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The
SINGLE TAX REVIEW

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE TAX AND TAX REFORM THROUGHOUT THE WORLD

THIS NUMBER CONTAINS

Single Tax—Philosophy of the Natural Order, by Joseph Dana Miller; The Line of Least Resistance, by Alexander Mac-kendrick; Congressman Bailey's Bill, by Hon. L. F. C. Garvin. Other contribu-tions by Harold Sudell, Chas. Hardon, F. C. Leubuscher, Richard Le Gallienne and others. News, Correspondence, etc.

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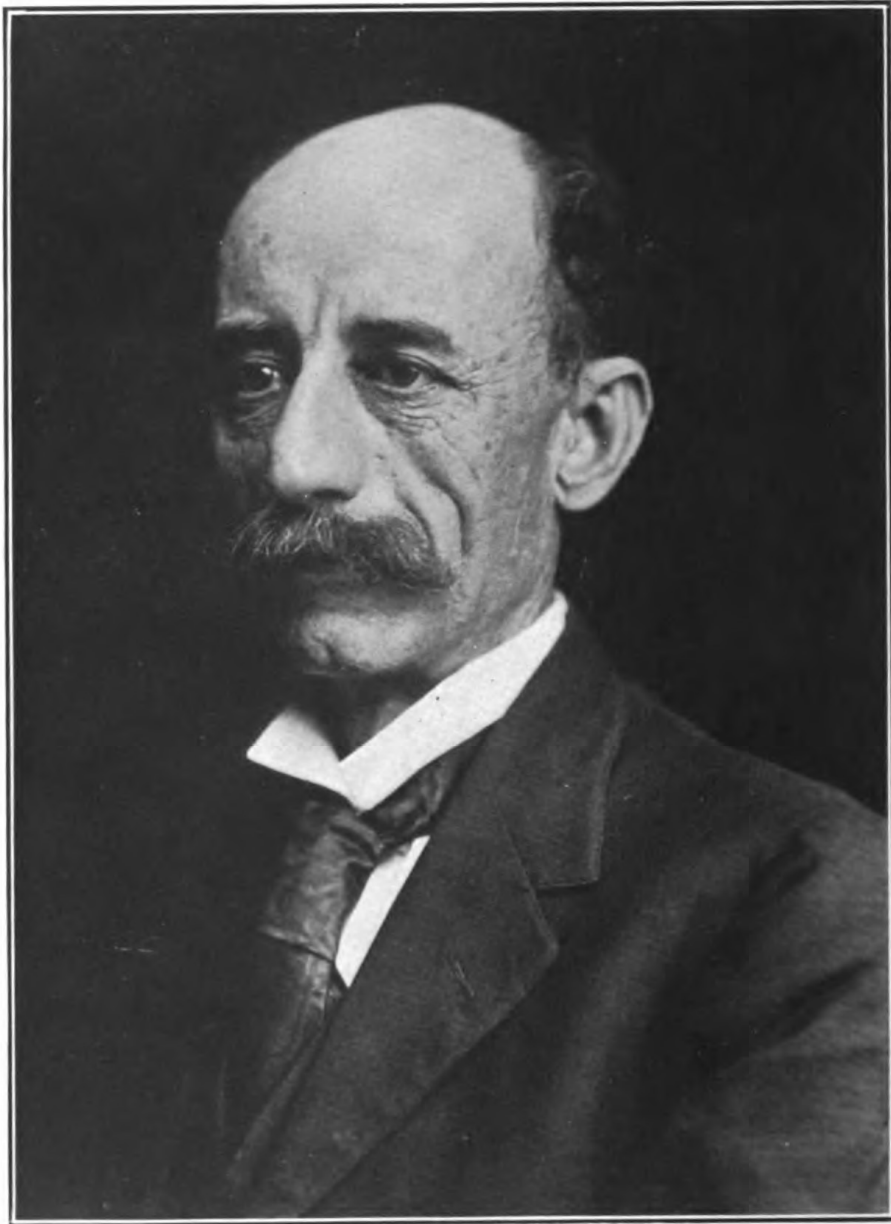
JOSEPH DANA MILLER, Editor and Publisher



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JOSEPH JAY PASTORIZA

(See page 241)

THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World

SINGLE TAX—THE PHILOSOPHY OF THE NATURAL ORDER

INTRODUCTION TO THE SINGLE TAX YEAR BOOK, NOW READY. PRINTED
HERE AT THE SUGGESTION OF FRIENDS.

By JOSEPH DANA MILLER

The movement whose modern impulse dates from the publication of *Progress and Poverty* in 1879 has now grown to formidable proportions. This does not mean that there are not many thousands to whom the name of Henry George or the Single Tax is wholly unfamiliar. It does not even mean that to a majority of the people of the United States the philosophy which has become the breath of intellectual life to so many, is anything more than a name. But it does mean that what Matthew Arnold called "the saving remnant" of the people have embraced in whole or in part the truth which Single Taxers contend for, and that it is to be regarded with respect and consideration in determining their attitude toward political and economic problems as they arise. By that mysterious influence which determines the circulation of great ideas among men whose minds undergo what for want of a better term we may call "saturation," the Single Tax is today a very real and growing power in the world.

This is shown in many ways: in the changed attitude of public officials toward the movement itself; in the recommendations of State tax commissions and the luminous revelations of many of the reports of independent tax commissions; in the hospitable reception accorded to our doctrines by farmers' organizations, State and national granges, and, perhaps more significant than all, by the organized socialists, notably those of Western States, as Texas and California.

What this testifies to is not that all the world is coming to our belief, but that public opinion is being "mobilized;" that instead of having to deal with unorganized and incoherent forces privilege will soon have to contend with a thoroughly equipped army whose plan of campaign has long been mapped out, and whose massed forces have finally agreed for an advance on the enemy's *point d' appui*.

That much remains to be done along educational lines is apparent still. The realm of argument is yet full of discordance. The professorial class have numbered a great many hostile critics, but a distinct change is noticeable, and the Single Tax philosophy has secured in recent years many notable adherents among the professors of political economy.

The nineteenth century closed in a series of dazzling intellectual triumphs. Steam and electricity had reached developments which opened vistas before which the imagination was able to contemplate a civilization rounded and complete. There seemed indeed no limit to the heights to which material development might not attain.

And more: as the twentieth century opened the sphere of human sympathy was widened. The sense of brotherhood assumed new meaning. At no time in the world's history, it seemed, were men and women so busy in devising ways and means of service. Unprecedented sums were expended in charity and schemes of philanthropy, in the investigation of diseases, in the amelioration of human suffering. Humanitarian ideals seemed for a time destined to complete triumph. Socialism, with its gospel of brotherhood, claimed its disciples even among those of the highest station. Men embraced it who were frankly distrustful of its practical aims. Pulpits became rostrums for men and women with dreams for social betterment. An enormous mass of books treating of social questions came from the press in a steady stream. Novels dealing with social problems and frankly critical of long existing institutions, like Bellamy's *Looking Backward*, and *No. 5 John Street*, and the novels of John Galsworthy, as well as innumerable plays based upon the conflict of capital and labor, held the public attention almost to the exclusion of topics with which drama and fiction had been hitherto chiefly concerned.

Surely a century out of which a vision of promise might have been pre-figured! But with 1914 the era closed in blood and flame. Europe and American were finally engulfed in the most hideous calamity that has ever appalled the centuries. And the end is not yet.

In the variety of theories that have been ascribed as the origin of the present war, one great fact stands out. *The mass of men are disinherited from the earth.* To live at all they must ask the permission of kings and princes of privilege. In such a state of society the mere forms of democracy must remain shadowy and unsubstantial. They do not enter the life of the laws by which men are governed, but are ignored or set aside at the will or whim of those who control the government. Peoples become the easy prey of

political kings and princes, to be commanded to their own destruction, or deluded by the grossest superstitions of prejudice or carefully nurtured national hatreds. Until men are really free, economically as well as politically, wars and the fears of war must continue. International conflicts are only a little more bloody and spectacular than the suppression of free life and the resultant killing of the spirit that social injustice entails.

The importance of events that attend the present war is no greater than those that impend as consequences. Just as other great wars in history have been followed by results not foreseen, so the results of this one are certain to be in proportion to the magnitude of the conflict. To say that the world will never be the same for millions of human beings is to utter what now sounds like a commonplace.

If it is a war to make the world safe for democracy, the most vital thing that can be done is to alter the economic relations of men. We may differ as we will on the results of war, yet the effects of wars hitherto have been rather for the amalgamation than the separation of peoples. Had these amalgamations resulted in permanent economic changes for the better we might indeed have regarded more philosophically the outpourings of blood and treasure. But the retention of the same economic disorders following conclusions of peace have left in the ground the same seeds of dissolution, so that resultant political unity has actually strengthened the influences that make for national decay. So if out of the present world war emerges the new internationalism of which so many eager spirits speak longingly and hopefully, we shall welcome it only if accompanied by the recognition of the Rights of Man—which mean the rights of the individual, not so much the rights of men or nations. And these rights—what are they? Are they not summed up in the little understood term democracy—the right of a man to himself, the right to a place on the planet, the right to person and product, the right to live, produce and trade without tribute to any man in all the earth?

There is much to hope for, but the path stretching before us is a long and tortuous one, and beset with dangers. Much is happening and much is being said and taught not a little disquieting. Here for instance is a work recently issued by the Harpers and written by Charles P. Steinmetz, *America and the New Epoch*. It calls for industrial organization after the war. The example held up to us for emulation is Germany. We must imitate the industrial organization of that country, or resign ourselves after the war to become like China a "field of influence," to be parceled out as the Yellow Kingdom is today. Yet Mr. Steinmetz seems to have some little doubt of the existence among us of the collectivist temperament that has made of Germany a machine without a soul. The *New York Globe* asks editorially if Edward Bellamy, "writing more than a score of years ago was a true prophet and will we have conscription for peace as well as war." And the *Globe* seems to incline to the acceptance of some vague collectivist programme.

In the *North American Review* for April the editor, George Harvey, says: "It is time for America to awake to the importance of fulfilling more perfectly the provision of the Constitution (namely, to provide for the general welfare). The principle of *laissez faire* will no longer serve our purpose in the increasingly intense competition among nations. . . . We ought to realize the necessity of universal co-ordination between the government and private industry as the only rational and effective method of securing the industrial and commercial efficiency which will enable us successfully to defend ourselves and improve our opportunities in the era of restored peace which will presently come to the world."

It would be a curious outcome of the present conflict if Germany, defeated in the war, should win in the economic field of America. And this testimony from eminent sources shows the dangers of just that kind of economic victory. For with the termination of hostilities we shall be confronted with a large standing army, always a menace to liberty. To keep this army alive the people must be fed on rumors of war and the war spirit. We shall be told of "the Japanese menace;" Mexico may serve again as "a good enough Morgan." A large navy may tempt us to a Chinese policy in the interests of American concessions which will bring us face to face with Japan. Liberties that we have yielded readily enough through patriotic devotion for a successful prosecution of the war may not be so easily recovered in the days when the war ends. We may be face to face with the gravest situation that ever confronted the Republic.

What is the most powerful influence opposed to these tendencies that will gather strength with war's aftermath? We cannot, unfortunately, depend on the socialistic movement. There is a certain consanguinity, both philosophically and practically, between Socialism and the type of thought which lends itself, consciously or unconsciously, to those forms of governmental supervision of industry which its friends call "collectivism" and its enemies "Prussianism."

Bismarck understood the intimate kinship between fraternal collectivism and alien governmentalism. The ablest and perhaps the last imperialistic statesman of our times used Socialism to build up a paternalistic government and the most monstrous military machine of all time. The dream of a more equitable distribution of wealth, not by throwing open natural opportunities to employment and trusting the natural laws of distribution, but by artificial means and devices of State regulation, was stolen by Bismarck while the friends of liberty slept—and lo, Germany became an industrial autocracy over-night. A curious metempsychosis accompanied the transformation. Democracy disappeared from the minds of all but a few—Socialism became as autocratic as Junkerdom. Bismarck had triumphed over his enemies by swallowing his enemies whole and announcing their programme as his own. It was the most notable triumph of that rapacious combination of blood and iron that ever

determined the destinies of States. It is not too much to say that the hope of democracy died in Germany the day Bismarckism was married to Marxian Socialism.

In view of the fact that Socialism, despite its high aims and dreams of human brotherhood, is powerless to combat this tendency, because of a curious affinity with those forces which would destroy liberty by the regulation of industry, to what influences shall we appeal? Surely we can only invoke in this extremity the philosophy which is its antithesis, the philosophy which would trust the natural law of economic freedom, which has certain well-defined notions of individual rights, of the beneficent laws of free competition under conditions where long existing institutions that make for the unequal distribution of wealth shall cease to exist. This is the philosophy which considers human values rather than the avoirdupois weight of the nation's total product, and measures efficiency in the value of the human soul to the community rather than in the material output of the human machine.

And this philosophy is that of the Single Tax. It goes deeper than methods of taxation, of land reform, or even a free earth: for it includes a complete social philosophy of the restoration of the natural order. Other problems that will arise are those of adjustments to conditions in the spirit of that philosophy.

It is a philosophy denied often enough in our American social life, and set at defiance in an infinite variety of laws which burden the statute books. But nevertheless it is not inimical to American spirit and tradition. It spoke in the teachings of Jefferson when he said: "The Earth belongs in *usufruct* to the living and the dead have no right nor claim over it." It was the unconscious dream of those who blazed a pathway across a continent; it spoke in the rough-hewn democracy of men to whom the great West sent its call in the first half of the last century; it was written into our charter at the very birth of the Republic; it helped to mould many of our early institutions.

America is the soil where the Single Tax finds its most complete beginnings, and may yet find its great fulfillment. Henry George was born in Pennsylvania and wrote in California. A score of years after his death California cast a quarter of a million votes for the principle he died for and Pennsylvania passed laws for two of its cities, Pittsburg and Scranton, that bring his great ideal measurably nearer.

And the movement must gain strength with the years. Civilization can be saved only through freedom—political and economic—and the first without the second cannot long endure. It is this that makes the truth for which we contend, once sneered at and despised, so fascinating to earnest minded men who are now being attracted by its steady, imponderable march. Well informed men no longer doubt its ultimate triumph. It cannot perish from the earth save by a mighty cataclysm that would bury all the garnered knowledge of the years and all the aspiration of the ages. In the full fruition of time it

will come—a free earth, free men, and free trade, and a race unshackled to grasp those mightier problems that concern themselves not with earth and time, but with eternity and the spiritual nature of man. This is the goal of freedom set for mankind when the aboriginal prototpye swung his stone axe in the primeval forest. For man is more than a working, producing animal; he is an immortal soul.

THE PRINCIPLE PLAINLY STATED

(For the Review)

By **F. M. PADEL FORD**

Sooner or later every important problem in life resolves itself into a question of right and wrong. The Single Tax should be judged by this standard.

Moral responsibility implies free will. Free will, however, does not imply personal, economic, or political liberty. The will may be entirely free even though the person be enslaved. It may be, then, that judging from this standpoint, men cannot claim that liberty is a natural right. Nevertheless, for one man to deprive another of liberty or to exact tribute from him, or for organized society to deprive a man of liberty or property except for some violation of law, is clearly wrong. That it is wrong will not be denied by those who accept as a rule of life the law which reads:—"All things therefore whatsoever ye would that men should do unto you, even so do ye also unto them."

If it is wrong to deprive men of liberty, liberty may be regarded as man's natural heritage—as his by right of birth. Liberty implies the individual's right to air to breathe, to land upon which to live and work, and to the fruits of his own labor. If a man is denied access to land he is thereby deprived of liberty, and just in proportion as access to land is conditioned upon the payment of a part of the fruits of one's labor is liberty abridged.

Those who control the land control the people, and this quite as effectively as under chattel slavery. Chattel slavery is that form of human bondage under which laborers are despoiled while yet there is an abundance of free land. As soon as all land becomes private property or comes under such control as to prevent its being used by those who need it, economic slavery, which is now a much more profitable form of human exploitation, is practically automatically established. Chattel slavery has been almost everywhere abolished. Economic slavery has taken its place. Economic slavery rests upon the monopolization of land. Economic liberty cannot be attained except the monopolization of land be abolished.

Under the law of individual liberty a man may claim the right to use all the land that he needs, and he may claim also the products of his own

labor. Certain labor products are inseparable from land; they can be valued, but they cannot be moved. Laws of order, therefore, make it requisite that a man be given a permanent title to a given section of land. But lands differ in productiveness. These differences in productiveness are due, not to the labor of individuals, but to the presence and activities of the whole people, and to those things which the Creator provides, without cost to us, in and on the earth.

Those who own or control land that is especially productive have an advantage over such of their fellowmen as are less favorably situated—in other words, who enjoy special privileges.

Every organized government has need of revenue. To obtain revenue, obviously, something must be taxed. Taxes levied on special privileges will have a twofold effect: They will provide revenue and, if properly apportioned, equalize the opportunities that men severally enjoy in the commonwealth. Such taxes are, then, strictly in accord with the moral law. This cannot be said of present-day methods of taxation, which violate practically every canon of justice.

The necessity for government implies a science of taxation, and this implies the possibility of measuring, with an approach to scientific accuracy, the value of the advantages which accrue through ownership or control of specified tracts of land. As a matter of fact this valuing has already been done in every civilized country in the world: the sale value of land, which is but the capitalization of its rent, actual or potential, is a practically accurate estimate of the value of the special privileges under consideration.

But today the larger part of land-rent flows into private purses, and governments, to obtain revenue, tax heavily labor-created wealth and capital, thus infringing upon the property rights of individuals. These property rights governments should sacredly preserve, as their violation not only lessens the prosperity of the entire people but endangers the civil State.

It is inexpedient, at this time, to attempt to trace into their many ramifications, the disastrous effects of this unjust practice. That its effects are disastrous, and that neither domestic tranquility nor permanent international peace can come until our taxation laws have been made to conform with the requirements of morals, is beyond question true.

As far as we can see, labor constitutes the only just basis for private ownership of property. Primarily, to the producer belongs what is produced. One's title to property should be traceable, at all times, to the producer.

Land rent is a community-created increment. If individuals would have their rights to own property recognized they must recognize that the principle upon which their property rights are based applies with equal force to what the community creates. Morally speaking, no individual has any claim whatever to the values that attach to land—which is to say that individuals have no right to hold, as private property, wealth or money that is gained through traffic in land.

If the community fails to exercise its right to what it has itself created, it is inevitable that some members of the community will reap where they have not sown, will be given wealth, or its equivalent, to which they have, and can have, no just title while others are deprived of what is clearly theirs. While this injustice exists in the very foundations of the State, disorder must reign in all our social affairs. Minimum-wage laws, old-age pensions, laws for the regulation of trusts, and societies for the suppression of vice and disease, together with the many other nostrums that are enthusiastically advocated, are but palliatives which can never do more than to relieve in part the disorders engendered by this disregard of morals in our fundamental law.

A tax levied on any labor product is, in effect, a penalty imposed upon industry and thrift.

When governments, having recognized the folly of fining men for doing useful work, exercise their property rights in the fund that society creates—and this may be done by levying taxes that will absorb economic rent—land monopolization will be abolished and economic liberty attained.

To bring about this reform, which seems so simple, but which must ultimately result in the betterment of every human being, is the one great task that now confronts us. If we would haste the coming of the reign of the Prince of Peace, let us labor in its behalf.

CURRENT CRITICISM OF THE SINGLE TAX BY THE ECONOMISTS

(For the Review)

By F. LINCOLN HUTCHINS

"Man yields to custom, as he bows to fate,
In all things ruled—mind, body and estate;
In pain, in sickness, we for cure apply
To them we know not, and we know not why."

