

TAXATION

A Journal of Economic Justice

Vol. I

March, 1920

No. 3

Public Utilities

Ex-Senator Root and Taxation

Professor Seligman's Mistake

The Situation in England

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Taxation

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TAXATION

A Journal of Economic Justice

Volume I.

New York, N. Y., March, 1920

Number 3

BUSINESS has for years been struggling for existence. The grip of monopoly has been slowly but surely closing about it, save where new inventions and new devices have given it a temporary respite, or where it has been able to make an alliance with monopoly. The farmer and the city laborer alike have been subject to the keenest competition. The war changed these conditions for the time being. It did not destroy monopoly, but it did create such a great and sudden demand, that it gave both the farmer and the laborer an opportunity to forge ahead. But they did not get far. They have little now, but it is more than they had before. They will resist to the utmost before giving it up. But something must yield; the vicious circle must be broken. The producer or the monopolist must surrender. Which is it to be?

DR. NICHOLAS MURRAY BUTLER, president of Columbia University, is looking for \$1,000,000,000 to \$1,500,000,000 Federal revenue from sources yet to be agreed upon. Tariff duties, which now amount to \$300,000,000, will never, he says, yield much. The excess profits tax is a burden upon industry, he thinks, and should be removed. The general sales tax is dismissed as bad political economy, and income taxes are already too high. Yet the money must be found. May it not be suggested that the Doctor has overlooked a source not yet tapped. Real estate speculators are everywhere calling attention to the enormous increases in land values since the beginning of the war, and to the still greater rises to come. Yet the Government in its direst need has not laid one cent of tax on these enormous and increasing values. Dr. Butler is missing a great opportunity. That the owners of

these great values have borne no part of the war burden should be sufficient to cause their inclusion among the contributors; but when it is realized that the values have been created by the community as a whole there is a double reason why they should be laid under tribute.

A NEW species of man has been found. George C. Kelly, owner of a New York apartment house containing eight families, has immortalized himself by refusing to join the ancient and honorable order of profiteers. He says the rents fixed before the rise began are sufficient for his purpose, and declines to take more. But Mr. Kelly's tenants, not to be outdone by his generosity, called a meeting, and agreed to raise their own rents from \$30 to \$37, and served an ultimatum upon their landlord to that effect. Mr. Kelly was nonplussed. He accepted the enforced increase, but retaliated by installing electricity in the building. Just where this altruistic controversy will end it is hard to say, but the incident furnishes a pleasant diversion from the sordidness of the prevailing relations between landlord and tenant. Mr. Kelly's conduct is not business, but it betrays the fact that the element of human kindness still obtains in spite of harsh and unjust conditions.

“**W**OULD there be any impropriety do you think, sir,” George Washington wrote in 1784 to President of Congress Richard Henry Lee, regarding the conservation of public lands, “in reserving for special sale all mines, mineral and salt springs in general grants of land belonging to the United States? The public instead of a few knowing ones might

in this case receive the benefits which would result from the sale of them without infringing any rule of justice that is known to me." The suggestion of President Washington has been a long time in bearing fruit. The controlling motive in disposing of the public domain appears to have been an overweening desire to be rid of it at the earliest possible moment. Whether it was farm land, timber land, mineral land or water power, statesmen in charge of affairs have been so eager to get it into the hands of private owners that the way of the speculator has been easy, and the people have had to pay the bills. Even at this day there is a peculiar tenderness for the rights of speculators and forestallers in the government's handling of oil lands and water power.

BREAKING into jail" is the odd announcement from Hayti, where the new model prison at Port au Prince affords so much better conditions in the way of board and lodging than some of the natives outside command, that they sneak in with the road gangs when returning from work at night. Officers of the United States Marine Corps, who have charge of the penitentiary, have given strict orders to keep the natives from breaking in. It may be possible to get fairly good results in this way, though if as much ingenuity is shown in breaking into as in breaking out of jail, it will fall short of the desired end. It might be suggested that something could be done to protect the prison by bettering social and economic conditions on the outside. The reason given for this conduct on the part of the natives is the lure of three good meals a day and a comfortable cell in which to sleep. In these days of shortage of labor it seems strange that any one should be unable to get three good meals and a place to sleep for a day's labor.

EDITORS have a hard time of it. The Los Angeles Times complains of "rapacious apartment house owners" who "have trebled and quadrupled their rates," which the editor thinks will drive tourists and business away from the city. In the same issue he makes a bitter attack on the Singletaxers of California who are seeking to change the constitution so

as to permit the transfer of taxes from improvements to land values. He is not content with denouncing those who are urging the only plan that will lower rents and reduce the cost of living, but he must needs repeat as a fact the silly tale about the huge endowment left by Joseph Fels for promoting Single Tax propaganda. "The interest from the endowment," says the editor, "furnishes \$50,000 for the Single Tax campaign every two years. If there is no campaign the money is not expended. Single Taxers are always to be had for hire; for they win if their amendment loses." A little inquiry would have shown the editor that Joseph Fels left no endowment for Singletax propaganda and would have saved him from saying a lot of foolish and unjust things about men and women who are really trying to serve their fellows with absolute disinterestedness.

THERE is no use in crying over spilt milk. The railroads have been returned to their owners, and the people have missed the opportunity even of making a thorough test of government operation. The men who built up the fictitious capitalization, who manipulated stocks after the manner of the New Haven and the Rock Island wreckers, and then drove a hard bargain with the Government, now receive the railroads back in good condition. It is idle to rail at Congressmen. They represent the major sentiment of the country. The people are not yet ready for such an extensive venture in government ownership. The extravagance of the war period, the fear of labor domination, and the general lack of understanding of the problem on the part of the people have led to the inevitable reaction. If the railroad owners and managers have learned their lesson, and honestly accept public regulation—a thing they never yet have done—they may remain in control indefinitely. But the knowledge of economic laws is rapidly spreading, and private owners of the roads will be held to a closer accounting. If they fail this time they are not likely to have a third trial.

