

time a Democratic candidate for President has carried Pittsburgh or Allegheny County since the days of Abraham Lincoln.

The last Democratic Mayor, Hon. George W. Guthrie, later Ambassador to Japan under Woodrow Wilson was elected in 1906, 27 years ago.

All votes received by McNair in 1933 were registered in the Democratic square, there being no fusion. Mayor Herron received 72,000 votes in the party primaries, Sept. 19, McNair less than 24,000, John M. Henry, McNair's rival for the Democratic nomination less than 3,000. The entire McNair councilmanic ticket won in the primaries and also in the election by very large majorities in both cases, the only change in the ticket being the substitution of former Mayor William A. Magee, Independent Republican nominee for City Council, for George E. Evans, who voluntarily withdrew with the idea of strengthening the McNair ticket in the final election, after having defeated Mr. Magee for the Democratic nomination for Council in the primary by a substantial majority.

HENCE those immense landed estates which luxury condemns to barrenness, and which for the gratification of one man deprive a population of existence who would otherwise be born to cultivate it.

MARMONTEL, Address in favor of the Peasants of the North, 1757.

A Plan for County Organization

NAME AND PURPOSES

THE name of this organization shall be "THE SCIENTIFIC TAX ASSOCIATION OF NEW YORK STATE."

The objects of this Association shall be:

1. To promote a more extensive knowledge of the general principles, purposes and methods of taxation and
2. To work toward a scientific and equitable programme of taxation that will ultimately evolve into the appropriation by the State, as the sole source of revenue, of such a part of the economic rent of land as shall be necessary to meet the costs of adequate public services,—such a programme to represent an evolution toward the taxation of land value only through the gradual abolition of all other forms of taxation, direct and indirect.

DECLARATION OF PRINCIPLES

A We know that present methods of taxation are for the most part

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| 1 Unnatural. | 6 Conducive to evasion and dishonesty. |
| 2 Unscientific. | 7 Injurious to industry. |
| 3 Inadequate. | 8 Burdensome to consumers. |
| 4 Unreliable. | 9 Destructive of good citizenship. |

5 Unjust.

10 A prolific source of economic maladjustment.

B We believe that the appropriation by the State of the economic rent of land as the sole source of public revenue would be

- 1 Natural in its fundamental philosophy.
- 2 Scientific in its application.
- 3 Adequate as a source of public revenue.
- 4 Reliable under all conditions and at all times.
- 5 Just to the individual and society.
- 6 Impossible of evasion or shifting.
- 7 Beneficial to industry.
- 8 Unfelt by consumers.
- 9 Productive of good citizenship.
- 10 Preventive of economic cycles and crises.

C We believe that:

1 Individual human happiness and development are more dependent upon

- a Individual freedom and initiative than upon socialistic control,
- b Widespread prosperity and well-being than upon concentration of wealth and income in the hands of a few,
- c A decentralized State with the emphasis upon local autonomy than upon a centralized State with bureaucratic control,
- d True industrial democracy than upon communism or any variant of it.

2 The perpetuity of the best features of capitalism would promote the true interests of the individual in society, whereas communism, or any variant thereof that makes the State all in all, would be subversive of human development.

3 Every effort, therefore, should be made to maintain the best features of the present "American System."

4 The economic prosperity of our consuming millions based upon security in labor and its rewards is the *only* soil in which capitalism can grow and wax stronger in its service to the people.

5 Capitalists, business men and financiers themselves should, therefore, be the firmest supporters of economic security and material well-being for the efficient individual producer in every industry.

6 What business men and capitalists fail to do by way of promoting economic security will be done by Government, and we shall witness centralization of power and the rapid growth of State socialism, the decline of citizenship and democracy and the development of bureaucracy which in turn will involve the overthrow of capitalism and the domination and subversion of the true life interests of the individual,

7 If public revenues were raised by the appropriation by Government of part or all of the annual economic rent

of land and if all other taxes, both direct and indirect, were abolished, labor and capital would be free to produce wealth unhampered by the burdens of ruinous taxes, consumption of tax-free goods would increase, and capitalists, also freed from all taxes except a payment based upon the value of the land they used in production, would find an ever expanding market for goods to whose costs of production no taxes had been added.

8 The efficiency of capital and labor in production under "free competition" would be the only basis for reward, but such reward or income could not be uniform because of varying ability in the use of labor and capital; but great contrasts in income would probably cease to exist, and so would special privileges, exemptions, favoritism, nepotism, paternalism, political trading, subsidies, governmental interference in business and the trend toward socialism.—LYNN F. PERKINS.

Dictators and the New Deal

FROM PAMPHLET BY PROF. BRINSMADE.

SINCE Jan. 1933 Germany has quit Marxian pseudo-liberalism for a Fascist dictator and the new U. S. Democratic Congress has made Pres. Roosevelt a dictator, for curing depression by a New Deal (ND) in 10 acts, designed by a Brain Trust (BT) composed mostly of college professors.

