

What Happened In Halifax?

BURN'S famous lines

"The best laid plans of mice and men
Gang aft a-gee"

have received many sad exemplifications in economic history. The two worst harvests in French history followed upon Turgot's attempt to rationalize French taxation and enabled that brilliant minister's enemies to excite the animosity of the masses against their true friend and drive him from power, and thus the last chance of diverting the force of the Revolution into beneficial channels was lost.

Contrasting small things with great, it is difficult to avoid having similar regrets as to what happened in Halifax in the last decade. Up to ten years ago Halifax levied under a system of assessments which grouped land and improvements together under the term Real Estate—a stupidity of which too many communities on this side of the line are still guilty. Apparently, however, enough people in Halifax had become aware of the absurdity of that system, with its concomitant policy of taxing improvements heavily, to bring about a change. The Municipal Assembly decided to value land and improvements separately, and more than this, decided that improvements should be taxed at a fixed rate of 1%, while land should be taxed at whatever rate might be necessary to raise the extra revenue needed. This policy went into effect in 1916. The city budget in that year was under \$900,000.00. The tax on land was \$3.25 per hundred.

The change was received with favor because it was found that the tax bills were reduced for all but those who held land of a value in excess of improvements, in a word it favored earned incomes as against unearned incomes. In 1917, which was the first year in which the new plan could be put in effect, there occurred the great Munitions Explosion, which in addition to disorganizing business imposed great additional burdens on the city. The budget rose to \$1,300,000.00. So the tax rate on land rose to \$5.42 per hundred. In the next two years, the tax rate on land rose to \$8.27 in order to supply the necessary revenue, as the budget by that time had risen to nearly \$2,000,000.00. due to depreciating currency, rise in wages of employes and general high cost of everything. The landholders took advantage of the spectacular rise in the tax rate, which they attributed to the new system solely, and succeeded in getting the Municipal Assembly to restore the old system of assessing Real Estate as a whole.

So far as we know the Single Tax was not an issue in any of the campaigns and so the failure of the experiment, which we hope is only temporary, has not been attributed to the Single Tax.

We think that it will be conceded that had the policy been successful, it would have furnished an interesting demonstration of the effect of changing the emphasis of

taxation. It was inevitable that as long as the assessment is based upon the *selling value of land*, capital value must diminish as the tax rate rises, unless indeed there is a very rapid increment, and any city which adopts the Halifax plan must expect to see the land tax rate rise, for as the rate rises the base must contract, and this will happen, regardless of the actual earning power of the site (if such a term may be properly applied to land). It is also worth noting that there may be a steady rise of tax rate without any increase in actual revenue because the base on which the rate is levied diminishes. In the case of Halifax there was an actual increase of revenue as well as of rate, but even at that, the \$2,000,000.00 budget of 1924 is only about a 12% increase over the \$900,000.00 budget of 1916, if the present depreciated currency be taken into account, and that is not a great increase in a thriving city like Halifax. The net result of it all is that the citizens may well have been scared by a bogey man, who had no real terrors except for the eminently respectable few, who lay tribute on the people of Halifax for the right to live on the land that the "Lord their God" thought He had given them as a free gift to all his children.

Were The Machine Smashers Right?

WHEN the power-loom and spinning-jenny were first introduced in England, there were riots by the workers engaged in the old hand processes, who feared that many of them would be thrown out of employment because of the greater production by the new methods for making cloth. In some districts the machines were smashed by the rioters, who hoped by destroying the mechanical competitors, to prevent their general adoption. These foolish protests failed, and in a short time it was found that more workers were employed in attending the machines than were engaged in the handwork industries. The cheapening of production greatly increased sales, so that instead of thousands of yards of fabrics, millions were soon being made and sold.

Despite the general agreement that new inventions and discoveries, that make possible a vastly increased output per worker, are highly desirable, the notion that cheapness is injurious to the producers still lingers, and finds expression in quarters where it could not be expected to prevail. Thus, a short time ago Secretary Hoover referred to the destruction of a large part of the American cotton crop by the boll weevil as a factor in promoting prosperity in the Southern States, and his recent advice to the Agricultural Commission, that tariff duties on foreign food products should be increased so as to give higher prices for domestic farm products, embodies the same thought. There may be good reason why the United States should become self-sustaining, so far as all

