

The modified form of Single Tax was adopted by Fort Erie several years ago. The first year, improvements were exempted from taxation to the extent of 20 per cent. the second year 40 per cent., and last year the exemption was 60 per cent. This year the exemption will be 80 per cent. It remains at that figure unless the system is discarded.

Under this system, the village must derive its revenue from taxing assessments totaling about \$580,000, although the total assessment, including buildings and other improvements is \$1,350,000.

Fort Erie's bonded debt has increased nearly \$300,000 in the last two years. The most of this was for a sewer system, but \$50,000 went for schools and \$25,000 for improvements to the waterworks.—Buffalo, N. Y., *Express*.

“THE amount of rent is determined by the capacity of the community to buy, not by the services rendered by the owners. It is a measure of monopoly. That a community which has improved its streets and educated its people should allow the possessors of its land to secure to themselves the financial counterparts of these benefits can have no justification either in reason or in morality, whilst from the point of view of economy it is waste.”—RIGHT HON. J. R. MACDONALD.

Why Not Tax Breath?

THE *Tribune* of Rome reports that the authorities of Villefanca d' Asti have decided to raise their public revenue by levying a tax of so much per head in order to balance their budget. The tax is to vary according to weight of the tax payer. The lowest tax of 40 cents has been fixed for children who weigh 21 pounds or less, and the highest tax is 88 cents for people weighing 84 pounds. What a market is here created for “anti-fat remedies.”

High Rents At Jerusalem

THERE is probably no place in the world where there are greater differences of opinion than in the modern city of Jerusalem.

But all sorts and conditions of men there, of varying creeds and nationalities, are agreed on one thing—that rents are too high and must be diminished. This was the consensus of opinion at what was the most harmonious mass meeting ever held within the walls. Bitterness at the extortion of landlords was the fellow feeling which made the various groups feel that they were kin.

So unless the landlords take the hint the local Chamber of Commerce will resign and all shops will be closed on Wednesday.

Harlem, Washington Heights, the Bronx and Astoria, which have had housing troubles of their own, will watch the developments with great interest—N. Y. *Evening Telegram*.

The Study of Political Economy

(Extracts from a lecture by Henry George before the students of the University of California, March 9, 1877)

THE science which investigates the laws of the production and distribution of wealth concerns itself with matters which among us occupy more than nine-tenths of human effort, and perhaps more than nine-tenths of human thought. In its province are included all that relates to the wages of labor and the earnings of capital; all regulations of trade; all questions of currency and finance; all taxes and public disbursements;—in short, everything that can in any way affect the amount of wealth which a community can secure, or the proportion in which that wealth will be distributed between individuals.

The laws which it aims to discover are the laws by which states wax rich and populous; or grow weak and decay; the laws upon which depend the comfort, happiness, and opportunities of our individual lives. And as the development of the nobler part of human nature is powerfully modified by material conditions, if it does not absolutely depend upon them, the laws sought for by political economy are the laws which at last control the mental and moral as well as the physical states of humanity.

The very importance of the subjects with which political economy deals raises obstacles in its way. The discoveries of other sciences may challenge pernicious ideas, but the conclusions of political economy involve pecuniary interests, and thus thrill directly the sensitive pocket nerve. For, as no social adjustment can exist without interesting a larger or smaller class in its maintenance, political economy at every point is apt to come in contact with some interest or other which regards it as the silversmiths of Ephesus did those who taught the uselessness of presenting shrines to Diana.

Would you fain do something to relieve distress, to eradicate ignorance, to extirpate vice? You must turn to political economy to know their causes, that you may lay the axe to the root of the evil tree. Else all your efforts will be in vain. Philanthropy, unguided by an intelligent appreciation of causes, may palliate or it may intensify, but it cannot cure. If charity could eradicate want, if preaching could make men moral, if printing books and building schools could destroy ignorance, none of these things would be known today.

There is a comfortable belief prevalent among us that we have at last struck the trade-winds of time, and that by virtue of what we call progress all these evils will cure themselves. Do not accept this doctrine without examination. The history of the past does not countenance it, the signs of the present do not warrant it . . . where wealth most abounds, there poverty is deepest; where luxury is most profuse, the gauntest want jostles it. In cities which are the storehouses of nations, starvation annually claims its victims. Where the costliest churches

rear the tallest spires towards heaven, there is needed a standing army of policemen; as we build new schools, we build new prisons; where the heaviest contributions are raised to send missionaries to the ends of the earth to preach the glad tidings of peace and good-will, there may be seen squalor and vice that would affright a heathen.