Crabbe—Tale III. The Gentleman Farmer

It is surprising to note the influence of custom upon the minds of men who have had intensive training along any line of thought. Surely the Single Taxer may be excused if he joins in with the general distrust of opinion coming from scholastics of the present day, when the keenest minds, trained to scientific thinking, appear to be so blinded by conventions as to make it useless to look to them for any progressive ideals. It seems impossible for them to sweep their minds clear of the cobwebs of that evolution that was effective in creation of things as they are; or to avoid that splitting of hairs which befog the fundamental considerations lying at the base of desire for change.

An interesting example of the latter is found in the discussion between

Professors Adams* and Seligman,† in regard to the capitalization of taxes; one maintaining that the buyer buys himself free of all tax, and the other that he does not do so; then along comes Professor Davenport‡ asserting that both are arguing from wrong premises, and intimates that all taxes should be based upon income, at least the income view is the one that he seems to have been unable to cast off, in his discussion of the Single Tax on land. He accuses the Single Taxer of: "burdening the present shadow of the future income, at the same time with intending to appropriate this same income when it occurs," i. e., double taxation. And further: "the taxation of a present worth in absence of a present income, or any taxation disproportionate to present income, is an affront to the fundamental principle of taxation in general."

The obscuration here is plainly evident; but what has it to do with the Single Taxer's demand that the site value of land, a purely social product, be taken, in toto, for social purposes?

As a further illustration let us study "Single Tax" by Professor Carver,§ who says Single Taxers go too far in assuming that wealth secured through unearned increment in land is necessarily taken from somebody else, and that in taxing land values we should eliminate poverty and many other social ills. He seems to be oblivious to the fact that in permitting the landlord to take the product arising through efforts of the community as a whole, and then taxing producers to make that loss good, does in effect take from one and give to another.

He says that it would be a fine thing for him if he could share in the increment obtained by his neighbor, but in not sharing he was not deprived of what was his own.

This shows a blindness to several facts; being deprived of a part of his earnings to support the ordinary costs of government, and for public improvements, both of which are direct elements in the increments of value in land situation, he certainly is robbed to pay the increment obtained by his neighbor; such contribution from his earnings would not be required if the value created by the community were taken for community uses by the Single Tax.

Professor Carver maintains that profits arising from increment in land situation are in the nature of "findings" the same as would be the case if he stumbled upon a "gold nugget," and that the idea that it necessarily subtracted from the earnings of others is an incorrect one.

In this he ignores the origin of site values; he seems to imagine that they are produced by nature, and as such belonging to the first discoverer, or to the

*"Tax Exemption through Tax Capitalization," T. S. Adams, in *The American Economic Review*, June, 1916.

†"A reply by Edwin R. A. Seligman," in *The American Economic Review*, December, 1916.

‡"Theoretical Issues in the Single Tax," H. J. Davenport, in *The American Economic Review*, March, 1917.

§"Essays in Social Justice," by Thomas Nixon Carver, *Harvard University Press*.

one in possession, but site values are man-produced values; they are as truly the production of the community as are values in the making of pig iron, or the fabrication of cloth, the production of the entrepreneurs and their workers.

The Single Taxers simply maintain that the community should have all that it produces; that the taxing of individual producers to make good the loss entailed by giving to landlords the, (by him), unearned increment, is unmoral and subversive of the best good of the body politic.

With site values, the product of community effort, taken in entirety for community uses, there would be no temptation to hold land out of use. The more land in use the more opportunity for the employment of capital and labor, enriching the people and providing a wider field of action to all men.

Professor Carver further says: "if labor and capital were applied to this additional service it would have to be withdrawn from other land, the product of which would be diminished."

Here again he exhibits the cobwebs of thinking that reach back to Adam Smith's time, when the land had not acquired the site value which it now has. Were capital and labor fully employed, or, what is more important, if labor secured all that it earned, upon the land already in use, there might be some ground for his assertion; but as neither of these IFs is true, individual effort will never secure a fair field until there is unlimited opportunity for labor to find its most productive place; the holding of land out of use, for any purpose, which might be put to productive uses by the application of labor does to that extent limit the opportunity of capital and labor which now finds no opening upon land already in use.

Professor Carver iterates that old bugaboo of present interest of a tenant obscuring future good to the end that he will exhaust the property and leave it when he is done with it.

This is evidence of a neglect to take into consideration the essential difference between a tenant who can have no interest in improvement values and one whose entire interest is bound up in such improvements. The fallacy lies in associating the idea of tenantry with the payment of site value to the community. Under Single Tax no occupier of a site value would occupy the position of an ordinary tenant; the vital difference lies in his ownership of all improvements in, as well as above, the land, and in the security of possession so long as he turned over to the community that value that the community creates. Those in this position would be driven, by inexorable economic forces to conserve, and add to, his improvements, if he would maintain his economic position and be able to sell, or bequeath, those values.

Professor Carver says: "The cry for a share in the value of land which a certain aggressive type of Single Taxer is so busily engaged in stirring up, is quite different from the desire to own and use land. Those who desire land know where they can get it; what the aggressive Single Taxer wants is not land, but a share in the value of land which somebody else has. He can get

land in Canada, but he prefers it in New York, Boston, or some other large city where it is very scarce and valuable."

Is this not a libel upon Single Tax advocates? No true disciple of Henry George is guilty of such animus. Perhaps the professor's obliquity of vision prevents him from understanding that all that the Single Taxer wants is to prevent the holders of land receiving that which is unearned by them, or more explicitly, that they be compelled to pay to the community fund the increment of value that is solely the production of the community.

Three values inhere in land;

(1) The value resulting from its clearing, draining, beautifying, fertilizing, sowing, and proper care.

(2) The value arising through advancing civilization; accessibility to railroads, proximity to markets, advantages of sociality and protection, modern conveniences, etc.

(3) The value of deposits it may contain, which value depends upon ease of extraction, nearness and demands of markets.

Of these three values the possessor of the land owns only that arising from the efforts of himself, and of those who preceded him, and for which he has paid. This constitutes the principal value of farm lands; the other two values are community made values. These values constitute the site values of mineral lands and urban lands, and by right belong to the creator thereof, namely, the community.

It is the Single Taxer's contention that the annual return upon the investment made by the community should be used for the community's benefit; that it is unmoral to permit the "finders" to keep values when rightful owner can be found, that the finder is morally obligated to return such values, and that it is vicious to tax the producers of other values to make good the sequestering of community values by those who have no moral right to them. That the return to the community of all community values would make it forever needless to take away even the slightest part of the real earnings of any one.

Professor Carver says, that as between the pioneer and the Single Taxer, "the moral indignation would not all be on the side of the Single Taxer. To the demand for access to God's earth, the pioneer would reply, 'you do not seem to want access to the earth, you want access at this particular spot, which is mine. You may have all the access you want elsewhere, but I have access here and shall defend my position.' He naturally would feel that his priority of possession gave him a right superior to that of the late comer."

It is quite easy to set up a man of straw and then bundle him over; it will be quite clear to minds, free of those subtleties of ancient schools, that the rights of the pioneer, or of his ultimate successor, are not assailed by the Single Taxer; all that the Single Taxer says is that the possessor of land shall not reap where he has not sown, that he shall not take the product of the community and apply it to his personal uses. As a Single Taxer I do not want any land,

neither do I want to contribute from my hard earned income, in way of taxes, to make up a loss suffered by the community in being deprived of its rightful due in site values which only it creates. I object to the giving to landlords the increment created by the community, of which I form a part, and then compelling me to help make that loss good through a tax upon my earnings.

While I may not want land my neighbor may want a corner lot upon which to place a house and make his home, but he finds that the possessor will not part with it unless he is paid, not the present actual value, but the value which the owner assumes may be its value ten, fifteen, or twenty years hence, a value that he expects the community to create. The result is that the house is not erected, the lot remains an unoccupied eye-sore, the community is robbed of progressiveness, workers are denied the opportunity to work and augment their incomes, and all in order that the possessor of title may perhaps "find" a value that he did not create.

Another neighbor may want a little farm contiguous to the city in which his vocation lies, where he can raise his own vegetables, keep a cow, have hens, etc. But on looking about he finds that no such place can be had without paying a prohibitory price due to the optimism of the present possessor in anticipation of unearned increment, whether created by prospects of a trolley line, gradual growth of the city, or extended protection and improvements. It is difficult to discover an "unearned increment" that is not the creation of the community, and to the community should belong the fruits thereof. In default of taking this unearned increment by the community, my neighbor is kept in the city, is prevented from relieving its congestion; the production of necessities of life is curtailed, general prosperity impaired, all to the benefit of the landlord in permitting him to enjoy the fruits of efforts of the general public.

All men do not wish to be farmers, or to build houses, but those who do are hindered by this demand for payment for a prospective unearned increment. If this was remedied by the application of the Single Tax many would find it to their advantage to add to the general welfare, by building homes, settling upon small farms, making more room and work for those whose aptitudes and needs make the city their necessary environment. Such remedy would inevitably broaden opportunities in every direction.

After all, Professor Carver seems to be a good deal of a Single Taxer, for in the last part of his essay he reiterates many of the main tenets of Henry George and closes with the following paragraph:

"Because a considerable extension of the land tax would tend to force into productive use a certain amount of land which is now held out of use for speculative purposes; because it would tend to relieve active production from the repressive burdens of taxation, and because it would tend to cut off the incomes which now support capable men in idleness, thus forcing a certain amount of talent into action, we must conclude that an extension of the land tax would work well for the nation. However, one cannot be called a Single Taxer who believes also in an inheritance tax."

HENRY GEORGE, JR.

ADDRESS DELIVERED AT THE MEMORIAL MEETING HELD AT THE LENOX AVENUE
UNITARIAN CHURCH, MARCH 29, 1717, BY FREDERICK CYRUS LEUBUSCHER

To forward-looking men and women throughout the world, the death of Henry George Jr. was an irreparable loss; to his intimate friends throughout the world his death was a bitter bereavement. Those who did not know him well deemed him cold; but those who had the privilege of his friendship knew that his coldness was but the expression of a shy and modest nature. Beneath the apparent reserve beat a heart that warmed to the touch of friendship. His use of the word "junior" until the end of his life was typical of the man. Though he outlived his great father nineteen years and himself attained an age but little less than his; though he stood high in the literary world and had made his mark in the national council of his country, he ever shrank from even seeming to trade on the fame of the "Prophet of San Francisco."

He keenly felt the taunt that his opponents sometimes uttered—that he was the son of his father; not because he failed to realize that his was a lesser light, but because he feared that he might shine by reflected light. He was emphatically a man who wanted to be judged by what he is and not by what his father was.

Longer than most of you did I enjoy Harry's friendship; for it was as "Harry" that Mr. George introduced his son to me. In the summer of 1884 my employer gave me a vacation; and so glad was I to escape the dry-as-dust Blackstone that I made up my mind to read nothing heavier than novels during the two weeks of rest. So at the depot I picked up a paper-covered romance entitled "Progress and Poverty." My disappointment when I discovered my error soon changed to interest and then to absorption. I returned to the city a convert to the doctrine that in the solution of the land problem lies the solution of most great problems that vex humanity. A shyness that those who know me now probably will not believe could have existed even in my salad days prevented me from seeking to meet the man who had become a god in my youthful eyes. So two years passed until the mayoralty campaign of 1886 emboldened me to go to Henry George's headquarters in the old Colonnade Hotel. As I opened the door a short, thick-set young man, with spectacles and a shock of black hair, asked my wishes. I proffered my services, but above all I wanted to meet the candidate. "Surely I will introduce you, but will first introduce myself, Louis F. Post." He then took me to an inner room where an even shorter man, but without a shock of black or much of any other kind of hair, was writing. He spoke kindly to the stammering young man and soon had him at his ease. He then took me to a corner desk and said: "This is my son, Harry, who will set you to work."

At that time Harry was not quite 24, for he was born in Sacramento, California, on November 3, 1862. He was the first of four children, the others being Richard, who became a sculptor, Jennie, afterwards Mrs. Atkinson, and Annie, now Mrs. DeMille and the only one of the family living. Like his father, Harry had but a common-school education, and even that was begun late, for he was delicate as a child. Born to poverty, he was put to work at 16, and naturally turned to his father's trade, that of type-setting. He once said to me that he would never forget that he helped set type on the first edition of "Progress and Poverty." He came to New York with Mr. George in the early eighties, and in 1881, at 19 years of age, entered the newspaper field by becoming a reporter on the *Brooklyn Eagle*. When I met him in 1886 he was his father's secretary. On learning this I suggested that possibly my knowledge of shorthand writing might be of help in the campaign. This resulted in my accompanying the candidate to his meetings and reporting his speeches. I was the proudest young man in the city when I realized that but for me some of the inspired words of the Prophet would have been lost to the world.

After the campaign, though Harry took an active part in the organization of the Anti-Poverty Society and in the United Labor Party that was formed to continue the political work begun in 1886, he was full of gaiety and fond of the society of boys and girls of his age. The political friendship we had formed soon became a personal one; and I will always cherish the memory of days spent together in city and country.

About January, 1887, Mr. George started *The Standard*, a weekly paper devoted to what was afterwards called by Thomas G. Shearman the *Single Tax*. Harry became one of the staff and insisted on my being present at the opening of the office on the first floor of an old building on the northwest corner of Ann and Nassau Streets. There he proudly introduced me to the office cat, a Persian, which he named "Poverty" because it looked so resplendent. Harry had a sense of humor. I can almost hear his chuckle now, as I saw him paste on the wall cartoons of his father and Dr. McGlynn clipped from *Puck* and other journals.

In 1889 he was made managing editor of *The Standard*, and when it was discontinued accepted an offer to become managing editor of a daily Florida newspaper, *The Citizen*. Journalism, which he entered at the early age of 19, remained his main profession throughout the rest of his life, though he found time to lecture and to take a dip into politics. A provincial newspaper could not hold him long, and we soon find him a special signed correspondent for metropolitan and syndicate newspapers, writing articles from New York City, Washington, D. C., London, England, and Tokyo, Japan. Harry was a great traveller, for he visited Great Britain five times, the other countries of Europe a number of times, Japan twice, and made one trip around the world. Two trips were made for his health, and one as secretary for his father, the others as a journalist. He was in England in 1910 to write up the great polit-

ical campaign inaugurated by the famous Lloyd George budget that introduced the land question into English politics. On his mother's side there was Irish blood in Harry's veins, and we know that an Irishman cannot see a fight without wishing to be in it. He soon threw down his pen and jumped on the platform to advocate the election of the Liberal candidates.

Upon his return to the United States in the spring of 1910, Henry George Jr. made a long and successful lecture tour of this country and of Canada. His most popular lectures were "Our Princes of Privilege," "The Wonders of New Japan," and "Tolstoy." When at the close of a five months trip he came back to his New York City home, the Democratic party offered him a nomination for Congress. For many years the representatives from the imperial city had been below mediocrity; and though New York City was one of the strongholds of the Democratic party, none of the great men of that party hailed from Manhattan. Mindful of this reproach and of the fact that the campaign would turn on the tariff question, the local leaders urged Henry George, Jr., to stand as a candidate in what had been for many years a Republican district. Politicians and newspaper men, after the lapse of half a dozen years, still remember that campaign. A gubernatorial fight was also on, but even that did not distract attention from this Congressional fight. While the campaigns in other congressional districts received scant notice from the press, the newspapers had daily accounts of the George-Bennet campaign. This was largely due to the work of a former journalist, Charles O'Conner Hennessy. He drew a series of clever advertisements that are still talked of by politicians. I was again thrown into close intimacy with Harry, for he did me the honor of allowing me to manage his campaign; and our thoughts often recurred to the stirring times 24 years before. Harry's forty-eighth birthday occurring before Election day; we spoke of the fact, that he was now the same age as his father in the campaign of 1886.

I do not think that any regular party candidate ever conducted such a frank campaign. One night a heckler asked him if he believed in free trade. The usual Democratic candidate would have shied at the sound of those words as the devil is said to shy at the sight of holy water, and would have hastily shouted, "No, no, I believe in tariff reform." Our candidate however said promptly, "Yes." "Immediately?" "The sooner the better." "Do you believe in Single Tax?" "Yes, free trade is worthless without it." Our spellbinders were as outspoken as our candidate. I see some of them here tonight. Literature so radical that the party leaders protested it would not only defeat our candidate but endanger the State ticket, was spread broadcast. Still, at Harry's request, the campaign was kept on a dignified plane. He turned down many plans that we at headquarters thought perfectly legitimate, but we sometimes put them over without his knowledge, asking his approval after they had been accomplished. For instance, we had a truck with a transparency on which was painted in large type "Bennet did not cut down the high cost

of living. Let George do it." This had been driven through the district two days before Harry noticed it. He was first annoyed, then laughed, and then ordered it discontinued.

Notwithstanding this frankly radical campaign, Henry George, Jr., ran thousands ahead of his ticket, and had a large majority in a Republican district. The moral of this is that pussy-footing is not the best policy in politics. The scene on election night again took me back twenty-four years, though in 1886 we were beaten, and in 1910 victorious. Henry George in 1910 was called on to make a speech as was Henry George in 1886; and in 1910 I reported the speech of the son as I had that of the father in 1886.

An extra session of Congress soon gave our friend opportunity for public service. As his party was in control of the House he sought and received appointments on the Public Lands and on the District of Columbia Committees. He investigated the thefts of lands from the Indians of Montana and North Dakota, and the greater theft of land values from the residents of the District of Columbia. His reports and speeches on this subject attracted national attention and resulted in reforms. The Indians' lands were returned to them, and the inequalities of taxation in the District of Columbia largely abolished.

While he did not succeed in establishing the Single Tax at the national capital, he did succeed in compelling the rich landowner to pay taxes on the same basis of valuation as was used with the homes of clerks and working men. He got little help from his associates on the committees, their motto seemingly being "Let George do it." The result was that he was overworked, and laid the basis of the disease that ultimately carried him off.

He came up for re-election in 1912. While this campaign was not as picturesque as that of 1910, he was on the stump for about a month, defending his and his party's record, and was re-elected by an increased majority. This was the year of the split in the Republican party, resulting in the election of Woodrow Wilson to the presidency and in the return of an overwhelming Democratic majority in the House of Representatives. Our friend's speech in favor of the Underwood Tariff bill was published, in whole or in part, by the press of the country, not only because of its cogent arguments but because of his advocacy of the Single Tax. Henry George, Jr. was not one of those irreconcilables who refuse to accept an inch because they cannot get a yard. Nor was he one of those alleged Single Taxers who conceal or compromise their adherence to the Single Tax.

The strain of a continuous summer session of Congress again sapped his strength, and his physician ordered a course of treatment in the baths of Germany. Here he was caught in the toils that attended the opening of the great war, and after months of hardship, returned home too late to obtain a nomination. It was just as well, for he could not have stood the strain of a campaign. For two years he lingered, but endured his sufferings with an

indomitable will and cheerful spirit until the end came on November 14th, 1916, when he had just attained the age of 54.

It was not only as a journalist, a lecturer and a statesman that Henry George, Jr. rose far above mediocrity. He wrote three books that alone would have brought him fame. "The Life of Henry George" was reviewed at length in the literary columns of newspapers generally, and after the lapse of a dozen years is still quoted. "The Menace of Privilege" put in startling concrete form what hundreds of thousands of Americans had been vaguely suspecting. It created a sensation, and is being constantly used by statesmen and lecturers. But the humanism of the man is shown in his "Romance of John Bainbridge." Harry cold and austere? I thought that I had reached an age and a state of mind when novels would no longer interest me; but when I first read it I was so entranced that I sat up nearly all night to complete it. A year ago last November, after having read it aloud to my wife, I felt an irresistible impulse to write to the author. A few days later I received an answer from Mrs. George written at Harry's dictation, stating that my letter had reached him on his birthday and had cheered him greatly. The book is dedicated:

"To my wife, to whose faith, encouragement and assistance it is in great part due."

