

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**Another Forerunner of Henry George;
A Passage at Arms, Between George
White and Hon. James W. Bucklin; A
Friendly Criticism of the Single Tax
Argument, by James F. Cowern; Echoes
from the National Capital, by B.F. Lindas.
Reviews of Current Happenings; Corre-
spondence; News Notes and Personals;
Book Reviews, etc. A Live Number.**

SEPTEMBER—OCTOBER, 1917

VOLUME 17 x x x NUMBER 5

Yearly Subscription, \$1.00 x x Single Copies, 25 Cents

PUBLISHED AT 150 NASSAU STREET
NEW YORK CITY, N. Y.

SINGLE TAX REVIEW
JOSEPH DANA MILLER, Editor and Publisher



TABLE OF CONTENTS

ANOTHER FORERUNNER OF HENRY GEORGE.....	<i>The Editor</i>	257
LAND VALUES AND PUBLIC UTILITIES.....	<i>George White</i>	265
FACTORS IN THE COST OF PRODUCTION. A REPLY TO GEORGE WHITE	<i>James W. Bucklin</i>	269
A FRIENDLY CRITICISM OF THE USUAL SINGLE TAX ARGUMENT.....	<i>J . F. Cowern</i>	273
ECHOES FROM THE NATIONAL CAPITAL.....	<i>Benj. F. Linds</i>	283
RENT AS EXPLAINED BY A SOUTH AMERICAN ECONOMIST.....		289
CRITICISM OF VANCOUVER AND VICTORIA ANSWERED.....		291
EXTRACTS FROM CONTEMPORARIES.....		293
MORE PROFESSORIAL NONSENSE.....		297
PROF. LEWIS JEROME JOHNSON.....		299
JAMES F. MORTON REVIEWS HIS LECTURE WORK.....		299
JAMES R. BROWN'S LECTURE WORK.....		300
CORRESPONDENCE.....	<i>H. J. Chase, J. H. Ralston, James D. McDade, J. Salmon, C. J. Buell, Prof. H. J. Davenport, Julia Goldzier, W. I. Swanton</i>	302
THE LATE W. W. KILE.....		308
NEWS NOTES AND PERSONALS.....		309
BOOK REVIEWS—PAX ECONOMICA, By <i>Henri Lambert</i> . THE LAND LEGIS- LATION OF BERNARDINO RIVADAVIA.....		310
WHAT SINGLE TAXERS AND THE PRESS SAY OF THE YEAR BOOK.....		313
LIST OF SINGLE TAX ORGANIZATIONS.....		316
LIST OF SINGLE TAX JOURNALS.....		318





LEWIS JEROME JOHNSON
(See page 299)

THE SINGLE TAX REVIEW

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

ANOTHER FORERUNNER OF HENRY GEORGE

In the Single Tax Year Book Mr. Samuel Milliken contributes an important article on those who anticipated in part the teachings of Henry George. It would seem that Mr. Milliken had well nigh exhausted the subject in his industrious research through library shelves and in forgotten books, and certainly there will be few important additions to the forerunners whose testimony the writer has drawn from an infinite variety of sources. . But one name, and his an important one, remains to be included, and that name is Thomas Fyshe, of Halifax, Nova Scotia.

One of the forerunners treated in Mr. Milliken's article is Edwin Burgess, a journeyman tailor of Racine, Wis., whose letters advocating a tax on land values in lieu of all other taxes were published in the *Racine Advocate*. Similarly the letters of Thomas Fyshe were printed in the '70's in the *Morning Chronicle* of Halifax, and like those of Burgess are models of clear statement. Mr. Fyshe was a banker, we believe, and a man of some standing in the community. We append extracts from these letters which are of more than passing interest and have lost nothing of their relevancy to conditions that exist everywhere. Mr. Fyshe advocates the Single Tax purely in its application to municipalities, saying that "in the wider area the principle would be more difficult of application." But he says: "I do not see that any government has the right to take higher ground on the question of taxation than this, namely, that each citizen shall contribute toward the general expenses of the community he lives in only in proportion to what is done for him, in a material sense, by the community." And he continues:

"It is almost idle to talk of petty economies in the civil administration when the great source of our difficulties is in the law itself. What good can be expected of a cheese-paring economy on the one hand, showing itself in petty savings from policemen's wages and the salaries of the minor city officials, when, on the other, tens of thousands of dollars of the city's revenue remain uncollected and uncollectable?"

* * *

"As to the third great evil from which we are suffering, viz., the gross inequality of our city taxation, it is no less easy to find its source in the assessment law, which provides six different sets of amateur assessors for the six different wards of the city, each set no doubt with a standard of its own and with its own notions of how the law should be carried out. With a professional assessor, who should make it his first and only duty to assess all citizens according to the same standard and by one rule, the inequalities in the valuations of real estate would, no doubt, disappear. But the difficulties in the way of an equitable assessment of personal property are altogether insuperable. A West India merchant may escape altogether if he should happen to have shipped off all his fish, and his inward cargoes have not arrived, or have just been sold when the assessors come round; while goods in transit which have come into the city for shipment abroad, are liable to be pounced upon by the assessors and forced to pay tribute. One dry goods merchant pays on about half the value of his stock, while his wealthier competitor in the next ward, with a larger stock and finer store, pays only on a third or a quarter of his. And there is no possibility of bringing about equality by an appeal, for both are under-taxed.

Then again there is no effort made to reach personal property other than household furniture, merchandise and ships. Indeed there is no possibility of doing so in most cases except by putting the parties under oath and making them declare what investments they hold. Yet it is well known that hundreds of our well-to-do citizens have large amounts of money in the banks on deposit receipt, or hold investments of various kinds which are subject to assessment. But even if it were possible to carry out to the letter the provisions of the law, the results would probably be more disastrous than now follow from its being to a great extent ignored."

* * *

"The same inequalities are complained of wherever personal property is assessed, and nothing could be easier than to pile up evidence on this point. It is clear, therefore, that the first step towards a rational system must be to abolish the assessment of personal property.

Some people will immediately say, let us substitute income for personal property. This proposal has, I believe, many influential supporters, chiefly on the ground, as the City Auditor puts it, that 'taxation should be in proportion to the ability to pay.' But the history of the income tax wherever it has been imposed has not been such as to render its introduction among us desirable. Like the tax on personal property it would be productive of the most glaring injustice. Those only would be fully taxed whose incomes were fixed and known. Those whose incomes were at all uncertain would make large allowances in their own favor; many would not stop short of false returns, and so the honest trader would be handicapped and a premium put upon fraud. As a means of demoralizing a community, blunting the moral perceptions, and in fact training men to be dishonest, there is probably none more potent than such a tax. For the gross inequalities which it could not fail to produce would lend an air of justice to attempts to evade the law on the part of those who might think themselves overtaxed."

* * *

"The imposition of an income tax for local purposes has been tried in England but is now completely abandoned; so also has the personal property tax, which has shared the same fate.

Both taxes work disastrously in practice, because they are wholly unjust in principle. The one infers that it is just and equitable that the citizen should contribute in proportion to his income, and the other that it is equally so in proportion to possessions. In both, the claims of the city on the taxpayer are carefully considered, but in neither is any account taken of the proportionate benefit which each taxpayer is supposed to derive from citizenship, and for which alone he is willing to pay taxes. Now this is an all important factor in the problem. People are not willing to pay a certain sum in taxes for particular services or advantages if they do not get the value for their money, or if they know, or have reason to suspect that others receive the same or greater advantages for a much smaller sum.

"The standard of perfection in municipal taxation I take to be this, namely, that every citizen should be taxed in proportion to the value of the advantages which are derivable by him from living or doing business or owning property within the city. By advantages I mean all the benefits accruing to the citizen from the city government from the maintenance of order, the making, repairing and cleaning of streets and sewers, the supply of water, etc., and above all that chief advantage which comes from the mere presence of a large population, giving variety of industry, easy intercourse, a large market and facilities of co-operation for personal profit or public benefit, in a word, the total advantages of what kind soever derivable from city life.

"If this principle were carried out no one could have any reason to complain on the score of inequality of taxation, for each would pay at the same rate just for what he received and for nothing more. No one probably will deny the abstract justice of such a principle. But the question immediately arises—is it practicable? I say it is eminently practicable; that no principle can be more easily put in practice; that in short its superiority over every other principle of municipal taxation is shown, not more in its theoretical equity than in the facility with which practical justice can be attained by it. This I shall endeavor to show in my next letter."

* * *

"There is one kind of property which may be said to reflect in its value the exact sum total of all the different advantages to which I have already referred as pertaining to city life. That property, it is, perhaps, needless to say, is not goods, wares or merchandise, household furniture, ships or vessels, debentures or deposit receipts; it is not stock of joint stock companies, banks or insurance companies, all of which our assessment laws so greedily seize upon; it is not even shops, warehouses or dwellings, but it is the land which is necessary to all of these. The area of land within the city limits reflects in its value all the advantages which are usually derived from living or doing business within those limits. Not only so, but each particular lot of ground or water front reflects in its value—in its selling price—the average net advantage derivable by the individual who occupies or owns it.

"The advantages usually derivable from city life arise from two different sources. The greater portion of them come, as I have already said, from the mere presence of a large population, brought together, no doubt, by the natural resources of the locality. Others are the result of city government—in the preservation of order, and in the other services it renders to the community. The latter class of advantages are obtained at considerable cost. The former are what may be called necessary advantages, that is to say, they arise from the necessity of the case, and by no one's forethought or provision, and are

supposed to cost nothing. What we really do pay, however, for this class of advantages, is partly shown in the increased value of real estate over its value for agricultural purposes. It will be found that this increased value amounts to a tax on the general community quite commensurate to the benefits received, although it is a tax paid, not to the city, but to the owners or former owners of the real estate.

"The direct effect of city government and city improvement is to still further enhance the value of real estate, for the beneficial effects which flow from these, like the city's advantages of whatever kind, can be enjoyed only through real estate."

* * *

"And this leads me to the consideration of one of the greatest evils connected with the present mode of assessment, which has not yet been touched upon, namely, the large extent of land scattered throughout the city, used only as pasturage for cattle, or left entirely waste, and from which the city derives little or no revenue. Most of it is owned by well-to-do citizens who are holding it until they can get a price for it which they deem satisfactory."

* * *

"The cost of collection to the city, both in labor and expense, would be greatly lightened, because the number of tax payers to collect from would be reduced probably three-fourths or more, and the bulk of them would pay on demand. The variations in the rate of assessment would be reduced to a minimum, and would depend more on changes in the city's estimates than on fluctuations in the value of assessable property.

"By means of such a law absolute equality of taxation, in so far as such a thing is possible, would be secured. Any inequality that could possibly exist would arise from the unequal assessment of property visible to every one, and no glaring errors could be made without attracting attention and calling for instant correction. Moreover, the assessor's character and position would depend on the soundness of his judgment and his strict impartiality. There would not be one standard for the owner and another for the tenant, as at present, which practically means one law for the rich and another for the poor.

"It will, doubtless, be objected by the owners of unproductive real estate that it would not be fair to them to levy the whole city taxes on ground lots, because their property was acquired under a different system, which they had reason to believe would continue. On the other hand it is obviously unjust to levy the taxes on buildings according to their market value, for, as already explained, the value of buildings, like all other property not a monopoly, depends on the cost of producing them; and, apart from the land, that value is no criterion of the city's advantages for which alone we should be taxed. A minor objection to taxing buildings as at present is this, that the public spirited citizen who erects a cut stone warehouse of tasteful design and beautiful finish is taxed more heavily than his competitor in business who cares nothing for the credit or appearance of the city, nothing for public taste or for anything but his own dollars, and who does his business in the meanest looking warehouse of wood or brick, while perhaps using more ground and enjoying more of the city's advantages than his more cultivated and public-spirited neighbor.