foodstuffs that can be grown in its climate are concerned, but if this can only be accomplished by increasing the cost of living to the 60,000,000 urban population, there would appear to be little or no gain from that policy to the American people as a whole. If the city workers must pay more for food, they will soon demand higher wages, which will inevitably be charged over to the selling price of the manufactured articles the farmers must buy. How close the relation is between wages and prices of goods was shown in the statement by Senator Smoot, in the course of debate on the present tariff law, that the increased duty on women's stockings was made necessary by the high wages paid to operators of knitting machines. If it is accepted that high prices for cotton and all other farm products are desirable, it should logically follow that prices of manufactures should also be high, thus arriving at the conclusion reached by the English cotton workers, who showed their detestation of low prices by smashing the machines which made for cheapness by greatly increased production.

James A. Robinson

NATIONAL ORGANIZER COMMONWEALTH
LAND PARTY, AND FIELD LECTURER
FOR THE SINGLE TAX

EVERY Single Taxer knows James A. Robinson—"Robby," his intimates call him—but very few know anything about him. That is because very few persons have ever heard him talk about himself. He prefers to talk about the great cause he has at heart, and which he never wearies of explaining and discussing. Let him speak now from a recent letter received at this office:

"I am convinced that the divers forms of taxation imposed upon the people, inquisitorial and socialistic in tendency, are gradually creating a revolution, and the time to present our programme is now. Not merely as a relief from our tax burdens do I feel that our proposition should now be pressed, but because the public eye has discovered that all methods and social palliatives now being tried not merely fail to give relief from the economic evils from which we suffer, but in a greater or less degree involve an impairment of our ancient liberties."

Mr. Robinson was born in 1865 on Staten Island, attended public schools and high schools there, and then spent four years in law school. The reading of *Progress and Poverty* was a turning point in his life, for his attention was then diverted to political economy. He devoured all the economic literature extant, Smith, Mill, Spencer, Marx, etc. He found only the Georgian philosophy in accord with the true laws of property and the enfranchisement of humanity. He embraced it with all the ardor of his liberty loving nature.

Since that time he has found the greatest pleasure of his life in spreading the knowledge of our doctrines. After

many years of work in the field he is convinced of the necessity of conserving results by developing a political party with the sole objective, "The collection of the rent of land, in lieu of taxation." For the past six years the Single Taxers of the country have made it possible for him to devote all his time to the work. He has been able to do this by reason of the devotion and generous co-operation of his wife, Mrs. Kittie Robinson, to whom a debt of gratitude is due as great as that we owe to Mr. Robinson himself.

It is but recently that arrangements have been perfected by which Mr. Robinson will remain in the field as National Lecturer and Organizer. During a few days stay in Chicago preparatory for his departure for Ohio, the field selected for his present activity, he addressed the New England Forum, the Anthropological Society, and the Municipal Ownership League. Other invitations to talk may keep him in Chicago somewhat longer than intended.

Those who have not heard Mr. Robinson talk will do well to seize the first opportunity. They will hear our doctrines expounded without apology, not as a fiscal reform merely, but as a far reaching measure of emancipation. They will hear the best debater in the movement, a master of the platform, a rare combination of logic and emotion, and a moving orator.

Hon. Geo. H. Duncan

OWING to impaired health John Z. White will in future confine himself to local lecture work. His place as Field Lecturer for the Henry George Lecture Association, of which Mr. F. H. Monroe is Director, will be taken by Hon. George H. Duncan, of East Jaffrey, New Hampshire, who has already started on a trans-continental tour. (See Jan.-Feb. LAND AND FREEDOM page 31)

Mr. Duncan was born in Leominster, Mass., Dec. 23, 1876. His paternal ancestors settled in Hancock, N. H., in 1775. His maternal grandfather was a Methodist preacher, one of the early Abolitionists, and his house, in pre-Civil War days was frequently used as a station on the "underground railway." One of his maternal ancestors was wounded at the battle of Bunker Hill. He was educated in the schools of his home town (Jaffrey), and at Amherst College in the class of 1899, being forced to leave during senior year by the death of his father. He took up his father's business (druggist) which he has since continued.

He has held about all local town offices, assessor, tax collector, school board, judge of police court, postmaster, moderator. He was a member of the New Hampshire Constitutional Convention of 1912 and 1918; also member of New Hampshire House of Representatives, 1915, 1923, 1925, in the latter body being Democratic nominee for Speaker. He became interested in the Single Tax after an experience as assessor, the unsatisfactory workings of