On his trip around the world Harry visited Tolstoy. As they were parting Tolstoy said: "I am an old man and will soon see your father; have you any message for him?" "Tell him I have kept the faith." If indeed there be personal immortality, last November Harry greeted the prophet of San Francisco, and the prophet of New Russia, and assured them both with his own lips that he had kept the faith.

And so this man, in spite of the handicap of a great name and a frail physique, achieved much more than the average man. Above all, he achieved friendship. We loved him living; we love him now.

THE DUALITY OF THE SINGLE TAX

(For the Review)

By HAROLD SUDELL

An old legend tells of two knights who, riding along a road in opposite directions, met where hung a great shield. This shield was gold on the one side and silver on the other and these knights, each seeing only the side facing him, fought to the death as to whether it was a gold or silver shield they saw.

Something of this kind is now going on in the Single Tax ranks in the controversy between those who favor a "land for the people" policy and those who see in the Single Tax merely a fiscal reform.

The Single Tax theory, as developed by the genius of Henry George, is distinctly two-sided. It is a two edged sword, and an adherent who has not learned this is not using his weapon with full effect.

To some of our fiscal Single Taxers the tremendous moving power which lies in the appeal which "The Earth for All" makes to the hearts of men seems mere foolishness. The extremists on the other side however, equally narrow minded, would debar any reference to taxation and view the gradual shifting of taxes from labor to land as useless if not mischievous.

Henry George did not originate the doctrine of the equal rights of all men to the land. Many men in many ages had proclaimed this. What was novel in his presentation of this old truth and what gave his message its vitality and power was, that while, with a marvelous gift of word-painting, he pictured the evils of land monopoly, he at the same time offered a simple, effective and feasible remedy. His plan involved no revolutionary overturning of existing institutions. It used machinery already in existence and methods that everyone was acquainted with, and simplified this machinery and these methods. He proposed to take the ground rent of land by taxation. He pointed out that this could be reached by easy steps since it involved only the abolishing, one by one, of other taxes and the gradual concentration of taxes on land values. He demonstrated that both actions would produce beneficial results, the one by removing the crushing load of taxation from labor and its products and the other by opening up the land to use.

To the ordinary Single Tax convert the question of the opening up of the land freely to all men on equal terms, with its boundless possibilities, looms so large as to considerably dwarf the taxation question. It is not surprising, therefore, that the earlier stages of the agitation dealt almost entirely with the land question. But as the movement gathered strength and it began to seem possible to obtain legislation which would translate theory into action, the subject of methods came naturally more to the fore. The question of taxation, always a vexed one, was discussed in all its phases, and the fiscal side of the Single Tax assumed greater importance than in the earlier days of the movement. Possibly, at times, the land question, although of infinitely greater importance, was lost sight of or thrust into the background, and the driving force which it imparts was thus lost to the movement.

But while this is to be regretted, it is not an unnatural state of affairs and those estimable but misguided Single Taxers who would banish all reference to the question of taxation from the movement should recollect that after all the land is to be opened up to all men by abolishing one kind of taxes and by increasing another kind. And while freely admitting that the big end of the Single Tax proposition is to be found in the land question we should remember too that the taxation question is also of considerable importance. For even if we took the full ground rent of land for public use and yet retained our present burdensome taxes on labor and its fruits we would not realize the full

benefit which the Single Tax of Henry George—the taking of ground rent by taxation and the abolition of all other taxes—would give us.

Let us therefore use our energy, not in fighting one another, but in fighting the enemy and when doing this let us use the full weapon, both edges of the sword, which Henry George gave us.

THE LINE OF LEAST RESISTANCE

(For the Review)

By **ALEXANDER MACKENDRICK**

The publication of Dr. Young's excellent survey of "The Single Tax Movement in the United States," has probably stimulated among readers of **THE REVIEW** a desire to understand just where and how the movement now stands. Thirty years of continuous effort have brought us to—where we are: but the question remains "where are we?" That a vast number of men and women have been awakened to the injustice of the private appropriation of economic rent, and have been enabled to trace its results in the strangling of industry, in the increased cost of living, and otherwise in those many evils that are included in the "social problem," we cannot doubt. So far, the movement finds ample justification for its expenditure of effort, but when we ask ourselves whether we are perceptibly nearer the achievement of legislation that will give practical effect to the reform towards which we have been laboriously educating ourselves and others, it is difficult to give an encouraging reply. It may therefore be that the time has come when we may wisely cease reiterating the various articles in our confession of faith, or assuring ourselves of the justice of our demands, and concentrate upon the effort to discover a form in which these demands may be framed, that will command attention as being not only reasonable and just, but workable. This last word suggests perhaps the direction in which we have failed to make progress. We have hammered out the philosophy of the Single Tax and laid bare its first principles, to the point of having a ready reply to every possible objector. We have probably convinced most of those who have retained open minds that the social estates belong rightfully to society, and private estates to private owners; but, to the problem of how best to bring the new and desired order of things out of the old, we may have paid too little heed. To find then, a method of approach that will point straight to the ultimate goal, and at the same time be obviously workable and capable of adjustment to the existing systems of taxation, is today probably the most urgent desideratum.

It has been a matter of surprise to many Single Taxers both in the United States and Britain, that legislators who have been known to entertain feelings of sympathy with the movement have been shy of promoting bills or other-

wise furthering the cause to which in private life they have assented. This has, in all probability, been mainly due to a more acute sense on the part of the politician as to what is practicable and workable—a keener perception than the Single Tax missionary is likely to possess, of the mechanical difficulties to be encountered in the application of the principle. Engineers and masters in applied mechanics are constantly receiving proposals from inventors in which, by an instinct sharpened through much practice, they discover some little element of the unworkable—a weakness which by very reason of the inventor's hopes and enthusiasms had escaped his notice. In many such cases the critic or censor may be unable to demonstrate the reason of his distrust, but, his business being not to explain but to detect such weaknesses, he does so and turns his back on the proposal. Similarly it may be that our legislators who are first and last practical men, have discovered weaknesses in all the Single Tax legislative proposals when viewed strictly from the point of view of workability. If this is so, there need be no apology for proposing a method of reclaiming the social estates for society, the first of whose claims for support will be that it is eminently workable—the second, that it is on the direct line of approach to the full Single Tax.

It is unnecessary as a Single Taxer either to deprecate or defend the General Property tax, a distinctively American institution, but only one among the many prevailing oppressive methods of raising public revenues. What should most concern us is to insist that land with a selling value is not property in any sense that justifies its inclusion in the same category with the products of individual labor; and that the holding of it and the power of collecting or appropriating its annual rent should be classified under the heading of privilege. This would justify and prepare the way for the possible adoption of an entirely different method of taxation than is applied to general property. If property must be taxed, there is probably no more expedient method than according to its capital value, but in the case of privilege we are not shut up to taxing the selling price of the privilege, but may, if we see reason to, tax its fruits or income. Prior, then, to the consideration of how to approach the application of the Single Tax principle it is important to have land value removed from the category of general property. This will leave us free to recognize the difficulties in taxing land value on the ad valorem standard to which the general property tax has accustomed us, and, alternatively, the advantages in principle and expediency of the method which it is the purpose of this article to set forth.

It is to be feared that Single Taxers have not yet adequately realized the difficulties to be encountered in the way of ad valorem land taxation—difficulties which do not arise in taxing labor products, the capital value of which can always be determined by the cost of reproducing them—difficulties so serious as to suggest at once to the reflective mind that this is not the right way, i. e., not the natural or scientific way. For the scientific way of doing a thing is invariably the easiest way. When indeed we discover nature's method it

often seems as though its simplicity and effectiveness had been the chief obstacles to its earlier discovery. That the ad valorem principle is not the right one on which to base the Single Tax is, we submit, attested by the very fact that the difficulties increase rather than decrease in proportion as we investigate more deeply.

First of all we face the obvious difficulty of the gradual disappearance of the capital value—the price the land will sell for—in proportion as the tax is increased. Thus the assessor has less and less to lay hold of for taxation purposes, or as Prof. Davenport expresses it in *The Economic Review* for March, the plank on which he rests is progressively sawed off as the tax rises. This involves an increase in the rate at which the diminishing capital value is taxed—an increase almost in a geometrical ratio. To take, for example, 10% of the rental in taxation would require only a fraction over $\frac{1}{2}\%$ in the capital value, while to take 90% of rental would involve a tax of 45% on capital value. To minds with a natural talent for dealing with subtleties, these difficulties may not seem insuperable, but to the average man (who includes the vast majority) they are dark and inscrutable. Tell even the clearest-headed business man who has purchased for \$200 a bit of land on the assurance that it will yield him 5% on his outlay, that he is to be taxed 45% annually on his capital expenditure; he will stare in incredulous anxiety as to your sanity, and yawn in unaffected tedium while you attempt to explain. It is of course needless to point out that on the ad valorem principle it will be impossible to tax away the whole of economic rent, as there will then be no assessable value to lay hold of. The alternative method has been suggested of registering the value of all land as it would be if there were no taxes, the services for which such taxes are paid remaining the same; and equating the rate of taxation to that hypothetical value. This, however, will certainly meet with opposition from the average man, who will object to being assessed on a valuation that has no correspondence with the actual price for which his land will sell. Moreover, while it might be possible to determine as to used land, not only its actual rental but its actual value if taxes were eliminated, it will be much more difficult in the case of unused land. The value of a vacant lot might conceivably be suspended on or determined by, the tax-free value of the adjacent built-on lot; but how would the tax-free value of a copper deposit be ascertained or that of a tract of unused agricultural land? Any attempt to find its value could only proceed along the familiar lines of "feeling the market," and any price offered would be made in full view of all the prevailing conditions including the knowledge that taxes on its value, as yet undetermined, would be imposed. Here, too, we submit, the difficulties increase as we face the problem steadily.

In the second place, under the ad valorem standard of taxation as applied to land, which would of necessity include land at present yielding no rental, but having a selling value, we lay ourselves open to the charge of injustice, in

that (as pointed out by Prof. Davenport) we would tax the shadow or expectation of a future income which we have no guarantee could be realized now, thus in strict equity foreclosing us from taxing the real income when it materializes: as though we were to tax a rich man's son on the expectation of an income to be enjoyed on his father's demise, and continue to tax him when that income becomes his. Again a feeling of injustice which we cannot wisely ignore is generated by the obvious fact that the services for which taxes are paid are rendered exclusively to already utilized land or its occupiers.. A vacant lot cannot be burned: it cannot be burgled: it has no children to be schooled: it needs no removal of ash barrels: no water supply: no sanitation: therefore it demands no service from fire stations, police departments, school boards, water or health committees. Only in proportion as occupiers appear and economic rent is actually being enjoyed or collected is any draft made upon the energies or finances of these various departments. A system which thus engenders among its opposing forces a consciousness of real injustice should be, to say the least of it, regarded with a little suspicion. It may be an unreasoned faith, but one which its holder will be pardoned for tenaciously clinging to, that when we find the absolutely right way of applying the taxing power in the interest of true economic justice, it will encounter no opposition except from open and avowed selfishness.

But a much more serious difficulty remains for consideration, when we contemplate an ad valorem tax on all land—a difficulty of so subtle a nature as to be more easily felt than argued about, and one which probably has been felt by our practical politicians in their endeavors to visualize the capital land value tax in operation—a difficulty too, which might possibly defeat the very object it has in view, that of restoring to society its rightful enjoyment of the economic rent of the country. Economists generally have not dealt exhaustively with the doctrine of "marginal utility," but most students will understand what is meant by that expression. Where there exists a definite supply of a certain commodity, and a potential consumption which must of necessity be spread over a considerable length of time, immediate value attaches only to that portion of the commodity that can be utilized today. The remainder has only at best a speculative value, and if offered for use today would probably have none. Thus if half a loaf will satisfy the appetite of a hungry man, he will pay a price for it: for the second half he will pay nothing; it has for the moment no value to him. The selling price or market value of any commodity therefore is contingent on the assumption that it will be carefully held until required by the consuming public. Is there any valid reason to suppose that this general principle does not apply to unused land? If not, then we are within sight of the paradoxical position that we have been proposing to tax today values which have not today an actual existence, but which have their roots in the social needs of the future. Not only will this arouse feelings of injustice that are not without foundation; it will probably only have the effect

of putting holders of unused land to the trouble of proving that for the greater part of it there is no present demand at all, and therefore no present value. In the language of the exchange, "the bottom will fall out of the unused land market." To many readers the first impulse will be to exclaim, "Why this is what we want to do: to take the speculative value out of unused land and vacant lots is exactly what we aim at." But the problem is not quite so simple as that. If the speculative or prospective value is entirely eliminated from unused land, how about the values of lands that are already used or built upon? Will the owner of a built-upon house lot consent to taxation based solely upon the assessed value of his land, if the owner of the unused adjacent lot refuses to pay his tax on the ground that the public appetite for lots is satisfied and that his land has no immediate value, there being no buyers or lessees forthcoming? It requires only a little effort of imagination to picture a chaos of conflicting interests, to reconcile which will baffle the ingenuity of the cleverest and wisest assessors we can ever hope to secure.

These are but a few hints of the obstacles that must be faced in the attempt to achieve the Single Tax by way of an ad valorem tax on all land. That more will be discovered in proportion as we get to closer grips with the problem is firmly rooted as a suspicion in the mind of the present writer, but even those suggested seem to come like a warning that this cannot be the right way, the scientific or natural way. To find what may seem likely to be the right way is incumbent on him who points to suspicious land marks on the road we have been travelling, and with this obligation in mind we reiterate the truth on which we are all agreed, that land value or the privilege of collecting rent either from oneself or others, differs in origin, in essence, and in its obvious ultimate utility from all or any of the things that are properly called "property." The recognition of this fact being an entirely new departure in the science of economics there should be nothing incongruous or inconsistent with it in the suggestion of a method of dealing with land value or economic rent which differs vitally from anything with which we have hitherto been accustomed. That method is the almost absurdly obvious or simple one of appropriating economic rent only as it comes into actual existence and is collected.

This method of approach to Single Tax can be defended on account of (1) its simplicity and workability: (2) its direct appeal to that inherent sense of justice which is probably much more widely diffused than we have imagined, and (3) its ultimate social effects.

The rent that is at any moment being collected for the use of a piece of land can be determined with ease and accuracy. From the total rental of the estate we have only to deduct the amount that is clearly attributable to the improvements (the value of which depends upon present labor and material costs) and the remainder must go to the credit of the location, i. e., it is economic rent. The rental that is being paid for the use of real estate, or which the owner could obtain if he did not wish to use it himself, is a fact, not

a theory. It is a fact which an assessor can get at in many ways and check by various methods even though (as is unlikely) there were collusion between owner and occupier with intent to falsification. Economic rent actually being paid, is thus the least disputable, the most easily discoverable, the solidest possible base on which to begin the erection of the Single Tax edifice. Its yield could be calculated to a dollar: it would have no tendency to shrink in the handling as the ad valorem tax does, or to disappear before the assessors' eyes while he is endeavoring to extract a public income from it.

A tax on ground rent actually being collected appeals to the general sense of justice, not only in that it lays the burden on a value that actually exists and is obviously a social creation, but that it bears in its other hand the gift of exemption from the taxes to which we have grown accustomed, those on houses and improvements, an exemption not only on existing, but on all future improvements. These are considerations to which, if this issue were presented by itself and quite apart from the disturbing questions associated with the ad valorem standard, the average common sense of humanity is probably not so impervious as we have imagined.

Again, a tax on actually collected ground rent would achieve justice in the distribution of the burden with probably as great accuracy as on the capital value standard. Let us think of a site in a fashionable street which, divested of buildings, would sell for \$40,000, and another site in a back street of similar area which would only bring \$10,000. We all agree these should bear tax burdens in proportion of four to one, whereas under present conditions they may be taxed to the same gross amount because the one proprietor has a \$10,000 building and the other a \$40,000 one. Now, as capital value is always a definite multiple of annual rental, the rental of these two buildings will be the same. By deducting, therefore, in the one case the part of the rental attributable to the \$10,000 building, and in the other case to the \$40,000 building, the strictly just apportionment of the tax burden will be achieved.

As to the social effect of such a plan for taxing public wealth into the public purse, the first objection will rest on the assumption that it will fail to take the speculative value out of unused land and so bring it within access of those who really want to use it. This assumption will not bear the test of examination. It may be appropriate at this point to quote a remark of Prof. Davenport in the article referred to, "it is even more important to have a clear rule than a right one," with the implied assumption that any lack of clearness or uncertainty of incidence in the falling of a tax will be reflected in the selling price of the thing to be affected. In other words, the chances of escape from the tax will be discounted in the market-place where the subject of taxation is bought and sold. This has already been notoriously evident in the case of "intangible" property. An ad valorem tax on all land will inevitably be subject to this uncertainty, and the opportunity for differences of opinion as to what really is the value of unused land in the vicinity, let us say, of large

cities, is practically unlimited. Rent actually received is, on the other hand, clear and unmistakable as daylight. A tax on it could be made to fall with automatic accuracy and with a kind of mechanical certainty. There could be no chance of escape even with only the average degree of ability and integrity on the part of our tax assessors. Now let us ask ourselves this question, "if it were known in advance that at the moment a vacant lot or a copper deposit began to yield a rental, a clear and definite part of that rental would be taxed into the public treasury—would this knowledge not be quite as effective in deflating its present selling price as a tax on a capital value that is still a matter of opinion—a thing to be 'higgled' over between the owner and the assessor?" Surely the question answers itself. If a vacant lot were assumed to be worth for use \$100 per year, and it were known beyond uncertainty that when built upon its rental would be determined by its total yield minus the usual return on the as yet unbuilt house, and taxed at 90%, then a prospective purchaser would only pay for the reversionary \$10 per annum which he would be permitted to retain; i. e., he would pay about \$200 for the lot.

There remains, of course, the possible objection that by holding out for a few years longer the lot might be worth for use \$200 per annum, and that meantime no pressure lies upon the owner to let go his hold. But here again the advantage of a clear and definite principle is manifest; for it would be clearly known that the tax would also rise automatically to \$180 leaving \$20 of untaxed value for the purchaser to pay for, or double what it would have been at the earlier date. The original owner has, however, lost some years commercial interest on the price he might have had at the first negotiation, and will probably decide that in future he will sell land when it is wanted, and at the price the competing public is able or willing to pay. Moreover, with the lessened temptation to speculative holding-up, and the bettered conditions which may confidently be expected, the reinforcing influence of public opinion will have more room to assert itself and may be expected to operate more freely in preventing anti-social action. The adoption of the plan suggested, however, need not preclude the idea that power might be given the assessing authority to include at his discretion, the potential rental which he had satisfied himself is immediately obtainable or has actually been offered for vacant lots or for unutilized land or natural resources.

In the foregoing paragraph we have spoken of a tax of 90% on actually collected economic rent, and this, though merely a bow drawn at a venture, is not done without some deliberation. For a Single Tax on rent collected, must obviously be at a higher rate than if the tax extends to all land whether used or unused; and if the arguments submitted are sound, than it will be to that extent more compulsive, more calculated to prevent the withholding of land than the universal ad valorem tax—quite apart from the advantage of certainty of incidence already enlarged upon. Vancouver is probably not the only place where the ad valorem Single Tax failed to stop speculation in land, and while there may be other reasons for the failure, it is not unlikely

the chief one is this, that as the tax covered the unused as well as the used land, it was smaller than the annual natural increase in value due to population and industry, and left a margin that was worth the speculator's attention. Another probable reason may be that in a rapidly growing community, the valuator cannot keep pace with the rapidly increasing land values, a re-valuation every year being inconvenient and extremely expensive. Is it not probable then that in the case of Vancouver, both those causes of failure would have been obviated had the city decided to pay its expenses only out of ground rents actually received? The rate would have been so much higher as to have been more effective in choking off speculation; and no valuation or re-valuation would have been required—rent received being a matter of fact and not of opinion or conjecture.