"The cry of vested rights is always raised on the slightest provocation, and is often very difficult to satisfy. In this case I believe there would be

no good ground for it. The owners of unproductive real estate have so long evaded their fair share of the city's taxes that they would have no reason to complain if they were now called upon to contribute according to a scale which can be so conclusively shown to be equitable, even if they had to pay a little more than they had calculated on when purchasing the property."

* * *

"It would seem, however, that there are still some who think that we can afford to ignore the general experience of other communities, and that it is of no account to us whether a personal property tax ever worked satisfactorily in any other part of the world. They say that such a tax is just in principle, on the ground that all property within the limits of the city is equally benefitted by city government, and should therefore contribute equally toward the expense of that government and that whatever failures may have occurred in the past, we must still keep on trying to devise some means of carrying into successful practice a thing which is so obviously unassailable in theory. I therefore propose to consider whether, after all, a tax which has worked so badly and even disastrously, is as sound in theory as its advocates usually take for granted."

* * *

"Now the expenditure of this large sum of money on such a diversity of objects—ranging as they do from police and prisons to education, charity, and the beautifying of public places, is supposed to benefit equally all property within the municipality. But the question is, how is it done? How does the dry goods merchant and the grocer, the jeweller or the banker, reap the benefit of this expenditure? Does it raise the price of dry goods or groceries, or jewelery, or money; or does it increase the profits arising from the traffic in these commodities? It could hardly be considered a public benefit if it raised the price of these articles, the immediate effect of which would be to drive customers to better markets, and so lessen the business and importance of the place. No community would care to become incorporated with such an end in view. But in truth such a result is impossible unless city government becomes wretched mis-government. On the contrary, as is well known, all inventions or improvements of what kind soever connected with the production or distribution of a commodity, tend directly to reduce its price. If city government is an improvement on what went before it—if it is the means of establishing better order, greater security to life and property, and greater convenience and comfort to the people, at a not disproportionate expense, the direct effect of all these will be a general, though no doubt unequal, reduction in the price of commodities sold within the city. That is to say the risk and inconvenience of holding valuable stocks having been largely reduced or removed, the item of expense, which these entail, ceases to have to be provided for, and the merchant can sell his goods at a corresponding reduction without diminishing his profits. But if efficient city government could not possibly increase the price of commodities, neither could it raise the rate of profits to the dealer in them. That individual, finding his expenses reduced, might be disposed for a time to maintain the old prices with a view of adding to his profits. But even if his neighbors were of the same opinion, outside capital would speedily be attracted and the rate of profits reduced to the general level. This is the evidence of universal experience. Inventions and improvements are multiplied without end, but profits instead of rising tend lower and lower as capital increases. In so far, therefore, as the improve-

ments or advantages, which are the product of city government, affect personal property—goods, wares and merchandise, and floating capital generally, as well as houses—they cause a reduction in the prices of such property.”

“Real estate also will be unequally affected by city improvements. The erection of fine public buildings, the laying out of parks and gardens, the building of a new sewer, the opening of a new street, will all benefit lots in the immediate neighborhood of such improvements to a very much greater extent than lots at a greater distance from them, although the general tendency will be towards an increase in the value of city lots. In the case of real estate, however, the benefit which it derives from the improvements of the city government, together with the advantage due to location—in being enriched by the labors of others than its owners—are accurately measured by its market price.

“Seeing that the improvements produced by city government can thus be shown to have such widely different effects on the various kinds of visible property, it is obvious that the theory that all property should be equally taxed because it is equally benefitted, is quite untenable.”

* * *

“The question lies just here. Is the citizen to be taxed in proportion to what the city has given him, or on what he has done for himself.”

* * *

“We have recently seen how much capital and enterprise are valued, in relation to the city's prosperity, in the agitation and public discussion which preceded the organization of the Halifax Sugar Refinery. The benefits we are to derive from this one company have been pictured by sober citizens in the most glowing colors; and the most sanguine hopes are almost universally entertained for it. It is expected that this work alone will materially increase the value of large blocks of real estate in the city, if it does not appreciably do so over its whole area. In other words, the creation of such an enterprise is expected to add to the incomes of many, if not all, of the real estate owners in the city, and also to add considerably to the city's revenue. Yet we all know what efforts were required to get the necessary capital subscribed, notwithstanding the enormous duty on foreign refined sugars and the great local inducements held out to it. The city has shown, by its efforts to induce the formation of such companies within its borders, that it can afford to relieve them from taxes for twenty years, and offer other inducements besides—such as giving the sugar refinery free water for ten years—and still be largely benefitted by them. And this belief is not confined to Halifax, for nothing is more common than to hear of ambitious towns and cities not only foregoing taxes for a longer or shorter period, but in many cases offering a cash bonus for the establishment of industries among them.

“If the prosperity of any particular locality were alone to be considered this might be a very wise policy, provided that all industries were placed on the same footing. But one fails to see what sense there is in subsidizing one set of capitalists to build up the city, while ruinously taxing another set so that they are driven away. It must be a funny notion of justice which actuates our city fathers when they offer cash bonuses to sugar refineries and others, while at the same time they claim to tax ships which never saw the port; to take 37½ per cent. of all the interest earned on money deposited in the city banks; 25 per cent. of the earnings of those banks, and 1½ per cent. of every article of commerce in the city, including unused capital. But,

leaving the justice of the matter aside—for, as I have said before, capital soon takes care of itself—what must we think of the wisdom of our legislators in believing that such a policy as this is likely to have any but a most prejudicial effect on the growth and prosperity of the city? If one sugar refinery is going to do so much good to the city, would not twenty other companies do much more? And would not the benefit to the city be much greater if, instead of strangling existing industries while bidding for new ones, the old ones could be extended as well as new ones brought in?"

* * *

"For the sake of clearness, I shall now briefly recapitulate the propositions endeavored to be established in the foregoing letters and the reasons given in support of them.

I. Personal property should not be taxed:

- 1st. Because it cannot be reached.
- 2nd. Because it could not be equitably assessed if it were reached.
- 3rd. Because it is not increased in value by the city's expenditure, and is no criterion of the benefits or advantages derivable by its owner from living or doing business within the city.
- 4th. To tax personal property tends to drive capital away from the city, and so retard, if not stop, its growth.
- 5th. We have unlimited evidence to show that the experience of many communities has proved the folly of such a tax, and none to show that it has ever worked well anywhere.

II. Income should not be taxed:

- 1st. Because it cannot in most cases be ascertained.
- 2nd. Because such a tax tends to develop fraud and to demoralize the community—a result for which no money value can be an equivalent.
- 3rd. Because income is not increased in amount by the city's expenditure, and is no criterion of the benefits or advantages derivable by its recipient from living or doing business or owning property within the city, unless it is wholly derived from the rent of land.
- 4th. Because such a tax would tend to drive away from the city all wealthy people not directly engaged in business, and all capitalists who could carry their means and industry to as good a market elsewhere and escape the tax.
- 5th. The income tax, both in the United States and England, is a national tax, adopted in State emergencies and never meant to be permanent; and is strongly condemned in both countries.

III. Houses should not be taxed:

- 1st. Because they are not increased in value by the city's expenditure, and, apart from the value of the land on which they stand, are no criterion of the benefits or advantages which are derivable by their owners from living or doing business or owning property within the city.
- 2nd. Because to tax houses in proportion to their value would tend to discourage the building of any but the plainest and cheapest structures, which would be to discourage architectural taste and public spirit.

3rd. A tax on houses will frequently discourage the owners of unoccupied lots from building thereon. The holding of such lots on speculation will be thus stimulated, while the city will suffer by being built up in a straggling and irregular manner, covering far more space than is necessary, to the inconvenience and increased expense of the corporation and the citizens alike.

IV. The only species of property which should be assessed by municipal purposes is land:

1st. Because the net result of all the advantages and disadvantages connected with the city and the city's expenditure is exactly reflected in the price of land.¶

2nd. Because its market value is an exact criterion of the average benefits or advantages derivable by its owner from living, or doing business, or owning property, within the city.

3rd. Because, although the whole tax would be paid to the city by the owners of land, it would be distributed by means of rent among the citizens, with the most perfect equality—each paying only for what he received, but for that fully.

4th. Such a tax could not possibly be evaded by any landowner or by any citizen; for the land is visible to everyone, and every citizen must own or rent part of it.

5th. The cost of collection of this would be less than of any other tax, if it were made, as it should be, a first lien on the property.

6th. Such a mode of taxation could not fail to keep and attract capital and enterprise, without great regard for which civic prosperity or growth is not apt to be great.

7th. It would check, if it did not entirely stop, all speculation in unoccupied lots or waste ground, and so cause the city to be built up in a compact and regular manner—probably adding to its architectural improvement, and certainly to the general economy and convenience.

If there were only one landowner in the city, instead of, perhaps, a thousand, it would probably be much easier than it now appears to convince people of the truth of the above propositions."

OF course, whilst another man has no land, my title to mine, your title to yours, is at once vitiated.—EMERSON, "Man the Reformer."

THE territory is a part of the common heritage of mankind, bestowed upon them by the Creator of the Universe.—WM. HENRY SEWARD.

UNRESTRICTED private property in land gives to individuals a large proportion of the wealth created by the community.—ALFRED RUSSEL WALLACE.

LAND never was property in that personal sense of property in which we speak of a thing as our own with which we may do as we please.

—J. A. FRONDE

LAND VALUES AND PUBLIC UTILITIES

(For the Review)

By **GEORGE WHITE**

James W. Bucklin's essay on the taxation of public franchises (May-June issue of the REVIEW) should receive more complete attention than I gave in the brief comment appended to it as it appeared. In that comment I said Mr. Bucklin was "all at sea—had not fully thought out his subject." This was so clearly the case that, after first reading Mr. Bucklin's manuscript, I suggested to the editor it should not be published at all, but should first be returned to the writer for revision in fundamental points and not in mere style or because of minor imperfections. Now, after re-reading it in type, I feel it challenges full and free criticism in these days when so much of what may be called "bad economics" is put forth by prominent, active and well-meaning Single Taxers who fail, for some reason, to test propositions by independent thought before accepting them and publicly advocating them.

This discussion was begun by the publication in the Nov.-Dec., 1916, REVIEW of an article by me on taxing public utility corporations, in which I purposely confined myself to a consideration of what must happen if any payments are made by such corporations for the privilege of using the public streets, holding that the final incidence of such payments or rent must be on the patrons of the service. Also that even in this view the imposition of taxes on franchise privileges, or the requirement by municipalities of a rent for easements in public land, might be justified upon the ground that patrons of public utility service are the real "users and occupiers" of the public streets in a special way. Further, that even under municipal ownership and operation, fares and rates also might reasonably be made high enough to cover a rent for special use of the public highways. Finally, that a definite tax upon gross receipts would be a simple plan by which to collect what may be considered to be due to municipalities so long as public utilities are privately owned and operated.

Chief among the propositions set forth by Mr. Bucklin, in his attempt to convict me of spreading false doctrine and of being willing to give up a vital part of the Single Tax programme, is the argument that land value is not normally a factor in the price of products. "A merchant," he says, "paying \$5,000 a month rent sells his goods for no more than does the small merchant paying but \$10 per month. Wheat from a farm worth \$200 per acre sells in the same market for precisely the same as does wheat from land worth \$20 per acre." Surely so, but this does not prove that land value or rent is not a factor in price. Mr. Bucklin to the contrary notwithstanding, there are three things which, normally, go to make up the final price of products—

wages, interest AND RENT—where rent exists. It is through not understanding this, or forgetting it, that Mr. Bucklin falls into a serious error. It is strange how a veteran should so stumble, but the fact remains.

