lands the poorest only remained, lands on which one could not keep a goat, surely useless for supporting a family. The available state lands were probably in the same condition or they would have been gobbled up long ago. That left privately owned lands as the only way out. The writer wished to know how these were to be obtained except by purchase unless taken for non-payment of taxes. Purchase by condemnation or at public auction would mean high prices to be paid by those taxpayers, the American People, who were to be relieved, according to the proposition, of the burden of supporting the unemployed. Did anyone suppose that the owners of good, rich, vacant farm land would part with it at a low price just to relieve others? And if they did, even if they reduce their price to the lowest possible figure per acre, would not the American people have to pay for the land and thus reduce their purchasing power?

It does not do to tear a proposition apart without offering a substitute. The writer offered a substitute, a plan that would put everybody back to work without cost to the taxpayers. Single Taxers know the plan. It was the plan proposed by Henry George, that the government proceed to collect the rent of land. Of course he prophesied that there would be available all the land needed and of the best quality for whatever purpose desired as soon as such a scheme should be put in effect. *Harper's* editor of the Personal and Otherwise column wrote to him and said that if space permitted the letter would be published in part together with two other letters received on the same subject. The names of the writers of the other letters were mentioned.

In the next number of *Harper's* neither of the three letters appeared either in whole or in part. At no time thereafter did any of the letters appear. Instead, a letter by Rose Wilder Lane, appeared; a letter which condemned the proposition, not on the ground of the impossibility of obtaining suitable land without cost to the taxpayers and without paying tribute to private landowners, but upon the utter impossibility (?), of anyone making a living out of land. Mrs. Lane said this in all seriousness because in her youth her father had tried to make a living for his family on a homestead and had found the scorching heat, the deadly blizzards, the years of droughts, the tornados, and prairie soil that resisted the plow and wore out horses and the high cost for tools, harness, lumber, besides the great distances from such aids to civilization as doctors, nurses, and schools, too much for one man. The picture of those early years is engraved deeply in Mrs. Lane's soul, and so she could not believe such a life possible in spite of the fact that millions of farmers have lived and are now living through labor applied to the raising of food crops from the soil, let alone other products, such as rubber and cotton.

The writer was disappointed in Mrs. Lane's letter. She seemed to



be writing of particular lands, and thus was arguing from a part to the whole. Her latest work, "Free Land," was heralded as an expose of the land racket. The writer hoped to find in this some inkling that she understood the land question and its economic significance. Careful study of it shows that she understands the immediate causes of the distress of farmers but she betrays no understanding of what underlies it all. "Free Land" is a narrative about the trials of David Beaton and his young bride in trying to make a go of it on a homestead west of Minnesota. David and Mary were both farm children. Both could do all the chores of the farm and home as well as their elders if not with the same degree of judgment which comes from experience, a matter which comes with age. David's father had farmed in "York State", and had gone to Minnesota. He bought his land, land that had been brought under cultivation. Naturally he paid a good price for it, but the improvements were worth it to him. He did not approve of going west for free land. He did not think highly of anything that could be got for nothing. As a matter of fact he did not realize how dearly David would have to pay for the government land before he could prove up on it. But he did not stand in David's way, and even gave him a team of Morgans, thoroughbreds raised by him, and a new wagon, besides turning over to him all money coming to him for his labor.

In all the story of these two people there are but a few references to the underlying cause of our troubles in this land which had so much public domain to start with. When the young man arrived at the land office to file a claim in a certain division he found all available sections near to the town site had been filed on already although news of the opening of the division for filing had not been made public. So he had to file miles away from the town site. For fourteen dollars and a half he was allowed to file on one hundred sixty acres, and if he took a tree claim, he could get an extra quarter section. All he had to do was to plant trees on ten acres on this second quarter. He was given five years to build a home and cultivate the land. If he had lived upon it continuously he could then buy it for one dollar and a quarter an acre. But he found that the law was not strictly obeyed. Men filed by proxy. Wagons were considered habitations and were moved after proving up. Trees were planted but not raised. Claims were filed and not cultivated except as a bluff while the filer worked on the railroad, leaving a member of his family to spend the greater part of the year in a well-stocked shanty. This grabbing of choice town sites on inside information and the fraudulent holding of them was for speculation and it caused the moving of legitimate settlers far back into the hinterland thus increasing their difficulties, making it harder for them to meet expenses and driving them into the hands of the loan sharks and mortgage hounds with interest from three to five per cent a month. Couple this with the severity of a continental climate, intense summer heat, extreme winter cold, long dry spells that burned up all plant life to the brick red soil, or sudden deluges that caused sod houses to actually melt on their inhabitants. Then add to this fact: with every purchase of machinery, every extension of house or barn, every addition to the live stock, and the taxes were increased. Surely, it is a wonder that any settler was successful! Mrs. Lane has told a wonderful tale of how two young Americans have met the worst vicissitudes and overcome them. She has saddened us with the tragedies that went on around these young people but through all we have been thrilled at the wonderful spirit of Americans in the face of disaster. With such spirit we need fear no foreign institution that suppresses the liberty of the individual.