PLATFORM making appears to have developed into a popular form of entertainment among the readers of the New York Tribune. The offer of substantial cash prizes for the best planks for the Republican platform

has resulted in the printing of twenty to thirty planks a day. This may be commended as a means of taking an inventory of the party's political stock in trade. The planks thus far submitted are remarkable more for what they omit than for what they include. Although they represent nearly all the issues that have been discussed in American politics, one item has been conspicuous by its absence. That is a plank on taxation. "Americanism," "Alienism," "State Rights," "Universal Military Training," "Treaty Amendments," and many others that litter the daily papers are to be found; but the question of raising revenue to carry out the various proposals appears to concern no one. Even the tariff is practically ignored. If this measures popular appreciation of the question of taxation, it emphasizes the need of economic enlightenment.

VIRGINIA is beginning to feel the need of bringing her tax system up to date. The cities of Norfolk, Richmond, Newport News and Suffolk have sent delegations to appear before the legislative committee having in charge the resolution amending the State Constitution to permit the assessment of street frontage for pavements and other local improvements. City Manager Ashburner, writing to former Senator Lesner, president of the Norfolk Chamber of Commerce, calls attention to the fact that "this law is in operation in nearly all the States of the Union where property is considered more valuable under like conditions than property in Virginia—and where factories locate in preference to Virginia on account of a low tax rate—should be argument enough, it seems to me, to induce the legislature to adopt this progressive method of providing for a portion of the cost of property improvement." Mr. Ashburner, looking at the eighty miles of unpaved streets in Norfolk, realizes that if they are to be improved by a general property tax—as provided by the present Constitution—the tax rate will be so high as compared with cities in other States that Norfolk will be at a disadvantage in seeking new business.

DEMANDS for bonuses for ex-service men and women grow more insistent. Cautious politicians hesitate at the appalling expense; but those who left civil life at the call

of country, while the number of millionaires at home increased from fourteen thousand to thirty-six thousand, will not be denied. The proposed bonus plan offers one of four choices: (a) Land settlement covering farms in all States and not confined to a few States; (b) home aid to encourage purchase of homes in either country or city; (c) vocational training for all ex-service men desiring it; and (d) adjustment of compensation or final adjustment of extra pay based on length of service for those not desiring to avail themselves of any of the other three features. The most substantial offer, and the one of widest acceptance in other countries, is that of settlement on farms. But this and the home encouragement plan require great care in the application. Australia has found increasing difficulties in putting returned soldiers on the land because of rising prices due to the greater demand. Unless provision is made to counteract this influence the new demand for land for soldiers will not only be needlessly expensive to them, but it will add to the hardship of civilians seeking homes and farms. There is matter in this proposal for serious reflection.

A SALES manager for one of the large automobile concerns who said "The automobile has added to our material wealth by increasing land values," is taken to task by a correspondent who presents a counter score. The critic admits that farm land values have increased in the neighborhood of cities and towns, but contends that it is due in large part to the increase in the number of "gentlemen farmers," who by turning useful farms into country estates drive the practical producing farmer farther from the market and add to his cost for transportation. At the same time it is estimated that the automobiles employ 10,000 chauffeurs in New York City and 25,000 in New York State, all able bodied men who might be set at useful work. The remedy suggested by the critic is a much higher license fee for the privilege of owning a car. But this is a questionable way of meeting a fancied evil. Most cars are owned by persons who employ no chauffeurs and the cheaper cars, together with the telephone and rural mail delivery, have made country life enjoyable. Employment of

chauffeurs is merely one manifestation of extravagance and the way to curb it is to strike at the source of unearned incomes. Tax out of existence privileges and monopolies and there need be little concern about how the rich spend their money.

Elihu Root and Taxation

EX-SENATOR ROOT'S treatment of the tax question in his speech before the New York State Convention appears to have more sound than substance. "Tax laws," Mr. Root says, "are curious boomerangs, and it requires some intelligence and knowledge of affairs to know where they are going to strike. No state can determine who is really going to pay the tax."

If this declaration really measures the Senator's knowledge of the question of taxation it is evident that he learned his political economy in the days when it was in truth a dismal science. But such a conclusion would be a sad reflection on his intelligence. It would be more charitable to suppose he was availing himself of the politician's privilege of speaking an infinite deal of nothing in a way to impress uninformed voters.

Taxes laid on iron or coal are passed on to plow makers, who in turn pass them on to merchants, and these to farmers, from whom they come back in added cost of food. Such taxes, now much approved by Mr. Root and his political associates, may well prompt them to inquire who is going to pay them. But if Mr. Root will leave the age of the ox-cart and the handloom, and will bring his thoughts up to date he will find taxes that are paid with absolute certainty by the person taxed. A tax laid upon vacant land for instance will be paid by its owner as certainly as matter attracts matter. The owner of vacant land cannot pass the tax to his tenant because there is no tenant. He cannot add it to the price because he is unable to sell at present prices. The same principle applies to all land values, because the man with a tenant will have to meet the competition of the owners of vacant land seeking tenants.

Land values whether found in vacant lots or in improved land should be taken in taxes, because they are created by the community and

because they cannot be passed on to some one else. The tax on land values, or site values, is simply payment by the citizen to the community for what the community has done for him.

Mr. Root appears to be equally perplexed over the Tariff, which he says is a part of the tax question. New conditions, he says, demand new Tariff laws. When we were a debtor nation and had to pay large totals to Europeans who had invested money in our lands and other natural resources the Tariff makers satisfied themselves by shutting out all the imports possible. But now that we have become a creditor nation, and the Europeans must pay us hundreds of millions of dollars a year, they must pay in gold or in goods, and as we now have nearly all the gold we have no choice but to take goods. But how can goods come in without displacing American labor. Possibly some will recall the experience of Connecticut and New York. In the early days they had Tariffs on each other's goods. But when compelled by the new Constitution to exchange goods freely they prospered so much that no State since that time has asked to have a Tariff against other States.