Let us examine a simple case. Here is a man who exerts labor and uses capital at the margin or at the least desirable place actually used. He works a day, and brings forth a certain amount of product. Elsewhere there is another man of equal industry and capacity, using the same amount of capital, who produces three times as much as the other in a day, the difference being entirely due to location advantage. The product cost, measured in wages and interest, is the same in both cases. If product is to be sold at the bare cost of wages and interest, two sets of prices must prevail. One man will manifestly have to sell at one-third the price made by the other. Land value or rent is, so to speak, the justification for the making of the same market price by the man who because of location can do a larger "volume of business"—can produce more easily and more cheaply—than the "man at the margin." The man with the better location naturally takes advantage of the situation. He sells at the market price. If he owns the location he really gets two-thirds of his product as rent. If he pays rent, he pays two-thirds of his product, or the price of two-thirds, as rent. It is the possibility of commanding the market price, although in wages and interest it is not earned, that gives rise to location value. Thus rent is beyond question a factor in the proper or natural price of any product brought into existence at a superior location—at one above the margin.

Having so gone astray, Mr. Bucklin is led to argue that, since rent or land value is not a factor in the price of merchandise or wheat, it is not a factor in the proper and natural price of public utility service. The comparison is rational, but the conclusion falls down entirely because of the fallacy in the premise. The very reverse is true. Because rent is a factor in the natural price of merchandise and wheat at superior locations, it is a factor in the natural price of public service where rent exists. If it does not exist, it is not a factor. "Franchise value," says Mr. Bucklin, "is a land value, arising, disappearing or declining as other land values." Very well. Then if utility corporations are put into possession of land values, and if they have in one way or another to pay for this possession, they not only will naturally count this payment as a cost of operation, just as the merchant or farmer does, but they will have to let this cost of production enter into the price of their product. There is no escape from this conclusion.

Now as to the incidence of rent as part of price. Who pays the rent of the merchant at \$5,000 per month or the annual land value where wheat is raised on land worth \$200 per acre? Certainly those who buy the merchandise or the wheat. Not in price increased over the marginal price—of course not. But in price increased over what would be the price if no rent was figured. In paying for goods or wheat sold or produced on land offering so much

advantage that wage and interest cost is lower than is the case on poorer locations, customers pay more than wages and interest alone earn or justify. In paying the market price—the natural price—they furnish the rent to the merchant or farmer at the better places. So with patrons of public utility service. If they pay rates or fares made up of wages and interest alone, they pay less than if rent is made a factor. If they pay rates or fares with rent counted as a factor, they pay rates so much the greater as the case may be, and furnish the rent equivalent. A part of what they pay covers wages and interest. The other part covers rent.

Mr. Bucklin figures that one-fifth of all land values are franchise values, railroad and public utility corporation franchises being both included. He evidently wishes substantially all this land value, as well as all other land value to be appropriated for public benefit by taxation, and yet he insists that rates and fares must be confined to a base composed of wages and interest. This is just as impossible in the case of railroads and utility corporations as it is in the case of other holders of valuable land. If product prices are to be confined to wages and interest, no land value or rent will exist, and no tax on land value can be collected. Rent must find a place in product price at valuable locations whether the product is that of merchants or farmers or railroads or gas companies, if rent is to be considered and accounted for. Mr. Bucklin must either give up the idea of collecting land value taxes from railroads and utility corporations, or he must be content to have these taxes as a factor in the making of railroad or utility rates or fares. Mr. Bucklin must either abandon the expectation of collecting taxes upon land values other than those owned or controlled by railroads and utility corporations, or he must allow everybody everywhere to consider land value or rent as a cost of operation—a factor in the making of a market price.

I need go no further with my refutation of Mr. Bucklin's fundamentally erroneous propositions, but I may profitably here refer to railroad land values. Railroad companies own very valuable lands. It would appear to be their duty and responsibility—their function, indeed, as landlords—to do with these lands what owners of other lands should do—put them to their best use, and from them produce results that will, at a fair and natural market price, cover wages and interest and rent. We must expect that railroad directors will claim the full current value of their lands just as other landowners do, and the right for this purpose to figure taxes on land values as a cost of operation and to capitalize the untaxed part of land value as it now is or as it may grow to be in the future. In doing this they will be doing exactly what we Single Taxers believe other landowners naturally and properly do, subject to the possibility that the people will appropriate by taxation a larger part of land value than is now the case. Moreover, if railroads do so, it no more follows that rates and fares will be increased over a proper standard than it follows that prices are increased by farmers or merchants as land values grow in

special places. Price can still remain for railroad service as for merchandise, the natural or market price, which must be sufficient to cover rent as well as wages and interest.

These facts have not been fully considered by those Single Taxers who vigorously oppose the full capitalization of untaxed railroad land values, and, without any attempt to justify the proposition on economic grounds, demand that railroad lands be valued today only what they originally cost—a contention that, if applied to lands other than railroad lands, would make the Single Tax impossible. Whether railroad lands were acquired at little or no cost, or even under a special contract, made at a certain more or less remote time between people now dead and buried, that in consideration of getting rights of way for nothing passengers and freight should be carried at a special low cost—these considerations have no bearing upon the main question—which finally resolves itself into whether railroad land values shall or shall not be a source of large public revenue, although passengers and shippers must furnish this revenue income, as an item of rent, in a price naturally and properly covering all three factors in market price—wages, interest and rent.

I do not for a moment deny that utility company charges can be reduced to bare wages and interest if the people so decide and abolish taxes upon the companies, or that public utilities may be furnished absolutely free of charge to consumers if we wish it done under public ownership, or that even the quite important plan of Oliver R. Trowbridge, in "Bi-Socialism," to make all transportation of persons and products free of price in order to better the condition of all workers at inferior locations, may some day be put into effect. What I am contending for is that if we get public revenue by franchise taxes or any other land value taxes from utility corporations or railroads, we must all remember we are collecting rent by so doing, and that item must be considered as a cost of operation, to be a factor in rate making not because rate regulating authorities may "be misled or lack economic ideas," to quote Mr. Bucklin again, but because rent is, in the very nature of the case, universally to be met in business affairs by affecting product price.

If Mr. Bucklin or anyone else can show I am wrong, let the proof be forthcoming.

ANY settlement of the land of a country that would exclude the humblest man in that country from his share of the common inheritance would be not only an injustice and a wrong to that man, but, moreover, would be an impious resistance to the benevolent intentions of the Creator.—BISHOP NULTY, Bishop of Meath, Ireland, Letter to Clergy and Laity.

LAND should be given to those who can use it.—RUSKIN.

FACTORS IN THE COST OF PRODUCTION.

(For the Review)

By **JAMES W. BUCKLIN.**

George White again demands the exemption of public service corporations from any government tax on their forty thousand million dollars worth of property. So tender is he of the sacred privileges of our multi-millionaires, that while he would take the land values from our farm and home owners for public purposes, he would exempt these big corporations from all tax altho they own at least 20% of all the unearned increment in America.*

I have no interest in Mr. White's personal argument, yet he can have no greater contempt for "fundamental points," "style," "minor imperfections" and "not fully thought out subjects," than I have for dogmatic assertions which confuse "cost" with "price" and shift taxes on land values to the consumer.

That taxes on land and franchise values cannot be shifted or added to the cost of production, but finally rest on the land or franchise owner, is a fundamental Single Tax principle, and is also generally recognized by all schools of political economy. In his first article Mr. White denied this principle as applied to public service franchises, and now makes a general denial, claiming that such taxes add to the cost of all production and operation, leaving for his discrimination in favor of the big utility corporations no principle whatever. My original purpose, to show that Mr. White was not in accord with Single Tax, but was advocating in the REVIEW something in direct conflict with its principles, is therefore now fully established. Perhaps I should carry the argument no further. But as Mr. White now claims that rent is also added to and made a part of the "cost of production" and asks me to point out the error in such claim, I will endeavor so to do.

What do we mean by the term "cost of production?" Fertile soil will produce much more wealth per unit of time, labor and capital than barren soil; rich mines than poor mines; more valuable lands than less valuable. If the term is to be given a clear definite meaning, cost must be the same not of the total product, but per unit of product whether on fertile or on barren soil, on rich or on poor mineral lands, on land at the margin of cultivation or on the most valuable land. Cost per unit of product must be comparatively uniform in amount whether rent is high or low or non-existent. Otherwise the term would be meaningless, having no uniformity or stable conditions. The normal cost of production per quart, per pound, per yard, or other unit of measure, must therefore be definitely fixed and measured by some line always existent, whether population be dense or sparse, whether land be fer-

*The editor of the REVIEW does not so understand Mr. White.

tile and valuable or otherwise. There is but one such line. It is measured and fixed by the margin of cultivation, and is identical with the rent line. Below this line are wages and interest; above it, rent. Production above this line, although graduated from and related to it, is a social surplus which has nothing to do in fixing the cost, rent taking it all, leaving to the cost of production no advantage from the better location. "Cost of production," therefore, if it is to be used as a term in economic discussion, always means the cost, not of the total product, but per unit of product at the margin of cultivation.

Now at the margin of cultivation there is no rent. While land, labor and capital are here as elsewhere required in production, yet here rent being absent, does not and cannot enter into the cost of production. Rent then cannot be an element in the normal cost of production.

Let us assume, for argument's sake, that rent is a part of the cost per unit of production. Then wages and interest being substantially uniform thruout the country, the cost of each product would increase as rent increased. Cost of production would be highest per unit on the most valuable land, sliding on a gradual scale down to the least valuable land from which wages and interest could be made. The merchant occupying the more valuable land, would sell his goods at a higher price, because his rent being part of the cost, must be added to the price. Every purchaser, knowing that he would be required to pay more for goods got from the more valuable sites, would keep away from business centers. Wheat, corn, vegetables, meat and all other food products would not only cost more if raised on valuable land, but would sell for a higher price in the same market. The value of land occupied by the factory would determine largely the cost of manufactured goods. Factories would locate in the country, or better yet, on the western frontier or on the abandoned farms of New England. Railroad transportation would be cheapest where rights of way were low. It would be in the small towns and not in the large cities that street car fares, electric light, power and gas bills would be small. In fact if rent was added to the cost of production, or was an element in such cost, then all production or business in cities must cease, as it could not compete with the cheaper cost elsewhere. It is self evident that the theory that rent is added to the cost does not accord with the facts.

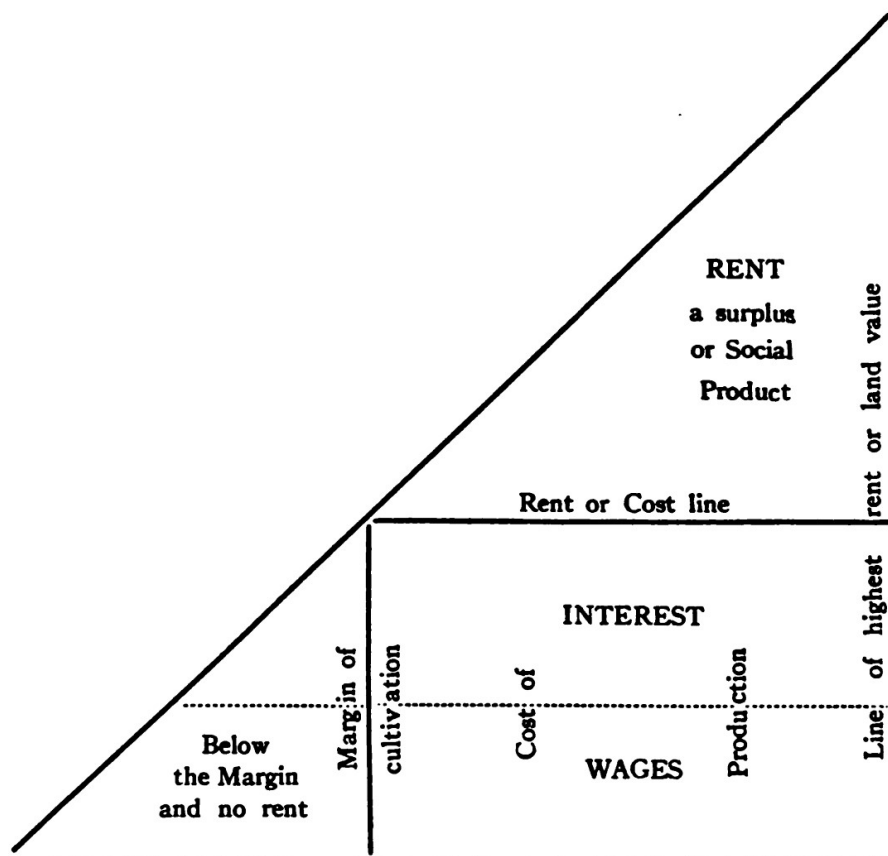
Ground rent is never a factor in the cost of each unit of production. The merchant paying the higher rent usually sells his goods for less than the merchant paying the lower rent. The better site brings to the merchant more customers and he makes the rent not from a higher price of each article but from a larger business. So with all other production. A larger product, measured in value, comes from the more valuable sites. From this larger product, all rent and franchise profits are paid without adding to cost or to price.