But in explaining the land situation to the American people, "Free Land" is a sad failure. It is to the foreword that we must look to get Mrs. Lane's point of view. The foreword begins with this quotation: "But everything is changed now; there's no more free land."

Mrs. Lane does not mention whose words these are but they fit right into our philosophy. Our troubles with unemployment began with the passage of the national domain. But she goes on to explain

that the United States is the only American government that gave no land to settlers. Spain and Mexico offered free land, but the United States sold its land to rich speculators. She blames the gamble on American lands for the huge bull markets and crashes. She claims that after the fertile lands were taken up and only the plains remained the Homestead Act was passed. It remained in force from 1862 to 1935. Strange to say the greatest period of homesteading was from 1913 to 1926. More than one million acres were homesteaded in 1934. In 1935 homesteaders held title to more than six million acres. The question is what happened to the titles to 270 million acres homesteaded between 1862 and 1935, or to the titles to 95 million acres homesteaded between 1913 and 1926! Figures for the total number of acres homesteaded are, 101 million acres from 1913 to 1926, and 276 million acres from 1862 to 1935.

The appalling loss of homesteads would indicate the failure of the system. But it would not show that farming would be bound to fail. Suppose the land had been given free. We have instances of land given in grants to Dutch and English settlers of Long Island and Manhattan by both the Dutch West India Company and by the Sovereigns of Great Britain, and by the Colonial governments. We know that we, the people of New York, have had to pay enormous sums for those lands to the heirs of the original grantees for values which exist only because we have made them. To have given land free to settlers would not have eased the plight of present farmers nor their neighbors but would have built up landed aristocracy able to live by those who must pay tribute to use those lands. To give land free is to produce a future class of parasites. The huge bull markets and crashes, the railroad stock gambling, the mining monopoly and gambling in mining stocks, are not the result of American land as Mrs. Lane asserts, nor should the lands acquired from Mexico and France have been sold to lighten the expense upon the taxpayer. Mrs. Lane has David's father believe. American land is the patrimony of all the American people, of every race and creed. Whether it was bought with American money from France and Mexico, or wrested by force and fraud from the Indians, it is the birthright of all Americans, of every human being calling America his home. The government had neither the right nor the power to give it away nor sell it. The government, being the agent of the people, the steward of the nation, should have guarded this patrimony most zealously. It should have leased on a rental, justly appraised, to any one wishing to use the land. This would have been the only way to insure its use by homemakers. But because it didn't do it, settlers such as David and Mary had to pay out in life's blood, drop by drop, for the right to live and raise a family on the surface of the earth which the Great Creator planned for the source from which all life should flow in harmony with all creation. When private ownership of the right to collect rent from the best of this surface drove men to seek a living on the poorer lands we find men and women meeting the conditions so graphically portrayed by Mrs. Lane in "Free Land."

JOHN LUXTON.

## THE ETHICS OF JUDAISM

BY MAXWELL SILVER, D.D.

Maxwell Silver, D. D., (New York, Bloch Publishing Co., 1938). \$2.50.

Every theological seminary, Jewish and Christian, ought to have this book. While it tells nothing new, it states the case for the ethical significance of Israel with a summary emphasis which would be revealing to millions of Jews and Gentiles if they could be induced to study it. But since it will not be read by the multitude, the substance of it should reach the world through the religious and moral teachers who instruct the public.

The author points out that the demands of ethics or morality exist in themselves, independently of religious cults, the same as the principles of science or art. The relation of Israel to ethics is expressed symbolically in the priestly and ceremonial regulations of the Hebrew Bible, which are intended as objective means to train



at was at first a heathen people, so that this nation would gradually come a witness to the truth of one God, who demands justice and righteousness.

Dr. Silver says that he has found the subject a very difficult one to treat, not only in view of the question as to what is the precise content of Jewish ethics, but also with reference to the question how the religion of the Hebrew people came to be so inextricably bound up with ethics.

