

# TAXATION

*A Journal of Economic Justice*

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Vol. I

May, 1920

No. 5

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Was It a Dream?

James H. Dillard

A Sign: "To Let"

Broadus Mitchell

Reforming the Revenue Law

Manufacturers and Taxation

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 Issued Monthly by  
 THE TAXATION PUBLISHING COMPANY  
 32 Union Square, New York

Single Copy, Ten Cents      Yearly Subscription, \$1.00  
 Ten copies, 50 cents; 25 copies, \$1.25; 100 copies, \$5.00. Six  
 copies mailed to separate addresses for three months, \$1.00.  
 Entered as second-class matter, February 11, 1920, at the  
 post office at New York, N. Y., under the Act of March  
 3, 1879.

## The Manhattan Single Tax Club

WE INVITE ALL GOOD AMERICAN CITIZENS, MALE OR FEMALE, TO JOIN WITH US

The Manhattan Single Tax Club was founded by Henry George and is the oldest Single Tax organization in the world. Our work is purely educational, non-political and non-partisan. We believe, when we have created sufficient Single Tax sentiment, our tax laws will be amended to conform to an advanced public conception of what taxation really is and how it should be applied.

As correct thought must precede correct action, our concern is not how people vote, but how people think. Educational work is irresistible because it is unresisted. We aim to present taxation in a simple and practical manner to be easily understood by any thoughtful man, without the necessity of a thorough course in the Science of Political

Economy; also to present it untrammelled by complex or abstruse reasoning, void of offense and unweighted by rabid or foolish utterances.

The gist of our gospel is that Taxation is Payment for Social Service and Advantage, and that Land Value is the only true and just measure of the value of the Services and Advantages, that Society gives to the individual citizen.

Presented after this manner taxation becomes an understandable subject full of vital interest to everybody.

As to the manner the Single Tax should be adopted, we are not revolutionists but evolutionists and any fundamental change in our social order that will endure must be dictated by cool reason and calm judgment, and not by anger nor yet by sympathy.

The geographical scope of the Manhattan Single Tax Club work is the continent of North America. Wherever an opportunity to teach presents itself, or a request comes for literature or lectures, it is our pleasure and duty to respond.

We respond freely to all requests for literature or lectures; we make no demands for money; if the local people can pay expenses, well and good; but if not we go just as cheerfully. This attitude enables us to light lamps in many dark places.

We maintain a well equipped office that is always open. We keep a good stock of books and tracts. We distribute a vast amount of literature yearly, and are always on the alert for opportunities to explain what taxation really is and how it should be applied.

Our membership is composed of many of the oldest and most substantial Singletaxers in the country, and our roster of members contains the names of many men and women of whom we are justly proud and whose names would be a credit to any organization in the land. Our desire is for quality of membership, not mere quantity.

Our dues are \$5 per annum and upward; the maximum is determined by the member; the minimum is fixed by the Club.

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The management assures you that you will never be made to regret your association with the Manhattan Single Tax Club. We are seeking, selling, promoting, advertising nothing but sane taxation. No side issues, no personal ambitions, no financial schemes form any part of our propaganda.

32 Union Square,  
 New York, N. Y.

JAMES R. BROWN,  
 President.

# TAXATION

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New York, N. Y., May, 1920

Number 5

WHEN the town is overrun with dogs, what do we do? Tax them. When saloons were too numerous, what did we do? Taxed them. When State bank notes, or "shinplasters," became a nuisance in the middle of last century, what was done? They were taxed out of existence. Congress, instead of prohibiting them—which might have been unconstitutional—merely taxed them ten per cent., and they have never been seen since. Experience has made plain a simple rule for those seeking the good of society: Tax what we don't want; untax what we do want. Vacant lots and unused lands employ no labor; they produce neither food nor shelter. The country is in need of both. What in the light of experience should lawmakers do? Should they not untax houses and food, and tax vacant lots and unused lands?

