

Taxation is a crime against humanity, wholly unjustified and positively UN-NECESSARY. To play with the words "Tax," or "Taxation" is playing with fire.
Brooklyn, N. Y.

E. STILLMAN DOUBLEDAY.

THE SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

On page 81 of your May-June number Mr. Edwards makes the statement as follows: "The city of Toronto, in the last few years, has three times adopted a Single Tax measure by direct legislation, but, owing to the lack of enabling laws, which none of the parties in power would introduce, it has remained unenforced, and by all the signs, will remain that way till the crack of doom, unless a party is formed to back it up."

It is quite true we never made an attempt to form a Single Tax Party, but it is equally true that we have secured more Single Tax legislation than any other part of this continent. For more than thirty years the province of Manitoba has imposed no tax on the improvements on the farms. The three provinces west of that have followed the example to a greater or less degree. In addition a super tax of five per cent. has been imposed on vacant land in rural districts. In a number of the cities and towns in the west, taxes on improvements were abolished in whole or in a degree, till the break of the boom in 1913. Then the landowners got busy and secured legislation adverse to Single Tax, to a degree. The feeling here is unanimous that the formation of a Single Tax Party would do us harm and not good.

It is hardly correct to say that Toronto three times adopted a Single Tax measure by direct legislation. It is quite true that a vote was taken on three occasions, but it was merely an expression of public opinion and had no legal force. It is quite true also that if we had controlled a majority in the legislature we could have enacted a bill for the reduction of taxes on improvements; but viewing the situation with the best judgement we possessed we felt that it would be a great mistake to form a political party.

And yet we have not failed to take part in politics as far as the occasion gave us the opportunity. After a popular vote showed a large majority in favor of removing \$700. from the assessment of every dwelling, one of the members of the council strongly opposed our proposal. Shortly afterwards when that gentlemen ran for the position of mayor, we organized a campaign against him with the result that he was defeated. At a public meeting afterwards he attributed his defeat "to a comparatively small but very active organization."

Now, without a political party we have an act passed by the government of E. C. Drury which enables any municipality to remove taxes from improvements, incomes and business. We are now circulating petitions by which we expect to get the vote of the ratepayers next New year. Should we win, then the city of Toronto will begin to scale down the taxation of industry.

Freedom has had to struggle through the centuries to gain a slight recognition. To open the eyes to the glorious truths taught by Henry George can be done only by continuous, internal, external and eternal persistence and repetition. The creation of a public sentiment in favor of freedom and justice, after thousands of years of tyranny and injustice, is no child's play. We must have the wisdom of the serpent and the harmlessness of the dove.

Toronto, Canada.

W. A. DOUGLASS.

STOP THE CAMOUFLAGE.

EDITOR SINGLE TAX REVIEW:

I am very thoroughly in accord with your policy of open attack on land monopoly. Let us stop trying to camouflage our movement as a fiscal measure, and boldly and openly concentrate our attack upon that citadel of land monopoly which is threatening the very foundations of what we enphemistically call civilization. Personally I believe the attitude of Mr. Outhwaite is the only defensible one both for this country and for England.

I am not a pessimist; whether we carry this reform into effect or meet with defeat depends wholly upon whether the human consciousness has evolved to the point of recognition of the moral law as supreme. If this status has been attained, the iniquity of property in land will be apprehended, provided we, who have enlisted in this crusade, are true to the trust we have assumed; if this status has not been attained, it matters not whether we succeed in exempting more or less wealth from taxation. There is but one force that can sustain any society beyond the appropriative period of its life; that is a conscious recognition of the inviolability of the moral law; and a people who do not recognize the supremacy of this law, but must be cajoled into espousal of this or that reform by appeal to their selfish interests cannot be saved. "Seek ye first the kingdom of God . . . and all these things shall be added unto you" gives, explicitly, the only formula by which it can be done. He who proposes to secure "these things" first, and armed with them effect the conquest of the Kingdom of God is attempting the psychologically impossible.

More strength to your arm; more influence to your splendid publication in this crusade to open men's eyes to the true purpose we seek to achieve.