The three factors of production are land, labor and capital. The three correlative factors in distribution are rent, wages and interest. Rent then is not a factor in production but in distribution. It is the production of wealth which causes the cost of production, the factors in distribution having nothing to do with it. How wealth is distributed after it is produced does not affect the cost. Nothing can be a factor in the cost of production which has no such cost. Land has no cost of production and is never expended in production, but exists from generation to generation comparatively unimpaired. It is labor and capital that have a cost of production and are expended in production. Considering capital as stored up labor, George says, "Labor is the producer of all wealth." The labor and capital cost then, or in terms of distribution, wages and interest, are the sole factors in the cost of production.

The primary mistake in Mr. White's argument lies in the assumption that because wages, interest and rent are factors in the distribution of production, they must also be factors in the cost of such production. Nothing could be a factor in such cost which, like rent, everywhere varies in value from nothing to millions of dollars per acre. Cost, not of total product, but per unit of product being necessarily uniform in value, its factors must also be substantially uniform. Rent has no such uniformity but is, as I have shown, a surplus social product over and above the cost of production. Mr. White's theory, therefore, rests on an erroneous assumption. Starting from a false premise, he reasons that eliminating rent would leave the whole product above wages and interest as a reduction of the cost of production, or conversely that rent must be added to wages and interest cost, in order to arrive at the full cost of production. The reasoning is in a circle, that because rent is a factor in cost therefore it must be a part of such cost. It is an error to assume that rent could be abolished, or if eliminated that it would reduce the cost of production. Rent exists because of an indestructible natural law. Rent can therefore no more be abolished than can matter or force. Matter and force can be diverted from one relation or action to another, and in like manner rent can be diverted from private pockets into the public treasury, but natural law cannot be abolished. Imagining for the sake of argument that it could be, all production would then go to labor and capital. Wages and interest being the only remaining factors in distribution, would then absorb all production, and lacking uniformity would be the highest where social production was largest. Rent would not really be abolished, only transferred to wages and interest. How could such transference reduce cost when all was transferred leaving nothing for such reduction? Wages and interest would rise to absorb rent, but as they are factors in the cost of production such rise would increase the cost, not lessen it. Wages and interest must be reduced in order to lessen the cost. Wages and interest could not both rise to absorb rent and at the same time both fall to reduce the cost of production.

Society itself is a tremendous, perhaps the greatest factor in the production of wealth. Economists do not call it a factor because society simply increases the productive power of land, transmuting all its economic advantages into rent and land value. Rent then is a social value, arising outside of and in no way connected with the cost of production except that the rent line, which is fixed by the margin of cultivation, divides such cost from rent. The cost line is the rent line. The growth of society always tends, as wages fall, to reduce the cost of production notwithstanding a constantly increasing rent and growing land values. The land and franchise values of public service corporations, whether large or small, whether taxed or untaxed, do not add per passenger to the cost of operation of public service utilities, because rent is not a factor in the cost of production. Street railroads in cities have a larger franchise value, not because they charge a higher fare, but because they carry more passengers.

The following diagram will illustrate and mathematically demonstrate the correctness of the foregoing argument.



This figure represents wealth to be produced, its distribution, and measure of its COST of Production

A FRIENDLY CRITICISM OF THE USUAL SINGLE TAX ARGUMENT*

(For the Review)

By J. F. COWERN.

I have been a follower of Henry George and an advocate of the Single Tax for the last twenty-four years. During all of that time, and now, Single Taxers have attributed poverty to a divorce of labor from land and have urged that the Single Tax would abolish poverty because its full application would result in unimproved land having only an annual rental value, thus enabling labor to secure access to the earth upon the payment of the annual rental value of that portion of it occupied. They say that land, the source of all wealth, being thus made available to labor, involuntary poverty would be impossible as labor would then hold the key to the storehouse from which all wealth is drawn. Their claim, in brief, is that poverty exists and persists because of non-access to land, and that it will be abolished under the Single Tax, as labor could then secure access to land upon payment of economic rent.

It is true that attention is always, and very properly, called to the absurdity of taxing labor products. But that is pointed to as matter of aggravation only. Neither Henry George nor any of his followers attribute poverty to such taxes, and in the pictured condition of the results that would follow from the adoption of the Single Tax, as outlined in "Progress and Poverty" and other works, it is clear that under such conditions the total of such taxes could then be contributed in addition to the Single Tax, without reducing any to poverty or even seriously burdening them.

WHEREIN THE REASONING OF SINGLE TAXERS IS FAULTY

As we have seen, the argument of Henry George's followers is that poverty persists in spite of progress because of the fact that under present conditions labor is denied access to land and that under the Single Tax poverty will be abolished because labor will then be able to secure access to land upon the payment each year to the government of a tax equal to the annual rental value of the land held. I say payment "to the government," because, while, in actual practice, the payment would probably be to an individual landlord,

*We pronounce no opinion on the important article here printed, but leave it to our readers' tender mercies. It presents an interesting question to attract the sharp wits of the movement. The Single Tax and the customary arguments by which it is sustained should be open to perpetual challenge. Of Dr. Thomas Arnold, father of Matthew Arnold, and Master of Rugby, it was said that he rose every morning with the conviction that everything was an unsettled question. The SINGLE TAX REVIEW can well afford to adopt this attitude with respect to both friendly and unfriendly critics of The Single Tax.—EDITOR SINGLE TAX REVIEW.

yet, as this is a tax that cannot be shifted, the landlord would simply be a conduit through which the tax would reach the State.

The ordinary Single Taxer—while his faith is not shaken, for he knows that the remedy he proposes, if fully applied, would abolish poverty—is nevertheless at a loss to adequately answer the inquiry as to why, if the deprivation that labor suffers through the collection of economic rent by individual landlords is the efficient cause of poverty, the Single Tax, which merely proposes that the same rent shall be paid to the State, will abolish it? The question is not rendered any easier by a consideration of the fact that the State now receives a large part of such rent under present methods of taxation. The payment of economic rent would not be abolished under the Single Tax; there would simply be a change in the pocket in which it finally rested. In both cases labor pays it. It seems clear that the difference in who finally receives it cannot alone account for the persistence of poverty with increasing wealth.

CAPABILITIES OF PRESENT AVAILABLE LAND

But they urge that allowing economic rent to go to the private holders of land results in speculation therein and the holding of land out of use. This is true altogether as to speculation, but it is true only in a limited degree as to a holding out of use. In fact a speculative purchase and holding for a rise of any valuable area of land is almost always accompanied by a rental thereof to others or use by the purchaser in order that current taxes and interest may be received out of the property during the period of speculative holding. The fact probably is that the recognition of private property in land with consequent trade therein for profit has resulted in more land being brought into use or open for use than is needed. In that portion of "Progress and Poverty" devoted to a refutation of the Malthusian theory, Henry George shows very conclusively that the entire population of the United States could live in comfort and luxury on less land than we now have in actual use. Others have demonstrated to their own satisfaction that the land within the boundaries of the State of Texas would be sufficient. Edmund Norton recently published figures showing that the entire population of the earth could be gathered into Texas and each family thereof given a lot 100 by 125 feet facing on a 150 foot boulevard with a 17 foot alley in the rear and still leave 40,000,000 of such lots vacant. Prof. Johnson, President of the Massachusetts Single Tax League, in an address delivered in April, 1914, stated that the entire population of the United States could be brought into Massachusetts and each family be given a detached house with a quarter of an acre of ground per house. Dr. Baekland, of the United States Naval Consulting Board, in a recent address said that every inhabitant of the globe could find standing room on Lake Champlain, when it was frozen over, allowing each person, big or little, old and young, a square yard of room each, and that if the elder and younger people would stand close to the shore the more youthful and robust

would have a skating ground on the lake's surface crowded less than is the skating pond in Central Park, New York, on an ordinary winter day in the skating season.

Certain it is that we now have in actual use, or available for use on the same terms that would be applicable under the Single Tax, more land than is necessary to maintain our entire population and supply them with every actual need, and, in addition, all reasonable luxuries. The theory of non-access to land as the efficient cause of poverty is not, therefore, tenable; and the unvaried and persistent urging of this view, and this view alone, by Single Taxers, as the reason why poverty is due to private property in land, is largely accountable for the apparent apathy on the subject considered as a moral reform.

LABOR NOW HAS ACCESS TO LAND

To pursue this phase of the subject a little further, and in the light of the fact that, economically considered, productivity has no necessary relation to fertility of the soil, and that the most productive land may not and usually is not used for agricultural purposes, but may be occupied by an office building or used as a dock or a factory site, it is a fact of common knowledge that, even during what are ordinarily considered good times, many large factories, occupying from an economic standpoint most highly productive land, are idle a large part of the time, and that such land is rarely used to its full capacity. And this is true despite the fact that the owners are willing and anxious to use the land, and thus to employ labor, and are losing money by not doing so (although less than they would lose if they did use the land). All this is true though the mass of the people are in actual need of the things which such factories are equipped to produce. If this were a purely local situation it would have small weight; but it is true generally, and of all lines of industry; and it is absurd, recognizing as George and his followers do that there is no real conflict between capital and labor, to go to such manufacturing cities or into farming communities and tell the people that they are poor "because they do not have access to land." If the people think they know that such an assertion is not true, and while they may see the desirability of the Single Tax as a purely fiscal proposition, there is no such irresistible conflagration lighted as follows when the mass of the people once see that a certain step will lead to a great, necessary and fundamental moral reform.

I admit that in certain localities of restricted areas, private property in land may, and often does, result in great abuses, owing to the legal right of the owner of the land to deny its use to others. No one can read Alfred Russell Wallace's "Land Nationalization," without being impressed with this. But this is not generally true and is not so true of the United States, as in Scotland for instance, and the occasional exercise of a power to exclude cannot account for the growth and persistence of involuntary poverty in this country where

no such conditions, generally speaking, exist. Selfish interest alone ordinarily compels to the use of land wherever it can be used to profit.

In the United States the people now have access to land. They either have, or can have, access to it upon the same terms that they would have to meet under the Single Tax. In the United States today, more land than is really necessary to supply our population, is either in actual use or held by men who are willing and anxious to use it, or let others use it upon payment of its rental value. It necessarily and inevitably follows that the stock argument of Single Taxers, viz., that poverty is due to a denial of access to land, and will disappear under the Single Tax because labor will then be able to secure access to land upon the payment of its annual rental value, is fallacious and unsound.