His difficulty is not peculiar to himself, but to the present age of scientific scholarship, which has not thus far learned how to interpret the Hebrew Bible in terms of economic and social evolution. He has studied the works of representative modern Biblical critics, such as Driver, Davidson, Kautzsch, Ryle, Moore, and J. M. P. Smith. But these scholars were preoccupied with rearranging and putting into chronological order the various documents and literary strata in the Hebrew Scriptures. They never explained the social forces which brought into existence the religion and sacred literature of ancient Israel.

The bibliography given by Dr. Silver shows that he has had good introductions to the field of conventional Biblical criticism, but has not consulted modern works dealing with the evolutionary problem which, on his own confession, has given him a great deal of trouble.

LOUIS WALLIS.

## Correspondence

### MR. BECKWITH ACCEPTS THE CORRECTION

EDITOR LAND AND FREEDOM:

I have been sharply and properly corrected for a misstatement of California irrigation district law in my letter appearing in your September-October issue, page 164, column 2.

The point is one in statutory law, not in economics. Knowing that, I relied upon others; and find now that I was misinformed. It is not true as stated in my letter that the tax in this district is levied upon a flat per-acre basis; it is levied upon the valuation, as pointed out by J. Rupert Mason of San Francisco.

Stockton, Calif.

L. D. BECKWITH.

### LAND NO LONGER IMPORTANT

EDITOR LAND AND FREEDOM:

From time to time it has been my privilege to listen to a radio broadcast presenting a discussion of taxation, or some subject closely related to taxation, by three men who were doubtless selected as authorities. But the evident misinformation possessed by these gentlemen of the essential fundamentals of taxation has invariably misled them, in their three-way conversations, as comedians rather than economists. In a recent broadcast one of these gentlemen stated that land was more important at the time when Henry George wrote "Progress and Poverty" than it is now! It would be interesting to know what the same authority would say concerning the relative value of air and water then and now. The glaring fault in these discussions has been the entire omission to consider the subject of taxation from the standpoint of right and wrong. One is led to conclude from these conversations that considerations of justice in taxation are of no importance whatsoever.

Wichita, Kansas.

HENRY WARE ALLEN.

### PERTINENT QUESTIONS

The following questions have been forwarded to us by The Single Tax Association of Toronto, Canada. They were propounded by Mr. H. B. Cowan of Peterboro, Ont.

1. "Farmers create an important part of city land values. How can land value taxation be applied as to return these values to them?"
2. "Cities like New York, Chicago and Toronto derive a considerable part of their land values from the produce of population through-

out the entire country. How did Henry George propose that the equity of the public at large in these land values should be recognized?"

3. "An important percentage of the most valuable land on the continent does not owe its value to the presence of nearby population. Reference is to oil wells in the Turner Valley of Alberta, gold mines in the unorganized districts of Northern Canada as well as to timber limits, coal mines, iron ore deposits, water power, etc. How did Henry George propose that these should be taxed. To whom would the taxes go (the country, state or national government), and how would their value be determined for assessment purposes?"

There is one way in which all these questions could be answered and summarily dismissed. That is, there is no use concerning ourselves about the details of this or that phase of the situation to be. We know that when all taxation is abolished, public services must be paid for out of ground rent. How it will affect this or that particular ground is unimportant. It will iron itself out. This explanation convinces no one and evades the issues.

The questions are asked as a result of more than ordinary thought on the subject and should be answered as fully and as definitely as possible. In our replies we do not say we have the only and final and correct answers. We hope they will prove convincing, but if better answers are to be had we welcome them.

In order that we may be better understood it is necessary that we avoid if possible many prevalent misconceptions. The average man accepts taxes as natural and inevitable. He considers them as his share of the public expenses and he protests only when they seem excessive or unequal. His protest is more apt to be an effort to raise his neighbor's taxes to equal his and especially is this apt to be the case if his neighbor has more ability to pay. This general conception of taxation on the basis of ability to pay has got to give way to an equitable basis of benefits received. In our replies we visualize an equitable return for ground rent paid in lieu of all taxation.

In reply to questions 1 and 2. Theoretically the justification for tax collections is payment for public services. No locality or tax area is justified in over balancing its budget even if its land values were increased by activities of populations outside. But this is not the case. Farmers do not create any part of city land values nor do city workers create any part of farm land values. Each creates its production and trades. The site values in either locality are the measures of opportunity to produce. When farm products are exchanged for city products the *exchange* enhances site values in both places. Emphasis should be laid on the word "enhances" as there might be some site value if no trading took place. The activities in New York or in Chicago or in London, Hong Kong or anywhere else create ground rent in their respective localities. There can be no enhancement unless they trade and to the extent they trade, they benefit.