Taking Advantage of the Law

IT is interesting to note that while so many people are trying to do something to relieve the sorely stricken tenant, the real estate speculators are not neglecting present opportunities. Pressure is being brought to bear on the New York Legislature to create a rent commission for New York City, with power to adjust relations between tenant and landlord. The Real Estate Interests, headed by Stewart Browne and John L. Parrish, are opposing all rent commission bills. They admit the situation is serious, but contend that the only solution is more building. They suggest exemption of mortgages from the income tax, cutting down taxes on real estate, and calling upon Insurance Companies and Banks to invest more money in mortgages.

Let it not be forgotten that the term real estate may mean either land or houses, or land and houses, and when land owners—who seem to have arrogated to themselves the use of the

term—speak of less taxes on real estate, they mean less taxes on land, for they know that lower taxes on lots will be followed by a rise in the price of lots. But higher prices for lots are a poor inducement for building.

The west front on Broadway between Thirty-seventh and Thirty-eighth streets was assessed in 1917 at \$2,196,000, of which \$37,000 was on buildings. Three of these shacks of buildings were assessed at \$2,000 each. The property on the west side of Fifth avenue between Thirtieth and Fortieth streets was assessed that year at \$4,065,000, of which \$140,000 was on buildings. The first three lots north of Thirtieth street in that block, which belong to the Wendell Estate, were assessed at \$1,960,000, with a house valued at \$5,000.

Lower taxes on real estate in such instances—and there are many of them in the city—would mean still further encouragement to hold this valuable land out of use.

How this is done is graphically told by the agents of the Henry Astor Estate, which is being settled by a Supreme Court partition sale. The advertisement in the Tribune of March 2nd, carrying the announcement of the sale reads: "The Astor Policy. Lease ground to tenants. Tenants to erect buildings on the ground. Give privilege of renewals at increased rental. Tenants pay all taxes and expenses. For 125 years this policy has been followed by, and has created the wealth of, the Astor family. This is the safest and sanest investment you can make. It is a sure and increasing income for life. It is the safest and best place for your savings. There is also the opportunity of selling at a profit. Lots leased in this way are better investments than most bonds or savings accounts. They do not fluctuate in value, bring larger returns, the ground has always increased in value and your income increases accordingly. You are secured in every way. For the first time, a Supreme Court Order has forced an Auction Sale of Astor leased lots. There are about sixty-five parcels of this kind to be sold. The first opportunity the public has had to take advantage of these wealth creating investments. To obtain a secure and increasing income for life, go to and buy at the Supreme Court Partition Sale."

Those who can run should be able to read in

this announcement something of great moment bearing on the housing question and the social discontent.

A Practical Application

WE are constantly being asked the question, "How can taxation be made to square with justice?" When people's minds have been distorted and put all out of shape by an exceedingly stupid and foolish method of raising public revenue, it is at times difficult for them to understand even the simplest kind of a proposition. There is comfort in this, however, that the correct way is always the easiest way. The only difficulty is in the comprehension of sound principles. Taxation is payment for social services and advantages. To put it plainly, it is the call of the community to the citizen to pay for what the community has done for him. It is ridiculous to ask a citizen to pay for what he has done for himself, and call it taxation.

There are two ways of securing just taxation. One is to take the assessed value of the land, which is that part of economic rent uncollected by taxation capitalized, and to this add the amount now collected. If the assessed value of land is not the true value, naturally there will be difficulty in raising the needed amount. To apply this principle in a simple way and thereby avoid errors in assessments the following plan may be used.

Take for instance the city of Holyoke, Mass. It has a population of some 60,000—12,000 families of five. The area is 14,690 acres. With lots 25x100, and making due allowance for streets there would be 176,280. The city's budget in 1918 amounted to \$1,750,000. An average tax of \$10 a lot would yield \$1,762,800. This average tax can be graded between the dearest lot in town, worth some \$50,000, and the cheapest lot in town, worth \$50. If a 5 per cent tax were levied upon land values the dear lot would pay \$2,500 and the cheap lot \$2.50. It is quite evident that the owner of the dearest lot in town gets the maximum of service and advantage from the community, and the poor working man who has a lot worth \$50 will get probably little but inconvenience, and he ought not to be charged much for that.

The kind of building each puts up on his lot, is determined by the individual, and not by the community, and it is no concern of the community. The concern of the community is to collect from the individual the full value of the service and advantage the community renders to the individual.

Our present system of taxation amounts to a fine and a penalty for those who will use their opportunity, and a premium, or payment in the form of increase in value, for those who do not; and we give encouragement to the vacant lot industry. Holyoke, for instance, can give to every family a very liberal estate of five lots, and then only need for the use of the entire community 60,000 lots, leaving idle and vacant 116,280. The cost of government in Holyoke is \$150 per family, when it should be \$10 per lot on the average. There is a premium on idleness which is the average yearly increase of land values amounting to about \$1,500,000 and a fine on industry of over \$800,000.

Boosting Rents

THE real estate columns of the Press note the fact that "speculators and investors in keen competition for houses not subject to long leases" are very much in evidence. That tells the story. During the summer and fall while the Mayor's Committee was striving to adjust rents between tenant and landlord in New York, and did in fact perform some service in restraining a few exceptionally greedy landlords, there was a slight pause in the skyward tendency of rents. But it was only a pause; for no sooner was it apparent that the Committee had no power to enforce its decisions than the speculative fever broke out with renewed violence.

When speculators buy houses and apartments that are not tied up with long leases, it is a certain sign that rents are to receive at least one more boost. What is worse, the report that modern tenements erected with a view to renting for \$8.00 a room had to be raised to \$12.00 and \$14.00 in order to pay 5 per cent on the investment, and the further report that first class apartments cannot now be erected for less than \$20.00 a room, indicates a continued upward tendency in rents. Mr. Allan Robinson, Presi-

dent of the City and Suburban Homes Company, who has advocated a ten-year exemption of new buildings from taxation as a means of equalizing the cost of construction now says that the exemption should be for fifteen years. This is sound doctrine as far as it goes, but it is only fifteen years.

This temporary tax exemption, like the proposed schemes for getting cheaper money and materials, will not affect a permanent solution. No sooner will these things be put into operation and the erection of new buildings be begun, than the owners of vacant lots will do what the owners of apartments have been doing—raise the price.