The people have access to land now. What they need is a market for their products.

THE REAL REASON WHY PRIVATE PROPERTY IN LAND IS RESPONSIBLE FOR POVERTY

It is admitted that the payment of economic rent to private landlords coupled with our present irritating and senseless method of raising revenue by taxation of labor products, contributes materially to the existence of poverty in the presence of abundance; but I deny that those things are the efficient cause of poverty. The denial of access to land resulting from such conditions contributes to the existence of poverty in this country very much as a bad corn would contribute materially to the bodily ills of a man afflicted with typhoid or yellow fever.

The real reason why private property in land is responsible for the existence of poverty in the presence of plenty, either actual or potential, is because its institutions inevitably lead to the capitalization of economic rent and the buying and selling of land in the same manner as labor products are bought and sold, and the reason why Henry George's followers have been advancing a fallacious argument to support a sound conclusion is due to their failure to distinguish between economic rent and land values; and, also, at least in one particular, to a failure to appreciate the full significance of a striking similarity between the two. Economic rent and land value are different in character and effect, for at least two reasons: First, the former will exist after the latter, by the full application of the Single Tax, has disappeared; and, second, because the former forms part of the cost of production, while the latter does not. The first difference is admitted by Single Taxers and economists generally, while the second is equally clear when it is taken into consideration that those who, in conducting their business, buy land outright, must compete in the same market with others in the same line of business who pay ground rent only, and occupy just as good locations. The similarity between the two that they fail to see, or, if they see, fail to realize the significance, is the fact that a private landowner is not confined, as they always

assume, to living on rent. He can convert his capitalized rent—land value—into cash and live on that. He can commute the value of twenty years future rent and spend it in the present, while the one he sold to will continue to collect economic rent. Trade, which followed (or preceded—it makes no difference which) progress and invention and naturally extends to all things the object of property, has made this possible.

Trade and commerce, beneficent when confined to the products of labor, are the naturally intended instruments for the general distribution of the blessings of progress and invention. But when extended to a thing that is not the product of human energy it inevitably leads to the ultimate destruction of property in that thing, for it brings out the worst that is in it. This is illustrated by the history of chattel slavery in this country. The Dred Scott decision brought home to the people of the North, in concrete form, the constitutional effect of the institution of property in human beings, which institution they had not only recognized, but assisted in establishing. The power that the right of property in human beings gave when placed in the hands of cruel proprietors, as illustrated by Uncle Tom's experience when owned by Legree, brought out its further extreme, though rare, possibilities, and strengthened and intensified the purpose of those who sought to abolish it. But it was the picture of slaves as merchantable commodities, bought and sold as cattle without any necessary reference to family ties, presented in "Uncle Tom's Cabin," that furnished the spark which fired the train of events that finally resulted in the abolition of chattel slavery.

The same thing in principle is true of private property in land. In one of his works Maine says:

"The view of land as merchantable property, exchangeable like a horse or an ox, seems to be not only modern but even now distinctly western."

HOW PRIVATE PROPERTY IN LAND IS RESPONSIBLE FOR POVERTY

However slowly land may have appeared in the market as a merchantable commodity, there can be no doubt but that both here and in England, and in other highly developed nations, it is now considered an ordinary object of trade, and is bought and sold and has a market value in the same way as potatoes and shoes are bought and sold and have a market value. In considering land as a merchantable commodity it should be borne in mind that a mortgage thereof is, *pro tanto*, a sale, for it has, from an economic standpoint, to the extent land is mortgaged, the same effect as a sale, and, in fact, is frequently so called in instruments intended to operate as mortgages, where apt words to describe a present sale are found in the granting clause; the real fact that they are mortgages being disclosed by the defeasance clause which follows. Another instance wherein land is bought and sold without any direct change of the legal title, is found in the purchase and sale of stocks and bonds whose value in part is but a reflection of the value of land, title to which re-

mains unaffected directly by such sales, in the corporate entity whose stocks or bonds are thus dealt in. Insofar as the value of such stocks and bonds are due to land holdings such transactions are, in effect, the buying and selling of land.

It is this attaching of value to land as a result of land being brought into the market, which makes the institution of private property in land responsible for the existence of poverty.

Whether value be a force or not, it may be likened to a force by means of which the enormous savings made possible by modern methods and improvements should be distributed to labor in wages. It is value, represented by money, that we strive for; and with money we have power to command material things. In productive effort we aim to produce those things to which value will attach. In non-productive activity, such as speculation in land, we aim to purchase and hold such land to which, as we believe, value will attach.

Insofar as value attaches to labor products, it performs this beneficent service. Insofar as it attaches to land, it does not perform such service, but becomes in effect a mountain of ever increasing debt, partial payments on which (through payments of capitalized rent in buying and selling land), while impoverishing the payer, leaves the principal as large as before the payments were made, as such values are constantly increasing and constantly shifting. The enormous value attached to land is a terrible incubus, barring the path of progress, an obstruction to the free flow of effective demand, that at all times acts as a heavy brake on the wheels of industry, and at periodical intervals causes those industrial cataclysms known as "panics" or "hard times."

WHAT WOULD RESULT FROM TAKING LAND OUT OF THE MARKET

If land were taken out of the market as a commodity bought and sold for profit, as it would be by a full application of the Single Tax, this vast amount of value that now attaches to land and operates as a dead hand on progress—absorbing all the benefits due to inventive genius and the improved application of our energies—would attach to labor products and be distributed to labor as wages; for the entire earning power of the whole people would then go as a single undivided demand for the products of labor. Industry now at all times, solely for the want of a market for its products, partially paralyzed, and during periods of industrial depression almost wholly paralyzed, would be revived permanently, for all demand, whether for investment purposes or for purposes of immediate consumption, would be for labor products only—there would be nothing else in the market.

While exact figures are not available, the United States Statistical Abstract for the year 1915 gives the total amount of wealth of the country at about one hundred eighty-seven billions for the year 1912. Other data would seem to indicate that considerably more than half of this is land value. Ex-

actness is not essential for the purpose of this discussion, and we may roughly estimate that in this country in 1912 the value of land was \$100,000,000,000 and the value of labor products \$87,000,000,000. The stock argument of Single Taxers usually assumes that this \$100,000,000,000 of value attached to land would be destroyed by the full application of the Single Tax; and this promised destruction wholesale of values has frightened away many men who have approached the question for investigation. These enormous values are not imaginary; they mirror the possibilities and force of increased power due to the development of our great railroads, many great inventions, and improvements in productive effort generally. All these things will remain subject only to further and greater progress; and as these enormous values are due to this increased power of the human race to produce wealth, it would seem to follow that there could be no wholesale destruction of values following the introduction of the Single Tax. It is true that the value now attached to land will disappear as to the land, but it will not be destroyed. It will simply be shifted to labor products which alone will be in the market and of which there would be an enormously increased production. At present it is simply value misplaced—good perverted.

ILLUSTRATING HOW PRIVATE PROPERTY IN LAND IS RESPONSIBLE FOR POVERTY

It has been seen that by treating land as property in the same way that labor products such as railroads, houses and shoes are treated as property, we have a market in which both land and labor products appear without distinction, and in which total values are divided—a little more than one-half of such total values attaching to land and the balance to labor products. What bearing has this on the problem in hand? How does this capitalization of economic rent injure anyone?

Bearing in mind that as to the individual owner the value of land is an unearned value, commonly called the "unearned increment," the short answer is that it does so by reducing effective demand for labor products. By "effective" demand is meant demand backed by ability to pay. We all realize that when the manufacture and sale of clothing is halted there is no real overproduction of clothes; for millions are in real need of decent clothing when the manufacture thereof is curtailed or stopped altogether. What has happened is that there is no market for clothing because the people who need clothes are unable to purchase them. The same thing is true of all other lines of industry. This condition is due to the fact that land has been recognized as private property, and is in the market as well as labor products. The purchasing power of the people is consequently divided, for what is paid for land reduces to that extent the demand for the products of labor.

To illustrate on a very small scale, A pays B \$1,000 for a piece of bare land. Whether he does this in one payment or on the monthly installment plan is immaterial, for in either case it is evident by this transaction the pur-

chasing power of A has been reduced to that extent, and the demand for labor products correspondingly lessened. It is no answer to say that there is no such loss in the demand for labor products because B with his unearned sum purchases labor products; for such answer loses sight of the fact that if property in land did not exist B would still have had to purchase shelter, food, clothing, amusement, etc., the only difference being that he would have had to do it with money earned by him, and not with money earned by A. If it were possible to add together the sums involved in the hundreds of thousands of such small transactions that take place yearly, the total would reach staggering figures, and the loss in effective demand for labor products due to these transactions could then be properly appreciated.

To use another concrete illustration. I have a friend who in 1908, purchased for \$300 a small tract of unimproved land upon the outskirts of one of our thriving western cities. The city grew rapidly in the direction of his property and in March, 1913, without having improved the property in any way, he sold it at a price which, after deducting his original investment with interest thereon and taxes, netted him \$20,000; and if he had held it another six months he could have got an extra \$5,000 for it, as the man who purchased from him did. With the \$20,000 that he thus secured he has since built and furnished a beautiful home, and has a surplus left on which he is now living. The institution of private property in land has thus resulted through this single transaction in organized society furnishing him with a house free from debt, and supporting him and his family for three years in comfort without any compensating service from him, all of which he very frankly admits. I noted also that most of those who did the actual work in furnishing him with this beautiful home have very poor homes, the great majority of them rented, and very few luxuries. Is there not some connection between these two contrasting facts? My friend is a bright man, well able to work and qualified for work, and would have had as nice a home and supported his family as well, or better, if private property in land did not exist; but he would have earned the money with which to do it.

Similar illustrations will occur to every reader, for the same thing is going on all over this country in thousands upon thousands of instances every year, some greater and some smaller, but aggregating enormous totals. When we consider this, and do so in the light of the fact that land values are constantly increasing or shifting, thus leading to a never ending multiplication of such transactions, it seems impossible to escape the conclusion that the institution of private property in land is the efficient cause of poverty, because it results in buying and selling of land for profit and not because of any denial of access to land.

Trade, an instrument of progress and an evidence of civilization, when applied to land—which is not a human product—become a greater curse than trade in human beings, for the latter affected directly only the race enslaved, while the former directly affects all races.

TRANSFER OF STOCKS AND BONDS

It is not only in transactions such as those illustrated above that land is bought and sold and land values transmuted into ready cash. Such transactions are continually taking place without any direct transfer of the actual title to the land, as in the purchase and sale of stocks and bonds issued by corporations owning mines, factory sites, railroad terminals, franchises, or other property whose value is largely a land value which is reflected in the value of its stocks and bonds. In so far as the value of such stocks and bonds are but a reflection of the value of land owned by the corporation issuing them, the purchase and sale of such paper is identical in substance and effect with the transactions we have just considered. There is no real difference between them although in the one case the actual title is transferred while in the other the title remains at all times in the corporate entity whose stock is dealt in. In both cases the man who sells reduces land value to ready cash, and, where the transaction is of any magnitude, he is empowered thereby to call upon society to furnish him with a magnificent home and every comfort and luxury although he may never have earned a dollar in his whole life or performed any services that could be considered compensation to society for what he receives. The total sums involved in such transactions, eliminating all values due to labor products, must be enormous, and this is true also of mortgage transactions which are, in effect, sales *pro tanto*. A glance at the securities held by insurance and trust companies alone gives some idea of the gigantic totals such transactions must involve.