Whence this dark shadow that thus attends that which we are used to call "material progress," that which our current philosophy teaches us to hope for and to work for? Here is the question of all questions for us. We must answer it or be destroyed, as preceeding civilizations have been destroyed.

Political economy alone can give the answer. And, if you trace out in the way I have tried to outline, the laws of the production and exchange of wealth, you will see the causes of social weakness and disease in enactments which selfishness has imposed on ignorance, and in maladjustments entirely within our own control.

And you will see the remedies. Not in wild dreams of red destruction nor weak projects for putting men in leading-strings to a brainless abstraction called the state, but in simple measures sanctioned by justice. You will see in right the great remedy, in freedom the great solvent. You will see that the true law of social life is the law of love, the law of liberty, the law of each for all and all for each; that the golden rule of morals is also the golden rule of the science of wealth; that the highest expressions of religious truths include the widest generalizations of political economy.

There will grow on you, as no moralising could teach, a deepening realization of the brotherhood of man; there will come to you a firmer and firmer conviction of the fatherhood of God. If you have ever thoughtlessly accepted that worse than atheistic theory that want and wretchedness and brutalizing toil are ordered by the Creator, or, revolting from this idea, if you have ever felt that the only thing apparent in the ordering of the world was a blind and merciless fate careless of man's aspirations and heedless of his sufferings, these thoughts will pass from you as you see how much of all that is bad and all that is perplexing in our social conditions grows simply from our ignorance of law—as you come to realize how much better and happier men might make the life of man.

Edwin Markham

On The Land Question

"IF I were dictator, I'd put title to all the land in this country in the Government forever. Land monopoly is at the base of most of the economic injustice. Most of our children are born disinherited. They haven't a foot of land they can call their own."—EDWIN MARKHAM, author of "The Man with the Hoe," in the *Boston Globe*.

It is idle to expect a scientific revenue system at Washington before we have one at the State capitals.

Well Said, Brother Gaston

WE regret very much to see that excellent publication with which we usually find ourselves in hearty agreement—*Tax Facts*, of Los Angeles, Cal., making this statement:

"Reason and the common experience of mankind have demonstrated to the satisfaction of all normal persons that private ownership of land and of the means of production, such as obtains in this country, is necessary to the highest development of society. A thousand communistic failures bear out this conclusion and the natural instincts of man confirm it."

Why should Stoughton Cooley, editor of *Tax Facts* and once editor of *The Public*, give this unnecessary offense to those who still hold with Henry George that "Private ownership of land is a bold, bare monstrous wrong?" Was it not sufficient to say, what we can all agree to, that exclusive private possession of land is necessary?

"A thousand communistic failures" wherein no private ownership of any sort of property was recognized, neither land nor the product of human efforts, prove nothing with regard to what is commonly understood by "ownership" of land. Nor are the "instincts of man" any safe guide. The "instincts of men," seem to have led men all down the course of human history, to take advantage of their fellow-men where they could. A common practice of early men was to enslave their enemies whom they conquered. The "instinct" of cannibals, impels them to devour their victims.

How can "private ownership of land, such as obtains in this country," be held to have been demonstrated as "necessary to the highest development of society" when our system results in a minority owning land, and a majority, ever increasing relatively, does not "own" any land, but occupies the position of tenant of the land-owning minority.—*Fairhope Courier*.

What About Single Tax?

WE must have an ample industrial foundation if our great office buildings, hotels, stores, theatres and other interests are to be sustained.—*Houston Post-Dispatch*.

Joe Pastoriza was a member of your city commission. He was a follower of Henry George. He induced your people to try the theory of Single Tax in part. But before a clear demonstration could be made, the courts were appealed to, and the experiment went by the board, the courts basing the opinion not on the right or the wrong of Single Tax as a principle, but that the Constitution nowhere authorized the experiment. Joe Pastoriza has passed to that bourne whence no traveler e'er returns. But men will go on asking why a city in particular should favor the vacant lot and fine the factory. Is Single Tax a thing to be shunned?—*Herald*, Waco, Texas.