placing a Single Tax amendment on the California ballot appeared in that arch enemy of the Single Tax, the Los Angeles *Times*.

As the result of our activities in the year 1922 we are described by the Los Angeles Single Tax League as interlopers, but it should be remembered that the interlopers did not become active until those who now claim to be the owners of the movement had quit.

However, the "interlopers," or "dictators," as they are called, had some reason to think that they should have been at least consulted about the matter before the owners of the movement abandoned the State: for the interlopers had been contributing quite large amounts to carry on during the years 1921, in the expectation that this preliminary work would help the campaign of 1922. This money was accepted; and part of it found its way to the Los Angeles Single Tax League to carry out that purpose. Good faith, it seems to us, required that these contributors should have been consulted before abandoning the purpose for which their money was received.

As to the California vote: Why has it declined?

California has gone land crazy. Principles are forgotten. All sense of justice as related to land holding has been subordinated to the universal hope of making money from land speculation. Immediately on his arrival in the State the tourist is invited to take part in the game, and his ten dollar deposit on his purchase of the future corner of Broadway and Wall street makes him a conservative and substantial citizen, who is opposed to the disproved and discredited theories of Henry George.

The native son overflows with an enthusiastic expectation of the future greatness of the State, which, his training in the science of political economy and the law of rent, obtained from "Progress and Poverty," enables him to see will enhance the value of land until it is ripe for development, and will thus make him financially able to assist (at some future time) the Single Tax movement.

Buying lots for speculation makes thousands of voters confirmed opponents of Single Tax.

To the extent to which the members of the Los Angeles Single Tax League are land speculators and have induced others to become land speculators, they have created antagonism to the Single Tax and are responsible for the smallness of the vote.

To the extent to which their influence has been exerted to prevent others from voting for the bill, they bear upon their own shoulders the responsibility for the result.

To the extent to which their personal influence has been used to discredit a reproduction of the message of Henry George, they are responsible for the vote.

"No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon."

WILLIAM J. WALLACE
Chairman National Committee
Single Tax Party.

The Single Tax in Australia

TWO SIGNIFICANT EVENTS

TWO events of varying significance have recently occurred—the Federal elections and the Single Tax picnic at Nielsen Park. Most people think that the former was by far the most important of the two, and that the latter was of no account at all. Others consider that the election was a mere temporary incident in the long and dreary panorama of an effete system of politics, and that the picnickers held the winning cards. For the newly elected Parliament belongs to the old order of things, while the picnickers represent the new.

It may be some time before the Georgian era of equal rights and equal opportunities is established here, but it is distinctly on the move. The vanguard has already arrived, at any rate in Australia, and there are unmistakable signs that the main army will be firmly entrenched in different parts of the world before very long. Whatever importance attaches to the Federal election arises from the fact that it represents a triumph for the Country Party, a solid phalanx of 14 members which has already brought about the downfall of Mr. Hughes, and is pledged to see that country interests are equally consulted with those of the town, and that the man on the land gets a fair deal. Everybody acknowledges the genius for statesmanship possessed by Mr. Hughes, the inspiring influence of his personality during the war, and the remarkable organizing ability which marked his career throughout. But there are faults in every character, and the Country Party saw clearly that the continuation of his autocracy was incompatible with the triumph of the principles for which the Country Party was returned.

THE INIQUITY OF PROTECTION

Mr. Hughes is a socialist and a protectionist, two things which are generally combined, and either of which is against the interests of the man on the land. The extraordinary gift of £25,000 to Mr. Hughes, about which so much was said during the election, mostly came from English protectionists, who were delighted to hear an Australian statesman make such fervent and almost melodramatic appeals in support of their nearly moribund creed. Shortly before the recent election he scrapped the report of the Royal Commission which inquired into the sugar industry, and, without acquainting Parliament with its contents, induced it to levy a much higher duty than that recommended by the Commission, to the gain no doubt of the sugar growers, but to the loss of the allied industries and of the community generally. One of the leaflets issued by the Country Party to the electors gave some startling figures as to the heavy burden laid on the farmers especially by a tariff expressly designed to swell the manufacturers' pockets at the expense of the men on the land. "Nationalists and Labor," ran the leaflet, "made you pay last year (1920-1) £1,221,096 in Custom taxes on £3,254,977 worth of your machinery



and wire. Nationalists and Labor combined on the tariff and made the farmer pay these prices:

	FREE TRADE	TARIFF	PRESENT
	PRICE	TAX	PRICE
Reaper Threshers	174.15.11	49. 4. 1	224. 0. 0
Reapers and Binders	67. 4.10	24.15. 2	92. 0. 0
Grain Drill, 17 disc	70.11.10	19.18. 2	90.10. 0
	£312.12. 7	£93.17. 5	£406.10. 0

"Say that it costs £2 per acre to put in and harvest a crop of 12 bushels it is clear that the whole profit of cultivating 94 acres must go in taxes on these machines only."