CAPITALIZED ECONOMIC RENT A GIGANTIC DEBT

The mistake old line Single Taxers have been making maybe, perhaps, well illustrated if we call economic rent "interest" and land value the "debt" upon which this interest is paid. Their position really is that it is the payment of this interest to individuals rather than to the State which produces poverty. They see nothing but the interest. My contention is that the payment of this interest merely, a large part of which goes to the State now, has very little bearing on the question (especially as it has to be paid under the Single Tax system as now) but that the thing that hurts most is the fact that society is, each year, called upon to pay, in addition to the interest, so much of the debt (capitalized rent) itself as to keep industry at all times partially paralyzed, and at periodic intervals, to produce that condition that we know as "hard times." This consistent and total ignoring of the payments each year on the principal is the missing link in their chain of argument. A man may be able to pay the interest on a fairly large debt, and still live in comfort and luxury, while if he were at frequent intervals called upon to pay large sums of a continually growing principal in addition to the interest, he might be reduced to abject want. Land value, however, differs from a fixed debt in that payment upon the latter reduces the principal and also the in-

terest in proportion to the amount paid, while this is not true of the former, if for no other reason than because land values are constantly increasing and constantly shifting.

WHAT PRIVATE PROPERTY IN LAND REALLY DOES

To sum up, it is my contention that the institution of private property in land is the efficient cause of poverty because it has resulted in land coming into the market, permitting its owners to capitalize economic rent and realize the capitalized sum in cash, thus, and to that extent, reducing effective demand for labor products. It involves much more than the mere payment of economic rent to private landlords, which rent labor would still be compelled to pay after the adoption of the Single Tax, and a great part of which now goes to the State anyway. It involves more than the opportunity to secure access to land upon the payment of economic rent; for this is possible now. The chief vice of property in land is that it results in land appearing in the market and attracting value to it which as to the owner is unearned and thus enables him to live in luxury without rendering any service for what he receives, while in a natural market confined to labor products such value would attach to labor products only and enable ever increasing productive power to be reflected in ever increasing wages. It prevents potential purchasing power from becoming effective purchasing power, and also divides our present effective purchasing power, preventing a very large part of it from flowing as a demand for labor products, and directing it to the payment of the capitalized value of economic rent.

The buying and selling of land gives practically no employment to labor, as land is already in existence as a free gift, the same as sunshine. The full application of the Single Tax will abolish poverty because it will prevent the capitalization of economic rent; and trade in land as such for profit will then end, thus giving us a natural market in which only labor products will be bought and sold. Land, it is true, would still appear to be bought and sold, but this would be in appearance only, the reality being that improvements made by labor would be the thing bought and sold, for it would be only to those things that value would attach—the title to the land would be thrown in, as its ownership would simply be a means of insuring the peaceful enjoyment of exclusive possession. The entire purchasing power of the people, which would then include what is now only potential, instead of flowing as now in two streams, one as a demand for land and the other as a demand for labor products, would then flow as a single undivided demand, whether for investment purposes or for immediate consumption, for labor products; for there would be nothing else in the market. The enormous values that now attach to land and prove a curse, would then attach to labor products and prove a blessing.

WANT OF A MARKET FOR LABOR PRODUCTS THE REAL CAUSE OF POVERTY

If I am right in attributing poverty to want of a market for labor products due to causes above outlined, rather than to an inability to secure access to land upon payment of economic rent, it would seem to follow that no really great benefits in the way of a general improvement of social conditions can result from the partial or purely local application of the Single Tax. This is proved by the experience of Vancouver, Houston and other cities, and also by the history of Single Tax colonies, where conditions and wages do not differ materially from those obtaining in other cities and towns of the same size elsewhere operating under the present system, though the administration of public affairs and business may reflect much improvement. Its application must be general, and must take all ground rent before the full power, actual and potential, that we now possess to prevent want can be applied to banish poverty

CONCLUSION

The non-access to land theory as the sole cause of poverty is, in my opinion, without basis in this country. Such evil is a minor one. It is merely an incidental and aggravating circumstance. The real reason is briefly outlined above. If Mr. Post, Mr. Hall, or any of the many intellectual giants in the Single Tax camp will analyze this proposition they will be forced to the same conclusion, and their effectiveness will be wonderfully increased, for their arguments would then leave no doubts that would not be answerable.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By **BENJ. F. LINDAS**

This advertisement appeared in the *Washington Star*:

"\$2,750 buys a gem of a home. Six large outside rooms, tile bath, covered porches. 224 14½ Street, N.E."

On the same day this advertisement appeared in the *Baltimore Sun*:

"Beautiful home on 38th Street, adjoining Guilford. Porch-front houses, six outside rooms and bath. Gas, electricity, steam heat and all improvements, only \$1,750."

These homes are almost exactly alike, and in about the same kind of neighborhood. The two cities are just 40 miles apart. Why the difference of \$1,000 in the price of the homes? In Washington the purchaser of his home pays the extra thousand dollars to a private individual for the privilege of using the land. In Baltimore he pays ground rent to a private individual for the same privilege.

Consider both cities under the Single Tax. The Washington home buyer would save a cash outlay of one thousand dollars. He would pay a reasonable ground rent to the State, and no taxes at all.

The Baltimore home buyer would pay to the State the ground rent that he now pays to an individual, with no other tax.

Both home buyers would in all probability secure the homes at even a cheaper figure than the one quoted in Baltimore, for the taxes that add to the price of every bit of material that goes into the construction of the houses, would also be abolished.

Don't you think home owning would increase under Single Tax?

THE BATTLE FOR IDLE ACRES

There is a bill pending in the House to stimulate production on land within the reclamation projects. Its object is to organize farmers into "gun crews" around gang plows, harrows and seeders, and go from farm to farm to do the planting and the harvesting. It is to be a sort of community farming. The project has received the indorsement of Secretary Lane. The Secretary in speaking of the bill says: "In every one of our projects—as in every county of the United States—there are considerable bodies of idle, arable land. Some of these tracts are lying idle because of shortage of farm labor. Others are idle because of lack of farm implements and capital."

Secretary Lane was probably right as far as he went, but he neglected to state the chief reason for most of the idle acres—high prices of farm land and millions of acres held out of use altogether, for speculative purposes. Farmers "gun crews" will probably be effective, but most of them will be useless for lack of ammunition to feed the "guns."

Pass this bill, however, and then the one introduced by Senator Lewis, Democratic "whip," and we could start a real "drive" on the domestic enemy in the form of untilled land and unharvested fields.

The bill of Senator Lewis is an amendment to the revenue bill providing for a heavy tax on all idle land. Said Senator Lewis in introducing the bill:

"It would increase the food supply and realize an added revenue of \$100,000,000. It will also prevent lying idle vast areas of land throughout this country, which are being held for speculation depending upon the rise of values upon adjacent land that is cultivated by the industry of others. This amendment will apply to country and city alike, and will force the immediate improvement of lots in the city and the cultivation of all land in the country."

WASHINGTON REAL ESTATE

No better argument was ever produced to show how the work of the community contributes to the value of land, than an editorial from a Washington newspaper, from which I now quote. No more convincing explana-

tion was ever made of how the few who gobble up the earth levy tribute on the brain and brawn of the nation. No more insidious bait was ever dangled before the eyes of the avaricious, to urge them to prey on their fellows. This is the editorial:

"The government is constantly growing in power and in expenditures. The war has started the nation on a new tack and this will mean greater prosperity for Washington. Washington is the main office of the U. S. A. The number of employees here will soon be doubled. Steadily the national wealth poured out wisely will make Washington greater, more beautiful, more desirable as a residence. Steadily the wealth and intelligence of the U. S. will make Washington its home.

"London is the great city of England, because the power of the kings lived there, money and fashion went there. Paris is the great city of France because there the king had his palace and the rich built their homes. Washington is the center of government and power in this country.

"Hundreds, thousands, tens of thousands, millions will be spent by the power of residents of Washington. This city is destined to have a million people. Votes in the National Capital will give Washington the transportation system that it ought to have, which will give Washington real estate a value of which the average man has no conception.

"This is the city in which every good suburban lot and every substantial building will have a constantly increasing value.

"The REAL property of the United States is the REAL ESTATE of the United States. The best and safest real estate is that located in THE HEAD OF THE NATION.

"Buy Washington real estate! Here in Washington the government is your partner. Where you spend a dollar it spends a million. There are men out of town who are buying here as such men wisely bought in Chicago and New York years ago.

"There are those who in years to come will say to their friends:

"This fortune that I enjoy, this real estate so vastly increased in value which I own, became mine because of the suggestion I read, 'BUY WASHINGTON REAL ESTATE.' "

THE OTHER SIDE OF THE SHIELD

The editorial just quoted shows one side of the shield; a picture of those who by being the first to grab some much desired land, will be able to levy tribute on their fellows.

The following report shows the other side of the shield; a picture of what happens when land speculation is permitted to hold unrestricted sway.

"Your committee, (Federal Employees Union) has taken the liberty of presenting a few observations upon the general question of house rents in the District of Columbia, as this is a matter of vital interest to tens of thousands of government employees.

"These observations are as follows:

"In the first place the conclusion is almost inescapable that the law of supply and demand is permitted to have little application in the matter of house rents in Washington. While desirable houses in large numbers may be found for rent, much of the time in the city, many thousands of persons of small and moderate means live, year after year, in houses of wretchedly poor character. Many even live in alley dwellings. The inference is a fair one that these tenants would rather move into better houses vacated, but the rent is more than they can afford."

Under the circumstances, an agreement, albeit a tacit or 'gentlemen's' agreement, to maintain rents, among the real estate agents of Washington, may well be the answer to this riddle of thousands of empty houses, desirable in character, and thousands of unsatisfied tenants of undesirable buildings, existing at one and the same time in the city.

The committee observes further, "That the land owner in Washington exacts a ground rent alone yearly of about \$250 per family as compared with \$210 per family in Greater New York, \$189 in Seattle and \$123 in Milwaukee. This is the cause of the high rentals in the District of Columbia. The solution is to so revise our system of taxation as to encourage the building of homes, and discourage the holding of land out of use. This will go far towards a solution of the problems of rent and housing in the National Capital."

WAR TAXES

On August 23, 1917, Senator Borah delivered a speech in the Senate that it would be well for every radical to read. It was on the question of War Taxes, and was a ringing appeal to Congress to deal justly with the common people in the war legislation that they had in hand. Here are some extracts from the speech:

"Do you think you are meeting the situation when you take \$562,000,000 from \$6,000,000,000 of war profits? What answer shall we make to posterity in leaving these accumulated profits untouched, while we impose on the common people of the country \$10,000,000,000 of indebtedness and accumulated interest?"

"It is one of the remorseless axioms of war, that, do what we may, it is impossible to distribute the burdens and sufferings equally among the people. The poor will grow poorer and the rich often richer. Most of the real fighting is done by the humbler people. It is they who make the supreme sacrifice. To hundreds of thousands the rise of prices means children kept from school; means less food, stunted bodies, broken plans and ambitions."

"In dealing with this question of taxation we ought not to overlook the fact that it is the wont of a tax to seek the low man. Wherever the tax can be passed on it will be done. We may suppose we are levying a tax on this

institution or that, but when the tax comes to be paid it may be paid by the purchaser of the goods, the consumer."

"Think of the man of family with an income of from \$700 to \$1,000 a year. Fifty per cent. of the families of the United States have incomes of \$800 a year or less. The head of such a family is an industrial peon."

"In all the history of the world there is no stupidity equal to the stupidity of the rich in the presence of economic danger."

"Tax laws, unjust tax laws, and unfair tax laws, have been the source of more misery, more agony and finally more bloodshed and slaughter than any other form of legislation.

"It was the refusal of the king to listen to his great minister, Turgot, which started the French Revolution.

"Turgot said to the king, 'I will redistribute the taxes. I will take the taxes from the necessities of life, the taxes that are crushing your peasants and reducing 90 per cent. of your people to poverty, and I will lay the taxes on the great estates.'