The 1st or Natl. Monetary act (NMA) reorganizes the money and busted banking systems. The 2d. or Federal Security act wisely curbs fraud in interstate investment offerings. The 3d. or Civil Conservation act forms camps for public forest work, paying soldier-subsistence wages to 300,000 men. The 4th. or Tenn. Valley act enables the completion of Federal plants at Muscle Shoals and public supply of their power for regional development—a laudable attempt to make a war-elephant self-supporting. The 5th. or Railway Coordinating act permits Govt. to unify discordant systems and restrict competition so wasteful for natural monopolies.

The 6th. and 7th. acts create Farm and Home Owners Loan corps. empowered to loan billions to save land-speculating fools from the results of their own folly; they broaden the field of Reconstruction Finance Corp. started by Pres. Hoover to loan \$1.5 billions of Federal money to private enterprises. The 8th. or Public Works act provides \$3.3 billions, either for Federal works and war, or for loans to local govts. agreeing to pay back 70% of their projects' cost. Such relief was long ago discarded by England as too costly; it must pay the robber wages of labor monopoly, instead of subsistence, and doubly enrich landlords, first by buying sites and later by raising value of contiguous lands. The 9th. or Natl. Industrial Recovery act (NIRA) provides more jobs, by shortening working weeks, and raises wages to suit the fallacy: "High wages make prosperity." The 10th. or Agric. Adjust. act (AAA) aims to boost food prices by taxing consumers to pay farmers for keeping land fallow or destroying crops. Already much of cotton crop has been plowed under and millions of pigs butchered for fertilizer. Such wicked waste, to lift prices, is a new sin for Uncle Sam (6).

NMA permits a scientific Natl. Managed currency (NMC) using an average-commodity price for a standard instead of gold. Its depreciated dollar raises domestic prices of rural products largely exported. In 1932, rural earnings were below the 1913 level but urban wage-rates were still 100% above it. The NMC reduces cost of mfd. goods (by lowering gold value of wages) and so fosters their consumption by farmers and miners, lessening unemployment, mostly urban.

But NIRA boosts urban wages, raising mfg. costs, and counteracts employing action of NMC; it removes the Sherman Anti-trust shield and grants no equivalent for consumers, even allowing higher tariffs to stop foreign competition; and it menaces liberty and favors Fascism by combining all industries under Federal control. Thus, after a benign, frugal, first half, ND launches 5 abortions, repudiating cherished Democratic doctrines of free trade, disarmament, state-rights, individualism, etc., and conceived by a BT either ignorant of political economy or afraid to tell for fear of losing prestige among college "economists."

Dictator R. first pared the budget of \$300 millions of Legion plunder, but Congress must soon yield again to Legion raids unless protected by Proportional Representation. Besides, this saving is tiny compared to ND which may cost \$12 billions and forever postpone reductions of huge war debt and bureaucracy. ND swallows the lie: "Govt. owes everyone a living"—postulated by English landlords to defend workhouses for feeding paupers (robbed of their farms and commons by enclosures) and now urged by Marxians to justify the ruination of bourgeois by excessive taxes for doles. But Georgism rejects such sophistry and provides a costless way for automatically restoring all unused land to the public domain, where "paupers" can easily support themselves. The only approach to this natural remedy, among all the prodigal potions of ND, is a grant of \$25 millions by AAA to establish subsistence farms for workless, but this also hushes scandals of land monopoly, so practical benefits will be small. All ND's costly plans to cure depression, while blinking monopoly profits, are as absurd as the plastering of a bullet-wound without first extracting the ball. Yet these blunders may prove disguised blessings if they react for the moralizing of capitalism before the nation has been bankrupted or enslaved by dictators.

*Excerpt from 4th edition of "What's the Use of Working" by R. B. Brinsmade of San Luis Potosi City, Mexico, who will send sample copy, post free to anyone sending a 3-cent stamp.

BOOK REVIEW

A WORK OF LIMITED USEFULNESS*

This book is well named because it establishes beyond question that present methods of taxation are *rackets* and nothing else, taking taxes without giving benefits, and vice versa.

The author outlines the mechanism of Federal, State and local taxation and gives his opinion thereon. The book is excellent for those who desire to know just how they are taxed, why certain forms of taxation as levied are *rackets*. The statistics, observations and definitions, while often debatable, are illuminating. His substitute proposals will be criticised adversely by the most casual thinker and would indicate that he had given more thought and study to expose than to a carefully thought-out constructive programme.

No follower of Henry George, or any well grounded economist who understands the Single Tax, will remotely recognize his statement of what the Single Tax and Henry George stand for. In his attempt to give his reader an understanding, and his complete failure, we wonder how accurate his book as a whole may be, for his idea of the Single Tax is essentially what it is not. If it were what he states it to be we would agree with him that "the project of the Single Tax would be extremely unjust." As it is we suggest that he give the matter considerably more study.

But read the book, with its many enlightening statistics, realize that 25 per cent of each dollar goes to taxes, and that a still larger percentage is to be progressively required, learn the uses and misuses of taxation, and then decide whether you prefer the present 57 varieties or one Single Tax on land values.—C. H. KENDAL.

*The Tax Racket, or What we pay to be Governed. By Ray E. Untereiner Ph.D. Clo. 161 pp. 12 mo. Price \$1. J. B. Lippincott Co., Philadelphia, Pa.