THE last Legislature of New York, according to political critics, was the biggest failure in the history of the State. Confronted with the greatest problems in a generation it frittered away its time on matters of petty partisanship and a display of political bigotry. The energy not wasted by Democrats and Republicans in fighting each other was devoted to the persecution of Socialists. One act of omission, however, is conspicuous above the rest. Almost nothing was done to relieve the housing crisis. Laws were passed to curb the profiteering landlords, but nothing whatever was done to give permanent relief. The case is plain. There are not enough houses to go around. Builders will not erect more because other investments under present conditions pay better. Yet the Legislature ignored every constructive proposal submitted. Even the suggestion to remit taxes on new buildings a sufficient length of time to equalize the cost between old and new houses was turned down. Had this measure passed we should have had the buildings if not the revenues. Now we shall have neither the buildings nor the revenues.

DOCTOR NICHOLAS MURRAY BUTLER says that much of the unrest of today is due to the use of terms that are not clearly understood. "Three groups," he says, "contribute to the success of business in America—those who work with their hands, those who work with their savings, and those who work with their heads." So far so good. But has the Doctor not made one serious omission? Has he not omitted those who work with neither hands, head nor savings—the owners of natural opportunities? They do not make these opportunities with their hands nor with their heads; neither do they create them from savings. Yet they insist upon sharing in what others produce by hands, head and savings. It would seem that Dr. Butler has done little to clarify the problem or to allay discontent. As long as those who create wealth by hands, head or savings are forced to share with those who merely own the natural opportunities sophistry will prove a poor substitute for justice.

REASONS continue to accumulate why the gross sales tax would be a good thing—

for some people. Among the advantages enumerated by the *Bache Review* are: "The gross sales tax of one per cent. would be levied on every sale of any kind, and would be paid by the seller, not by the buyer or customer. Such a tax would come into universal favor because it would not produce a ripple of inconvenience." This must have been intended as an economic pleasantry. It reminds one of the McKinley tariff joke, "The foreigner pays the tax." Another advantage claimed for the gross sales tax is that whereas incomes will lessen and so reduce revenues, the gross sales tax would be continuous whether business shrank or expanded. The tax would at least be a continuous charge upon the consumer. Still another advantage, according to this conservative advocate, would be a monthly collection by the Government. It would be collected daily from the people. It is easy to believe that the present system of taxation is very bad, but efforts to change it should be directed towards improvement rather than to making it worse.

**O**BJECTION is made to taxing land values that it would lower the selling price of land and so reduce the security upon which saving banks, insurance companies and private individuals have lent money, thus bringing on a panic. There might be some merit in this objection if the whole of land values were to be taken at once, but that is not the plan. The shifting of taxes from labor values to land values will be made slowly, with time for business to adjust itself to the changed conditions. Pittsburgh and Scranton, Pa., are now making such a change by reducing the tax on all improvements 10 per cent. every three years, and increasing the tax on land values. This amounts to less than the changes that are seen in commercial life. A one-family house in Harlem sold for \$16,500 in 1892, but owing to the competition of apartment houses this single-family dwelling dropped to \$8,000 in 1917, and rose again to \$17,000 in 1920. This fluctuation in value when no changes had been made in taxes is far greater than what would be created during the shifting of the tax from improvements to land values. If a law were passed today providing for a transfer of five or ten per cent. a

year of the tax to land values money lenders would adjust their loans to the declining security without any disturbance whatsoever.

**D**ISCREPANCIES between bank statements and assessors' reports challenge the attention of the State Tax Commission of Missouri. In May the banks report certain moneys, notes and mortgages on hand, and in June the assessors cannot find them. It would seem that when the bank wishes to establish credit it has lots of money; but when it comes to tax paying time, money is very scarce. Possibly the Tax Commission may find a way to unearth this money, but will that really please the people of Missouri. If all moneys and mortgages are put on the tax roll will not that tend to drive money out of the State until interest rises to a point that will cover the tax. Will not Missouri's citizens, in other words, be in the position of those Indiana farmers who applauded the assessor for listing a pedigreed bull at \$20,000, only to see the animal taken to a neighboring county where the assessor listed him as a common bull? The farmers who had an honest assessor lost the benefit of good blood in their herds, while the farmers who had a dishonest assessor profited by the introduction of good stock.