"The king, however, listened to the owners of the great estates, wavered, and lost his head.

"The French Revolution was the most stupendous exhibition of retributive justice in the history of man, and its origin, its source, its motive force, the unjust tax laws of France."

WAGES AND THE COST OF LIVING

To show that the warnings of Senator Borah were not mere rhetoric I wish to offer this extract from the minority report of the Senate Committee of Finance.

"From the Review of the United States Bureau of Labor Statistics for April, 1917, we get a comparison of the prices of Feb. 15, 1913, with those of Feb. 15, 1917.

Flour—increased 69 per cent.

Eggs—increased 61 per cent.

Anthracite coal—increased 65 per cent.

Potatoes—increased 224 per cent.

Bread—from 5 cents to 10 cents a loaf.

The Old Dutch Market chain of retail stores of Washington furnished to Senators a comparative statement of prices of 60 table necessities. The prices of April, 1914, were compared with prices of April, 1917. The average increase in price was 85.32 per cent. Since that time nearly all of these staples have greatly advanced.

The Bureau of Labor Statistics reports that in all classes of union labor from 1912 to 1917 the increase in wages averaged 18 per cent. Compare this 85 per cent. increase in the cost of the necessities of life with the 18 per cent. increase in wages and then inquire whether we should still further increase the cost of necessities."

THE HIGH COST OF LIVING CONFERENCE

A conference was held some weeks ago in the Hotel Raleigh that pointed in unmistakable terms to the real cause of the high cost of living, and suggested the only effective remedy. The conference was in every way a decided success. The meetings were all well attended and the speakers of ability and reputation. The extracts that I want to give from some of the addresses show that the demand was for fundamental remedies.

Frederick C. Leubuscher—"Despite the shortage of crops, nearly half of the arable farm land of the country is held idle, most of it by 'slackers' for speculative purposes.

"Place a tax of one per cent. on the value of all land and two per cent. on the value of all unimproved land. Let the government acquire and operate all natural resources—oil, iron and other ores, timber, coal and water power."

C. B. Kegley, Master of the Washington State Grange (read by H. Martin Williams)—"The farmers of the country are alive to the fact that heavy taxation of land values is the only way to break monopoly in land and to reduce the high cost of production for farmers. The speculators in farm lands is one of the greatest enemies of real farmers."

"Western Starr—"Farm labor is under bond to the landlord. With over 400,000,000 acres of entirely unused farm land waiting for labor and with only one-third of actual farm acreage producing, the result naturally to be expected is industrial distress, idleness and want."

Louis F. Post—"Railroads are withholding from civilization enough land to serve all the food needs of the war. Tax the value of land directly, as heavily as you are taxing the necessities of life by indirect taxation, and you will have found the real remedy."

Hon. Robert Crosser, Frederick C. Howe, Benj. Marsh, George P. Hampton and Harry Slattery, all reiterated the demands of the other speakers for a taxation of land values as a solution of the problem of financing the war and solving the food problem.

FOR Nature has given, nor to him nor to me,
Nor to anyone else, of these acres in fee.

—HORACE

ALL men are originally and before any juridical act in rightful possession of the soil.—EMANUEL KANT.

AFTER all, nobody does implicitly believe in landlordism.

—HERBERT SPENCER

THE RISE OF ECONOMIC RENT AS EXPLAINED BY A SOUTH AMERICAN ECONOMIST IN 1882.

"In order to demonstrate the nature of Rent, and the existence of an increment land value independent of the individual capital and labor applied by the proprietors, let us take the case of a lot of land untouched by human labor, but situated in the center or neighborhood of a town which is prospering by its industrial and commercial activity. This neglected piece of land has an increased and increasing value. Who gave it? Capital? Individual labor? No. No individual capital, no individual labor, has contributed to this value. It has increased and is increasing by the social labor and progress of the locality in which it is situated.

"Another lot of land, of equal extent and identical conditions, situated where the benefits of social activity do not reach it, will have a scanty and stationary value.

"It is, therefore, evident that that increased and increasing value is a social creation. To it have contributed all the social elements: in high spheres, the politician and the man of learning; the magistrate who, by distributing justice, guarantees civil rights; the soldier who guards order and public and private security; the merchant who provides for the incoming and outgoing of goods; the manufacturer who maintains labor and adds value to prime materials; the laborer who hires his strength and skill; indeed, all those who consume, including the old man already useless and ready to quit this life; and the child just entering upon it.

"The fall of the tyrant, Rosas, which re-established the inviolability of natural and social rights, which opened the River Plate and its great confluents to universal trade and all the currents of immigration, to men, to science, to capital, quintupled in a short time the value and the rent of the land of Buenos Aires.

"Many of the large landowners, far from having contributed to the work of liberation, had been hostile to it, lending their material or moral support to the system that depreciated the value of the land. And yet, without expending a single dollar, nor the labor of one day, they found their fortune quintupled. Nothing peculiarly theirs, nor anything that legitimately corresponds to them, had part in this increase of value. It was produced by the effort, the abnegation, the sweat and blood of two generations of fighters and martyrs.

"Soon we are going to have another illustration of this economic law.

"The construction of the Capital of the Province of Buenos Aires, the improvement of the Port of the Ensenada, are going to increase the value of the adjoining land. By what right do the owners of that land appropriate the said increase? Legitimately, it belongs to the social capital and labor that produce it.

"The leasehold system of Rivadavia gave to each his own: to the individual, what his capital and labor produce; to society, that which it produces."—(Extract from "The Land Legislation of Bernardino Rivadavia," by Dr. Andres Lamas, 1882, Buenos Aires.)

"At the bottom of all the fearful problems that cause unrest in European society and produce the irrationalities of communism and socialism, we find the land question; and this is recognized by the very science that has misled us and which, in defense of the existing social order, strives to justify the private appropriation of land, the ancient basis upon which that order stands."—(Dr. Andres Lamas, in his "The Land Legislation of Bernardino Rivadavia," pub. Buenos Aires, 1882.)

"The land question perturbed the Roman world, as in our day it vexes and perturbs the European nations; and these perturbations arise from an organic defect, the cause of which lay then, as it does now, in the individual appropriation of the land.

"To organize on this basis, is to condemn ourselves to the same evils and to the same perturbations, making difficult for this continent, which we call new, perhaps because it is the last to incorporate itself with the actual civilization, the mission that naturally corresponded to it in the progress and continuous improvement of humanity.

"The Argentine land legislation eliminated the morbid cause that infected the organism of European society.

"With the suppression of the individual appropriation of land, the feudal germ inherent to it was also extirpated; and with the substitution of the various and unequal taxes which now exist, by the rent of the land, which was to be the only revenue of the State, the barriers to the development of industry would be broken down."

"Extirpated the feudal germ and broken down these barriers, there remained only the natural inequalities. These, far from being an evil, produce, by a diversity of altitudes, that diversity of services which social organization and progress demand.

"In this form and by these means, the land legislation of Rivadavia contained the most radical and beneficent social innovation of our century . . .

"To effect and consolidate such a great revolution would have meant transferring to America the ideal of social perfection.

"I say this with absolute and intimate conviction, after having studied at great length and detail the perfected leasehold system of Rivadavia, under all its aspects, in all its relations and in view of all its consequences."—(Dr. Andres Lamas, in his "The Land Legislation of Bernardino Rivadavia," pub. Buenos Aires, 1882.)

CRITICISM OF VANCOUVER AND VICTORIA ANSWERED

THE SINGLE TAX LIMITED A SUCCESS IN THOSE CITIES

As part of an organized campaign against the Single Tax movement, efforts have been made to discredit the operation of the system in Vancouver and Victoria, B. C. In this connection the accompanying exchange of correspondence will be self-explanatory. It deserves the widest circulation.

On June 22nd, 1917, the *Toronto News* published this report:

"In Vancouver, B. C., according to Controller Cameron, who has just returned from a trip to the Coast, the ratepayers absolutely refuse to meet their obligations to the City Treasurer. As a result, all civic works have been stopped, many of the officials dismissed, and those who remain have had their salaries reduced."

The Secretary of the Single Tax Association immediately wrote to the Mayor of Vancouver, enclosing the above statement and received this reply:

Mayor's Office, Vancouver, B. C.,
June 27, 1917.

S. Thompson, Esq.,

33 Richmond St., W. Toronto, Ont.:

Dear Sir—I beg to acknowledge receipt of yours of June 22nd, enclosing clipping from Toronto paper, re statements attributed to Controller Cameron, and to state that I imagine Controller Cameron could not have been reported correctly. I cannot conceive of any responsible public man making such statements.

The salaries of our employees are as high today as at any time in the history of the city, and western salaries have always compared favorably with that paid anywhere on this continent.

If such statements were made by Controller Cameron, I can only characterize them as absolute piffle, manufactured out of whole cloth and entirely void of truth.

Yours very truly,
MALCOLM McBEATH, Mayor.

When shown a denial from Mayor Malcolm McBeath on July 3rd, Controller Cameron explained that it was Victoria, B. C., he had made reference to.

"I do not want to rub it in," said Controller Cameron, "but the facts as I stated them at the Board of Control meeting are absolutely correct in so far as Victoria is concerned."

On the same evening the Secretary of the Toronto Single Tax Association wired to Mayor Todd of Victoria, B. C., giving him the text of Controller Cameron's statement, and the following reply was received:

COPY OF TELEGRAM

Sydenham Thompson, Toronto:

Acknowledging your wire statements you attribute to Controller Cameron are false as you state them and require wide qualification. Victoria ratepayers are very loyal to their city and certainly do not refuse to pay taxes, though it is true some are unable to do so, for the reason that British Columbia and particularly Coast Cities, have suffered more through conditions caused by war than any other portion of Canada, something for which British Columbia is in no way responsible. Victoria civic institutions and departments are being properly maintained and some, such as schools, fire department, water, health and streets, are in very high state of efficiency. Victoria has complete permanent staff of permanent officials and though salaries have been reduced, yet probably still average higher than other Canadian or United States cities of same size. Since start of war municipal waterworks undertakings and large main sewers completed, also considerable street paving. Officials dismissed, all in connection with these special works, as work being completed, extra staff no longer required. Kindly forward copies of Toronto News, also of any other newspapers referring to subject. Thanks for your wire.

A. E. TODD,

Mayor of Victoria.

July 5, 1917.

The *Daily News* of July 9th, on giving publicity to this telegram, added that:

"When shown a copy of Mayor Todd's telegram Controller Cameron stated that he had no desire to injure the reputation or credit of Victoria. He maintained, however, that as far as he was able to judge of the situation during his recent stay in the city, the war had very much more seriously affected Victoria than it has Toronto."

A rather tame conclusion to his previous confident challenge.

—*Square Deal*, Toronto, Canada.

 SIGNIFICANT NEWS FROM SYDNEY

DECLARATION BY LORD MAYOR

"Under my system enterprises that have beautified the city have been relieved of taxation in a great number of instances, whilst the land jobbers with old buildings on valuable sites have been penalized," said Alderman R. D. Meagher, Lord Mayor of Sydney, N.S.W., in describing the effect of the unimproved capital value rating system, which he induced the City Council to adopt in April last.

"When I proposed the change," said Alderman Meagher, "it was prophesied that I was going to ruin the city and that I was going to end up with a

deficit. Instead of that it is safe to say that I will have on paper this year a surplus of \$300,000, which, leaving cross entries and actuarial book-keeping aside, will mean that I will have an actual cash surplus of over \$100,000."

The application of the Single Tax for local taxation is now complete throughout the State of New South Wales.—A. G. HUIE, Sydney, N.S.W., in July *Land Values*.