The suggestion then is that in any further movement towards promoting Single Tax legislation, due consideration should be given to the following proposal. The total rentals at present being received from each parcel of real estate within a taxing area, should be ascertained and deductions made for the portion that is attributable to improvements; the remainder being recognized as the normal source from which only the public authorities may rightfully derive their revenue. Whether it may be more expedient to ask only for a 10% tax at first on economic rent, to be increased annually or periodically, with a corresponding decrease and ultimate abolition of the general property tax—which will include real estate as before) or to propose boldly that all general property taxes be at once abolished and the entire burden laid upon economic rent, is a matter for careful thought. The latter course, as we have already argued, would seem to promise the more immediate effect in bringing unused land into the market as it is required; but it may be that a progressive tax if clearly anticipated by holders of unused land, would have the same loosening result.

The Executive Committee of the Massachusetts Single Tax League has lately considered and discussed the question, can the legislature of Massachusetts, under the present constitution of the State, impose an Excise tax on economic rent? It was thought by some of the members that this question may be answered affirmatively by the court, consistently with its former decisions and opinions, on the ground that the legal right to appropriate economic rent to private use is a privilege bestowed by the State (comparable to the privilege of erecting and maintaining a toll-bar across a public way), and that this privilege may be taxed or charged for at a definite percentage of its annual value. In this discussion, however, the members did not contemplate the exemption of unused land, nor did they consider the arguments herein adduced.

If the arguments that have now been laid before the readers of *THE REVIEW* (not without considerable diffidence) should meet with even a small degree of acceptance, and the possibility of a complete change in the venue of the Single Tax movement become the subject of serious debate, the writer will owe a double debt of gratitude to the Editor for the hospitality of his pages.

A PERFECT EXAMPLE

(For the Review)

By **CHARLES HARDON**

Since 1910 the little State of Rhode Island has presented to the world a perfect example of the Single Tax principle in actual operation. In that year the General Assembly, or legislature, of Rhode Island, assuming that the Providence river, running up from Narragansett bay to the city of Providence, the flats bordering the river and covered by tide water, as well as ponds, inlets and all places suitable for the culture of oysters within the State, were the property of the whole people and to no extent whatever of any private individual or corporation, passed a law appointing five commissioners whose term of office should continue five years or until their successors should be elected, who should survey all oyster grounds and lease the same to private individuals at not less than five dollars per acre, according to the value of the location. Bounds of each lease were to be established by monuments, bounds or buoys which should be the property of the state. These commissioners were empowered to lease grounds in the name of the State, by public auction or otherwise, to any suitable person, being an inhabitant of the State, or any corporation chartered under the laws of the State, for the purpose of oyster culture and the oyster business.

These commissioners, the law says, "shall have power and authority to go upon the shores adjoining Narragansett bay and its tributaries and to establish stations or points known as triangulation stations or reference points. Such stations shall be the property of the State of Rhode Island and any person injuring in any manner such stations, shall be fined \$20.00 and costs for each offence, one half to the use of the complainant and the other half to the State. All buoys used in connection with bounding or subdividing shell fish grounds or for any purpose whatsoever in connection with the enjoyment of the rights and privileges granted by the leasing of shell-fish grounds shall be under the supervision and care of these commissioners. The setting up of the bounds, stakes, or buoys shall in all cases be done by the lessee under the direction of the commissioners."

This shows that the State of Rhode Island considers itself the owner of the oyster or shell-fish grounds of the State, leases them to private individuals or corporations and collects the rentals according to the value of the location. The State guards and protects every man's boundaries and the rentals are based not on the amount of oysters planted or gathered, but on the value of the opportunity for oyster or other shell-fish business.

Why should not the ground occupied by the citizens of Providence,

Pawtucket, Lonsdale, Woonsocket and the farming sections of the State be treated on the same principle? So far as its shell-fish grounds are concerned Rhode Island is a Single Tax State: why should not its other grounds be dealt with on the same principle? And if this principle is good in Rhode Island why would it not be good for the other states and the country as a whole? Rhode Island has set an example for herself in her relations to the other lands of the State as well as the lands of the famous Providence River Oyster and not only for herself but the world.

EDITORIAL NOTE—A melancholy interest attaches to this article. Mr. Hardon died recently in Pomona, California, active in Single Tax work to the very last. We have other articles from him which will in all likelihood be published in future issues of the REVIEW.

THE LANDLORD

(*For the Review*)

By BENJ. F. LINDAS

The summer home of Rufus Page lay in a wooded valley about twenty miles from the city. The house stood well back from the dusty road that tunneled through a double line of huge, scarred sycamores. Across the road from the house the close-clipped sod of a treeless pasture stretched over a rounded knoll. From the rear could be seen the outline of wooded mountains tumbling into the purple haze. The house itself was a remodeled southern mansion with great white pillars that rose from the ground to support the roof that projected to meet them.

It was Sunday morning in late spring and scarcely a sound disturbed the soothing quietness. A slight breeze tempered with a touch of approaching summer's warmth quivered the aspens that leaned over the house. Now and then would be heard the far-away bark of the barnyard dog.

To the left of the wide hall, as you entered from the low front porch, was a large room that Page had fitted for his library. He was sitting there now near the table in the center narrowly eyeing a tall well-dressed young man who was standing near the window. Rufus Page was an old man; probably past seventy, with a round bald head, round fat body, and two thin legs, so thin in fact that at first glance it gave one the impression of a body and head stuck in a chair. His narrow eyes had been pried apart by a fat nose and his hard, rough voice was a fitting accompaniment for his irascible temper. Sitting across the table from Page was his only daughter, a slight, rather pretty girl, but with a suspicious flush about her cheek bones.

"Well, Donald," came the rough voice of Page, "what is it?"

"I hardly know how to begin," answered the young man, "whenever I am out here in your beautiful, quiet home, and stroll along the shaded walks, it seems as though the realities of yesterday that had been weighing

so heavily on my mind must have been only disordered dreams after all. But I must tell you. I know you'll think that I am ungrateful. I know that I can never bring you to see things from my point of view—well; to make matters short, I want to resign my position. The books are all in shape; leases, contracts listed,—”

“Why, Donald, why?”

“I simply must, that's all.”

“But why? Don't I pay enough? Got a better place? Why?”

“Well, I can't be true to myself and stay where I am. I would be a living lie. I did not think this way always. I do now. I can't help it. I'm sorry if it embarrasses you.”

Old Page sat with his elbows on the sides of the chair, tapping his fingers together nervously. Donald glanced toward the girl who coughed behind her hand and turned to look at her father.

“Donald,” came the rough voice again, “when I think I've been mistreated I've got to tell it. You're unfair to me. I made you what you are. I took you off the streets and put you in my office. I taught you and helped you and advised you; then I put you in full charge of the family estate. I opened my home to you. I let you fall in love with Bessie. I made you what you are.”

“You did, Mr. Page, you did. I'm grateful for what you have done. But I can't stay in a business that seems to me now to be fostering and abetting and extending an institution that is undermining the morals and the civilization of the world.”

“You fool,” shouted Page in a rage, “You poor, deluded fool. What's the matter? Turned Socialist, or Anarchist, or just gone plumb crazy?”

“Let me say a word more,” answered Donald, ignoring the question. “A year ago I was walking through that weltering hive on the south side. I passed one of your tenements. Then, for the first time, the question was suggested to me, why was it that men like you and I, and women, some as fair as Bessie, have to squirm over each other from the cradle to the grave in these filthy hovels? I couldn't answer the question, and I couldn't forget it. I began to go back to that section again and again. It had a fascination for me. I saw—how I wish I could forget it—I saw children starving. I saw the love of youth crushed by some unseen thing that seemed trampling these people into the mire. One day I had a young couple evicted from your house on Hastings Street. I saw the miserable, tattered furniture piled on the curb. I saw the girl-wife holding an infant under her shawl, staring reproachfully at her big, bewildered husband. I know how they ended. I know how they always end. The man a ragged drunkard, the girl on the street. What was wrong? I wanted to do something. Who was to blame?”

“Who to blame,” broke in Page, “who but themselves. The lazy

theiving loafers. They would rather drink than work. They beat me out of my rent whenever they can. They want someone to keep them. They don't want to work. They deserve what they get, every one of them."

"I can't believe that," answered Donald, quietly, "I've seen too much. I've had them come in the office, just from the farm, bubbling with energy, full of the zest of living, eyes bright with expectation. I've seen them in a few years battered hulks, drifting here and there and everywhere."

"Well," growled the old man, "and what are you going to do about it? What has that to do with you and me? What has that got to do with your staying where you are?"

"Because," answered the young man, "I've found the truth. I know the cause. And now that I am sure of it, I can't stay. It's not your fault that things are as they are. But those floods of people that we have poured into the vats of tenements, until they seem about to overflow through the holes in the wall, they are there because you and I and countless others have legally robbed them of their place on the earth. Because we have refused them an equal chance, and denied them the opportunity to earn a living. It's true, because I've seen the system at work. I know that you bought thousands of acres of timber lands—for your heirs—and refuse entrance to any living soul. I know of the contracts that I've made for magnificent buildings to be built on your ground by others who had to pay you enormous rentals for the privilege, and who had to agree that the buildings were to be yours after a term of years. I know that your last year's increase in rentals bankrupted two struggling firms and threw hundreds of men out of work. I know a syndicate of splendid men who would have started a factory on your land near the junction, but they would not agree to turn over all the profits to you. I know that you own most of Page County and take half of everything that grows for the privilege of allowing others to work the farms. I know that just below here we turned a whole village adrift—squatters you called them—because the modest cottages interfered with your view, and little Jennie, the blacksmith's daughter, the one who cried so piteously when she had to leave, I've seen her in the shadows plying her trade. I've seen these things. They're wrong. I know that they are wrong, and I cannot take blood-money any longer. I want to tell others what I know. I want—"

"I know what you want," cried Page, "You want some one to keep you, too. You're getting lazy. I've been too good to you. You're a miserable upstart. You're jealous, jealous of my property, and because you haven't the skill to acquire some of your own, haven't the intelligence to become successful. You want to take what's mine, mine."

"Yours? Where did you get it? I don't want to be disrespectful, but I am going to tell you something that you very well know. All this property of yours, these blocks of houses and acres and acres of land—how did your family get them? Your grandfather got them for nothing, got most

of them by fraud. I've heard you call him an ignorant, avaricious miser. But he held what he got, your father held what he got, and you have followed in their footsteps. The people had to have land and soon gold began to flow into the family coffers; gold that had been coaxed from your land by honest, hard-working men and women. Then more people came and the golden stream got larger and gets larger day by day. You, you do nothing; you never did do anything. You have traveled to every country on the globe; you can satisfy every whim. You call all this you have, yours. Did you make it? Did you use it? Then why is it yours? It is yours because the poor ignorant fools are dazzled by your title deeds, because—."

"Get out! Leave my house! No, don't dare talk to my daughter. Bessie, that man is a stranger to you."

"Bessie," said Donald, ignoring the old man, "Forgive me, Bessie. I had to do it. I had to be true to myself. I can't ask you to come with me now. I can't ask you to leave all this luxury to endure with me the misery that I have seen. Some day all this wealth will be yours. Use it the best you can. Good-bye."

"Wait," said Bessie, as she smothered a cough. "I've something to say. Father, what Donald says is true. I also know it to be true. It was I who started him to think about the misery in our social life. I asked him if he thought that God knew what man was doing to his brothers in these terrible cities. I asked him who owned the miserable hovel where my settlement work had taken me. I told him that it was wrong and inhuman to permit such dens to exist. He wouldn't tell me the owner's name; then I knew that it was you, father. I thought in those days that we could do some good with our social settlement, but it was like trying to sweep back the tide of the ocean with a broom. The task was endless. The human stream that poured in on us was inexhaustible. Then I became weak and ill. My cheeks got pale and I knew the tell-tale cough. They have taken me everywhere, trying to coax the old springtime back into my soul. But it's too late. I can feel myself slipping away. We can't escape the wrong either, you see. We can't shut our eyes and imagine all's right with the world. We can't hide ourselves out here among the trees and hills; the curse of those wretched souls follows us relentlessly. So, Donald, I too must say, good-bye. I'd go with you willingly if I had my old self back again. I'm sick of all this insipid luxury and ease. Oh, if I could only take my place in the world and feel that I was really doing something. But, Donald, I'll think of you always. In my dreams I'll be by your side; every day I'll send my weak spirit to strengthen yours with whispers of hope and love. I'll pray for you always, always."

She turned her face, wet with tears, and disappeared down the hall.

"Get out," snarled Page, "I'll have an accountant at your books in the morning."

Donald took his hat and walked slowly out the door and toward the road. The sun was high in the heavens and birds were beginning to call to their mates in the trees. The bells on the cows were jangling in the pasture. The aspens rustled ceaselessly.

CONGRESSMAN BAILEY'S BILL.

(*For the Review*)

By LUCIUS F. C. GARVIN

On January 22, 1917, Congressman Warren Worth Bailey introduced a bill which was referred to the Committee on Ways and Means. It was entitled "A Bill to provide increased revenue by a direct tax on the value of land in the United States, and for other purposes." It proposed to raise annually \$200,000,000 and, conforming to the Federal Constitution, the tax was apportioned to the States and Territories and District of Columbia in proportion to population.

When the bill becomes a law, therefore, the owners of land in the several States will pay into the National treasury every year a sum totaling about \$2 per capita of their present populations. The exact amount assessed upon the land values of each State, as given in Mr. Bailey's bill, appears in the table below.

It has been held that the apportionment of a land value tax according to population would be very unjust, falling with especial severity upon the Southern States, and lightly upon New York and other wealthy States. A doubt about this inference arises from the fact that the assessed valuation of property varies greatly in the different States. Thus, according to the United States census, in 1912, the "Assessed Valuation of Real Property and Improvements subject to ad valorem Taxation" in Ohio amounted to \$4,335,665,521, while that of Illinois totaled only \$1,648,500,546. Light is thrown on this extraordinary discrepancy by the added statement that the "average tax rate per \$100 of assessed valuation" in Ohio was \$1.18, but in Illinois was \$3.62. In Iowa, North Dakota, Idaho and New Mexico the rate exceeds 4 per cent., indicating a low valuation of taxable property. A landed proprietor in Virginia asserts that land values in that State are assessed at a small percentage of the actual selling price, a statement probably true of other States, particularly in the South.

Since land values are created by the presence of the population, are in fact, as Bengough terms them, "people values," may not the number of people living in each State be a fair measure of the value of its land? Those agricultural States, which seemingly would suffer under a Federal tax apportioned according to population, may not be much discriminated against by such apportionment.

The appended table shows how much, under Bailey's bill, each State would pay per square mile of its territory. Certainly, New York, Pennsylvania, Connecticut, New Jersey, Massachusetts and Rhode Island, which would pay the heaviest rate per acre, will have no reason to complain. Is it sure that Mississippi, Georgia and Alabama, which must contribute from \$85 to \$90 per square mile, will be treated unjustly? Assuredly the thinly populated States, which are rich in mineral deposits owned largely by wealthy non-residents, can easily pay their low rate per square mile.

Finally, a tax upon land values is a blessing and not a burden. The heavier it is, up to the point of taking the entire ground rental value, the better it is for the people of a State. It stops speculation in land, gives freer access to unused parcels, turns monopolists into producers, prevents poverty, lessens public expenses, and in many other ways spreads prosperity broadcast. So long as a State neglects this, its natural source of revenue, a heavy Federal tax upon land values is a benefit to the inhabitants of that State.

The true value of the real estate of the several States was estimated in the U. S. Census of 1904 and 1912. Apportioned according to population in 1900, the rate per \$100 of land values would be approximately as given in the third and fourth columns of the table.

State	Land Value Tax	Per Sq. Mile	Land Value Tax Per \$100	
			1912	1904
Alabama	\$4,636,511.04	\$ 90	50cts	40cts
Arizona	443,147.04	24	24 "	10 "
Arkansas	3,414,234.16	65	38 "	30 "
California	5,155,777.68	33	10 "	8 "
Colorado	1,732,704.60	16	14 "	10 "
Connecticut	2,417,377.76	501	16 "	10 "
Delaware	438,740.58	223	25 "	12 "
Florida	1,632,074.14	30	38 "	30 "
Georgia	5,657,947.12	86	62 "	40 "
Idaho	706,059.18	8	50 "	18 "
Illinois	12,227,433.20	218	12 "	10 "
Indiana	5,856,920.78	162	20 "	14 "
Iowa	4,824,474.54	87	9 "	8 "
Kansas	3,666,867.46	45	13 "	12 "
Kentucky	4,965,719.32	123	43 "	20 "
Louisiana	3,591,921.04	99	35 "	25 "
Maine	1,609,857.08	54	33 "	15 "
Maryland	2,808,991.94	282	21 "	10 "
Massachusetts	7,300,161.86	908	18 "	9 "
Michigan	6,093,934.22	106	20 "	10 "

CONGRESSMAN BAILEY'S BILL

State	Land Value Tax	Per Sq. Mile	Land Value Tax Per \$100	
			1912	1904
Minnesota	4,501,227.50	55	13 "	10 "
Mississippi	3,897,089.06	85	80 "	50 "
Missouri	7,141,683.80	104	22 "	13 "
Montana	815,480.84	5	18 "	10 "
Nebraska	2,585,347.50	32	11 "	10 "
Nevada	177,548.10	1	9 "	5 "
New Hampshire	933,706.74	103	28 "	20 "
New Jersey	5,501,913.52	732	14 "	10 "
New Mexico	709,760.84	6	48 "	18 "
New York	19,763,112.20	375	12 "	10 "
North Carolina	4,784,391.52	100	68 "	45 "
North Dakota	1,251,361.16	18	10 "	13 "
Ohio	10,337,627.54	254	20 "	10 "
Oklahoma	3,593,584.30	54	11 "	40 "
Oregon	1,458,908.64	15	13 "	10 "
Pennsylvania	16,621,995.20	371	17 "	10 "
Rhode Island	1,176,664.08	1,103	19 "	9 "
South Carolina	3,286,184.84	107	65 "	50 "
South Dakota	1,266,176.52	16	20 "	13 "
Tennessee	4,737,772.54	113	55 "	30 "
Texas	8,449,754.04	32	26 "	20 "
Utah	809,621.50	10	21 "	13 "
Vermont	771,899.98	84	30 "	15 "
Virginia	4,470,659.98	111	38 "	25 "
Washington	2,476,435.42	37	13 "	18 "
West Virginia	2,648,028.74	110	19 "	30 "
Wisconsin	5,061,036.94	91	20 "	10 "
Wyoming	316,528.96	3	31 "	10 "

It has been assumed in this article that in each State land constitutes one-half the value of the real estate.

As shown by a study of the above table, an extraordinary change was made in the estimated true value of real estate in the several states between the years 1904 and 1912. In a few instances the rate could be reduced; in most cases, however, it was increased; and in some more than doubled. Seemingly there was a good deal of guesswork in one, if not in both, of the so-called "Estimates."

Mr. Bailey's bill was re-introduced into the present Congress on May 2, by Representative Crosser, so worded as to raise ten times the amount of revenue, namely \$2,000,000,000.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By BENJAMIN F. LINDAS

Aside from the actual conduct of the war itself, the war tax bill now under consideration by Congress is the question of greatest interest to the American people. Scores of speeches have been made about it. A bewildering array of amendments have been tacked on to it, while criticisms and eulogies by the ton have filled the pages of countless journals.

In two speeches, however, C. C. Dill, of Washington, swept away the mass of verbal juggling that had made the bill a Chinese puzzle, and made understandable the motives that actuated it, and results expected from it.

In a speech before the Single Tax Association, (and, by the way, Mr. Dill is a real progressive; thoroughly familiar with Single Tax and believing in it; in his early days helped Tom L. Johnson in his Ohio fights for democracy), Mr. Dill told how he listened to the address of the President to Congress in which the latter said that we should pay for the war as we go; how the seven billion dollars was voted for the war; how the House finally brought in a bill to raise only two billion of the amount from taxes; how three-fourths of this amount was shifted to the backs of the poor, and how the Senate took the bill and removed almost every clause that would be apt to take more than a pittance from those who had for years been howling for the war, and who were already making fortunes out of it.