**I**T will be most unfortunate for the cause of democracy if the threatened impeachment proceedings against Louis F. Post, Assistant Secretary of Labor, should be abandoned. As Mr. Post is about the only real constructive force in the Administration that has not been condemned by the three-to-two witch-hunting committees of Congress, it would be interesting to see the contrast between sane political philosophy and reaction run mad. The whole matter is very simple. The caution due to military manoeuvres during the war has been seized upon by certain persons to create a panic in the minds of overwrought people. Little harm might have come from it had not the Legal department made such a fiasco of its attempted control of profiteers. Having utterly failed of a single accomplishment Mr. Palmer threw himself into the "Anti-Red" campaign started by Congress. Men and women were arrested

wholesale for deportation because of alleged infractions of the espionage law. Mr. Post, however, believing in old fashioned American democracy, asked for proof. In cases where the Legal department failed to produce it he exercised his legal prerogative and liberated the victims. It would be inspiring to have Mr. Post set forth the fundamental principles of real democracy from the vantage point of an impeachment trial.

**A** WELL-KNOWN firm of brokers announces in the leading advertising columns of the press that it will advise patrons how to increase their net income by shifting their investment from taxable to non-taxable securities. This may be a thriving business until all securities have been exempted, but it may be doubted if it will equal the plan of shifting investments from productive enterprise to monopoly privilege. The Federal Government exempts bonds to only a limited amount. But one can invest in vacant land to the extent of millions and escape all Federal taxes. No charge is made for this suggestion, but a warning should go with it, for while this method of tax dodging may remain on the statute books some time, TAXATION and those who are acting with it will do their utmost to change the present law.

**I**T is a curious anomaly in journalism that some of the papers that pride themselves upon what they are pleased to call their radicalism have discussed the housing question without contributing a constructive thought, while reputed conservatives—if not reactionary papers—come squarely to the point. The *Review* notes the fact that in spite of all the legislation at Albany to curb the power of landlords nothing has been done to induce building. The editor, however, is not content to call attention to the fact that the Legislature did nothing to effect permanent relief, but suggests something to do. After showing the hazard in building houses to rent, and calling attention to the fact that capital hesitates to enter the field because of the risk, he says: "Exemption from taxation of the houses themselves for a considerable period would be a real powerful stimulus." When more papers and public men

voice this simple idea, instead of venting their spleen upon a few profiteering landlords, substantial relief will be at hand.

**I**T is reassuring to know that not all who object to the Singletax in California are so unreasoning in their opposition that they would injure the State for the sake of worsting their opponents. In order to stop Singletaxers from using the initiative to bring the Singletax before the public for consideration the Anti-Single Tax League has invoked the initiative for the purpose of increasing from eight per cent. to twenty-five per cent. the number of signatures of qualified electors necessary to an initiative petition when such petition relates to assessment of property or collection of taxes. Through dint of misrepresentation and the use of immoral means the Anti-Single Tax League has succeeded in winning some support. But apparently the members over-reached themselves, for their unreasonable demands have aroused the Direct Legislation League. Its president, Dr. John R. Haynes of Los Angeles, though an opponent of the Singletax, is nevertheless working in a large way to save the initiative in order that the people may not be deprived of this democratic method of controlling their government.

## Manufacturers and Taxation

**T**HE most hopeful note of the month is the report issued by the Committee of Manufacturers and Merchants on Federal Taxation, with headquarters in Chicago. Contrasted with the various tax proposals made by banks, business men and members of Congress this plea for sane taxation comes like a breath of fresh air.