Marathon, Iowa

T. J. KELLY.

TIME TO RESCUE OUR PHILOSOPHY FROM THE TAXERS

EDITOR SINGLE TAX REVIEW:

It looks as though the much heralded Oxford Conference was somewhat of a water haul for the American delegation at least. I don't like to say it, but it looks as though the Henry George philosophy should be rescued from the Single Taxers.

Oakland, Calif.

R. J. MILLER.

CEASE VOTING AGAINST THE SINGLE TAX

EDITOR SINGLE TAX REVIEW:

You were kind enough to print a letter of mine in which I plead with Single Taxers, more especially those of the party variety, to use every means in their power to send a delegation to the big Oxford Conference, in other words, that the world would refuse to be impressed, in fact would not listen to anything coming from a Conference numerically weak.

Perhaps the majority portion of that Conference did not care to widely advertise the poor measly attempt at subterfuge which *their numbers* allowed them to put over. That might account for some of the dead silence with which the world has received the news that Single Taxers had an International Conference.

My letter was written in the thought that at least 500 delegates could be found coming from the rest of the world, and, by the employment of such things as sacrifice and devotion, 500 more would be present from this land of the free.

These estimates were of course all out of proportion, both as to the combined strength of the radical and pussyfoot groups, as well as to the numbers attending from America.

The records of events during and since the Conference proved that my hopes were blasted, but that I was *entirely right* in advising a large delegation from this side. As it proved (even after our pussyfooting brethren had "combed Europe" for supporters) *one fifth* of the numbers I hoped for from America would have been sufficient, not only to have made a *Single Tax noise* in the world's ear, but would have presented our aims and purposes with *strength, vigor and truth*.

As it remains, the Conference was a dismal 100 per cent. failure as an expression of what the Single Tax is capable of performing in a very sick and troubled old world, and, all because Single Taxers act as though Single Tax will advertise and establish itself without their aid.

Far be it from me to urge anyone who is really poor or so strenuously employed that he cannot spare the money or time for this or other occasions, but there must be more than 100 *party* Single Taxers to whom the time and expense would be of little consequence. Why were they not there?

Perhaps it is a natural feeling for human beings to "let George do it" or to think because they know the thing desired is a good thing and therefore needs no advertising. If that is the reason that so few Single Taxers are ever found doing anything for Single Tax let me ask them to get such an idea out of their heads. Single Tax can only be brought into human use in two ways, by the peaceful democratic method of education and the use of the ballot, or as a friend of mine lately wrote me, will "come as the outcome of the most terrible and bloody revolution the world has ever experienced."

Which of these two ways is preferable? It seems to me, that I am not too bold in asking Single Taxers who have not been doing anything for Single Tax to come out and do something for it. I would also ask those who "believe in the principles of Henry George" to cease voting against Single Tax by voting the old party tickets.

Why I write thus at this time, is because of the peculiar situation in England where a general election is taking place. If the Commonwealth Land Party over there puts candidates in the field, many "believers in the principles of Henry George" are going to work against these candidates.

If this kind of voting insanity keeps up, I will not quit working for the government-taking-the-entire-economic-rent-of-land Single Tax. That would be performing an impossibility—barring accidents to my bodily and mental facilities, but we might as well "turn out the lights and go home," get into our beds of ease and slumber on, until the "most terrible and bloody revolution awakens us to action."

I am disgusted. In this State of Maryland, I am informed by one who ought to know, that there is not to his knowledge a single other person in the State that is in favor of Single Tax and willing to vote for it—at least while the other parties have tickets in the field. Were the Single Tax Party the only party with candidates on the ballot, I suppose they would even then refuse to vote for them because of the trouble involved. Let me repeat I am disgusted.
Centerville, Md. OLIVER MCKNIGHT.

NATURAL RESOURCES AND THE LAW OF RENT.

EDITOR SINGLE TAX REVIEW:

However strenuously one may differ with Mr. Cecil St. John in his conclusions, your readers should feel indebted to him for having raised the question indicated by the heading, as the effort to grapple with such aspects of the problem makes for clarity of thought and vision. The division of the term "Rent" into the two categories "plain" and "economic," as representing on the one hand the payments for the use of portions of the earth's surface on which to live and work and in which the time-element is the measure of value; and on the other, the prices paid for portions of Nature's wealth-accumulations in the appropriation of which time may be of little importance, appeals, it must be confessed, to the imagination as exceedingly plausible and as likely to work out to startling consequences. Nevertheless, a lurking sense of instability in the argument prevents me from accepting it or admitting that "it goes to the very foundation of economic science."