In a speech before the House on the same bill, Mr. Dill laid bare the hypocrisy still rampant in Congress. He said:

"If we were to tax incomes and excess profits of the American people at the same rate paid by the English people we would raise more than five billion dollars annually from these two sources alone."

He then gave these statistics to show where the war has become a very welcome visitor:

American Smelting and Refining Company, 1914, net profits \$9,271,565; 1916, net profits \$23,252,248.

Armour Packing Company, 1914, net profits \$4,831,793; 1916, net profits \$82,107,693.

United States Steel Corporation, 1914, net profits \$23,496,768; 1916, net profits \$248,034,962.

In concluding Mr. Dill said:

"We could strike out all taxes on consumption. We could raise every dollar needed for the first year of the war by taxation."

All of which plainly shows that if the American people are not very watchful, a million of their boys will be fighting a rich man's war and then have to shoulder a "rich man's tax bill."

OLD OBJECTION ANSWERED

Those Single Taxers who deliver lectures or addresses meet this objection probably more than any other:

"The present generation does not want to go back to the land. Even if they did want to go back, they are without capital, and without capital in this day and age, to plunge into the primeval forest would be suicidal."

Now for the facts that may furnish an answer to these objections.

On June 1st in a letter from the Department of the Interior to Congress, it was stated that in the past few months over fifty thousand applications, covering twenty million acres of land scattered throughout the entire West, were filed under the new 640 acres Homestead Act.

This Homestead Act, as I understand it, made it possible to file a claim for 640 acres on land only fit for forage crops or for grazing.

The machinery for the distribution of this land was not even prepared; neither had the fact been advertised that such land would be open for entry, yet applications for the land poured in from every direction.

It was not the capitalist, nor the rich man, who filed these claims. Said Senator Fall in talking on this matter:

"Three thousand homesteaders have gone with one horse and one wagon from Texas, Oklahoma and Kansas seeking homes for themselves and families. Some of these people hardly have money enough to buy bacon to fry at their camp fires. They are living in the open air with their families, camping under their wagons."

The spirit of the pioneer is not dead. The hunger for land has not been appeased. Make it impossible for land to be held out of use; throw open the inexhaustable wealth of this nation to the real workers, and most of our civic ills would vanish in the twinkling of an eye.

Mr. Brumbaugh, of Ohio, expressed the same sentiment in a speech in the House the other day. I am only sorry that in his excoriation of the food speculators he included only those who hoard the food after it has been produced, and omitted those who hoard the land from which the food must come.

"These speculators in the necessities of life, food-pirates, are striking more deadly blows at our country than any foreign foe could strike. Why make such a fuss about common gamblers in money with loaded dice and cards, and sit supinely while wealthy food-pirates gamble in foods of all kinds—food of which they never have spent one day working on the farm in the noon-day sunlight of an August day to produce or gather to feed the children of mankind."

WASHINGTON IN WAR TIMES

Since the United States entered the World War in April, a wonderful transformation has been taking place in the national capital. Thousands of soldiers have arrived giving the streets a real war-time appearance; thousands

of others have come here to assist in the tremendously increased work of the government; entire office buildings have been taken to furnish room for the clerks, and empty houses are filling up. In addition to this, the lower grades of government clerks have secured an increase in their salaries from five to ten per cent.

What has been the result of pouring these extra millions of dollars into Washington? Have the ordinary workers benefited? Read this from David Lawrence, a New York correspondent:

"The District Commissioners have urged the large property owners to keep down rents. They have threatened exposure

"The rental problem is really serious. It will continue to be so unless there is a recognition by the men who own property that this is not a time to take advantage of their fellow-citizen, but to make sacrifices. It ill befits many of our leading property owners to be conspicuously placed on the donation lists of the Red Cross or other patriotic activities when profits from increased rentals are simultaneously wrung from the poor people of Washington. This is not patriotism, but hypocrisy."

These increased rentals will, of course, mean high land values. Where should this increased value go? Into the pockets of private individuals who have done absolutely nothing to earn it, or to the public whose efforts and expenditures have created it?

Congressman Emerson, of Ohio, has introduced a bill asking for an investigation of rent-raising, and the passage of a law forbidding rent-raising during the war. It would be an ineffective remedy: Tax the increased rental into the public treasury—speculative increases will then cease and natural increases will then go where they belong. This will also be the only way to satisfy the demands of Congressman Purnell, of Indiana, who in his maiden speech said,

"I want to see fatter stomachs on the men with the pick and shovel, and thinner jowls on the speculator who grabs and hoards. I would jail the Ponce de Leon who follows no flag except the one on the windshield of his limousine."

THE INTANGIBLE TAX

I want to relate an incident that happened in Washington a few days ago. This is not fiction, but fact.

A certain individual called at his brokers to renew a loan that was about to fall due. It was secured by a deed of trust on his home, and he had been paying the broker a commission every three years for renewing it. When he called this time he was informed that the charges this year would be about one per cent. higher than they had been heretofore. Of course, there was nothing to do but pay the additional charges. When he returned home that night he discovered that the additional charges just paid the amount of the new intangible tax that became effective this year in the District of Columbia.

I might say that this tax bill was passed for the purpose of reaching the hidden wealth of Washington plutocrats. You can see how it reached them in this instance. The money-lender got the full amount of his interest; the broker got his full commission, while the debtor tightened his belt another notch and shouldered the additional burden.

When will our legislators discover that these nagging, hit-or-miss tax laws never go where they are aimed, and that sooner or later they will be found, like the Old Man of the Sea, clinging to the backs of the poor.

There is only one tax that cannot be shifted and that is the one assessed against the rental value of the land.

LAND VALUE TAXATION IN ALBERTA

OFFICIAL REPORT SHOWS THAT THE SINGLE TAX LIMITED HAS NOT FAILED

The Canadian Province of Alberta has gone further in the direction of Single Tax than any of the Western Provinces, although more attention has been attracted to British Columbia by the complete exemption of buildings in Vancouver. British Columbia was the pioneer, improvements in Nanaimo having been exempted as early as 1873. In 1891, Vancouver was given permission to reduce the assessment on buildings or to exempt them entirely, but the city of Edmonton in Alberta exempted its buildings before Vancouver took such action.

Alberta having first permitted cities to exempt buildings, passed an act in 1911 compelling rural municipalities to raise their revenues by a tax on land values only. This is the furthest step toward the Single Tax plan that has yet been taken over a large area.

Owing to financial difficulties arising out of the war, this act has been amended to permit localities to levy other taxes, and some have imposed business licenses. Hostile newspapers in the United States were quick to seize on this as a demonstration of the "failure" of the Single Tax as a fiscal measure.

From a perusal of the report of the Alberta Department of Municipal Affairs for 1916, it appears that this failure of the Single Tax is, as Mark Twain remarked of the premature report of his death, "grossly exaggerated." The description of the tax system of the Province and some comments contained in the report follow. They corroborate the testimony of the Minnesota Tax Commission report (see Single Tax Review, March-April, 1917), that "while the Canadian system has not been uniformly successful under adverse business conditions, it is doubtful if the old system would have been any more successful under the same circumstances."

Of course, neither in British Columbia nor Alberta is the Single Tax in full operation, but only what is sometimes termed the "Single Tax limited." The Single Tax is more than a mere revenue-raising measure and contemplates taking the entire rent of land with the purpose of destroying all incentive to land monopoly and speculation. Merely to raise all public revenue by a tax on land values, unless this should require all the rent of land, will permit land speculation to continue, especially in a new country when land values are constantly rising, owing to large increases of population. In British Columbia and Alberta the land value tax does not raise all revenue, there being other provincial taxes. But the system in operation there has been adopted with the purpose of freeing industry and enterprise from taxation and raising revenues mainly from land values.

ALBERTA—REPORT OF DEPARTMENT OF MUNICIPAL AFFAIRS, 1916

Until quite recently the system of levying taxes on land values only was almost universal throughout the Province; that is, taxes were levied according to the value of the land, and any buildings or improvements placed thereon by the expenditure of capital or labor were entirely exempt. This system has frequently been referred to as "The Single Tax System" but it might be pointed out that this name is rather a misnomer. . . . The system of taxation which has been in force in this Province should more correctly be called a system of taxation on land values, which, although a modified form of Single Tax, is quite distinct from it.

The limiting of taxation to a tax on land values has worked out very successfully in the rural portions of the Province, and any attempt to change this method of taxation in our rural municipalities so as to require a farmer to pay more taxes because he has been energetic enough to put up good buildings and good fences, and cultivate his land, would be strongly resented by practically the entire rural population. This is not to be wondered at, as it is easily understood that a farmer would not take kindly to any system of taxation which would increase his taxes because of his thrift and business ability, while a non-resident landowner whose land increased in value because of the work of the resident farmer would escape with a lighter tax.

In our towns and villages there has, during the last year or two, under the existing abnormal financial conditions, been a tendency to ask for the widening of the basis of taxation and to include not only a tax on business but a tax on buildings, improvements and personal property. The reason of the desire to make a change appears to be based on the understanding that if a tax is levied on buildings, improvements and personal property as well as on land, the unoccupied lands within the municipality would escape with a lighter tax and that, therefore, the parties holding these unoccupied lands would, because of their getting off with a smaller tax than under the system

of taxation of land values, continue to be revenue producers, whereas, if the taxes were as high as those on improved property similarly situated, the vacant land would be allowed to become the property of the municipality.

One criticism offered to this method of reasoning is that it is only deferring the evil day and that unless the vacant land increases in value at an early date, the owner ceases to be a taxpayer in any case, thus putting the whole burden of taxation on the shoulders of the parties owning improved lands. To support this criticism it is frequently pointed out that much of the unoccupied lands in our urban municipalities is not likely to be needed for building purposes for many years, and the reducing of taxation on such unoccupied lands would therefore be of no real benefit, although in some cases the reduction of the assessed value of some of the vacant lands might well be considered. On the other hand it is pointed out that the larger buildings benefit more from fire protection, police protection and so on, than do the unimproved or less improved properties. This is no doubt quite correct to a certain extent, but the question as to how far this should be allowed to change the system of taxation is a question which requires very careful consideration. It is possible that this matter might be balanced by a special tax on certain areas to meet the amount due for the increased benefits. On the whole, it would appear that the unrest in connection with the system of taxation that should be followed has, to a great extent, been brought about because of financial troubles, rather than by an absolute verdict condemning the system of taxation of land values only.

The taxation of buildings and improvements is frequently looked on as a tax on an industry. An American authority on taxation has in this connection made the statement that no taxes should be levied on anything that is movable, otherwise it will be driven away. There is much that can be said in connection with the values of the different systems of taxation, but whatever system of taxation is adopted it is well, I think, to give every consideration to the fact that the taxation of industry or anything produced by the expenditure of capital or labor should be taxed as lightly as possible, so as to place no hindrance in any way to the full development of a man's powers for social enjoyment or progress in his work, calling or profession.

With reference to the tax on personal property or a tax on any movable business, it should be borne in mind that such a tax, especially that on personal property, is usually difficult and very expensive to collect. The experience of some of the larger cities, more particularly some of the larger American cities, in connection with the personal property tax, has been that very small results have been obtained from such tax, and the difficulties in properly administering any tax or ordinance providing for such an assessment are very great. Exemption of personal property, buildings and improvements cannot help but to encourage development along business lines, and such development is the real source of growth in any urban centre. It brings in its wake

a steady demand for land on which to build residences, business places and so on, and creates real land values.

PRESENT METHODS OF LOCAL TAXATION

Cities. The system of taxation in force under our different city charters varies from a straight land value tax to taxation of lands, buildings, improvements, personal property, income and poll tax; the objects of taxation and the limits being subject to the provisions of the charter, and in some cases subject to by-law of the city.

Towns. The Town Act provides that the main source of revenue shall be a tax on land values only, but our towns have been given the privilege of levying a business tax which shall not exceed 10% of the rental value of the premises on which the business is being carried on, and in addition thereto they may tax buildings and improvements. The assessed value of such buildings and improvements cannot, however, exceed 60% of their true value; the exact percentage of value on which this assessment is required to be made being fixed by a by-law of the town. It should be noted that the business tax does not apply to any business, trade or profession licensed under the licensing powers possessed by a town.

A number of our towns have availed themselves of the wider taxing powers, more particularly in the way of levying a business tax in addition to the tax on land values, and, therefore, have to that extent departed from the system of land value taxation which was formerly the system required to be followed by all our town municipalities. There is no limit to the rate of taxation that may be levied on land values or buildings and improvements. The limit of the business tax is 10% of the rental value.

Villages. The basis of taxation in our villages is also that of taxation according to land values only, but our villages have the same powers as our towns in connection with the levying of a business tax or a tax on buildings and improvements; the limit of the tax which may be levied for business purposes being 10% of the rental value of the premises in which the business is being carried on, and the total assessed value of buildings and improvements cannot exceed 60% of their true value. Villages are limited to a rate of twenty mills on the dollar on lands, buildings and improvements. A few of our villages have made use of the increased taxing powers, but a great majority of them still levy taxes on the land value system.

Rural Municipalities. In our rural municipalities the rate of taxation is limited to a tax on land values only, and such tax is required to be based on a value of the land as raw land, without taking into consideration any improvements of any kind that have been made on the land by the expenditure of capital or labor. This tax is limited to a rate of ten mills on the dollar, or 1% of the assessed value.

WILD LANDS TAXES

In addition to the taxes which are levied for specific purposes we have a general tax payable to the Provincial Government which is levied on all patented lands in the province that are not being cultivated or used for pasture by the owners. The exemptions from this tax are very broad, and no land is subject to this tax which is being used to any considerable extent. The people who pay this tax are, generally speaking, non-residents holding vacant land pending an increase in value because of the development of the country by resident land owners who by their intelligence, toil and investment of money are developing the country and increasing land values. This tax is based on the value of the land, and the rate fixed by the Act is 1% of such value.

The total acreage assessed under The Wild Lands Tax Act for the year 1916 was 9,090,034 acres. The total assessed value of the land assessed was \$68,123,321,77, and the total taxes levied on such lands was \$681,402.50.

This Act has brought about much development, and a great deal of new land is being gradually brought under cultivation, as it is now not at all profitable to hold vacant land pending increase of price because of development by surrounding farmers. The result of this development will, of course, gradually bring about a decrease in the total amount of assessment levied under this Act.

ASSESSMENTS AND RATES

The assessments made in the year 1916 show that assessed values are being adjusted and the abnormal values appearing in our assessment rolls a few years ago because of the unusual prices at which real estate was then selling are being brought down to a more reasonable value. As the assessment roll is the foundation of the whole financial structure of a municipality, it is necessary that it should be made out on as sound a basis as possible. The following comparison of assessments of our two largest cities will be of interest:

City	1915	1916
	Municipal Assessment	Municipal Assessment
Calgary	\$113,807,735.00	\$ 85,055,825.00
Edmonton	168,973,190.00	130,916,282.00

Returns from our rural organizations show that the average assessed valuation per acre in rural municipalities during the past year was \$14.55.

The average valuation per quarter section being \$2,328.00

Total average tax for school and municipal purposes, on lands within rural municipalities, per quarter section, \$18.81 (82 cents per \$100).

SINGLE TAX REVIEW

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of Single Tax Progress

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JULY—AUGUST, 1917

PUBLISHER'S NOTES

THIS is a Midsummer issue and there is not much news to report. But we have been able to present an interesting and valuable number. It is a notable table of contents, with the admirable contributions of Alexander Mackendrick, Governor Garvin, F. M. Padelford, B. F. Lindas and others. These writers of themselves are able to maintain the high character of more imposing periodicals than the REVIEW, and our thanks are due to these among the rest.

THE Single Tax Year Book (Quinquennial), is now ready. It is on its way to those who have already subscribed. The Introduction appears in the first pages of this issue of the REVIEW.

A work has been produced that will be of increasing usefulness. That profitable additions to and changes in future issues may occur to many readers we do not doubt. That more matter should have been introduced and additional related subjects treated, may be a thought suggested. But this would have made too large a book. To treat at greater length subjects introduced would have been to make the work seem badly balanced.

The book should be in all public libraries, and readers of the REVIEW should induce their local librarians to order a copy before the edition of 3000 is exhausted. They can

scarcely do more permanent work for the advancement of the cause than this. (See advertisement on back pages.)

THE Joseph Fels International Commission, with headquarters at 122 E. 37th Street, N. Y. City, has established a lecture bureau which makes it possible for live organizations to get in touch with speakers of ability.

It is felt that what is needed is a bureau that will bring together the man with a message and the live organizations of many kinds that desire to listen to speakers on the great issues of the hour and the pressing political and economic problems.

The bureau is under the management of A. Lyle De Jarnette, Director, and Anna Briding, Executive Secretary, with headquarters at 122 E. 37th Street, New York City.

WE have received the Twentieth Annual report of the Philadelphia Vacant Lots Cultivation Association, of which James H. Dix is superintendent and secretary. This is the practical form of charity that first attracted the sagacious mind of Joseph Fels, and Samuel S. Fels is president of the Board of Directors. In 1916 over 600 families were enabled to apply their productive labors to land donated by public-spirited citizens of Philadelphia, and the result has been most gratifying. The report is interesting for many reasons.

THE Colburn Library of Colorado Springs, Colo., is in need of Nos. 2 and 5 of 1916.

THE Oklahoma Historical Society, of Oklahoma City, is in need of back numbers of the SINGLE TAX REVIEW to complete its files. If any of our readers have copies to spare they will aid the cause by communicating with the custodian, W. P. Campbell, for information as to the missing numbers. This society is in "full sympathy" with the idea.

THE National Single Tax League has now ready for distribution 200,000 copies of a Congressional edition of Henry George's "The Single Tax, What It Is and why We Urge It." Being circulated under a frank, the pamphlets are not to be sold.

THE EAST SAINT LOUIS RACE RIOTS

Condemnation of the conduct of the Germans in Belgium would seem like rank hypocrisy in East St. Louis, where the massacre of unoffending negroes has startled so many who want to see the world safe for democracy. But those who see in it only a manifestation of racial division are far enough from a true apprehension of the causes that have given rise to it. The importation of negroes into East St. Louis to take the places of workmen of white skin—the old slavery in a new form—is the occasion for this outbreak of savagery.

If that brilliantly edited organ of the colored race, the *Crisis*, as well as other papers of the same class, would but note this fact, it would help to clarify their conception of certain social phenomena. The emancipation of the colored race was but a half-way emancipation. When we struck off the chains of chattel slaves, we brought them as workers into immediate competition with their white brothers. With a somewhat lower standard of living the competition for employment presented itself in a very formidable and threatening aspect. The superficial fact of a difference in color merely accentuates the antagonism of two economic groups; certain latent racial aversions inherited as historical or political traditions, serve as emphasis. But the basis of the division is not purely racial. Any mere physical characteristic, eyes oblique, hook noses or club feet, if generally possessed by a group of laborers with a lower standard of living, would separate them quite as positively into an obnoxious group, and subject them to the same discrimination at the hands of the lawless and vicious.

That this is not the whole question may be conceded. But that it serves in part to explain the deplorable occurrences in East St. Louis, as well as many other manifestations of race prejudice, is a fact which should be of interest to those working for the emancipation of the colored race.