The Committee goes straight to the point by making a specific recommendation to Congress to pass the Ralston-Nolan bill (H. R. 12,397). This bill proposes to reduce taxes on business and enterprise to the amount of \$1,000,000,000, and to replace it by a tax of one per cent. on the privilege of holding land, "urban, agricultural, coal, oil, mineral, timber, water power, etc.) valued—irrespective of improvements—over \$10,000."

The Committee claims that "to attempt to collect practically all of the revenue from the

earned values of industry and enterprise"—the result of the joint action of capital and labor—"and practically none of the revenue from the unearned values of land ownership—the result of community growth and development only—is a policy that is morally indefensible."

According to official reports the privilege of land ownership represents half of the property values of the United States. Yet industrial property values—worth \$130,000,000,000—bear more than five-sixths of the total Federal revenue burden, while the privilege of land ownership—also worth \$130,000,000,000—bears altogether less than one-sixth of the total burden.

Of this proposal the Committee says: "It will tend to encourage and not discourage industry, thrift, and enterprise; first by lowering the excessive tax load on business; second, by reducing prices, enlarging the consumers' purchasing power, and increasing the demand; and last, but not least, by stimulating the use of vacant land, and the development of idle natural resources."

In conclusion the Committee adds that it is not only unfair but extremely unwise to shoulder the heaviest part of the tax burden upon the earned incomes of productive industry and only the very lightest part of the burden upon unearned incomes of land monopoly, while some fifty or sixty billion dollars worth of vacant lands and idle resources are allowed to escape the Federal tax collector altogether. "Such a policy," the Committee says, "is not only contrary to the principles of American ideals, but is a deadly thrust at future prosperity and National well being."

As to the effect of this tax on farmers the report says: (a) farmers whose total land holdings (improvement values excluded) amount to less than \$10,000 will be exempt; (b) big land speculators will be compelled to sell; (c) lower taxes on manufactured products will enable farmers to buy at lower prices; (d) brisk business resulting from lowering taxes on industry and discouragement of land speculators will greatly enlarge the market for all farm products.

It is stimulating and encouraging to find a body of employers of labor and producers of wealth indorse such a sentiment; and the hope-

ful thing about it is the rapidity with which the movement has grown. In September, 1919, three hundred firms representing a capital of \$55,000,000 indorsed the plan. In November of the same year there were 550 firms listed at \$106,000,000. January, 1920, the number had risen to 1,200 and \$230,000,000. And in March there were 7,100 firms, representing a value of \$1,300,000,000. It might be well for politicians who like to trim their sails to the prevailing winds to keep an eye on the Committee of Manufacturers and Merchants on Federal Taxation.

## Reforming the Revenue Law

**I**F in multitude of counsel there were always wisdom we should soon have a perfect system of taxation; for the number of prominent business men who have taken to advising Congress has grown to amazing proportions.

Otto Kahn sets forth, in a pamphlet entitled "Two Years of Faulty Taxation," some of the evils of the present system; and the Business Men's National Tax Committee, in a series of resolutions, proposes some of the things that Mr. Kahn thinks his "small committee of well informed men" would suggest to Congress.

It may be doubted, however, if the counsel of these business men will add materially to the knowledge Congress already has. Both Mr. Kahn and the Business Men's National Tax Committee favor a tax on sales, and depreciate the heavy income and excess profits taxes. The Business Men's National Tax Committee expresses the belief that "persons of small income normally spend from ninety per cent. to one hundred per cent. of it in living expenses, including rent. It also hazards the opinion that "fully twenty-three and two-tenths per cent. of current prices is paid by persons of small income as an indirect tax. It will readily be seen therefore how desirable, from a certain point of view, is a system of taxation that falls upon consumption.