PROTECTION ECONOMICALLY UNSOUND

One result of the high cost of machinery due to our protective tariff is that the farmer who wants to use two or three machines has frequently to put up with one, production is consequently diminished, and the demand for labor is less. It also necessitates so much capital that sharefarming is practically killed, as the would-be share-farmer cannot afford to pay the price and the landowner refuses to assist. Mr. L. A. Saunders, a man of great experience on the land, writing to the Sydney Herald on this subject, says: "There is no gainsaying the fact that we have already created industrial States and in a country such as this, depending upon the primary products, I have no hesitation in saying that economically it is unsound, and must ultimately tend to enormously reduce the wealth of our primary products."

That protection is economically unsound necessarily follows from the fact that it is inequitable and unjust, in that it compels the community as a whole to pay higher prices for everything it requires in order to enable a section of the community to obtain greater returns than it otherwise would. How any right-minded people can allow its government to impose duties for the express purpose of pampering one section of the community at the expense of the rest is almost beyond comprehension, but so it is almost everywhere except in Great Britain.

Every battle against protection, in one or other of its numerous forms, is a battle in favor of the Single Tax. That is one reason why Single Taxers here support the Country Party, although in some respects it is as reactionary as any of the other parties in the field.

THE WORK OF THE LEAGUE

Here in New South Wales, as everywhere else in Australia, and apparently elsewhere, Single Taxers are hampered and restricted in their work for want of funds. With the single exception of Mr. Huie, our indefatigable secretary, who gets a most inadequate return for his splendid work, and the typists, no one is paid, lecturers, debaters, teachers, and writers giving their services free. We seldom know from month to month how we are going to pay our way, but, largely owing to the remarkable business capacity of the Secretary, we do it all the same. We bring out *The*

Standard, edited by the Secretary, one of the very best Single Tax papers published, every month, and we have at least half a dozen lecturers who have undertaken to give addresses on some phase or other of the Single Tax before any debating society or other organized body in and around Sydney that will accept our offer.

The Secretary has just toured some of the country towns holding meetings and selling *The Standard*, and he has already re-commenced the Friday night open air meetings in the Western Suburbs which proved such a success a little while ago. If our speakers could afford the time we would extend these open air meetings to every suburb around Sydney. Cottage meetings, too, are occasionally held at which friends are invited, addresses given, and literature distributed. But a great deal of valuable time has to be spent in hunting up subscriptions and getting in funds, time which could be much better devoted to propaganda work.

THE MAJORITY PARTY

One of the incidents of the Federal election was the wiping out of the "Majority" Party. As previously stated this party was formed early last year by Mr. J. H. Catts, a very able organizer of the A. L. P. (Australian Labor Party), who was expelled by the latter for attributing its defeat at the State election which had just been held to its extreme views. He thereupon formed what he called a "Majority A. L. P." because it advocated a policy to which he believed the majority of the workers would give their support. Its two principal planks were (1) Land value taxation, without exemptions and without graduations, to the extent of 3d. in the \pounds on all the lands of the Commonwealth, and (2) Protection carried to the extreme length of prohibiting the entry of goods that could be manufactured in Australial However, neither Mr. Catts himself nor a single member of the party was elected, since when it has completely disappeared from view. Mr. Catts told me afterwards that neither of the two planks was the cause of his defeat, which he attributed to the grip which the A. L. P. had on the minds of the workers.

EXEMPTIONS AND GRADUATIONS

One man was elected, however—ex-Senator Grant, a former Secretary of the A. L. P.—who has always stood out boldly for the abolition of exemptions and graduations in the taxation of land values. All of the existing parties—Nationalists, Countryites and Laborites—have supported the inquitous principle of exemptions and graduations for fear of losing the votes of the small farmers. Grant is almost the only one who has consistently and persistently fought against it. I want to draw special attention to this point, as I see, from a letter recently received from Mr. Barney Haughey, that the Old Age Pension Bill as advocated by the Colorado League, exempts the owners of 10,000 dollars worth of land value on the ground that it would be easier to obtain the passage of a Bill containing



such an exemption as "very little of the pension tax will fall on small farmers or home owners."