In this connection these weighty words are to be considered. They are from an article by Prof. Jerome Dowd, of the University of

Oklahoma, in the January number of the *Journal of Negro History*:

"A country where there is an abundance of free land—in such a country it is impossible for one man to secure another to work for him except by coercion; for when a man has a chance to use free land and its products he will work only for himself, and take all the product for himself rather than work for another and accept a bare subsistence for himself. On the contrary, where all the land is appropriated, a man who does not own land has no chance to live except at the mercy of the landlord. He is obliged to offer himself as a wage-earner or a tenant. The landlord can obtain, therefore, all the help he may need without coercion. Free labor is then economically advantageous to both the landlord and the wage-earner, since the freedom of the latter inspires greatly increased production. From these facts and considerations, verified by history, it may be laid down as a sociological law that where land is monopolized, slavery necessarily yields to a regime of freedom."

GETTING VACANT LAND INTO USE

At the 1916 session of the Alberta legislature, the tax laws were amended so that the local authorities may compromise (subject to the approval of the Provincial Minister) arrears of taxes on vacant subdivided areas, provided the lot plan is cancelled and "land which is not and may never be required for subdivision purposes, put to some use whereby it may be an asset to the community."

Discussing this legislation the Department of Municipal Affairs in its report for 1916 says:

"Many of our rural municipalities, which include territory adjacent to cities and the larger towns, have had their records burdened with uncertain assets in the shape of arrears of taxes on subdivided areas which should never have been subdivided and were only of use as farm land. Under the added powers above mentioned, many owners of subdivided areas have been issued clear tax receipts on payment of a sum amounting to a good deal less than the outstanding taxes. As such a compromise has always been approved sub-

ject to the cancellation of the plan of subdivision, the result has been to bring under production and cultivation a great deal of land that had been withdrawn from use as farm land for the purpose of making it subdivision property. This doing away with such subdivided areas will be beneficial to the community in many ways, not only by enabling the municipality to have a better idea of its real assets, but also by bringing under cultivation good farm lands that had been lying idle. This result could hardly have been brought about in any other way, as the taxes which had accumulated in many cases amounted to more than the land was worth, and if tax enforcement proceedings had been carried out and the land sold for taxes, the municipality would not have been able to get all taxes due from the returns of the sale, and arrangement of payment by compromise settles the matter much more quickly and as a rule with a loss to the municipality which is more than counterbalanced by the bringing of the land into a state of production."

"LA PRENSA" ON THE SINGLE TAX

Translation of the first and last paragraphs of an editorial appearing in *La Prensa*, the largest and most influential daily of Buenos Aires, of March 19, 1917:

"Forty years have passed since Henry George, the celebrated North American sociologist, gave the world his book, "Progress and Poverty," which has attained the greatest bibliographical success of the century, and which, translated into the principal languages, has diffused among all civilized peoples his powerful analysis of the prevalent economic theories and definitions. In this work, the socialization of the land is presented as the basis and solution for every tax system in the world which today gravitates upon the activity, the labor, and the wealth accumulated by humanity.....

The practical application of the Single Tax upon the land free of improvements, as a substitute for the whole enormous load of taxes, tariffs, excise rates, licences, permits, etc., which fall upon all the activities of our life, may be the solution that the country longs

for, and so we believe that the public authorities ought to place in the hands of distinguished Argentine economists and thinkers the study of this important system of taxation in order, by this means, together with the data that would be officially collected, to arrive at definite information and well-founded opinions, which will put the government in a position to take the decisions that might be the logical corollary."

AN INTERESTING CORRESPONDENCE

The Women's Christian Temperance Union which under the leadership of the late Frances E. Willard, did splendid service in the cause of sobriety, has never gone on record as declaring that intemperance is the cause of poverty. Nor has it denied anywhere or at any time that poverty is one of the causes of intemperance. In fact, Frances Willard, herself a Single Taxer, while not relaxing her work in opposition to an admitted evil, was not blind to the real and intimate association of these two problems of poverty and intemperance, and knew indeed their true relation. In view of this consideration it is not a little surprising to find the treasurer of the Lockport, N. Y., W. C. T. U., writing the following communication to Mr. Benjamin Doblin, the secretary of the N. Y. State Single Tax League:

"At a meeting of the W. C. T. U. held this week, your communication concerning a lecture by your field Sec'y., Mr. Morton, was passed upon and by vote I was instructed to reply to the effect that as this topic has practically no bearing upon our line of work, and as our time and energy are needed for other things which do pertain to it—we could not arrange for a lecture—either now, nor for a future date. Sincerely,

FRANCES W. GRAHAM."

The extraordinary brusqueness of this epistle called forth from Mr. Doblin the following reply:

"Dear Madam:

We regret to learn from your communication of recent date that the members of the W. C. T. U. in Lockport regard the subject of economic justice as one in which they take

no interest, and that the sufferings caused by needless and preventable poverty are a matter of indifference to them. It is somewhat pitiable that an organization professedly basing its excuse for existence on an alleged interest in the wellbeing of humanity is positively determined not to spare a single hour in the course of its entire existence in allowing its members to become even slightly informed regarding one of the leading movements of the day—a movement which exists for the sole purpose of breaking the power of special privilege and of bringing equal justice to mankind.

"We are glad, however, to be able to attest that other branches of the W. C. T. U., as well as other bodies which appeal to the public for support on the ground of work for humanity, regard their obligations in a different light, and do not proclaim themselves as unconcerned with matters of injustice and oppression.

"It is likewise well remembered that Frances E. Willard, in the days of her fullest and ripest maturity, not only took a broader view of the spirit of the W. C. T. U., but specifically endorsed the Single Tax of Henry George, which is our teaching. The organization as a whole officially recognizes the fact that there are many other evils in the world besides the single one of intemperance, and even establishes special departments to take an active part in the contest against several of them. No letter of like unfriendly tenor to yours has ever been received by us from an organization with the pretensions of the W. C. T. U., and we are glad to have the right to conclude that few if any other local unions of that body regard justice as no concern of theirs, and look with complacency on all poverty due to other causes than intemperance. Hence we shall not do the W. C. T. U. as a whole the injustice of branding it, in consequence of your letter, as the willing tool of monopolistic institutions and the concealed enemy of human right."

JAMES P. CADMAN has a splendid article in reply to Dr. A. L. Vail, in the columns of the Baptist weekly, the *Standard*, of March 31, in which Mr. Cadman discusses the nature and causes of poverty.

POLITICAL SINGLE TAX PARTY ACTIVITY

It is impossible to refuse a tribute of admiration to our friends of the Single Tax Party in New York and Philadelphia. In the first named city Hon. George Wallace heads the ticket for mayor, Antonio Bastida is candidate for comptroller and Benj. W. Burger for president of the board of aldermen. Other candidates nominated are Gaston Haxo for President Borough of Manhattan, James Dangerfield for President Borough of Brooklyn, for Sheriff of New York County, Wm. J. Lee, Jr., and for Sheriff of Kings County, Walter J. Triner.

The address of George Wallace accepting the nomination for mayor at the hands of his fellow Single Taxers who are pledged to independent political party action, is inspiring. Mr. Wallace says in part:

"As volunteers—not as conscripts—we wage relentless warfare against the private monopoly of land—the chief curse of our people, the main source of poverty, the parent of starvation. It clothes a large proportion of the people in rags before starvation ends their misery. After long study we realize that the only feasible method yet devised for fighting and destroying this monopoly monster is to levy all taxes on land values; to do away with all other taxation—except such emergency taxes as may be required to save the nation in time of war.

We deny that any person or corporation has the right to hold land out of use when others are willing to use it. Any law which confers on some the privilege to do so is abhorrent to justice and destroys liberty. The one tax on land values would prevent any from holding land out of use.

In this connection we cannot fail to note the insistent demand springing out of the great war, that idle lands be put to use in raising foodstuffs for the people. The wickedness of holding land out of use is proclaimed from the housetops. This wickedness has been and is sanctioned by our laws and constitutions. Let us hope that the people, roused by the sense of danger, will take the

lesson to heart and highly resolve to wipe out the crime of land monopoly.

We denounce as a criminal violation of human rights any law which permits one person to demand ground rent from another for the mere privilege of living. The land was made for all; we cannot live without it; the value of its use should be paid to the community. This would be the result under the system known as the Single Tax."

The speech of Gaston Haxo accepting the nomination for Borough President of Manhattan closes as follows:

"I have spent the first twenty years of my life on the very spot where that other great tragedy took place—the French Revolution. Of the many episodes of that great historical drama, one particularly impressed me as a child, and that is 'The oath of the handball court' in Versailles, where, on the 20th of June, 1789, the deputies of the Third Estate took the oath not to separate until they had given France a constitution. That scene, which was immortalized by a famous painting, comes to my mind first whenever the French Revolution is mentioned; it flashes before my eyes at this very moment, and I cannot help find some similarity between that meeting in the handball court and this one. We are not here to give this country a constitution, but we are attached to principles and ideals which are, no doubt, as great as those for which those French revolutionists stood; we are animated with the very same spirit, and we, too, within our hearts make this solemn pledge: never to separate until we have accomplished our purpose, and in co-operation with our brethren of Pennsylvania, Delaware and of other States, who will soon follow our example, have given the Single Tax movement in the East a new birth, and filled its ranks with that militant spirit which will hasten the day when its adoption will bring peace and plenty to the human race."

New York and Philadelphia are not the only cities where Single Tax political parties are being born. Wilmington, Del., has wheeled into line. Samuel Melville, Single Tax candidate for mayor, received only some 200 votes for mayor, but much newspaper advertising for the cause. In the street meet-

ings that took place many new converts were made and the old days of the Delaware campaign were recalled.

FROM THE FIELD

JAMES F. MORTON, JR. REPORTS HIS LECTURE WORK

As my last report carried me practically to the end of my spring trip, this letter will contain nothing of special news interest, but gives me the opportunity to reiterate the hope for full co-operation during the months that are to come. The task of carrying on systematic Single Tax propaganda through New York State will be continued with increased energy. At no time has the need for our work been more manifest. Exceptional difficulties are in our way under existing national and international conditions; but this is the time of all times to build for the future. The slightest relaxation now would be disastrous to an unexampled degree. The restoration of peace, come when it may, will bring tremendous problems, chief among them that concerning the public revenue. It is indispensable that a powerfully organized Single Tax movement should be in the field from the very start, ready to point the right way, and strong enough to be heard everywhere. On the work which is now being done will depend the degree of our influence in that psychological moment. It is no time for slackers.

My spring trip closed with a visit to Canton, where I addressed a group of the students of St. Lawrence University, receiving a very cordial welcome, and having reason to believe that no little good was accomplished. Work among the young men and women in our schools and colleges stands second to no other form of public propaganda in its promise for the future.

A largely attended meeting of the United Hatters in New York City listened closely to the presentation of the Single Tax message. The time originally allotted to the subject was extended, and many questions asked. There had been hope of a special summer trip; but circumstances prevented the arranging of the meetings by the friend who had undertaken

the task. Hence the season is being spent in home work of a preparatory nature, looking toward the field labors to begin in the fall.

So far as planned, my schedule will keep me during September, October, December and January, in the following counties: Westchester, Rockland, Orange, Putnam, Dutchess, Ulster, Sullivan, Columbia, Greene, Albany, Rensselaer, Schenectady and Saratoga. As to November, I will write later. In the meantime, and as soon as possible, I shall be glad to hear from Single Taxers in the above counties, to whom I have not written, as my list of our co-workers is incomplete. Correspondence has been started with various organizations; but many dates will remain available; and I hope to meet as many as possible of our friends in the sections mentioned, and to have their co-operation in arranging for lectures before different bodies. May I request a re-reading of my letter in the May-June issue, with special reference to this co-operation? Address me at 68 William St., New York City.

—JAMES F. MORTON, JR.

JAMES R. BROWN IN BUFFALO

James R. Brown, who is making a lecture tour of the State, addressed the members of the Rotary Club of Buffalo on June 21. The *Buffalo Evening News* gave the following report:

"With its position at the head of fresh water navigation, the terminus of the Erie Canal, within almost a stone's throw of oil, coal and iron, and the center of the most fruitful agricultural section in the country, Buffalo ought to be a city of 2,000,000 population instead of 500,000," James R. Brown, president of the Manhattan Single Tax Club of New York City, told the members of the Rotary Club at their luncheon at the "Statler" yesterday afternoon. "With its present method of taxation, it cannot advance at the rate nature intended that it should."

"Buffalo every year punishes industry by a fine or tax amounting to about \$6,000,000," he went on. "Then to add to the sum of its follies, it gives to land owners as a reward for idleness in the form of land values, public property to the extent of \$20,000,000. This enormous

premium on idleness results in the boosting of land values beyond the ability of labor and capital to pay the tribute.

"Buffalo requires about \$11,500,000 this year for all purposes. Your land area is 24,894 acres, and, allowing for streets, there are therefore about 312,000 lots, 25 by 100 feet. An average tax of \$40 a lot would yield \$12,480,000. And this, without taking one cent of private property nor adding one cent to the cost of living.

"This tax would grade in apportionment between your dearest lot, said to be worth \$300,000, and your cheapest lot, worth about \$100. Or if you were to abolish all taxes on improvements and personal property and levy a 5 per cent. tax on your land values, the dear lot would pay \$15,000 improved or unimproved, and the cheapest lot would pay \$5 improved or unimproved. Users of land would benefit, non-users would have to become workers and producers.

SPECIFIC EXAMPLES

"The Single Tax is the only tax that does not violate the rights of private property. The only tax that takes public value for public use; the only tax that does not create on the one hand unjust burdens and on the other hand, privileges. Public value for public use, private property for private enjoyment, is the true basis of honest taxation."

Mr. Brown pointed to specific examples in Buffalo as evidence of the ineffective plan of taxation in force in the State. "It was more profitable for the owners of property to let the unsightly buildings that line certain streets to remain as they are than to raise buildings that would be an ornament to the city," he said. He declared that the large modern office buildings of Buffalo were unprofitable because of the burden of taxation that was imposed on them. There was no hope for this city—nor for any other city in the land—except the Single Tax, according to his notion.

"We rob the citizen of his private property when we tax labor products and we rob society of social property, when we fail to take for social use all land values," he continued. "We raise social revenue by taking from every man who can show tangible evidence that he has done something for himself, and at the same

time we give millions every year of social value to those who cannot show that they have rendered any service whatever to themselves or to society.

"The only and the true measure of the value of social presence and service to a citizen, is the value of the land of which he has exclusive possession. Land value is the value that attaches to land, irrespective and independent of the improvements thereon and reflects, not personal effort and production, but social presence and activity. A large city with modern social utilities, will have much land value. A small village with few and poor public utilities, will have little land value.

"The curse of the race is the vacant lot industry; it spreads our cities unnecessarily over a vast area, making the cost of government artificially high, and reducing the social service to the lowest point of efficiency. Vacant lots contribute nothing to any legitimate business; they buy no furniture, no groceries, clothing, nor any labor product; they but afford the owners an opportunity to get some easy money, to gather where they have not sown; in other words, to get something for nothing.

"To tax labor values or products, is to drive away capital and to discourage industry, besides increasing the cost of living."

MR. FRED POWELL, of Adelaide, South Australia, whose visit to this country a few years ago is pleasantly remembered, writes the REVIEW as follows:

"Conditions have been bad in Australia and though we are outside the actual zone of the conflict the effects of course are very apparent. Indeed one could say not a single individual in the whole world but is affected, and usually adversely by the madness.

"Let us hope that afterwards the causes of war will be removed, which of course are tariffs and private ownership of land, the remedy being easily seen by those who give Economic and Social questions serious thought."

THE Single Tax has been beaten out so thinly in certain quarters that it now has the consistency of an evaporation.

DEATH OF JOSEPH J. PASTORIZA

(See Frontispiece)

J. J. Pastoriza, Mayor of Houston, Texas, and known wherever the Single Tax is known, died July 9, of apoplexy. He was at his desk on the morning of that day and had complained of not feeling well. Unable to continue his work he told his secretary that he believed he would go home and rest. He was able to reach home, but died less than an hour later.

The news spread quickly through the city, flags were ordered at half mast, and friends hurried to offer their sympathy to members of the family. The suddenness of the calamity cast a shadow over the city where he was almost universally beloved and where years had multiplied his friendships.

Mr. Pastoriza was born in New Orleans in 1854. His youth was full of hardship. He ran errands, sold papers and worked on odd jobs. But there were qualities inherent in the boy sufficient to overcome the disadvantages of poverty. He had early acquired the habit of reading. The autobiography of Franklin was his favorite book, and this he read over and over again. The career of this great American has been the inspiration of many a boy who has risen to fame, and Joe Pastoriza is not the least of these. It was, perhaps, the example of the Philadelphia printer's life that tempted him to enter the job printing trade, and later to start in the same business for himself.

It is hardly necessary to recount for readers of the REVIEW Joseph Pastoriza's services to the Single Tax cause, his election as Tax Commissioner of Houston, and his introduction of what has come to be known far and wide as "The Houston Plan of Taxation," an extra-constitutional measure which was generally approved by the citizens, and made Pastoriza's name a household word in many a home. It endeared him to Single Taxers, for he never lost sight of the fact that this limited fiscal measure was, after all, but a step, and declared that after long years of experience he had decided that Single Taxers should stand for the full Single Tax principle. Though he had

accomplished one of the most important fiscal changes yet brought about in any American city, he did not conceal from himself or others that the mere exemption of improvements from taxation for local purposes could not have any very widespread social effects.

Friends of Joe Pastoriza may indeed feel that his work has not been in vain, and that his death closes a career of great usefulness to the movement, which his work as Tax Commissioner and Mayor has immensely popularized.

Readers of the REVIEW, to which Mr. Pastoriza was a subscriber from the beginning, and to which he contributed before his official duties took so much of his time and energy, will echo this tender tribute to his memory from the editorial columns of the *Houston Post*:

"The swift stroke of the Reaper's scythe brings to an end all the contention that raged about him. His personal attributes were so gentle, his nature so sympathetic and his aims in life so fraught with good impulses for the common happiness and common justice that there will be no hostile memory to survive him.

On the contrary, the sorrow that his going brings to our municipal circle is shared by all, and surely the larger host will feel that a friend who loved them much and served them unselfishly has ceased to be and will pass among them no more."

DEATH OF MINNIE ROGERS RYAN

The necrology of the recent months is a full one indeed. Among those now to be numbered as absent is Minnie Rogers Ryan, one-time president of the Woman's National Single Tax League, and one of the first directors of the New York City Federation of Woman's Clubs. Mrs. Ryan, who belonged to a family of Single Taxers, came naturally by her radical sympathies, for her grandfather, Jonathan Rogers, was active in the "Corn Law" agitation, and was compelled to flee from the wrath of the privileged whom he had lampooned in verse and song. Mrs. Rogers became a Single Taxer in the days of the *Standard*, and in 1900 married Thos. P. Ryan, an ardent believer and

worker for the same cause. It was at their house in Hancock St., Brooklyn, that many a pleasant reunion occurred which will be long remembered. On May 23, Mrs. Ryan, who had been an invalid for several years, fell asleep as peacefully as a tired child. She leaves a husband, daughter, brother and sister, all ardent Single Taxers. The world is better for her gentle presence and useful life.

DEATH OF DR. CHAS. L. LOGAN

Dr. Charles L. Logan, for many years an active Single Taxer in the City of Chicago, and who died May 29 of this year, was born in Columbia, S. C. in 1854. He entered the railroad business in which he was engaged until he became an osteopathic physician. He practiced osteopathy successfully until his last illness.

It was while confined in the hospital in 1895 that he first read *Progress and Poverty*. On his recovery he became identified with the Chicago Single Tax Club.

The funeral services over Dr. Logan were conducted under the direction of Dr. Rev. H. E. Peabody, pastor of the South Congregational Church of Chicago. Andrew P. Canning made the only address, but at his special request his remarks were immediately preceded by the reading of the address of Henry George at the bier of William T. Croasdale, an address which seemed most appropriate to those who were intimately acquainted with Dr. Logan.