Is it not apparent that as long as the housing question is tied up with land speculation the problem is unsolvable? No matter what the inducements offered builders to erect buildings, every attempt to carry out the program will be followed by another raise in the price of lots.

But the remedy for the rising price of lots is as simple as for the rising cost of building. To remit taxes from buildings, as proposed by Mr. Robinson, is to cheapen buildings. To increase the taxes on vacant lots, as proposed by tax reformers, is to cheapen lots, because the heavier tax will soon eat up the value of vacant land, and the owner will sell to stop loss. Since, therefore, untaxing buildings and taxing lots cheapen both, what reason is there for not transferring the tax now laid on buildings to the lots?

Public Utilities

ONE of the marvels of the public utilities discussion is the amount that can be said on the subject without touching upon the most vital phase. The street car companies of New York claim that the rise in prices has made their fixed fare inadequate, and they have marshaled much evidence to show that they are not making a reasonable return on the money invested. The public authorities content themselves with various and vague countercharges, but neither goes beneath the surface.

It is quite likely that in the case of some companies the purchasing power of the dollar has fallen faster than the business has increased, although the recent statement of the subway

companies indicates much better earnings than their first accounts had led the public to expect.

But granted that some of the companies should have an increase in fare; that does not dispose of the equities in the matter. Had the purchasing power of the dollar gone up instead of down not one of these companies would have entertained a claim from the City for a reduction in fares. They entered upon their venture subject to the changes of fortune; they are entitled to no more relief than any other commercial enterprise undertaken for profit.

But there is another feature to be considered. All these companies are based upon franchises that are potentially of great value. Some of them run for a long time, extending through eras of different methods and kinds of business. Some of them are perpetual. And though the earning power of these franchises may be small at present they are of enormous value as hold-up weapons. The companies may talk bankruptcy, and may actually go through the form,

but they never whisper a word about surrendering or modifying these franchises.

If the holders of these exclusive rights of way were really desirous of dealing justly with the public they would be willing to make terms that would enable the city to recover rights that never should have been surrendered. All proposals for the municipalization of the traction service have been met by the demand of the franchise holders for exorbitant prices. A similar stand should be taken by the city. If the street car company asks for relief, and really deserves it, negotiations should be opened with a view to extending the relief in consideration of the surrender of these dishonest franchises. Every business man requires a quid pro quo. The fact that one set of citizens is dealing with the representatives of all the rest of the citizens makes no difference, the city's representatives should surrender no vantage until the company's officials are ready to meet them halfway.

Professor Seligman's Mistake

By Jasper Winthrop

A COMMON cause of confusion in economic discussions is the substitution of words for ideas, and the consideration of the words rather than the idea represented by the words. Thus, on the question of taxation persons have led themselves into a fog, and failed to arrive at the obvious conclusion, by making arbitrary definitions of terms at variance with the understanding of those who originate and use them.

A remarkable instance of this confusion of thought is that of Edwin R. A. Seligman, professor of political economy at Columbia University. In his able work, "Essays on Taxation," eighth edition, 1913, pp., 66-97, Professor Seligman treats of the Singletax in a way that is somewhat bewildering to those who have approached the subject from a different angle. But it would appear from a careful reading of the chapter in question that the term "Singletax" conveys to Professor Seligman's mind an entirely different notion from the Singletax itself.

This is but another illustration of the evil

that may come of an unfortunate name. Few persons remember that the term "Singletax" was adopted, as Henry George said at the time, for want of a better name. Many attempts have been made to find a more appropriate term. Some call it "land values tax," others, "site value tax," and still others a tax on rent; but the idea underlying them all is the same.

Professor Seligman begins his dissertation by calling attention to a band of reformers in England in the seventeenth and eighteenth centuries who advanced the "idea of a single tax on expense." Later on an English party had for its motto "a single tax on houses." Still later bodies advocated a single tax on incomes and on capital. Having placed this emphasis on the term the professor proceeds to point out the errors that lie in the Singletax. It is inelastic, he says; it excludes tariffs, licenses, and various forms of political control by means of taxation.

"Another point," he says, "which needs special emphasis is the distinction to be ob-

served between the single tax and a tax on land values. The single tax with which we have to deal is indeed a tax on land values, but a tax on land values is not necessarily a single tax. The essential feature of the single tax is the singleness of the tax—the demand for the abolition of all other taxes and the substitution of a tax on land values. This is something quite different from the demand for a tax on land values as a supplement to other taxes.”

It is unfortunate that Professor Seligman got this angle of the idea, for it seems to have led him into excluding under the term Singletax what he approves under the term land values. At the time the term Singletax was attached to the proposal to take land values, or economic rent, by means of a tax for the support of government the amount of revenue needed was much less than at present, and it was thought by many persons that land values would supply ample means. Some indeed thought this fund would be vastly more than would be needed. The essential feature, however, was never at any time the “singleness of the tax,” but the taking for public use of a value created by the public. If the tax should prove to be sufficient for the legitimate expenses of government, no other tax for revenue purposes would be necessary; hence, the nickname “Singletax.” But no responsible person, no one acquainted with the law of rent, the vicissitudes of national development, and the disasters of war, would say that

no other tax should be levied under any circumstances.

Though most advocates of the taxation of land values believe a protective tariff would be unnecessary after industry has been freed from unjust taxes, there is nothing in the idea of the Singletax that excludes the regulation of imports. Neither would it limit government action in issuing licenses to regulate trade, or in levying upon incomes or in applying any other taxes to supplement land values as a source of revenue if they fell short of the required amount. The recent war has shown a temporary need of revenue greater than the annual ground rent of the country. If the need should prove to be permanent, that fact would be no excuse for not first taking in taxes the full amount of the land value created by the public.

Professor Seligman recognizes the law of rent and agrees that a tax on land values cannot be shifted. He admits that land values are created by the community, and approves of a tax on land values, as well as special assessments for special improvements. Doubtless he would have approved of the Singletax principle had he not led himself astray by thinking of the name instead of the thing itself.