In reply to question 3: It must be constantly kept in mind that ground rent is the annual value of the site only, viz., the opportunity to go to work, to produce. The value of oil, coal, water power, etc., is zero until labor is applied. When labor is applied or assisted by tools (capital) the result is wealth. There would be no question if the product were walnuts or potatoes. Yet the principle is the same and if there were any valuation of ore in the ground as taxable, the taxes would be a part of operating cost and would appear in enhanced price. We are so accustomed to consider ores from their monopoly and scarcity prices that we are apt to forget the cost of production under free conditions. Under such conditions, the site value uncapped, the product would exchange at a price determined by the full wages of labor, assisted by capital applied to ore land. The easy line of reasoning in reply to this question is government ownership of mines, power sites, etc., whereas we know that these is no more validity to government ownership of land than of individual ownership. The right of use by the living (whether individual or group) and subject to the equal right of all, constitutes the only



valid title and the payment of the full ground rent for use of particular sites compensates for the right of those not using those sites. In the case of ore lands it would therefore seem to us that ground rent may be determined by what is left after wages of labor and wages of tools (interest) are received in full in the then truly competitive free market. We should see a fine balance between a maximum wage and a ground rent paid sufficient to automatically extinguish any capitalization whatsoever of any natural resource. What is ordinarily considered the ground rent bid for the site would be a factor in determining this balance for no bid could be expected at the expense of wages. On the other hand, in an open (free) market for sites (opportunities) the full competitive bid would be necessary to secure relatively valuable sites over marginal land.

In conclusion, ground rent is payment for site only. We cannot tax that which is in the ground which later will be a labor product. If we do this it is tantamount to a tax on production and as such is a part of operating cost and would be taken back in price.

C. H. K.

### THE WOLDORF-ASTORIA

EDITOR LAND AND FREEDOM:

Can you send me the number of acres of land that the Waldorf-Astoria Hotel occupies? It seems that there are some persons that think that land cannot give enough taxes to carry on the government, I think it would be quite useful out here just now.

Los Angeles, Calif.

D. T. BARON.

The Waldorf-Astoria Hotel occupies a city block between Park Avenue and Lexington Avenue, 49th and 50th Streets, Block No. 1304, Lot No. 1.

The dimensions of the block are: 200 feet and 10 inches on Park and Lexington Avenues, and 405 feet on 49th and 50th Streets; total, 81,337 square feet. There are 43,560 square feet in an acre, so that this amounts to a little less than 2 acres.

The assessed value for 1938 is: Land, \$5,800,000; building, \$16,700,000; total, \$22,500,000. The fee of the land is owned by the New York State Realty and Terminal Company, who acquired it in 1913 from the New York Central Railroad Co. I understand that the Terminal Company is a subsidiary of the railroad company.

The lease to the Hotel Waldorf-Astoria Corporation, October 29, 1929, expires December 1, 1956.

The mortgage on the leasehold is \$11,000,000, Oct. 29, 1929. Discharged, 1936. The lease was modified Dec. 15, 1936 under 77B of the Bankruptcy Law.

I understand that the Terminal Company put up ten million dollars toward the erection of the building and the public put up eleven million more under leasehold mortgage certificates, which were sold throughout the United States. Under the original lease, the hotel corporation paid about seven million dollars a year ground rent, in addition to paying all city taxes and then had to pay interest on the ten million dollars advanced by the Terminal Co. and interest on the eleven million dollar leasehold mortgage certificates. Under the reorganization plan, the hotel company pays one million dollars a year with a graduated plan for increased amounts, as business gets better.—WALTER FAIRCHILD.

This is an interesting example of how economics works out on ground lease propositions. Mr. Fairchild's point is that under our present system the owner of the lease or land eventually becomes the owner of the entire investment, squeezing out the certificate holders and everyone else concerned. He says a good story could be written up on this.—Editor LAND AND FREEDOM.

### GROUND RENT A BLESSING

EDITOR LAND AND FREEDOM:

I was pleased to see what you had to say in the current issue of your

magazine in regard to ground rent being a blessing instead of a burden. We are prone to forget that and we also often fail to remember that it is the "equalizer" which puts all men on equal terms as to the bounties of nature and the advantages which come to land through the benefits flowing from good government. Without it those having the superior locations (everybody can't have them) would have an unfair advantage over those using the inferior ones.

