

There were also that said, we have borrowed money for the King's tribute, and that upon our lands and vineyards . . . and, lo, we bring into bondage our sons and our daughters to be servants, and some of our daughters are brought into bondage already; neither is it in our power to redeem them; for other men have our lands and vineyards."

Not only Israel suffered, but also did the world. With landmarks removed, the great mass of humanity was made landless; driven into bondage, serfdom, slavery, helotry—hopelessness. It was not always so, and ancient writings and laws, and the words of Ancient Sages and philosophers are effectively quoted to show that once in olden, but not entirely forgotten, times men planted and reaped and enjoyed the products of their labor in peace. But that was in olden, very olden times.

In Israel the landmarks had been removed; elsewhere they had never been set. "Hammurabi provided for everything but economic justice. Legal justice abounds in his laws; legal equality as administered sometimes for all three classes: patricians, serfs and slaves. But the political means, the ruling classes, had all the best of it, the slaves the worst of it. It is the same old story of the growth of the state; the exploitation of the many for the benefit of the few. And, like all states, it toppled from the height of its grandeur when slavery reached the maximum, undermined by the economic cancer upon which it rose to greatness."

And so with Greece, and so with Rome! The author has left no doubt in the mind of the reader that the expropriation of the many from the land throughout all history has spelled poverty and suffering for mankind and the destruction of states and civilizations. It is alluring to follow him through the writings of religion and philosophy in his search for justice, but space forbids the pleasure of portraying that quest here. Nor could such review, or this reviewer, do it justice.

Throughout Judea the expropriation of the people from the land is denounced by the Prophets. Their exhortations are indictments of the transgressors for the violation of that Ancient Command, "Thou shalt not remove thy neighbor's landmark," yet the landmarks were removed and we find the Jews a vassal people under the Caesars when Herod ruled in Israel and Pilate sat in Jerusalem as the procurator for Rome.

The removal of the landmarks had done their work. The Prophets had scolded and raged, had denounced and cursed, had lamented and predicted, had promised and threatened, but all in vain and the people were now longing for a change, hoping against hope, waiting and looking for a messiah. Then in Galilee, poorest and most miserable, taxed and robbed from without and within, hopeless beyond description, appeared Jesus.

Jesus knew the laws and the commandments; He knew the Prophets; He knew the violators of the laws and commandments the Prophets thundered against. Jesus knew the land was the gift of the Creator to all mankind, not to the few who were possessing it; He knew the division of the land that was made of old amongst the tribes of Israel (To all the tribes but Levi); He knew the landmarks that had been set, and He knew the command "Thou shalt not remove thy neighbor's landmark."

Jesus also knew all the promises of the Lord if His commandments were kept, as well as He knew that all evils and hardships the people then were suffering were because of the violation of those commandments; He knew the promises made by the Prophets of which these two by Emmanuel are examples:

"And the Lord shall guide thee continually, and satisfy thy soul in drought, and make fat thy bones: and thou shalt be like a watered garden, and like a spring of water, whose waters fail not. And they that shall be of thee shall build the old waste places: thou shalt raise up the foundations of many generations; and thou shalt be called, The repairer of the breach, The restorer of paths to dwell in. If thou turn away thy foot from the sabbath, from doing thy pleasure on my holy day; and call the sabbath a delight, the holy of the Lord, honourable; and shalt honour him, not doing thine own ways, nor finding thine

own pleasure, nor speaking thine own words: Then shalt thou delight thyself in the Lord; and I will cause thee to ride upon the high places of the earth, and feed thee with heritage of Jacob thy father: for the mouth of the Lord hath spoken it." Is. LVIII.

"For, behold, I create new heavens and a new earth: and the former shall not be remembered, nor come into mind. But be ye glad and rejoice forever in that which I create: for, behold, I create Jerusalem a rejoicing, and her people a joy And they shall build houses and inhabit them; and they shall plant vineyards, and eat the fruit of them. They shall not build, and another inhabit; they shall not plant, and another eat: for as the days of a tree are the days of my people, and mine elect shall long enjoy the work of their hands. They shall not labor in vain nor bring forth for trouble; for they are the seed of the blessed of the Lord, and their offspring with them. And it shall come to pass that, before they call, I will answer; and while they are yet speaking, I will hear." Is. LXV.

And Jesus knew that the first duty of man was to keep the commandments of God; that in those commandments was Salvation.