That Professor Seligman has mistaken the name for the idea is indicated by the general trend of the world toward untaxing industry, and concentrating taxes upon monopoly, the greatest of which is the private appropriation of land values.

The Situation in England

By Alexander Mackendrick

THE political situation becomes more acute day by day. All eyes are on Paisley, where a bye-election takes place tomorrow. Mr. Asquith, who got shelved at last election by the Coalition government, stands as an independent liberal against a tory and a labor man. If he wins, it is expected an attempt will be made to revivify the old liberal party, which in the meantime is half-dead. If that happens, then the question for Singletaxers is as to whether they may indulge hope in that direction, or whether their sympathies must be given wholus-bolus to

the labor party. Some of our best men, Wedgwood, Outhwaite, Dundas White, have gone over to the laborists. Their labor program contains much that all of us dislike, nationalization of mines etc., but they do include the land question as among the first requiring attention, though few among them or their working class leaders seem to have come within sight of a realization that it is practically a taxation question. My hope, however, lies in my conviction (for which I see many good reasons), that the leaders are gradually being educated,

partly by experience and partly through the influence due to the new recruits from our body whom I have named.

At the present time public attention centers upon the housing question. I have pointed out before that the "natural" rent of a house based upon the cost of production, even at the present high cost of material and builders' wages, and with the cost of land added, would adapt itself naturally to the increased ability of the people to pay higher rents, for it is remarkable how in every trade and business the wages of the workers and the average profits of the masters have expanded in response to the decreased purchasing power of the sterling pound. But the real trouble is that local taxes on houses or rather on the rentals of houses have nearly doubled in every municipality in the country; and when to this is added the Imperial property-income tax on the rental of houses, it means a total burden of about 18 shillings in the pound, or almost a second rent in itself—which of course must be borne directly or indirectly by the house occupier. If the building of automobiles were penalized in the same way, how long would the automobile industry endure? If a man after paying say £1,000 for a car, and estimating its "life" at five years, were compelled to pay a tax for the mere privilege of running it of say about £200 per annum, before allowing for cost of tires, petrol, and general upkeep, who would indulge in such a luxury, and what encouragement would be given to automobile builders to produce them? Of course that local taxation must be met by the people of a locality somehow, and must in the last analysis be paid for out of the profits of industry. But the point I wish to emphasize is, that by taking site-values as the standard by which to measure each citizen's contribution to the municipal purse, the burden can be distributed in an entirely different way—in a way that would make it bear much less heavily on the fringes of the city where dwellings are needed, and much more heavily in the centers of cities where it can be most easily borne, and where the most scandalous "hold-ups," and consequently the most flagrant evasions of just contributions to the public needs are actually staring us in the face if we will only look at them.

All of which considerations bring me around again to the thought that I am trying hard to hammer into the consciousness of my Singletax friends here—and which James R. Brown has made so central a part of his teaching—that it is really a taxation problem we have to deal with, and that for all practical purposes we may let "land" drop out of our gospel altogether, however strongly we may adhere to our basic belief, that the earth is the Lord's and not the landlord's, and that he hath given it for the children of men. Since I began to view it in this light, the whole problem of economics has simplified itself immensely to my imagination. My intention is to concentrate on the idea that as there is one right way and a thousand wrong ways of doing anything, from the driving of a nail to the building of a cathedral, so there is one right way of collecting public revenue; and nature has given us a distinct leading as to what that right way is. I always find that along that line one avoids all the frivolous objections and difficulties that are advanced against the assertion of "natural rights" in the use of the earth, etc. The old fashioned Singletaxer is apt to forget that nationalities, societies, and municipalities are artificial productions, and that our wisdom lies not in harking back to primitive or unartificial conditions, but in directing our artifice so that it will not run counter to natural law, but rather run parallel to it at all points.

The Appeal of Charity

I RESPECT the benevolent impulse behind the appeal for charity and share it. But that impulse pushes me in a different direction. The tree of Social Injustice is a prolific bearer. Its leaves are Insufficient Wages, Unemployment, Want, Ignorance, Sickness, Intemperance, Crime and Abnormal Mortality. Private charity labors unselfishly to pick off these leaves, but so long as it is left standing, this tree will continue to throw out several new leaves in place of every one that is destroyed. I prefer, therefore, to devote such time and means as I can to chopping at the roots of the tree itself.

Our present system of taxation, serves the double purpose of burdening industry and in-

creasing the cost of land. It thus excludes the great majority of our population from that access to the natural resources of the land which would enable them to take care of themselves, and creates poverty, with its attendant misfortunes, faster than all the charities of the country can relieve them. The fact has been published recently that money spent in charity in New York City has increased 89 per cent per year for the last nine years; and still the demand for help increases. The comparatively few who see in our social and tax systems the tap-root of the noxious tree, feel that in working for reform they are rendering far more effective service to the poor and the afflicted than they could do by giving money and effort to perpetuate present conditions.

They recognize that necessary reform is a heavy task which may be slow of accomplishment, hindered as it is by every interest which profits by economic injustice. In the meantime there is a great amount of individual suffering and need which call for immediate relief. For that work it is most logical to apply to those who believe that there is nothing better to do than to pick off leaves. They are the great majority; the thousands of kindly men and women who accept the existing social order as permanent and who in their thought add a word to the Master's saying, making it read: "The poor ye *must* have always with you." Or better yet, insist that the community itself pay, out of taxes levied on the rental value of land, for the care of all the sick and indigent to whose misfortunes its present laws are the chief contributors. Nothing else could so hasten necessary changes in our social system as to force upon the community the financial responsibility for the results of its own legislative folly.

CHARLES T. ROOT.