In the first place, it runs counter to an instinctive tendency towards simplification or the reduction of categories, which has been felt and amply justified in recent developments in philosophy, science, religion, and also economics; and it is not without significance that it is becoming more and more easy as human relationships become better understood, to group all natural values whether of immediate realizable utilities, or potential fertility, or mere standing-room, under the one term of site-value or value of location. The pragmatic value of such a simplification is so obvious that I must stand by it until further argument is forthcoming.

It appears to me as though Mr. St. John has reached his conclusions through what I may be pardoned for calling an unwarrantable use of the time element as a factor in his argument. Bergson and Einstein have familiarized us with the conception of Time as a measure of intensity rather than as an evenly-flowing stream composed of successive moments of equal measurement. It is with quantities or volumes of

human effort we have to do in relation to the "using" or utilizing of natural resources; and clock-time must only be taken as a rough and ready method, varying as human ingenuity varies, for calculating those qualities. To adopt Mr. St. John's own simile, there is a vast difference between emptying a granary with a teaspoon and in using a steam-shovel, but that difference is measurable in terms of effort, and time, and it seems to me, need not enter into the calculus. The problem of economics as a humane science surely is to conceive of the world as a concatenation of opportunities on which man may labor to satisfy his wants; to ear-mark clearly those opportunities that are more advantageous than that enjoyed by the last man to arrive; and by taxing the "differential," to average the total advantages among all men. Now, what in the last analysis constitutes the advantage of one position over another? Surely it is just this, that with less labor (measured either in time or intensity) he can get the same or better results? For this advantage, whether it be in the keeping of a store, the manufacturing of shoes or the digging of minerals, he who is to enjoy it will willingly pay, and his payment will always be called rent. For purpose of residence or for convenience in trading he may engage to pay a yearly rental sum for a specified time, or he may compromise by paying a lump sum. But if for any reason, say that he wants to dig minerals and with modern appliances sees his way to a quick exhaustion of the natural wealth-accumulation, he wants occupancy for only a year, or six months or three months, the payment will be fixed in view of that consideration but will still rightly be called rent as coming under the same general principles, i.e., a payment for the use of a specially advantageous situation.

Now why should the term "Rent" be inapplicable in such a case where payment is made for the use of a piece of land for a year, a month or a day, simply because no second tenancy need be expected, the "substance" having been removed?, and which circumstances was foreseen by the lessor and taken account of in fixing the amount to be paid. Rent is what land is worth for use; what some one will give for permission to produce; and does not hinge upon the question of whether it will continue to command a rental in the immediate future. But why do we speak of economic rent at all while we think of land problems always in terms of selling values? It is surely because of the exigencies of collective or civic life which is lived "in time," and must be supported by daily, monthly or yearly payments. We instinctively translate selling values into time values by way of estimating the day-to-day advantage accruing to their owners, and which as we think, ought to accrue to society. It may be then, that Mr. St. John is right in suggesting that the term "Economic Rent" might be wisely discontinued, and "land value" alone used as the subject term for taxation reform. I submit, however, that he has not adequately supported his four propositions (a), (b), (c) and (d), nor shown reason why site values in cities and mineral and timber values in the remotest corners of the industrial world are not equally amenable to the principle of ascertaining their selling or market values and imposing a tax thereon, the proper limit of which would be determined by their relation to the margin of cultivation. I indulge the hope of reading something more from Mr. St. John's pen on this interesting subject.
Glasgow, Scotland

ALEX MACKENDRICK.

DIFFERS WITH MR. ST. JOHN.

EDITOR SINGLE TAX REVIEW:

I note Mr. St. John's article in which he claims that Henry George has caused much confusion by a loose interpretation of the term "rent," and he concludes that the Ricardian Law of Rent must be repealed as a necessary first step in the restoration of order.

After a careful examination of Mr. St. John's argument I believe that such repeal is wholly unnecessary, and that we may therefore look forward to the retention of this law and all that it implies for yet some time to come.

As Mr. St. John points out, it is true that a site on the surface continues permanent, practically at least, and that a coal deposit below