I read, too, with much interest, your remarks on Land Value Rating in Sydney. About two years ago I had a correspondence with the officials of several of the larger cities in the British Colonies having this rating method. I found, rather to my surprise, that the tax rates, on land only, were little, if any higher than ours, falling on real estate.

In Sydney the rate was 4d in the £ and they have a limitation of 6d in the £. Their rate in our money would be \$166⅔ per \$100 and they are limited to \$2.50 per \$100.

Wellington, the capital of New Zealand, has a rate of 155/400 equivalent to \$3.07 on the \$100. Johannesburg, South Africa's largest city, has a rate of 5d in the £ and a limitation of 7d. The rate, in our money, is \$2.08 and their limitation \$2.92.

It is evident from these figures that Mr. Leubuscher is right in saying that they have not gone far enough and that New York City is obtaining a higher percentage of land rent than Sydney. They fall very far short of Pittsburgh. There the total of city, school and county taxes falling on land amount to over \$4.00 per \$100, being about one-third higher than Wellington, which was the highest figure reported to me.

Here in Philadelphia, if we levied our taxes on land alone it would take a rate of at least \$5.75 to supply the present revenue.

Philadelphia, Pa.

HAROLD SUDELL.

## NEWS NOTES AND PERSONALS

FAIRHOPE, the Single Tax colony on the shores of Mobile Bay, celebrated its forty-fourth anniversary on November 15. Fairhope at the time of its beginning was the wildest spot on the eastern shore but is now the metropolis of the county.

"BRICKS WITHOUT STRAW," the latest novel by Charles Norrish, contains a favorable notice of Henry George. The story is running serially in the *New York Post* and is a well written story. Perhaps the growth of Single Tax sentiment is indicated by this reference in the work of a popular novelist.

GILBERT M. TUCKER of Albany, writes: "The last number of LAND AND FREEDOM was particularly good and I liked the reading particularly. By Norma Cooley, liked it so well, in fact, that I am enclosing a subscription for a friend. . . . Let's not abuse people more than we must, but be constructive—and yours is the attitude I like. You may publish things once in a while that do not appeal to me, but I never do I recall seeing anything in your journal which I found objectionable in any way. Yours is the way to make friends for movement."

OUR old friend, George White of Asbury Park, N. J., writes that he is "on his way to ninety when he hopes to be mature." He is still active in the good work.

MISS GRACE COLBRON of this city writes:

"I'm collecting names and addresses of foreign language papers. When I get a reliable list I'll give it to you and the School, likewise the Schalkenbach Foundation. I think an ad. now and then in the paper or the other of those papers would be an opening wedge to get articles, editorial or otherwise."

DR. S. A. SCHNEIDMAN of Bellaire, Long Island, lectured on November 11 at the Town Hall on "Economics for the Artist." The purpose



his talk was that a true artist can only function in the humane environment of a society in which economic justice prevails—and that therefore it behooves the artist to crusade for the condition espoused by Henry George.

*The American City* for November contains an article by Walter Fairchild entitled, "How the Graded Tax Plan Works in Pittsburgh." The author has included statistical studies of the Graded Tax Plan by Percy R. Williams and John C. Rose.

IN the *Asbury Park Press* of November 19, Hon. Thereon McCampbell has nearly a three column article under the title, "Urges Economic Rent as Tax Ceiling."

ANOTHER good friend of the movement to depart this life is W. A. Warren of Selah, Washington, long a reader and contributor to the upkeep of LAND AND FREEDOM. Mr. Warren was an engineer and for a long time was in the employ of the Russian government. From Russia we heard from him frequently. A few years ago he returned to America. We are sorry to learn of his death on October 31, at the age of eighty-five.

YOUNG Mr. Robert Clancy of the New York Henry George School, probably the best informed person on the life and philosophy of Henry George. He has treasured every scrap of paper on which the founder of the Henry George School had scribbled his opinions, and these there are a great number. From them Mr. Clancy has gathered a fairly complete philosophy of life as held by this gifted man whose name means so much to us. Mr. Clancy has given a lesson course in the philosophy as held by Mr. Geiger and this course has been well attended, and fruitful of good results. Our congratulations to him.