WHAT OTHERS SAY

A Vagary of Our Tax System

If a citizen of Buffalo puts a bath tub in his house the tax department will fine him. If he does not put in a bath tub the health department will fine him. What should a patriotic citizen do? *James R. Brown in lecture at Buffalo, N. Y.*

The World's Demand

What the distracted world demands is the justice that will not be denied, the equality that is the law of civilization, the removal of the impedimenta that will make possible a true liberty among men. It does not demand the laborious building of any artificial structural form of society, any ingenious or meddling mechanism to secure a more equitable distribution. The laws of an equitable society are inherent in society itself—are with men and women as they congregate, and are there to serve the purposes of co-operation and service. Among the first things necessary to the law of association are free production and free exchange.—*The Single Tax Review.*

Babson on Taxation

We believe that many of the present forms of taxation are both economically and morally unsound. Statistics clearly demonstrate that the present high cost of living is primarily due to the excess profits business tax. This should be abolished at the earliest possible moment. Income taxes should be divided into two groups: Taxes on earned incomes should be less than taxes on unearned and inherited incomes. So far as possible the money necessary to run the Federal Government should be raised through the taxation of expenditures rather than of income; through the taxation of monopolies rather than of ordinary business; through the taxation of land rather than of improvements.—*Roger Babson in United States Bulletin.*

What Labor Wants

Labor wants more *real* wages.

Labor does not want charity or welfare work.

Real wages are only such as will supply more of the things the laborer wants.

Dollar wages mean nothing when the dollar depreciates as fast as wages increase.

Real wage increases may only come from sources that do not add to the cost of production as do present increases, as well as the myriad of welfare, bonus, industrial democracy and trade union schemes.

The only source of real wage increase is (a) the removal from labor's back of its burden of taxation, comprising substantially all the existing taxes, ordinary and extraordinary; of whatever character and howsoever cleverly camouflaged; (b) the opening of natural opportunities to labor, producing an economic demand for labor; this will result from placing the taxes taken from labor upon the only fundamental monopoly, that of land values.—*C. H. Ingersol, The Labor Condition, Ohio Site Taxer.*

Nothing New Under the Sun

"Exactly a century ago," writes Edward N. Vallandigham, "Sydney Smith warned the American people, then almost free of taxes, and with a moderate public debt, of a time when we might find ourselves taxed as was John Bull; and he summarized John's taxes in a famous passage that used to be in some of our school 'readers' and should be now, if only to show how little the world has learned as to just taxation in a hundred years. Here is all but the closing line or two of the passage: 'Taxes upon every article which enters into the mouth, or covers the back, or is placed under foot—taxes upon everything which is pleasant to see, hear, feel, smell, taste—taxes upon warmth, light, locomotion—taxes on earth and the waters under the earth—taxes on everything that comes from abroad or is grown at home—taxes on raw material—taxes on every fresh value that is added to it by the industry of man—taxes on the sauce which pampers man's appetite, and the drug that restores him to health—on the ermine that decorates the judge, and the rope that hangs the criminal—on the poor man's salt and the rich man's spice—on the brass nails of the coffin, and the ribbons of the bride—at bed or board, couchant or levant, we must pay.—The schoolboy whips his taxed top, the beardless youth manages his taxed horse, with a taxed bridle, on a taxed road—and the dying Englishman pours his medicine, which has paid seven percent., into a spoon, which has paid fifteen per cent.—flings himself back on his chintz bed, which has paid twenty-two per cent.—and expires in the arms of an apothecary, who has paid a hundred pounds for the privilege of putting him to death.'"

Selling Government Service

A man comes to me, for instance, and asks: "What do you want for that vacant lot?" I say to him: "Five thousand dollars." He says, "What! Five thousand dollars? Great Heavens, that is an awful price. Why, five years ago you only paid five hundred for it." I say: "That's a fact, but when I bought that lot, this street wasn't even graded; it was not sewered; it was not lighted; it was not policed. This was a miserable town to live in then. There were very few churches; there was no free delivery of mail, the poorest kind of stores; there wasn't a good theatre in the place; there was no fire department—Oh, Pshaw! Why, it was the meanest kind of a hole that a white man could live in, and I paid all that lot was then worth, five hundred dollars; but, now, see what has happened. Population has moved in. Not only are the streets graded and the town paved, sewered, lighted and policed, but we have here a splendid fire department, a sanitary department, the best of common

schools, a high school, a good free library, free delivery of mail, best of stores you can find anywhere. And for that reason this little bare lot is worth five thousand dollars."

Now, what am I selling this man? Land? Not at all. I could sell him a piece just as pretty and larger back in the bush for ten dollars. I am not selling him land; I am selling that man five thousand dollars' worth of good government, of social service; not service that I rendered, but that the community renders and pays for out of its taxes.—*Part of Detroit Forum's report of lecture by James R. Brown.*

How to Promote Progress

The obvious step is to make site-value the sole basis of revenue taxes and incidentally to abolish all taxes upon food, clothing and shelter; live stock, orchards and farm improvements; buildings, ships and machinery; trade, transportation, manufacturing and agriculture; thrift, skill and efficiency; and upon success in useful business.

The adoption of this policy—with taxes upon site-value increased at least to the point where adequate use of valuable land, whether for buildings or for open spaces, becomes uniformly more profitable to owners than inadequate use or non-use—would mean the solution of the land question; with it would be solved the tax question.

The Site Value System by entirely untaxing the use of land would add a large new value to land ownership; by entirely untaxing improvements it would make the taxes lower than now upon nearly all farms, as it would also to a wide extent upon other improved real estate. By destroying the speculative demand for land, it would reduce the price of land and reduce the total carrying charge (interest and taxes combined) upon ALL land bought after the change. It would permit the market supply of land, urban and rural, to keep pace with the demand and would thus reduce to a minimum the cost of land-ownership and of land use.

The taxes paid by each taxpayer would then be proportioned to the market-value of publicly-maintained benefits actually placed at his command. They would no longer be proportioned to the skill and success with which he serves himself and the public.