Mr. Kahn appears to arrive at a similar conclusion by demonstrating how a tax on capital is harmful to the poor, and then proposes his tax on sales, which must inevitably bear heaviest upon those who spend "ninety to one hun-

dred per cent." of their income on living expenses.

As further evidence of his qualifications as a tax expert Mr. Kahn says of the body of well informed men he would appoint to advise Congress, "such a committee would not be unmindful of the manifest propriety of grading the burden of taxation as much as practicable according to capacity to bear it." One cannot but wonder how Mr. Kahn would receive advice from this committee to run his banking business on the principle of ability to pay.

It is much to be feared that if he fixed interest rates by the ability of his customers to pay he would achieve poorer results even than the government does with its tax system.

It is doubtful if these successful business men will do any more as aids to Congress than the blind do who lead the blind. So far as anything in their pleas goes to show they never heard of the principle of taxation according to benefits received from the government by the citizen. Nor do they appear to understand the incidence of taxation. They assume that all taxes on business will be passed on to the consumer regardless of how they are levied, and therefore they may as well be laid on consumption in the first place.

It is to be feared that however well intentioned these gentlemen may be they will be unable to contribute anything worth while until they have themselves mastered the fundamental principles of taxation.

A sales tax has the distinctive quality of falling heaviest on the poor. It has the virtue of the salt tax in Oriental countries, it falls upon everybody, but mostly upon the poor, because there are so many of them.

## Special Assessments

THE question has been raised why a lot owner who has paid a special assessment for a street pavement should not have special consideration in the laying of a tax on land values. If, for instance, land values were to be taken in Virginia, where street improvements are made by a general property tax, and in New York where the same improvements are made by special assessment on the lots benefited, should not the New York lot owner be

favored to the extent of his special assessment? Or, as one critic puts it, should not a man who has paid for a pavement that others will use receive the same consideration as the man who digs a cellar or lays the foundation for another to build on?

To the extent that a lot owner has paid for a street pavement the pavement is his, and he should not be deprived of it. But while the lot owner has conferred a value upon the city by paying for this pavement, the city has also rendered the lot owner a service by supplying police, fire, school and general administration service by a general tax that falls only in part upon the lot owner. This service is continuous, it has been rendered every year, and the lot owner used it or not as he saw fit.

It would be necessary therefore in adjusting the claim between the lot owner and the city to determine which had rendered the greater service. If the specially defrayed improvements amounted to more than the service rendered by the city, it is clear that recognition should be made of the fact and proper recompense made. But no such discrimination is called for until it has been shown that the balance of credit is in favor of the lot owner.

## A Friendly Critic

PHILIP DEXTER propounds in *Commerce and Finance* some not altogether unfriendly inquiries regarding the practical application of the Singletax. Mr. Dexter wishes to know how it will be applied, how it will work, and what will be the result. The questions are accompanied by pertinent comments upon the present system, and expressions of doubt as to whether the Singletax will accomplish the end in view.

Application, or introduction, is one of the strong points of the Singletax. It begins with the system now in vogue. No new tax is proposed. On the contrary the present taxes on industry will be gradually repealed during a term of years sufficient to permit business to adjust itself. As these taxes are repealed the tax that now falls on land values will be increased to replace them. It may be assumed as a working measure that if society can main-

tain the present number of taxes it can handle a lesser number of the same taxes.

How will this affect prices, Mr. Dexter asks. Among all the controverted principles of taxation two are universally accepted by economists. The first is that a tax on labor products tends to increase prices; the second is that a tax on land values tends to decrease prices. Land speculators agree with professors of political economy that high taxes on land make it harder to hold, and so cause it to be thrown upon the market to stop loss. Realization of this principle will dispose of Mr. Dexter's question regarding the rent of houses. "Land in cities and their suburbs," says Mr. Dexter, "is to be so taxed that there will be no advantage in holding it out of use. It will be necessary to build on it and get some rent with which to pay taxes. But if this punitive tax is larger in amount than the present tax on land and building, plus income tax, the rent will have to be higher than it is now, or the property will fall into the hands of the city because nobody can afford to pay the taxes on it. Most city and suburban houses are inhabited by people who earn their living. If the rent is more, their wages or salaries must be more and must go into prices to be paid by the consumers."