In his address Mr. Canning said in part:

"In the ranks of those who answered the call of Henry George, there may have been some better known, but none more zealous or faithful to the vision than Charles Love Logan. With modesty, tact and good humor, not occasionally, but whenever opportunity presented, he did what he could to interest and educate all those with whom he came in contact in the gospel, that meant so much to him, as I am sure it does to most of you. The careless observer, unfamiliar with the great truth lying back of the simple proposal which Single Tax men urge, is apt to underestimate the value of the work done by our friend, whose efforts on this plane are now finished. As you

pause to listen a while on the street corner, or in their meeting places, you hear so much about food, clothing and shelter, you are prone to think of them as a very worldly and materialistic group, with minds set on secondary things. But back beyond our plea for better food, clothing and shelter, and the abolition of involuntary poverty and all that goes with it, is a clear recognition of the fundamental truth, that man does not live by bread alone, and that God's laws cannot be violated with impunity by individuals or nations. Surely no argument is required to prove this today. Our objective is not merely a society of better fed, but a nation of free men and women, knowing and enjoying all the gifts, material and spiritual, of a bountiful Creator, and recognizing the equal right of all others to the same. Whether he stated in the same terms or not, Charles L. Logan believed implicitly in the philosophy of that beautiful 23rd Psalm, to which we have just listened, which comes down to us through the ages, giving emphasis to the truth of political economy and describing the wonderful care of the heavenly Father for all His children. Our friend Logan was strong in the faith that no mistake was made in the provisioning of this planet to take care of all of its inhabitants. He saw nature's cup running over, and a table spread before man sufficient for all his wants; he saw green pastures and still waters, peace, leisure and rest for all, if only the laws of property, through taxation, could be squared with the moral laws, and he did what he could, with voice, pen and money, to hasten the coming of the day when that could be done."

ANOTHER Chicago Single Taxer to pass away is August Dellgren who for a number of years conducted a Swedish Single Tax paper and was an earnest and well-known worker for the cause.

THE death of Joseph McDonough, of Albany, is reported. Mr. McDonough was a member of the Manhattan Single Tax Club in the early days, and prominent in the beginnings of the agitation in this city. He was a well-known bookseller in Albany, but of late years had almost dropped out of sight of his early Single Tax associates.

DEATH OF E. STUART HINTON

(January 3, 1867—May 20, 1917).

Erwald Stuart Hinton—"Waldy" Hinton as he was familiarly known to the friends who were privileged to love him—had many enthusiasms, but there were two which dominated the rest: Single Tax and—fishing. It would be hard to say which of the two was his favorite sport. Often as, on his visits to us in the country, we have gone fishing together, I promised myself that, as we sat waiting and smoking between bites, I would get him to expound to my somewhat cloudy political intelligence, the mystery of what to him, as I understand,—to all other Single Taxers—was the one political panacea, the economic cure-all for governmental ills. Many a time did he begin—but ere he was fairly launched there came an imperative bite, and a three-pound black-fish switched him off onto that other theme on which he was fascinatingly learned, and Single Tax had to give way to tarpon and kingfish and the other big game of the sea that haunt the Florida waters.

But, though I thus missed his exposition of Single Tax, I have often listened, held by his handsome magnetic eyes, to his elucidation of many another political question or situation, marvelling at once at his astonishing memory for all the minutiae of recent party history, his intimate knowledge of all the ramified workings of all the party machines, and at the rare fusion in him of political practicability with political idealism. In that fusion lay his special gift and usefulness to his fellow-workers, who knew also that all his uncommon equipment was supported by two other qualities, rare indeed in politics, a flawless honesty which it was impossible to doubt, and an utter lack of personal ambition.

Erwald Stuart Hinton came naturally by his political bent, and Single Tax may be said to have come to him by inheritance; for when his father, Mr. Howard Hinton, still happily with us, was editor of *The Home Journal*, Henry George, William Croasdale, Benjamin Doblin, and other Single Taxers, were friends of the family, and the eager boy thus early became enlisted in the cause. One of his earl-

iest pieces of work as a sculptor was his bust of Croasdale, now at the Reform Club. In those earliest years he did much ardent proselyting, and laid the foundation of that political knowledge of which I have spoken. Subsequently his work as a sculptor took him to Chicago, where he remained for many years, not, so far as I know, taking any part in politics there, but, of course, watching and studying them, as it was natural for him to do.

With his return to New York, however, some seven years ago, he once more threw himself into the congenial fray, and speedily made himself an inspiring and leavening force in the 23rd district, where he happened to reside. While always keeping Single Tax in mind, he was, so far as organizations are concerned, chiefly interested with Mr. Benjamin Marsh in "The Society to Lower Rents and Reduce Taxes on Homes," and in "The Business Men's Society to Un-Tax Industry." In the field of general politics, the singular thing about him was that while his main affiliation was with the Progressive Democratic Party—some of his later most strenuous work was put in for "The Wilson & Seabury League"—yet he was able to enter at will, as *persona grata*, in all camps. In the Progressive-Republican Party he was trusted and listened to gladly, and even in Tammany he had many warm friends and admirers. The reason was, that, while for practical purposes he found it necessary to espouse one party, yet he was in sympathy with the progressives of all parties, anxious to give any of them of that knowledge and inspiration which he poured out with all too-generous a forgetfulness of himself. It is, too, probable that it is to his exhausting expenditure of himself in the last Presidential campaign that we owe his loss—a loss far greater than the loss would be of many whose names are more on the lips of advertisement. Had Erwald Stuart Hinton been less unselfish, had he cared less for mankind and more for party, he might speedily have taken high rank as a political leader; but he would not tie himself down to any party machine, and he cared more to do good work than to be given credit for it. He was one of those noble souls behind all spiritual movements, who emerge but seldom into the vanity of fame, content to inspire

and direct, and unostentatiously give, day in and day out, as he veritably did—their lives.

But, withal, he was far from being a mere dreamer. On the contrary, let me repeat, that his rare value lay in his insistence on the necessity of practical means—practical politics—for ideal ends. He was what James would call a "pragmatist"—a political "pragmatist"; dreaming, indeed, great things for man, but knowing that such dreams can only be fulfilled by concrete methods—practical bit by bit. Few men in recent American politics have so single-heartedly and effectively filled his own corner of the field. His political associates will miss a pure and inspiring presence in their future campaigns, a figure whose personal distinction gave a rare aristocratic note to the sordid surface of ward electioneering, as well as a shrewd counsellor and most efficient fellow-worker; and all who knew him, and, therefore, loved him, will miss beyond telling a noble, most lovable, and irreplaceable human being. Once more, "Death delicately takes the best."—RICHARD LE GALLIENNE.

NORTH DAKOTA

North Dakota made radical changes in its tax laws this year, practically taxing improvements only one-sixth as much as land. This is the furthest step taken toward the Single Tax by any State.

The constitution of North Dakota formerly required the general property tax; that is, the taxation of all property at the same rate. In 1914, the constitution was amended so as to permit classification, and apparently the text would allow the exemption of any class of property, although the legislature seemed to doubt its power to give entire exemption.

At the session of 1917 the assessable property of the State was divided into three classes. Class one comprises all land (both city and country), railroad, express and telegraph property, and bank shares, to be assessed at thirty per cent. of its full value. Class three includes all household goods, wearing apparel, and structures and improvements upon farm lands, such property to be assessed at five per

cent. of its full value. The law provides that cities may, by referendum vote, bring their buildings within this classification. All other property is included in class two and is to be assessed at twenty per cent. of its actual value; this will include city buildings, unless otherwise voted.

The effect of these changes is, (1) that buildings and improvements upon farm land will be taxed only one-sixth as much as land, (2) that cities may bring their buildings under this provision, and (3) that otherwise city buildings will be taxed two-thirds as much as land.

Hon. F. E. Packard, a member of the North Dakota State Tax Commission, in commenting upon this legislation, says:

"The peculiar thing about this classification was the perfect willingness of the farmer legislators to include acre property in the classification with railroads, bank stock and other public service corporations. This is a very strong indication of the Single Tax sentiment among the farmers in North Dakota. As real property embraces 70 per cent. of all taxable property, it can be seen that this classification means something to the land owners of North Dakota."

This legislation is the result of a formidable movement among the farmers of the State, who organized the Farmers' Non-Partisan League last year and elected all State officials, except the Treasurer, and an overwhelming majority of the lower house in the legislature. Their platform called for the exemption of farm improvements from taxation, but, as there was some doubt as to the constitutionality of complete exemption, the classification plan was adopted instead.

THE MOVEMENT IN THE NORTHWEST

After more than thirty years of waiting I am able to send readers of the REVIEW some favorable tidings from the great Northwest. I have been the sole Single Taxer, so far as I know, in Todd County, Minnesota. The farmers have been hostile to the Single Tax to a degree that our city brethren have not been able to realize. But now a cloud no bigger than a man's hand overspreads the sky, and it may be the harbinger of the deluge to come.

Last year the farmers of North Dakota organized the "Non-Partisan League," composed of farmers exclusively, which elected almost a solid delegation to the lower house of the legislature and half of the upper house, the other half holding over. The League has for its object the enactment into law of several propositions more or less socialistic, but along with these they favor exempting farm improvements from taxation. The hold-over half of the Senate blocked much of the League's programme, but the next Senate will be almost exclusively of the League's membership. The League is now organizing South Dakota, Minnesota and Wisconsin, and will probably go into Iowa, Nebraska and Montana. It is growing at a rapid rate and will, for the next few years, count as a formidable factor in the Northwest.

The Farmers' movement is the first to countenance any approach to the Single Tax idea and the leaders are apparently more radical than the platform would indicate. The League's proposition is to exempt farm improvements, but in their discussion the speakers consider the subject fundamentally and the rank and file seem to comprehend to a remarkable degree. The personal property tax comes in for a full consideration as well as the tax on improvements. In the street corner discussions of the League's programme, business men want to know about exemption of improvements in towns. The professional politicians have started out to fight the League, and their opposition is apparently directed as much toward the Single Tax as toward the programme of the League, all of which will help the cause for which we live.

The North Dakota legislature went so far as to exempt farm improvements and enact woman suffrage as far as possible under the constitution, but failed to provide for a constitutional convention.

Another favorable sign of the times is the attitude of the leading farm papers, *Farm Stock and Home*, and *Successful Farming*, of Des Moines. Both favor the Single Tax in the face of much opposition from their constituencies, and the two papers have a combined circulation of more than a million.

J. H. SHEETS.

A NOVEL FRANCHISE SOLUTION

The franchise recently granted by the Board of County Commissioners of Franklin County, Ohio, to the Columbus Street Railway Company for its Westerville extension, for a copy of the terms of which we are indebted to E. W. Doty, offers a somewhat novel solution of the much debated question of public utility corporations and their relations to the community. The recent discussion of this question in the REVIEW makes the terms of this franchise of interest to our readers.

It appears that this Westerville extension was in operation but the franchise had expired. The company claimed to be losing money and expressed a willingness to accept a franchise which would give it a fair return on capital invested. An appraisal was had which fixed the actual value of the line. The franchise provides that the company may charge a rate sufficient to enable it to earn interest at six per cent. per annum upon the present aggregate valuation of the capital invested, and eight per cent. interest upon new capital. A schedule of rates is adopted ranging from four tickets for ten cents (a 2½ cent fare) to five tickets for thirty cents (a 6 cent fare); cash fares to be six cents when the fare is more than four and one-half cents on a ticket basis, otherwise five cents.

Operation of the line commences with five tickets for twenty cents. A working capital fund of \$25,000 is provided and whenever at the end of a month the capital exceeds \$35,000 the next lower rate of fare shall be put in operation, and when it becomes less than \$15,000 the next higher rate of fare shall be put in force. Deductions are made from the working capital fund not only for the actual cost of operation, but also monthly for one-twelfth of the estimated taxes. There seems, however, to be no provision for depreciation.

The County Commissioners are empowered to designate a street railway commissioner to represent them and supervise the service and operation of the cars. These are the main features of the franchise. As the company gets only a fair rate of return on the capital actually invested in the construction of the

line and its equipment, there can be no franchise or privilege value. As soon as the earnings show a surplus above return on capital invested, the rates of fare are to be lowered. Taxes on the tangible property will, of course, be paid by the riders, but there will be no franchise value to tax.

BOLTON HALL TRIPPING

EIDTOR SINGLE TAX REVIEW:

On page 89 of "*Thrift*," Bolton Hall's new book, occurs this sentence: "Of course all charges for the use of land have to be paid out of the final price of articles sold, and, as usual, the ultimate consumers pay the bill—they are the goats." If this means anything, it must be that the prices of individual articles to consumers are raised, each consumer thus suffering a loss or damage. If Mr. Hall had said that all charges for the use of land have to be paid out of the total of sales, no one could dispute the assertion, but this might be true even if each individual customer obtained goods at a price lower than would have to be paid where land values or charges were lower. Very high prices for land—very high land cost charges—have to be paid at Macy's store, for instance, in New York, and these high prices or charges must be met out of total sales, but what evidence is there that Macy's customers are "the goats," having to pay extravagant prices for goods because of high land values or charges?

Dealing first with land values which, while even very high, are what may be called normal—where land is worth no more than is justified by comparing the possibilities of using the location rather than some others much lower in the scale of values, it may, I should say, be held that land value or land charges have no effect whatever on prices, and that low prices for goods may even be the rule at places where land values are quite high. In such cases, then, Mr. Hall's statement would be very far from justifiable.

In a paragraph preceding the sentence quoted, Mr. Hall writes of some rooms being rented for years at a rent twice what they were actually worth. It would be interesting to know by what rule the author determines the worth of a room in a building. If it brings

in \$200 a month rent, the presumption would seem to be that it is worth it. That a tenant would pay for years as rent twice what a room is worth, in the current situation, seems incredible. But suppose we assume that land speculation or other cause really materially increases land values and rents, what is the foundation for the claim that even if the normal rent cannot be added to price, certainly the abnormal portion of rent can be added and convert ultimate consumers of goods into "goats?" Who will explain this claim, sometimes made? Possibly this is what Mr. Hall really had in mind in producing the sentence quoted above.

Against the contention that the abnormal, if not the normal part of land value is to be considered as likely to be added to price, we have Louis F. Post as authority. Mr. Post holds that while a merchant can recover normal land value charges in the total of his business, any excess of land value charge, brought about by general land monopoly conditions, is a clear loss to a merchant, he being unable to recoup himself for this overcharge out of business earnings.

Clearly it cannot be true that consumers are burdened by land value charges which merchants are unable to recover either out of additions to specific price items or out of increase of sales.—GEORGE WHITE.

TAXATION OF FRANCHISES AGAIN

EDITOR SINGLE TAX REVIEW:

Those who oppose the taxation of public service franchises do not apply to the problem the well established and fundamental economic principle that the taxation of land or franchise values cannot be shifted to the user, but stays where it is put—that is, on the owner of the land or franchise. They do not differentiate between the effects of taxing labor products or "tangible property," which tax is shifted to the user or consumer, and the effects of taxing land or franchise values, which tax cannot be so shifted. The mistake is precisely the same as that of the farmer who owns his farm and fails to differentiate for taxation purposes between his income as laborer and as landowner.—JAMES W. BUCKLIN.

THE COMING NEW YORK STATE LEAGUE CONFERENCE

On Labor Day, Monday, September 3, will take place, probably at Union Square Hotel, hallowed by old memories, the annual conference of the New York State Single Tax League. In the evening a banquet will be served, at which well known speakers will deliver addresses. James F. Morton will tell of his year's lecture work in the State. A successful conference is hoped for. Single Taxers in city and State are urged to make this conference worthy of the occasion.

LAND AND FOOD SUPPLY

The big food speculation, the big food monopoly is in the land.

Lord Northcliffe, in his article in last Sunday's *Post-Dispatch*, made the significant statement that next year Great Britain would be able to handle her own food problem because 3,000,000 additional acres of land were under cultivation.

A short time before the war Great Britain awoke to the importance of the land question. The increase of unemployment and poverty and the drift to cities by farm hands, resulting in severe hardships, forced the question of freeing for cultivation and other uses the land monopolized by great land owners. Taxes were laid on land values and surtaxes were laid on unused lands to force their use or sale.

The food crisis caused by the war has made the land issue more acute and has forced the cultivation of vast tracts of game preserves, park and meadow reservations.

The food crisis has brought the world to a keen realization of the value of land and the evil of land monopolization. It has made the question of land cultivation acute everywhere. Even here in America, with vast undeveloped acreage, we have learned that victory depends upon the products of the soil and we are forced to reverse the order of progress from the farm to the city and induce migration from the city to the farm.

If Great Britain can break in 3,000,000 new acres to meet her food necessities, how many acres can America bring into cultivation?

In the United States there are 254,945,589 acres of unappropriated and unreserved public lands. We may set aside most of the land as unavailable on account of surface, location and lack of roads or other transportation facilities. Some of it may be available.

On the other hand, according to the 1910 census, there were 400,346,575 acres of unimproved farm lands. These lands are either parts of farms that are unimproved or are fertile farm lands held in an unimproved state for speculative purposes. The greater part now are undoubtedly speculative holdings.

Add to these unimproved farm lands held for speculation the vast acreage of valuable lands in cities and their suburbs, unused and unimproved, which are held for speculation, and we have a domain for cultivation which, with capable labor, would supply ample food for the world's needs.

The government, under the pressing demands of war, is seeking new sources of revenue and at the same time is planning control of food supplies and prices to avoid war prices and starvation. Taxes are proposed on business, industry, incomes. Surtaxes are proposed on incomes and business profits.

Why not tax the unearned increment of landlords, who neither toil nor spin, but draw their riches from the labor of others? Why not levy surtaxes on unused lands, which would make it impossible to hold them out of use for speculation.

Taxes on land values and surtaxes on unused land would supply all the revenue the government needs without injury to or check on business or improvements, and without burdening labor or increasing the hardships of the earners of moderate salaries. It would do more—it would lift the burdens from industry, commerce and improvements and thus reduce the cost of living. It would reduce the cost of food, by opening a vast acreage of unused lands and encouraging production.

Congress may not levy direct taxes on land, but it can tax land through State apportionments. We are overlooking the greatest source of unburdensome taxation and the greatest cause of limited production and high living cost. The war and the food problem should awaken us to the truth about land.

—*St. Louis Post-Dispatch.*

THE MARCH OF FREEMEN

(For the Review)

Mine eyes have seen the vision of a people free
and brave
All aflame for greater freedom, freedom which
the world shall save;
It has flung afar a challenge over land and
over wave.

Its sons are marching on.

Marching on to final conquest over king-craft,
over greed,
Over bigotry and hatred, crystalized as caste
and creed;

By the blows of valiant freemen shall the
world at last be freed.

The free are marching on.

Woe unto the horde of idlers, they shall share
the fate of drones;

Woe to you, ye brood of tyrants, tremble on
your tottering thrones:

For your fortresses are falling at the sound of
trumpet tones.

Your foes are marching on.

From the ruins of the ramparts see the Golden
City rise;

See its mansions built by freemen mounting
proudly to the skies.

On, ye warriors, on ye workers! Win the last,
the noblest prize!

The brave are marching on.

Win the wealth of all the ages stretching wide
from sea to sea,

Mother Earth and all her bounty, Nature's
gift to you and me;

Rid of rulers and of robbers—win it and be
fully free.

God's hosts are marching on.

—CHARLES JAMES.

C. L. SMITH of Cincinnati, Ohio, has addressed a letter to each member of the Ways and Means Committee and the Finance Committee of the Senate advocating a tax on land values to pay the expenses of the war, and urging that experts on this question be called to Washington before the Finance Committee.

THE LANDLORD'S PRAYER OFFERING
IN THE TEMPLE

(For the Review)

O God, I thank Thee that I am not as other men. Thou art very wonderful and very kind—for Thou hast made me Thine own selected one!

All Thy works praise Thee—and yield their tribute to me! The earth, created Thou it—and gavest it to me!

The sea also is Thine, but Thou hast given me its bed for a long distance out from the shore—so that none may ride upon its waters without paying toll to me.