The idea of raising Old Age Pensions by the taxation of land values is splendid, and might be adopted with advantage in every one of the States, but to couple it with an exemption clause is to do an immense injury to the Single Tax. Land values belong by right to the community because they are directly created solely by the presence and needs of the community, and should therefore be appropriated by the community to meet the expenses publicly incurred. There is no getting round that simple statement of fact and of inference arising from the fact. These values should be appropriated on a uniform basis, applying the principle equably to all classes alike. To apply it to those only who own a certain amount is to favor one section at the expense of another, which is unjust.

The exemption principle was established here in the early days, it has already done us an incalculable amount of harm, and we shall have the fight of our lives to get it abolished. Out of 718,569 big and little estates in the Commonwealth with a total unimproved value very much under-estimated at £455,876,104, no less than 706,387 were valued at £5,000 and under and were exempt from the Federal land tax, leaving only 12,182 estates subject to a land value tax ranging from a penny to tenpence in the £. No less than £276,000,000 worth of land value was thus exempted, leaving only £180,000,000 worth on which a graduated tax was imposed, which has brought in a paltry revenue of about £2,000,000 a year ever since.

These exemptions encouraged fraud and deceit, strengthening instead of weakening land monopoly, and creating another very large class of vested interests which will fight against our principle to the utmost of its power. I therefore strongly appeal to the Single Taxers of Colorado not to spoil their Bill by including an exemption which is bound in the long run to do the cause both there and elsewhere a tremendous amount of harm.

The Country Party here has one very important plank in its programme—the transfer of land taxation from the Commonwealth to the States. At present both Commonwealth and States tax land values in different proportions and in different ways with the result that there is endless confusion. As the Country Party is the upper dog just now, having an equal number of Cabinet Ministers in the lower House as compared with the Nationalists, it should be able to forward its views. But whatever is done there should be a uniformity in the valuation and taxation of land values throughout the Commonwealth, and above all there should be no more exemptions and graduations which have done such injury to our cause in this part of the world.

There is a great deal more I would like to say about the Single Tax in Australia, but I have probably already exceeded my space, so I will reserve it for another letter.

International Press Bureau

PERCY R. MEGGY.

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Charles David Williams

AN APPRECIATION BY AN OLD FRIEND AND SINGLE TAXER*

THERE was very much in the life of Bishop Williams of Michigan to delight the heart of the genuine Single Taxer—the simon pure sort who has gazed at life steadily and has "seen the cat." the entire cat.

First: He was the friend and profound admirer of Henry George himself. The two met through their mutual acquaintance with Louis F. Post. It was a case of love at first sight, or rather, insight. There was immediate recognition of each other's intellectual capacity. There was in each the same utter sincerity and hatred of sham. Both were in passionate earnest regarding social redemption. Both were men of faith. Both were glad, fearless, great-hearted lovers of men. Williams was a joy to George, who saw in him the religious leader his soul longed for. George was as treasure trove to Williams who recognized in him a genius of political and social wisdom. From the time they met George had never a more doughty champion than the then Dean of Trinity Cathedral, Cleveland. Those were the days of calumny and abuse. George had been dubbed a "crank." Gayly his defender had replied "And a crank is a very useful tool with which to produce revolutions." It was ever a source of deep gratification to him that he had been "personally conducted" through "Progress and Poverty" by the "Prophet of San Francisco" himself. No one grieved more sincerely at the news that, in the midst of a strenuous political campaign, Henry George had been "called up higher."

Second: And naturally, Williams was a convinced, complete and unlimited Single Taxer. He was very handy with the facts and figures. He mastered Thomas G. Shearman. As a public speaker for "the Cause" he delighted in concrete illustration. But he was not a "Single Taxer for revenue only." He saw it, and he appreciated it clear through, from the economic argument, backed by the moral appeal, to the end of the last noble chapters in "Progress and Poverty" which lift the discussion into the realm of the eternal—to the very judgment seat of God. He saw it and he trusted it, not merely as the perfection of fiscal method, but in all its implications, social, moral and spiritual.

On the other hand Single Tax did a lot for him. It satisfied his intelligence, his reason and his soul. It showed him where, as a social reformer, he stood. To the charge of socialism, it furnished him a prompt and irrefutable reply. "No, I am not a Socialist, I am a Single Taxer." And the burden lay upon his opponents to show how a man can possibly be both at once. Which all initiates know full well cannot be done. He loved to make merry with the ponderous anathema uttered by complacent authority, against Single Tax as "a socialistic anarchistic scheme for the division of the land." His ability to "handle" this bit

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