Mr. Dexter realizes that the speculator will have to build in order to "get some rent with which to pay taxes." If more houses are built the price will tend downward in conformity with the law of supply and demand.

As to the result, no man can say specifically what that will be, but it can be said with entire confidence that removing taxes from industry will stimulate the production of goods. It can also be said that putting taxes on land values—thus forcing land into use—will stimulate production.

Taxing industry makes production harder and raises the price of products, but taxing land values does not limit the amount of land. Land is already produced; taxing its value forces the unused land on the market and so decreases its price.

Mr. Dexter's assumption that whether or not a tax will be transferred to the consumer depends upon its size is an error. Taxes on products of labor and capital, whether large or small, are added to price, and are paid by the consumer. But taxes on privilege, or monopoly, of which land value is the chief, do not enter into price and cannot be shifted to the consumer.

## Was It a Dream?

By James H. Dillard

*Educator; President Jeanes Foundation and John F. Slater Fund; devoted to practical solution of Social and Economic Conditions.*

**I**S there anything in the whole range of psychology more mysterious, more puzzling, than a dream? Even when a dream can be accounted for, as in the case which I am about to relate, the variations from the realities which form the basis are as interesting a subject of speculation as the fact of the dream itself. What is it in the mind which seems to attempt some repetition of an occurrence, and yet twists the details partly, not wholly, out of likeness to the reality?

Two nights ago I had a remarkably vivid dream. I turned out the light exactly at eleven-thirty, and awoke with a startled surprise at a few minutes past twelve. At once I remembered

the dream which had occurred in this brief time, and at once I also recognized the facts which seemed to account for it. I am uncertain whether it would be better to tell first the dream, or the facts which lay back of it. Perhaps it would be better to tell the dream first.

I dreamt that I was starting southward in a motor-car from Washington, and that as I was driving onward, with as much speed as the muddy roads would permit, I noticed at each county line a large bill-board on which was painted in large letters the name of the county, and below the name, in smaller letters, some legend. At first I did not stop to read the words, but after some hours, during which I



in the field, and the first time that more than one man has stood out openly for a tax on land values when seeking election. So it is really the first public verdict on the question, and it comes after a two-year trial of a partial exemption of improvements. There is absolutely no doubt that the Farmers will be strong in the next Provincial campaign, and judging by yesterday's results in our staid city labor will also do well. It is not out of the reckoning that we will duplicate Ontario's experience. Both wings of this new and formidable movement are out in the open for taxation of land values."

### **Ontario**

The Drury Government is making good its promise of local option in taxation. The measure was introduced in the Legislature on the 23d by the Prime Minister, and given first reading. Mr. Drury explained to the House that the Government was prepared to "go the limit" in removing taxes on improvements, income and business, if the ratepayers so decide, but there will be safeguards requiring reductions to be made on a graded scale. If ten per cent of those who voted at the previous municipal election petition for a vote on the question, it must be submitted to the people, and if approved by a majority of those voting, the council must pass the by-law demanded. The Act permits a reduction of not less than ten per cent., nor more than twenty-five per cent., the first year, and similar amounts each succeeding year until the whole of the assessed value on the improvements, income or business is exempt—which means, until all municipal taxes are upon land values. The same course may be pursued to restore the present system, should the voters wish to return to it after trying the new system.

### **Denmark**

The Danish Government is trying to adjust its land system to the economic requirements of its people. The Finance Minister had before the crisis introduced a bill for replacing the national property tax by a tax on land values. Of the provisions of the bill the *Berlingske Tidende*, as translated by the *London Commonwealth*, says:

The tax will be levied on the ground value of the land, assessed with reference to its nature, situation, and the economic use to which it is put. The tax will be based on the special land valuation which will take place on the occasion of the general property tax valuation in 1920, or other revaluations undertaken in this connection. A new general land-valuation will take place on July 1, 1926, and thereafter every fifth year.