WE have to chronicle the death of Mrs. Sarah A. Goeller, mother of Le Baron Goeller, on September 8, at the age of ninety-six. Mrs. Goeller was the wife of Christian F. Goeller who was one of the original Single Taxers, having read "Progress and Poverty" in 1884. Mrs. Goeller always cooperated with her son, Le Baron Goeller, in his Single Tax work and she will be sadly missed.

HON. JACKSON H. RALSTON was married on October 3 to a distant relative, for the past six years a social worker and formerly a representative of the National Playgrounds Association. Mrs. Ralston is a graduate of the Women's College at Oxford, Ohio. They have sailed for Europe. We wish them all happiness.

THE death of John B. Sharpe deprived LAND AND FREEDOM of a good friend and the movement of a devoted adherent and teacher. Mr. Sharpe was one of the old guard and a friend of Tom L. Johnson and A. J. Moxham.

Mr. Sharpe was born in 1858 and was a native of Virginia. He was active in the good work until the close of his life, as a recent edition of "The New Political Economy" will testify. This pamphlet of thirty-one pages is a singularly able exposition of our philosophy and large numbers have been distributed by the Schalkenbach Foundation as well as from this office. Originally it was delivered as an address before the Young Men's Club at Pittsburgh.

Mr. A. W. Madsen, editor of *Land and Liberty* of London tells us that Mr. Sharpe first heard Henry George just after the Johnstown flood. George was in fine form, and it was from this speech that Mr. Sharpe first dated his awakening. He enlisted for the war and never took a step backward. Others may have faltered or allowed other considerations to interfere or induce them to compromise. Not John B. Sharpe. We know where to find him at all times. We all miss him greatly.

AN admirable review of Stephen Bell's "Rebel, Priest and Prophet" appears in the *Fairhope Courier* of October 27, from the pen of Helen Kimberley McElhone.

*Cause and Effect* formerly issued from Foley, Alabama, and edited by C. R. Walker, is now located in Chicago. Communications should be addressed to Room 502, 180 Washington Street, Chicago, Ill. We wish it all success in its new headquarters.

IN a recent number of the *Catholic Forester* is an article by our old friend, Alexander Pernod, on "Some Thoughts on Taxation."

ERNEST A. KOOSER of Somerset, Pa., has written a thoughtful eight-page pamphlet entitled, "The American Form of Government and the Power of the State."

M. V. WATROUS of Fairhope, is in his eighty-seventh year, but is still vitally interested in the work. He was located in his youthful years at 83 Nassau Street, and writes, "Wish I could see the old street once more."

MISS MARGARET E. BATEMAN, author of "A World Survey," writes us from Montreal: "I do not know who Norma Cooley is but her play in your September-October number is one of the best illustrations of land and freedom I have yet seen. Will you please tell her how much my friends and I have enjoyed and appreciated her effort?"

WE learn from *Progress* of Melbourne, Australia, of the death of Ernest Bray of Corowa, Victoria. Mr. Bray was for many years active in the work and had been a subscriber to LAND AND FREEDOM almost from the beginning. He was sixty-eight years old. The *Corowa Free Press* states that he was one of the district's best known figures. "His zeal for social reform was untiring," says *Progress* of Melbourne.

MISS MONA MCMAHON of New Orleans, writes us commenting on the Solemn Pontifical Mass in that city in which twenty thousand school children and seventy thousand adults participated: "There can be no question of the high moral and spiritual level of the addresses. If we could only reach Rome, if we could only convince her that justice is no mere abstraction but that it is as concrete and definite as the ground under our feet. Is there no way we can reach the brains and hearts of the College of the Propaganda? Surely it is worth an effort."

Charles B. M. Knowles of Brookline, Mass., writes: "I enjoy reading LAND AND FREEDOM more than any publication that comes to my home."

ALFRED N. CHANDLER writing us under recent date says:

"Election of a Republican Assembly, including the Passaic delegation, will give us the best prospect for our bill that we have ever had; as it will mean Hendrickson, President of the Senate, and Wilensky of Passaic, Speaker of the Assembly; both of whom helped us greatly in getting the bill through the Assembly this year. Naturally, those two officers have great influence with all members."

#### STATEMENT OF OWNERSHIP AND MANAGEMENT OF LAND AND FREEDOM

Before me a Notary in and for the State and county of New York, appeared Joseph Dana Miller, 150 Nassau Street, N. Y. City, who having been duly sworn according to law, says he is the editor, publisher and sole owner of LAND AND FREEDOM, a bi-monthly publication.

Sworn to and subscribed before me this 26th day of September, 1938,

LOUIS D. SCHWARTZ, Notary.