The Site Value System would abridge nothing in private ownership of land but its abuse. Constructively by securing revenue and protecting industry by a plan more effective than tariffs, it would lessen and probably remove the demand for economic barriers between us and those with whom our citizens wish to trade. It would open ample opportunities within our own borders for capital and thus reduce the incentive to economic imperialism. It would aid us immeasurably in

meeting the problems of reconstruction, and by undermining certain formidable economic causes of war, would materially contribute to making an end of war.—*Prof. Lewis J. Johnson at Detroit Open Forum.*

Where the Benefits Go

The fact that many of our trusts control the market through ownership of natural resources, together with the generally admitted fact that putting idle men upon idle land is at least a partial solution of our economic problem, brings us face to face with the land question. And permanent solution of our economic problem must obviously include a change in our land policy. If we do not change our land policy, most of the benefits from lower prices due to public ownership, the destruction of the trusts and other reforms will be absorbed in the constantly increasing price of land and rents, which in turn will be reflected in constantly increasing prices of all commodities. Even a successful application of the farm loan policy, or of the co-operative movement would, by making farming more profitable, raise the price of farm land and make it harder to buy a farm, unless we change our land policy. The Cleveland 3-cent trolley fare caused a corresponding rise in real estate and rents in the section served by the trolley. Henry Ford's increase of wages to \$5 a day caused an immediate jump in Detroit land values and rents.

All wealth in the last analysis comes from the land. It supplies the sources of all energy and the raw materials of all production. The same reasoning that proves the injustice of allowing a few people to hold out of use great quantities of land containing anthracite coal, applies with equal force to holding out of use for speculation large tracts of farm land and city land. There is no difference in principle between lands that produce coal, iron or oil, and land that produces food or that is used for building purposes.

Colonel Roosevelt voiced a fundamental American doctrine in his Paris speech, when he said: "When property rights conflict with human rights, property rights must give way." No plainer application of this principle can be found than the proposition that the right of the owner to hold his land idle must give way to the human right of unemployed or underpaid men to go upon that idle land and produce the things that the people need.

The principle upon which we should work is that it is against public policy to allow any land to be held out of use for purposes of speculation or monopoly. If we can gradually bring into use the unused land in every part of the country, it will become easier for the average man to obtain a home or own his own farm, and this will result in decreasing tenant farming, increasing home

owners, and drawing off upon the land large numbers of industrial workers, thus relieving the congested labor market. It will also lower rents by encouraging building. These results can be obtained by the use of taxing and police powers of the government.—*From Platform of the Committee of 48.*

NEWS

Congress

A bill has been introduced in the House of Representatives by Congressman Nolan to tax lands for Federal purposes. Heretofore the constitutional provision requiring direct taxes to be apportioned among the states according to population has been a serious handicap. The Nolan bill, originally drawn by Jackson H. Ralston and revised by prominent Singletaxers, seeks to avoid the constitutional limitation by laying "a tax upon the privileges of the use and enjoyment of lands of large value." The bill provides:

That for the purposes of this Act land is defined to be the surface of the ground, with all easements in, on, and over the same, whether covered by water or not, and including water powers and rights, natural growths, if any, of land, and including wild forests, natural deposits of coal, minerals of all kinds, oils, gases, peats, waters, and other substances, and not including improvements the result in whole or in part of the application of labor to land.

All persons, firms, associations, and corporations owning land in value in excess of \$10,000, whether in possession or leased to others, shall be subject to an excise tax upon the privilege of the use and enjoyment of such excess at the rate of 1 per centum.

The remaining sections of the bill provide for its administration. Copies may be had by addressing Congressman Nolan at Washington. The bill is H. R. 12,397.

Colorado

The Old Age Pension League of Colorado, sponsored by Judge Ben B. Lindsay, G. S. Lackland, John B. McGauran, Margery Lyance, and Barney Haughey, is circulating the following constitutional amendment:

Section 1. Laws shall be passed establishing a system of old age pensions for all resident citizens of the State of Colorado, more than sixty years of age, except the following: (A) Persons who have not been legal residents of the State of Colorado for ten continuous years after January 1, 1910. (B) Persons under conviction of crime. (C) Persons not having good reputation for industry, and faithfulness to family obliga-

John D. Nolan, Editor

tions. (D) Inmates of public institutions of the State of Colorado or the United States,

Section 2. Such laws shall provide for pensions sufficient to insure each eligible person an income from all sources of not less than thirty dollars a month, except that in the case of married couples, each person shall receive four-fifths of the amount payable to an unmarried person of the same circumstances.

Section 3. Laws shall be passed which shall secure the assessment for taxation of lands and franchises in public ways separate and apart from personal property and improvements and revenue for said old age pensions shall be raised, regardless of any limitation on the tax rate by a special tax levy on the site value of land and on the value of franchises in public roads, streets and alleys. The total proceeds of said special tax levy shall be paid into a separate fund and used exclusively for said pensions.

Section 4. Personal property and improvements on land shall be exempt from taxation for old age pensions and an exemption from all taxation for said pensions shall be allowed of two thousand dollars to each taxpayer.

Barney Haughey, 606 W. Colfax avenue, Denver, is secretary of the League.

New Jersey

A most important contribution to the subject of taxation has been made by the Commission to Investigate Tax Laws. Unfortunately the five commissioners could not agree upon their report. The majority report recommends the abolition of the personal property tax, and the substitution of an income tax. The committee made an extended investigation into the proposal to classify property for purposes of taxation, and considered the plan of transferring taxes on improvements to land values. But the majority, while not condemning either proposal, preferred to see other states conduct the experiments.

A minority report prepared by George L. Record, one of the commissioners, is published with the majority report. Mr. Record approves of the abolition of the personal property tax, but thinks it a mistake to shift the tax to incomes and business. "The most important and the most promising improvement in our system," he says, "would be the abolition of all taxes, not only upon personal property, such as merchandise, stocks in trade, raw material, machinery, agricultural and other tools, and the live stock and crops of farmers, and raising all taxes for local purposes by increasing the rate of taxation upon land values."

Among the reasons given by Mr. Record are that this policy would offer a premium upon improvements, the building of homes, and the establishment of businesses. The land value tax encourages the devotion of land to its most productive use, and "puts a direct premium upon the

creation of wealth by labor and capital." The owner of idle land, he says, would be under constant pressure either to devote it to its most profitable use, or to sell it to some one who would. The land value tax would also prevent some citizens from profiting by improvements made by other citizens after the manner of the Astors and other old New York families, who have acquired wealth through the increase in land values.