The tax will amount to 5 per thousand of the land value thus calculated. An abatement of Kr.2,000 will be allowed during the first five years until June 30, 1926, in the case of rural property and the unbuilt-on land in towns. Dur-

ing the following five years the abatement will be Kr.1,000, and will then cease.

The above Bill is supplemented by another, introduced by the Home Secretary, dealing with local property taxation.

According to this Bill, all local property taxes at present in force will be replaced as from July 1, 1921, by a local tax on landed property levied on all properties subject to the national land tax. The rate of assessment will be determined by the local authorities, subject to the provision that it may not exceed 2 per cent. of the ground value in Copenhagen and other towns, or 1.2 per cent. in country districts. Where the new regulations involve a reduction in the tax payable, an additional tax will be levied equivalent to the difference between the amount payable on the property in the financial year 1920-21, or calendar year 1920, and the amount payable according to the new assessment.

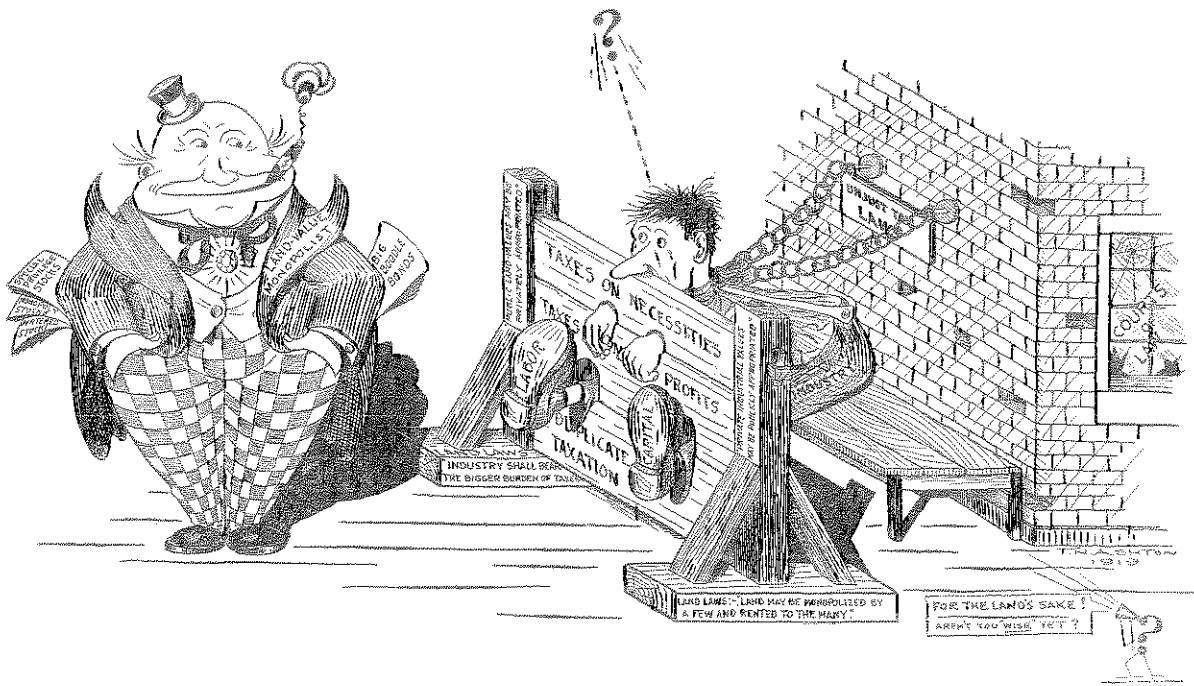
If the property should rise in value, an additional tax of not more than 1.5 per cent. of the increment will be levied. Finally, a house duty on luxury buildings is introduced, payable on the amount of the value of the building exceeding Kr.30,000, but not exceeding 4 per thousand of that amount. The valuation of the buildings will be based on the cost of their erection, 1914 prices being applied in the case of buildings erected before that date.