Confronted by the hirelings of Herod with the question "Master . . . Is it lawful for us to give tribute unto Caesar?" the author leaves no doubt in the reader's mind that the answer of Jesus summed up all the teachings and the wisdom of Judea; that it fathomed the depths of all Sacred Law and morality; that it enunciated the most fundamental of all economic principles; that it pointed the way to freedom, to justice and to happiness; that it prepared the way for the Kingdom of Heaven on earth: "Render unto Caesar the things that are Caesar's, and to God the things that are God's."

OSCAR H. GEIGER.

AN IMPORTANT WORK*

Any book coming from the pen of Prof. Harry Gunnison Brown is important. It is also likely to be characterized, as this work is, by a notable clarity where so many political economists write obscurely. Prof. Brown sets forth his conclusions simply and in easily understood English.

We wish the chapter entitled "Tax Relief for Real Estate" could be placed in the hands of our muddled legislators who are clamoring for increased taxes on "intangibles." Prof. Brown places squarely on the shoulders of Prof. E. R. A. Seligman the responsibility for the modern trend of economic thought. And, as he intimates, we cannot condemn very harshly politicians and legislators when those whose duty it is to direct economic thought into correct channels fail us so utterly as teachers.

The lance Prof. Brown levels in a number of places against the vulnerable armor of Prof. Seligman is sharply pointed. Our friend from the University of Missouri is a far better economist than Prof. Seligman because he is capable of clear thinking and approaches his subject with no predispositions. It has always seemed to us that Dr. Seligman, with the best of intentions, is wholly incapable of appreciating the nature and operation of economic rent. An acute mind, blinded by a curious obsession, he is unable to perceive the fiscal or social advantages of a land value tax. And the taking of the full economic rent in lieu of all taxes is an adventure that chills his marrow.

There are some statements of Prof. Brown we should be inclined to question. One of these is as follows: "Continuous increase of population, since natural resources are limited, tends towards diminished per capita production." Natural resources are practically unlimited and continuous increase of population unpredictable. Even if seemingly theoretically admissible the statement is discounted by what we know of both population and land.

We would also take exception to the following with much of the discussion that follows it:

"Whatever may be true of most labor incomes, it is certain that some incomes from labor are unearned, if the test be the giving of a *quid*

*The Economic Basis of Tax Reform. By Harry Gunnison Brown, Professor of Economics in the University of Missouri. 12mo. clo. 359 pp. Lucas Brothers Columbia, Mo.

pro quo to those from whom, in the last analysis, the incomes in question are drawn. * * * Thus a business concern may, as the National Cash Register Company was proved in court to have done, misrepresent a competitor's goods."

In this and in some of what follows Prof. Brown is confusing *earnings* with fraud and misrepresentation. It is clear that the earnings of labor are *wages*. That those who practise fraudulent tactics derive an *income* therefrom is granted, but it is not *wages* and therefore not *earnings*. Labor in political economy earns *wages* and the *income* from fraud is something else again. Something of the same criticism applies to what is said of interest—the *earnings* of capital—on page 37.

After all what is indicated are small defects. We are glad to have Prof. Brown saying:

"And those enthusiasts for government ownership of all natural resources, who would have the public buy up these resources from the present owners at current values are, in this view, simply proposing that the tribute now collected as rent or royalties or dividends shall be given an added sanction and shall be collected in the future as interest on government bonds, to the payment of which government will be pledged. These natural resources *had no cost of construction*. Their salable value seems to be but the capitalization of tribute. To issue government bonds for them, is, therefore, it may be said, only to make this tribute-rendering more irrevocable than before." Page 53.

In Chapter III, "The Rent of Land and its Taxation," Prof. Brown gets fairly into his stride. Single Taxers will regard this as the most important part of the work. On the whole it is admirably done. But there are several parts where we would again disagree, and it is perhaps well to indicate these differences that the position of Single Taxers may be made clear to all our readers. On page 156 our author says;

"A number of enthusiastic—perhaps some would call them fanatical—Single Taxers contend that any other tax than a tax on the rental value of land is necessarily morally objectionable, that the State has no right, under any circumstances, to levy on the earnings of capital and labor, that the rent of land should suffice for all governmental expenditures.

"I do not hold to any view so extreme. The services of government are important to all of us, except, possibly, criminals. All of us benefit, though perhaps in varying degrees which cannot be precisely measured, from the existence of government."

This looks like a *non sequitur* and is no real justification for any other tax where land rent is sufficient to meet all public expense. Single Taxers believe that the thought is better expressed in the statement that if the rent of land meets all expenses it is the only value that ought to be taken, that because it is a public value and labor products an individual value, it is both immoral and inexpedient to tax the latter.