The firmament of the Heavens is Thine, and Thou hast set the sun therein to give light and warmth by day, likewise the moon and the stars whereby to radiate through the gloom and the darkness of the night, and these also enrich my exchequer.

Thou ridest Thy chariots in the clouds and causeth the winds to blow, and dost thereby still further increase my plenteousness.

Thou hast decreed that the non-elect of mankind shall live by labour, and hast conferred on me the power to make them hand over annual tribute to me and mine for the opportunity of so doing.

Thou hast ordained that the earth which Thou gavest me shall rise in value through the operation of natural laws and social factors, and hast appointed me to collect these enhanced values and to use them for myself and my house.

In further manifestation of Thy concern for me and mine, Thou hast commanded that the non-elect shall forge weapons for defending that which Thou hast given to me; that they—the non-elect—shall provide forces to use these weapons on my behalf, that they shall pay the capital costs thereof, and that they shall further provide out of their own common labors such funds as may be needed for feeding and clothing themselves and their dependents, and of providing compensation for the dependents of those who fall or are maimed and bruised whilst engaged in safeguarding Thy gifts to myself, in order that no toll shall be made upon Thy goodness to my house.

Yea, Lord, I thank Thee that I am Thine

own elect, and that Thy wonderful goodness is made plain in the tribute which Thy created handiwork brings to me and to my house. Amen, Amen, and yet again Amen.

—JOHN ARCHER.

THE PROBLEM STATED

What are proper governmental functions is a problem that is constantly in the forums of discussion. Site value reflects the profits of association. Site values could not exist except by the action of government giving in the first place, security of tenure, this security making possible the collection of rent or the undisturbed use of the site by the owner. The premiums or tax for this security should necessarily be higher where the values are higher. In addition, government furnishes all the utilities that are at various times recognized as proper to be furnished by government (and which are on the increase), such as streets, roads, schools, courts, police, fire department, parks, water, sewers, light, health departments, playgrounds, libraries, free concerts, public bath houses, etc. The more and better these are furnished, the higher site values will be, and as site values increase, rental values increase also. Under our present system of taxation, private individuals pocket these rental values which are made by communal activities. This is the basis of inequality and the foundation of special privilege—permitting the one who gets here first and who secures a choice location to charge those coming later. —From tract issued by the Maryland Single Tax League.

NOTICE

The chairman of the National Single Tax League will conduct the work of the office for the months of July, August and September at Arden, Delaware.

Matter sent to Cincinnati will be forwarded, but business of the League will be expedited by sending all mail, including publications, for either the National Single Tax League or Daniel Kiefer, to Arden, Delaware.

NATIONAL SINGLE TAX LEAGUE
OF THE UNITED STATES

Daniel Kiefer, Chairman

A MARYLAND TOWN ADOPTS THE SINGLE TAX

Under date of July 21 a press dispatch gives the following account:

"The town of Perryville, located on the Susquehanna River, has a live, up-to-date Board of Commissioners, who propose to make the town an attractive and desirable place, so they have passed an ordinance that all household furniture, merchandise and other forms of personal property and all buildings and improvements of every kind shall be free of local taxes.

Hereafter the man who builds a house in Perryville will not have it levied on every year by the town as long as it stands; the merchant will not be assessed for his stock nor the manufacturer for his plant. The Commissioners say they want houses, stores and industries of all kinds, and propose to offer them every inducement. Taxes will be levied on site values only."

NEWS NOTES AND PERSONALS.

H. MARTIN WILLIAMS, for a generation prominent in Single Tax activities, has undertaken the most important work of his long and effective career. He is just starting on a tour of the country to organize Farmers' Single Tax Leagues. Mr. Williams is a farmer himself. He is an orator of the old school, and if in the near future you hear from the highways and by-ways a noise like Single Tax, put it largely to the credit of this "Grand Old Man" of the fight for equal justice and pure democracy.

GEORGE P. HAMPTON, editor of the *Farmers' Open Forum*, a paper that is doing splendid propaganda work among the farmers, said a few days ago:

"The easiest way to interest the farmer in Single Tax is to take any one of the present burdensome taxes, and by tracing it back, show how it is bolstering up some monopoly that is fattening off the farmer. Take the industrial alcohol trust. The tax on industrial alcohol was so heavy that it kept all competition from the field, and made possible

the formation of a trust that secured absolute control over the manufacture of this important product. By approaching the tax question from this angle you will finally get the farmer to see that there is one tax that not only will not result in the upbuilding of a trust, but will absolutely destroy all the obnoxious ones now in existence."

FREDERICK H. MONROE, President of the Henry George Lecture Bureau, dropped off at Washington, D. C. a few days ago to find out the status of the Crosser bill for raising war revenue by a tax on land values. Said Mr. Monroe, "I have traveled through a number of States in the past few months and everywhere I go I am asked about the Crosser bill. Some want to know its provisions, others want to know the chances of its being considered at this session, while others are anxious to hear what the prominent Single Taxers in Washington are doing to bring it to the front. So I came here to find at first hand just what had become of it."

It will be seen from this that while the ordinary newspapers have ignored this bill, that it is nevertheless being effectively advertised.

MRS. MARY WARE DENNETT, Secretary of the Woman's Branch of the Democrat Party, made a suggestion to a number of Single Taxers a short while since, that is a really excellent one. She suggested that the Single Tax organizations make it a point to always have a Single Tax bill pending in Congress; to have this bill introduced year after year—a bill similar to either the Bailey or the Crosser bill, or one along those lines. "This," she said, "will be a nucleus around which Single Tax efforts can be centered. It will give a national organization always something to work for. It will give Single Taxers in Congress a chance now and then to secure wide publicity for the reform. It need not interfere in the slightest with Single Tax work in the cities and States. In the fight for suffrage the women's organizations have found such a bill a most effective weapon, and I am sure it will be the same with Single Tax."

ANNOUNCEMENT is made of the approaching marriage of Otto David, former member of the Manhattan Single Tax Club and active worker for the cause in this city and later in Detroit. His many New York friends will wish him all good fortune.

FOLLOWING is an extract from a letter written by Mr. Richard Pillado, author of the editorial in *La Prensa*, of Buenos Aires, of March 19, 1917, and addressed to the Argentine Single Tax League, in answer to their letter of congratulations:

"I thank the directive Council of the League very sincerely for their favorable opinion of my editorial article in *La Prensa*, which is the first of a series I hope to publish in due course. This is the work of all of us, and I do not see that I deserve the praise you have been good enough to give me, since we are all fulfilling a duty, each doing his part wherever it is possible, until the expected success is attained."

At the annual meeting of the Massachusetts Single Tax League, Prof. Lewis J. Johnson was again elected president, and Messrs. J. S. Codman and Chas. H. Porter, first and second vice-presidents. The secretary and treasurer having both retired from office the positions were filled respectively by Mr. Franklin Blake and W. Judd Dewey.

A STRONG article against prohibition appears in the April *North American Review* from the pen of Whidden Graham, to whom Single Taxers of the country need no introduction.

THE Toronto Central District of the Methodist Church at a meeting of its representatives on May 30, passed the following resolution:

"Be it resolved that we affirm our belief that every effort should be made in our churches to arouse the consciences of the people, so that they will be led to bring to bear such influence on the legislatures, as will effect such a reform, that every man will be encouraged to put his land to the best use for honest production, and that the temptation to use land for extortion will be removed."

THE Woman's Party of Cook County, Ill., are supporting the Single Tax, and its president, Mrs. Charlotte C. Rhodus, in a letter addressed to the President of the United States, and Congress, calls for a Single Tax on the value of land. The platform of the Woman's Party has this declaration:

"We would place all taxes on the land, according to its value and irrespective of improvements. This would force the idle land into use, encourage industry, increase employment, raise wages and lower rents. Chicago would become the greatest manufacturing, trading and financial center. New factories would start here, because of no taxes on production. We would take the "unearned increment" of increasing land values in taxation. (Ecclesiastes V: 9, 'Moreover the profit of the earth is for all.')

A law declaring that all Franchises are Legislative Enactments and not Contracts; this would make franchises obtained by bribery subject to Amendment the same as other laws."

THE Yorkshire and Northern Land Values League held a Conference on May 12, at Leeds. There were 300 in attendance, and *Land Values*, the British organ of the Single Tax movement, comments on the large numbers of young men representing organized labor in the district. It says: "The Conference throughout was a triumph for C. H. Smithson, Fred. Skirrow and all other members of the League who had put so much earnest work and enthusiasm into the venture." The former acted as chairman of the Conference, and among the speakers were W. R. Lester, J. Dundas White, M.P., R. L. Outhwaite, M.P., Wilson Raffan, M.P., Henry George Chancellor, M.P. and many others.

A CORRESPONDENT of the REVIEW writes: "The REVIEW is the only organ we have to combat the heresies of Single Taxers themselves. How can the REVIEW best combat these heresies without appearing to be scolding unnecessarily?"

THE Texas State Federation of Labor, at its recent meeting in June, endorsed the Crosser Bill.

NOTICE!

The Single Tax Review desires to hear from a Russian, resident in this county, who is conversant with and a believer in the Single Tax and who can speak and write Russian and English.

Address: Single Tax Review, 150 Nassau St., N. Y. City.

LIST OF SINGLE TAX ORGANIZATIONS

This list is arranged alphabetically according to States

DOMESTIC

- National Single Tax League, Daniel Kiefer, Chairman, 77 Blymer Building, Cincinnati, Ohio.
- American Section of the International Joseph Fels Fund, 122 E. 37th St., New York City.
- Women's National Single Tax Committee, Mrs. John S. Crosby, Pres.; Miss Jennie A. Rogers, Sec., 485 Hancock St., Brooklyn, N. Y.
- The Great Adventure for the Single Tax, Wm. Wallace, Pres.; Luke North, Vice-Pres.; James H. Dix, Sec.; Chas. H. Ingersoll, Treas.; Jas. A. Robinson, Field Sec.; Headquarters, 1515 Arch St., Philadelphia, Pa.
- Alabama Fairhope Single Tax Corporation (Single Tax colony), Fairhope, Alabama; E. B. Gaston, Secretary.
- Equity Tax League of San Francisco, 150 Pine St.; Hon. Jas. G. Maguire, Honorary Pres.; Fred. W. Workman, Acting Secretary.
- Oakland Tax League, Henry T. Dessau, Pres.; R. R. Waterbury, Secretary.
- San Diego Single Tax Society, Webster's Book Store, 8th St. near D; Rev. H. C. Dunham, Pres.; W. R. Edwards, Field Sec.; C. R. Colbourn, Acting Secretary.
- Equity Tax League of Berkeley, Hon. J. Stitt Wilson, Pres.
- Los Angeles Single Tax League, W. H. McFarlane, Pres.; Chas. James, Sec., 504 Lissner Building
- Equity Tax League, Los Angeles Branch, 504 Lissner Bldg.; J. H. Ryckman, Pres.; R. E. Chadwick, Secretary.
- Pomona Single Tax League, Pomona; Harold Whitmore, Vice-Pres.; Edmund Norton, Field Lecturer.
- Colorado Single Tax Association, Morris B. Ratner, Pres.; Ben. J. Salmon, Sec., 220 National Safety Vault Bldg., Denver.
- Western Single Tax League, Pueblo; Mrs. Gallup, Pres.
- Delaware Single Tax Party, Louis Kramer, Sec., Arden, Del.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, Pres., Box 40, House of Representatives; Walter I. Swanton, Sec., 1464 Belmont St., Washington, D. C.
- The Women's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, Pres., Riverdale, Maryland; Headquarters, 150 A St, N.E., Washington, D. C.
- The Georgia Single Tax League, Carl Kurston Pres.; Mrs. Emma L. Martin, Vice-Pres. and Treas.; Edward White and Dr. Grace Kirtland, Sec'ys., 358 Heil St., Atlanta.
- Idaho Single Tax League, Boise, F. B. Kinyon Sec.
- Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 509 Schiller Bldg., Chicago.
- Chicago Single Tax Club, Schiller Bldg., Chicago.
- Henry George Lecture Association, F. H. Monroe, Pres., 538 So. Dearborn St., Chicago.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield.
- Peoria Single Tax Club, Jas. W. Hill, Pres.; Clayton T. Ewing, Sec., 408 Bradley Ave., Peoria.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans.
- Single Tax League, Rev. Jos. Battell Shepherd, Sec., Portland, Me.
- Maryland Tax Reform Association, Chas. J. Ogle, Sec., 701 Gaither Estate Bldg., Baltimore.
- Massachusetts Single Tax League, Prof. Lewis J. Johnson, Pres.; Franklin Blake, Sec., 120 Boylston St., Boston.

- Michigan Site Value Tax League, Andrew Fyfe, Pres.; F. F. Ingram, Vice-Pres.; Judson Grenell, Sec., Waterford.
- Grand Rapids Single Tax League, W. J. Sproat, Sec., Phone No. 3409, Grand Rapids
- Missouri Homestead Land and Loan League, Frank P. Walsh, Pres.; Carl Brannon, Sec., 307 Massachusetts Bldg., Kansas City.
- Anti-Poverty Society, Kansas City, Vernon J. Rose, Chairman, Phone No. E-1450; W. E. White, Sec.
- New Hampshire Single Tax League, Fred. T. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange.
- New York State Single Tax League, 68 William St., New York City.
- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie.
- Cattaraugus County Single Tax League, Mrs. Katherine E. Bradley, 311 Laurens St., Olean.
- Niagara Branch, N. Y. S. S. T. L., 18 N. Marion St., N. Tonawanda.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Ave., Buffalo.
- Orange Single Tax Association, C. H. Fuller, Sec., 43 Lafayette Ave., Middletown.
- Rochester Single Tax Club, Dr. Harvey H. Newcomb, Sec., 899 Main St., Rochester.
- Manhattan Single Tax Club, 47 West 42nd St. New York City.
- Single Tax Party of New York, 252 W. 14th St., New York City, Gaston Haxo, Sec.
- Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 E. 32nd St., Brooklyn.
- Brooklyn Women's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Brooklyn.
- Ohio Site Value Taxation League, J. S. Maclean, Pres.; W. P. Halenkamp, Sec., Columbus.
- Dayton Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Cleveland Single Tax Club, Howard M. Holmes, Sec., Sincere Bldg., Fourth and Prospect.
- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., Garrison Bldg., Third Ave. and Wood St., Pittsburgh.
- Erie Single Tax Club, Robt. F. Devine, Pres.; James B. Ellery, Sec., 1050 W. 7th St.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres.; M. J. Boyle, Sec., Johnstown.
- Pennsylvania Single Tax Party, James A. Dix, Sec., 1515 Arch St., Philadelphia.
- Philadelphia Single Tax Society, 1515 Arch St., Frederick W. Rous, Sec.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 5086 Jenkins Arcade.
- Single Tax Party, Oliver McKnight, Sec., 1515 Arch St., Philadelphia.
- Rhode Island Tax Reform Association, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; David S. Fraser, Sec., Providence.
- South Dakota Central Tax Reform League, Dr. Chas. J. Lavery, Sec., Aberdeen.
- Memphis Single Tax Association, Abe D. Waldauer, Sec., Exchange Bldg., Memphis.
- Texas League for the Taxation of Land Values, Wm. A. Black, Sec., 211 Fifth St., San Antonio.
- Dallas Single Tax League, G. B. Foster, Sec.-Treas., Dallas.
- San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane.
- Milwaukee Single Tax Club, 404-5 Colby-Abbot Bldg., Milwaukee.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Ontario.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Ontario.
- Single Tax League of Western Canada, S. J. Farmer, Sec.-Treas., 406 Chamber of Commerce Bldg., Winnipeg, Man.

FOREIGN

- Liga Argentina para el Impuesto Unico (Argentine Single Tax League). Avenida de Mayo, 1297, Buenos Aires. Dr. Jose Bianco, President.
- Comite Sudamericano para el Impuesto Unico (South American Single Tax Committee). Dr. Felix Vitale, Pres.; local branches in Argentine, Bolivia, Brazil, Paraguay, Peru, Uruguay.

- Victoria Land Value League, London House, Melbourne.
- Henry George League of Denmark, Jakob E. Lange, Pres.; Mrs. S. Bjorner, Sec., Copenhagen.
- New Zealand Land Values League, 119 Victoria Arcade, Auckland. George Foulds, President. Wellington Branch, R. A. Hould, Sec.; Christchurch Branch, C. H. Nightingale, Sec.; Dunedin Branch, L. F. Evans, Sec.
- Henry George League, Christiana, Norway. Liga par el Impuesto Unico (Single Tax League), Spain.
- League of the Democracy of Justice, Stockholm, Sweden.
- Bodenreform League, Adolph W. F. Damaschke, President, Berlin, Germany.
- United Committee for the Taxation of Land Values, 11 Tothill St., London, S. W. 1.
- English League, 376 Strand, London, W. C. 2. Frederick Verinder, Gen. Sec.
- Yorkshire and Northern League, 71 North St., Keighley. Fred. Skirrow, Sec.
- Midland League, 20 Cannon St., Birmingham. Chapman Wright, Sec.
- Welsh League, 98 Queen St., Cardiff; Edgar R. Jones, M.P., Pres.; E. A. Davies, Sec.
- Scottish League for Taxation of Land Values, 67 West Nile St., Glasgow. J. Dundas White, M.P., Pres.; Jas. Busby, Sec.
- Edinburgh League, 3 London St. H. S. Murray, Pres.; A. W. Madsen, Sec.
- The Ground Hog. Weekly. David Gibson, publisher, Cleveland, O. Annual subscription 50 cents.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Single Tax Herald, 52 N. 6th St., Philadelphia, Pa. Weekly. Annual subscription \$1.
- Johnstown Democrat, Johnstown, Pa. Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor. Boston, Mass. Daily.
- The Square Deal, 33 Richmond St., West Toronto, Ontario, Canada. Annual subscription 50 cents.
- The World. Vancouver, B. C. Daily.
- Le Democrat, St. Boniface, Manitoba, Can. Weekly. Published in French, Flemish and English.
- The Citizen. Ottawa, Canada. Daily.
- The Globe. Toronto, Canada. Daily.
- Areopagitica, a periodical of pragmatism; Robert D. Towne, editor. Scranton, Pa. Monthly. Annual subscription \$1.
- Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.
- Everyman, Los Angeles, Cal. Annual subscription \$1.
- The Farmers' Open Forum, 36-39 Bliss Bldg., Washington, D. C. Subscription \$1 per year; in clubs of ten or more, 50 cents.
- Agricultural Grange News, Olympia, Wash. Official organ of the Washington State Grange. Monthly. 25 cents per year.

LIST OF JOURNALS*

*This is a list only of such periodical publications as are devoted to the Single Tax or are open in the advocacy of the principle. But there are hundreds of daily and weekly newspapers in the United States, and many real estate and farm journals, which are more or less pronounced in the approval of practical measures in the direction of exclusive land value taxation.

DOMESTIC

- Single Tax Review, 150 Nassau St., N. Y. City. Annual subscription \$1.
- The Public, 122 E. 37th St., N. Y. City. * Annual subscription, \$1.
- The Star, San Francisco, Cal. Annual subscription \$1.
- Fairhope Courier, Fairhope, Ala., Weekly. Annual subscription \$1.

FOREIGN

- Land Values, monthly, 11 Tothill St., London, S. W., England, 50 cents a year.
- The Liberator, monthly, Auckland, New Zealand.
- Progress, monthly, Melbourne, Victoria, 50 cents a year.
- The Standard, monthly, Sydney, New South Wales, Aus., 50 cents a year.
- Den Lige Vej, Copenhagen, Denmark.
- Retfærd, monthly, Christiana, Norway.
- Bodenreform, Adolph Damashke, editor, 32 Lessing Str., Berlin, Germany.
- El Impuesto Unico, Antonio Albendin, editor, Malaga, Spain.
- Revista del Impuesto Unico, Buenos Aires, Republica Argentina.