### **Germany**

Homestead legislation and the question of housing has called forth stringent laws and radical plans. Privately owned land required for homes, to promote settlement and reclamation or the improvement of agriculture, may be expropriated. Economic use of the land is the duty of the land owner toward the community. The increment in value arising without the investment of capital or labor is to be made available for the community. Natural wealth and natural power that can be put to economic uses are under the control of the state. "This clause (Article 155) from the German constitution," says the *Survey*, "places housing and the creation of homesteads into the front rank of the Republic's social program and prepares the way for far-reaching national legislation on land value taxation, socialization of minerals and water power, and distribution of large landed estates. So far little more than good intentions are discernible, however, in the reconstruction work of the government; for the difficulties in the way of an active execution of accepted plans or even of carrying the necessary legislation are enormous."

### **In the Field**

James R. Brown lectured on taxation in Erie, Pa., April 7, before the civic department of the Woman's Club, which is making a study of applied civics. April 8, Mr. Brown delivered several ad-



## \$TOCK\$ AND BOND\$ AND STOCKS AND BONDS

dresses in the Central High School, at 8 A. M., before 850 pupils in the Assembly Hall, Prof. George O. Moore in charge; also at 9 A. M., and 10 A. M., before the economic classes in charge of Miss Ruth McCreary. The students showed intense interest. At 6 P. M., Mr. Brown spoke at the banquet of the Liberal Club of the Unitarian Church, where the fundamental doctrine of taxation was well received by an audience embracing some of the leading men of the city. April 9, at 2 P. M., another lecture on taxation was delivered to the other High School, before 850 pupils in charge of Prof. John E. Diehl.

April 15, Mr. Brown spoke at the Chamber of Commerce banquet in Somerville, N. J. This was the largest meeting of the year, and the treatment of the subject, "How to promote the prosperity of Somerville," was well received. April 19, Allan Robinson spoke on housing, and Mr. Brown on taxation before the Open Table of the National Arts Club of New York.

April 23, Mr. Brown lectured at the Syracuse University in the morning before the classes of Dr. Wolfe and Professor Wright, each lecture being before double classes. At 1 P. M., he addressed a luncheon at Onondaga, given by Mrs. Wm. Hutton Blauvelt to a number of leading men and women. At 8 P. M., the Women's Congress met in Syracuse for the purpose of considering tax problems.

Mrs. Whittie, Speaker of the Congress, explained the nature of the meeting, and introduced Mrs. Blauvelt, who, as chairman of the committee on taxation, presided over the deliberations of the Congress. The speakers were Warren S. Blauvelt of Terre Haute, Ind., who dealt with fundamental economic aspects of taxation; John J. Murphy, former Tenement House Commissioner of New York City, who spoke on the housing problem; and James R. Brown, who discussed the nature of taxation and the methods of application. At the conclusion of the addresses a motion carried unanimously committing the Congress to Home Rule in Taxation for the City of Syracuse.

April 28, Mr. Brown lectured before Prof. Willard C. Fisher's classes in economics at New York University. April 29, Bryn Mawr Improvement Association and the Nepperhan Improvement Association held a joint meeting in the Yonker's schoolhouse, which was addressed by Mr. Brown. Great interest and enthusiasm was shown in taxation as a practical measure of relief from present pressure of H. C. L. May 3, Mr. Brown addressed an equally enthusiastic meeting of the Brotherhood of the Morsemere M. E. Church in Yonkers, N. Y.

Mr. Brown reports the keenest interest in fundamental tax reform, particularly among students, teachers, and men of affairs. Women especially are giving the problem earnest attention.