Jersey City is enjoying the thrills of a rent strike in which city officials are siding with the strikers. The "February rent strike" resulted in a satisfactory settlement for about 4,000 tenants, according to James Gannon, Jr., Director of Revenue and Finance. The March strike is less extensive because many landlords have capitulated. Mr. Gannon is urging before the legislature two laws bearing on the subject. One exempts from taxation for four years houses erected within two years, and the other compels landlords to give monthly tenants dispossess notices three months before an increase in rent.

Oregon

Citizens of Oregon are to vote this year on the following amendment to the Constitution of the State: "From July 1, 1921, to July 1, 1925, all revenue necessary for the maintenance of State, county, municipal and district government shall be raised by a tax on the value of land irrespective of improvements in or on it; and thereafter the full rental value of land irrespective of improvements shall be taken in lieu of all other taxes for maintenance of government and for such other purposes as the people may direct. The intent of this amendment is forever to prevent the exploitation of the individual through the monopoly of natural or community made values and opportunities."

Pennsylvania

The Pittsburgh Allied Boards of Trade are seeking to lower rents and taxes by suggesting the transference of taxes from houses to lots. The committee in charge consists of A. G. Roenigk, A. S. McSwigan, and Harry H. Willock. Mr. Willock's simple statement of the case, in the shape of a questionnaire, which is printed on the front page of the *Dispatch*, and is being widely circulated as a leaflet, reads in part:

"The small home which before the war cost about \$4,000 (lot \$1,000 and house \$3,000) now costs about \$8,000 (lot \$1,000 and house \$7,000), and the 1920 tax on such a new house is 32 mills on \$1,000 or \$32.00, and 26.80 mills on \$7,000 or \$184.10, making a total tax of \$216.10, which is \$22.78 less than if we did not have the Graded Tax Law.

"Only \$32.00 of this tax is on the lot, and lots are plentiful, while \$184.10 is on the house, and houses are scarce. This enormous tax on houses,

together with the high cost of building, prohibits the building of houses for people of ordinary means, and boosts rents to the sky, while the low taxes on lots enables owners to hold them for higher prices. Lots are different from houses, as a high tax on lots would cause the owners to want to sell, and vacant lot prices would come down.

"Nothing the community can do will affect the cost of building, but would not good business judgment indicate that the tax burden should be lifted from the houses, which we want at lower rents, and placed on the lots, which we want at lower prices?"

"To produce the 1920 city, school and county budget with no tax on buildings, a millage on land of 48 mills would be required and this would reduce taxes on the \$8,000 house referred to from \$216.10 to \$48.00, a saving of \$168.10, or over 75 per cent. This equals \$14.00 a month, or almost 25 per cent of what such a house should rent for."

Philippine Islands

The Director of the Civil Service has sent a communication to the Governor General, in which he denounces the "rapacious demands of landlords," and suggests measures to remedy the shortage of houses. The Chief Executive has endorsed the letter to the Legislature. Among the remedies suggested are: The intervention of the state, which permits it to fix a standard for rents which shall be a certain per cent—12 per cent, for instance—of the assessed value of the property; the construction of houses at low prices for the proletariat, or the construction of houses for public officers and employees; the loaning of money to certain classes of persons for the construction of houses.

South Africa

The land question appears to be as insistent for solution in sparsely settled Africa as in densely populated Belgium. Hope is expressed that the millions of acres of Crown lands may be opened to settlement. These valuable agricultural lands lie idle while the other available lands within reach of the railroads have passed into the hands of land companies and other private owners who have raised prices to a point that makes it impossible for the individual settlers to get homes. Efforts are being made to have the Crown lands opened to settlement at reasonable prices. The private companies are now living on the new settlers. When the rest of the land has passed into the hands of present day settlers, the newcomers of the future will have no redress save that of taxing the idle lands into the market.

Great Britain

Land & Liberty is undertaking a campaign of advertising as a means of teaching the real prin-

ciples of taxation. Eleven daily and three weekly newspapers in England, Scotland, and Ireland, with a combined circulation of 3,000,000 copies, between January 30 and February 7, carried the following advertisement: "Mr. Asquith and Land Values. Mr. Asquith has declared at Paisley that his first financial proposal is to 'levy taxes and rates upon the unimproved value of land.' First steps first. Taxation of land values is the key to the solution of the problems of housing and unemployment and is the only way to break through the vicious circle of increased prices overtaking wages. Explanatory literature and a copy of 'Justice the Object: Taxation the Means,' by Henry George. Post free on application from 'Land and Liberty,' 11 Tophill Street, London, S. W. 1."

Complaint is still made of the high price charged for land for housing, and the low assessment of the same land for purposes of taxation. The Brentford Urban District Council had to pay \$5,000 an acre, which was taxed at an average of \$3.02 an acre. It is a common thing to find the land bought for housing assessed at one-sixth the selling price.

Charles Harris Whitaker, editor of the *Journal of the American Institute of Architects*, writing in the *Searchlight* of Washington, D. C., says of the British housing situation: "Up to the 21st of November last the communities had responded by presenting for Government approval 6,240 schemes, involving about 40,000 acres of land. The Government had approved 2,262 schemes, involving 23,500 houses. But during the year since the signing of the armistice, only a handful of houses have been built, and it is already apparent that the Government's plan has reached an impasse. The anti-administration press calls it a fiasco." Mr. Whitaker and others who have considered the British housing question find that under present conditions houses cannot be built for what the people who occupy them can afford to pay.

Speed the parting.

Welcome the coming.

THE PUBLIC—TAXATION

On Wednesday, March 24, The Manhattan Single Tax Club will give a complimentary dinner to Stoughton Cooley, editor of *TAXATION*, at Cafe Boulevard, Forty-first street and Broadway, at 6.30. Dress, informal. Tickets, \$2.50 per cover. Speakers, Louis F. Post, George Foster Peabody, Charles H. Ingersol, Charles T. Root, Richard Eyre, John M. Homes, Stanley Bowmar, Sylvester L. Malone, John J. Hopper, Mrs. Fels. If in the city, Hamlin Garland, Samuel Seabury and John E. Grant of London. Send reservations at once to Manhattan Single Tax Club, 32 Union Square.