Great public exigencies and the need of revenue not immediately to be met by sufficient land rent, may justify the taxation of labor products—but surely not otherwise. Therefore in all ordinary circumstances the taxation of labor products may properly be characterized as immoral without incurring the charge of fanaticism.

We are sorry that Prof. Brown has given us a hiatus in his reasoning that needs to be bridged. He has shown us how the various taxes, taxes on mortgages, on gasoline, amusements, etc., etc., are devised for the special purpose of securing immunity for publicly-created land rent.

If he had not characterized this process as immoral we want to do so on Prof. Brown's own showing, for he has intimated that a number of those in high places are not without a guilty knowledge of what is being done. But when our author tells us that "if popular ignorance prevents the taxation of publicly-created land rent it would be better for capital and labor to supply government wholly from their earnings"—if anybody else but Prof. Brown has said it we should be compelled to smile at its naivete.

We would not convey for a single minute the impression that these slight flaws militate against this most admirable work. After all they are merely thoughts in passing and do not affect the conclusions. They arise from Prof. Brown's desire to examine every angle, and may be said to be a tribute to his thoroughness even where we have been compelled to question them.

There is no better treatment of our economists anywhere than is

contained in Chapter IV, "A Taxation Complex of Some Political Economists." It is subtle and unusually keen in its analysis. We wish we had room to quote, but the work should be read by every student of political economy. It is really a great contribution to our literature.

J. D. M.

A VERY READABLE BOOK*

This work by W. H. Donaldson, of Joliet, Ill., "The Plutocratic Pauper," is a paper bound book of 204 pages. It is our doctrine told in dialogue in which about thirty persons engage.

It is very readable and appears to us economically sound. Besides it is fundamental. Perhaps too great an emphasis is laid upon speculation in commodities, and minor deficiencies in our economic system, but these are recognized as dependent upon the ownership of natural resources. We have no disposition to point out the claims with which we might disagree; this the general excellence of the work forbids. On the whole it is well worth while.—J. D. M.

*The Plutocratic Pauper. Paper, Price \$1.

FAREWELL TO REFORM*

A young man of 28, after wading through a few hundred books, most of which have been published since 1900, reaches the conclusion that our twentieth century reforms made little or no impression on civilization. Although our author has been most diligent in setting forth the activities of the past thirty years, his book is as noticeable for what it omits, as for what it contains.

If Robert Ingersoll was referred to, why was Dr. Felix Adler, the vastly more important head of the Ethical Movement, omitted? Certainly the latter's constructive work in the same field will live long after the former's destructive work is forgotten. Likewise, why was there no mention of the Christian Science Movement which, no matter how one may feel about it, has had a profound influence on large numbers of our fellow citizens.

The active Progressive Education Movement which, under the notable leadership of Dr. John Dewey, Dr. William H. Kilpatrick and numerous others, will slowly but surely revolutionize our educational system, is mentioned only "en passant."

The great improvement in modern journalism typified by such newspapers as *The New York Times*, *Boston Transcript* and *Christian Science Monitor*, is ignored.

But most glaring of all omissions is the failure to refer to the great Health Movement which, during the present generation, has spread like wild fire through the United States.

Our author, it is true, refers to Upton Sinclair's "Jungle" which hastened the Pure Food and Drug Act of June 30, 1906. But, nowhere is there any reference to Dr. John H. Tilden of Denver, Col., who is recognized by the cognoscenti as in the very front rank of Health Reform. The amazing extent of this reform would strike our author if he would compare an 1883 Bill of Fare with one of 1933, or contrast the universal use of medicine in the former age with the natural methods of cure in use today.

Throughout the book, the author betrays his ignorance of fundamental economics. On the very first page, for example, in discussing the farmer he repeats the Socialist jargon of producing "for use, not for profit." Evidently our author feels that Capital is not entitled to wages for its hire.

Jumping now to Chapter X, this reviewer offers a prize of a wooden nickel to anyone who will explain the meaning of sentences such as these picked at random on pages 318, 319 and 320 respectively.

"The Chase-Soule group gets around the immediate necessity of considering politics by positing the 'organizing man.' This man, they say, following the lead thrown out by Veblen, may save society because the industrial set-up demands that he be given a free rein lest we all perish. But what is the 'organizing man' but our old friend, man, the 'political animal'?"

*Farewell to Reform, by John Chamberlain. Price \$3.00. Liveright, Inc., New York City.