EXTRACTS FROM CONTEMPORARIES

FROM A BELGIAN ECONOMIST

I submit this proposition: God has not given the lands and the seas to the nations, but to humanity. Nations will never enjoy good will and peace until the Divine will be respected and fulfilled. This does not mean that every human being must be at home everywhere on the globe, and that political frontiers of nations should be abolished (an unnatural, unprogressive idea); but it does mean that economic frontiers must be abolished, i. e., that the "open door" for free exchange of things and services must be universal, every man thus finding at home, in his own country, among his own people, the best possible opportunities for making a living. Thus, all human kind through co-operation may progress materially, intellectually, spiritually; therefore in harmony and peace. "Seek ye first the Kingdom of God and His justice, and all these things shall be added unto you."

—Henri Lambert, Belgian economist, now on a visit to this country.

MEXICO'S LAND POLICY

Under authorization of the President, the local authorities in all portions of the Republic have been instructed to make careful examination of all the arable lands in their respective jurisdictions. All proprietors will be required to designate what portion of their holdings they propose to cultivate, and all the remainder will be either cultivated under governmental management, or will be allotted temporarily and for agricultural purposes to those desiring them. It is the announced intention of the national authorities to put all the arable land in the Republic under cultivation. In many portions of the country several crops of one kind or another can be produced in a single year and by the proposed method it is expected a large surplus can be raised.

—*Mexican Review*, Washington, D. C.

THE WHOLE WORLD AWAKES

The whole world is being whipped into an understanding of its Oneness. Not until every nation wins by defeat, will the Great War give way to the Great Peace.

Not until food speculators and other economic pirates of all nations are conscripted and made to serve the People's Good, will the nations be ready for peace.

World peace cannot be realized without national peace, and national peace can never materialize until government establishes fair play between capital, labor and ultimate consumer.

Not until 100 per cent. of the "excess profits" of all business is taxed into the public treasury, will the Great Peace come into sight.

And not until 100 per cent. of the "rental value" of all land is taxed into national treasuries, will the Great Peace be established.

How long, oh Man, how long before you wake up *En Masse* and take over autocracy in the interest of Good Will among men? Must it take two years more?

However long it takes, and however hard we fight, the Great Peace will be worth the price.

Was it Emerson who said, "Our enemies are our best friends?" Then we ought to love the U-boats and canonize the Kaiser for waking the world to unity. (S-s-h-sh, who said "can" for "canonize"?)

On with the war until the United States of the World is born!

Blessings be upon the United States of the World which is surely forming in the thought of the world, and which must in due time express.—ELIZABETH TOWNE in September *Nautilus*.

TAX THE UNEARNED INCREMENT

In order to carry on our war with Germany and bring it to a successful conclusion, money is necessary quite as much as men. The request for an authorization by Congress of an issue of bonds and certificates of indebtedness amounting to seven billions of dollars is evidence of that fact. Money for public purposes can only be provided by taxation. The problem which is now confronting our legislators is to provide a method of taxation which will produce the required revenue.

They are devising various schemes to increase income taxes, to lower income exemptions, to assess excess profits, to place a duty on tea, coffee, cocoa, as well as other necessities of life, and to exact annoying stamp taxes.

Money, of course, can be raised in this way, but every one of these

forms of taxation is a tax upon industry and a tax upon labor. They are fines for being successful and for doing business.

There is, however, one form of taxation which does not encounter any of the numerous objections which can and will be made to the forms suggested. It is a tax upon land values, created not by the individual who happens to possess title to land and is thereby privileged to exact tribute from others, but created by society itself. Society, civilization, American honor and integrity are now being assailed. In land value society has stored up an immense fund for its defense, but that fund is now being taken by private individuals, and for national defense it is proposed to tax society upon its labor and its industry.

Tax the unearned increment in land values and without imposing a taxation hardship upon anyone there will be provided sufficient money with which to carry on our war, if need be, until the crown prince's youngest great-grandchild has gray whiskers. No one will protest except the few speculative land holders, not the real users of land, for they are paying the tax already; but instead of going into the public treasury it goes into the pockets of landlords.

Think it over, congressmen!—*National Monthly*, Edited by Norman E. Mack.

LIGHT OF SINGLE TAX SPREADING

Impatient Single Taxers, who persist in feeling hopeless concerning organized labor, organized business or organized farmers, should study the partial record of progress in recent issues of the *Bulletin*, says this organ of the National Single Tax League in its current issue. "Labor's progressive record," it continues, "is contained in the action of the Trades Council of Birmingham, Ala., the Oregon State Federation of Labor, the national executive council of the American Federation of Labor, the Texas State Federation of Labor, the Rhode Island Federation of Labor, the Central Labor Union of the District of Columbia, the Missouri State Federation of Labor, the California State Federation of Labor, the United Mine Workers of America.

"These organizations have indorsed specific measures varying from partial exemption of improvements with increased land value taxation to total exemption and public appropriation of the entire rental value of land.

"Business' record is in the action of the taxation committee of the Chamber of Commerce of Fall River, Mass., the National Ornamental Glass Manufacturers Association, the Manufacturers Association of New Jersey, the Rotary Club of Syracuse, New York, the Ohio Manufacturers Association.

"These organizations have taken a stand either for study of the Single

Tax or have indorsed in different degrees the principle of exempting industry and increasing proportionately the taxation on land values.

"The farmers have a constantly growing creditable record. The Washington State Grange, the Fruit Growers' Association of California, the Non-Partisan League, the Farmers National Congress, the Maryland State Grange, the Farmers Convention at St. Paul in 1916, the Farmers Educational and Co-operative Association of Washington, the North Carolina Farmers Union, the Nebraska Farmers Congress of 1916, the Equity Co-operative Exchange of North Dakota, the Farmers and Laborers Union of Texas, the Farmers Institute of Potter County, Texas, and the Canadian Grain Growers Association have all demonstrated that thinking farmers are realizing the wisdom and justice of partial or complete steps toward the Single Tax. Let the pessimist study the record and furthermore take note of the fact that it marks but the beginning of a steady tendency, and he will change his tune.

—*Christian Science Monitor.*

THE FAILURE OF THE REPUBLIC

It is many years now since Mr. Joseph Chamberlain, then Mayor of Birmingham, caused a stir by pronouncing himself a Republican. Sir Charles Dilke, if we rightly remember, associated himself with the movement, which, however, never attained much significance, the country being far too happy and prosperous to desire violent changes in the Constitution.—*Common Sense*, April 28th.

There does not appear to be much common sense about such a statement. Certainly some of those who lived through the days of this republican movement will find it difficult to recollect the happy and prosperous country. But that by the way. What destroyed the republican movement here and elsewhere was, first, the failure of the two great Republics, France and the United States, to bring prosperity and happiness to the people; and, second, the teachings of Henry George and others of that school which went to prove that no republican form of government, as such, could solve the problem. It became apparent that there was something wrong in the constitution of society itself, quite apart from mere political adjustments; and as this idea spread, the cause of republicanism weakened. The cause of unrest is not to be found in systems of government, however free from autocracy these may be, but in economic enslavement. It is a case for the deeper cut.

—*Land Values*, London, Eng.

LAND cannot be property in the sense that movable things are property.

—J. A. FROUDE

SINGLE TAX REVIEWAn Illustrated Bi-Monthly Magazine
of Single Tax Progress

Edited and Published by
JOSEPH DANA MILLER, at 150 Nassau St.
New York

SUBSCRIPTION PRICE:—In the United
States, Canada and Mexico, \$1.00 per year.
Payable in advance.

Entered at the Post-office, New York, as Second
Class Matter.

S E P T. — O C T., 1 9 1 7

THE SINGLE TAX YEAR BOOK

The Single Tax Year Book (Quinquennial), has appeared and is now in the hands of those who pledged their subscriptions when the work was announced for publication. Our friends have accorded it an enthusiastic reception. We refer our readers to the back pages of the REVIEW for the encomiums which have greeted its appearance.

Reviews have appeared in the *Public, Christian Science Monitor, New Bedford Standard*, and brief notices in *Houston Post, New York Times, New York Sun*, and other papers. As the work has been before the public only a few weeks other reviews will follow.

The public libraries of the principal cities, New York, Chicago, Detroit, Cleveland, Milwaukee, Buffalo, Toledo, Portland, Pittsburgh, Houston, Memphis, Springfield (Mass.), Kansas City, (Mo.) Passaic, Portland (Ore.) and many others have ordered the work. These together with the University and College libraries number over one hundred and fifty such institutions. But this leaves many libraries, public, collegiate and Y. M. C. A's, to be heard from. If Single Taxers will see their local librarians there ought to be no difficulty in inducing them to order the work. Libraries will secure works for which there is a demand, and this is a reference book for which there is

absolutely no substitute, and for which, as time goes on, calls must increase.

Will our readers help in this way a work of the utmost value to the cause?

MORE PROFESSORIAL NONSENSE

"The desire for land is one of the strongest and most deep-seated of human passions, and naturally so, since land is the sole ultimate source of wealth of every kind, and the possession of land is the primary requirement for the acquisition of wealth. * * * Most of the wars of history, including the present one, have doubtless rested at the bottom upon the struggle for land."

* * * * *

"The twentieth century sees practically all the land suitable for habitation by the energetic races of the world so fully occupied by the same races that no nation has any new place to turn to find an outlet for the surplus of its expanding population * * * Either nations must be imbued with so high a regard for the rights of other nations that no amount of pressure of population on land will induce them to undertake aggressions upon the territory of others, or else the growth of population must be so controlled that excessive pressure will never occur. The latter of these possibilities apparently offers the most hope."—From an article on "Land Distribution and Birth Control," in the *American Journal of Sociology* for July, by Henry P. Fairchild.

We try to be kind to the professors. We try to overlook the nonsense they write, and we do not condemn them as a class, for they are not all alike. But so many of them, when they are not engaged in making preposterous distinctions on matters of no importance and conferring degrees of eminence on one another for the discoveries of infinitesimal differences about these matters of no consequence, are at other times blandly assuming the existence of conditions which the merest superficial observation would disprove.

For example, every one knows there is no real pressure of population upon land. In no part of the earth are people so crowded that were land made available for use, the

inhabitants could not sustain themselves in the fullest abundance. Poverty exists where population is sparse, and where it is dense there is no necessary intensification of poverty. The same laws, or the same denial of laws, produce in each case the same phenomena of destitution, of poverty on one side and great riches on the other. It is not the pressure of population upon land, but the pressure of our land laws upon population, which is the same whether population be dense or sparse.

We invite Prof. Fairchild's attention to some of the figures in another column cited by James F. Cowern, though the sources for fuller information are at the Professor's hand, no doubt, in his own library.

A speculation of greater moment occurs to us. Few of us would care to live in Prof. Fairchild's world. But God has not so ordered the world. He has not made such a botch of it. He is not so poor a workman as to leave men without the opportunity for the making of the tools whereby they must earn their living. The earth is not exhausted nor exhaustible. Before speculating upon other remedies, we must try the one of unlocking the reservoir of the earth, amply provisioned for more than ten times its present population.

A PLEA FOR HARMONY IN THE RANKS

Mr. Chas. H. Ingersoll makes a plea for harmony in a letter addressed to prominent Single Taxers, now divided into hostile camps. He asks for united effort and urges us to preserve our ammunition for the enemy.

We are pleased to note this appeal and to echo it most heartily. When these divisions are personal, and do not involve questions of principle, we, for one, will extend the olive branch. There is no reason why the New York State Single Tax League and the Manhattan Single Tax Club of glorious history should not have a joint meeting and determine once for all that the unfortunate incidents of the past few months be forgotten. But there must be concessions on both sides, and there must be an agreement as to the lines of action and policy in future spheres of

activity. Let us not be open to the reproach of Emerson who, viewing the acrimonious difficulties of the abolitionists of his day, said, "See how these reformers love one another."

There are men in this movement of ours, very useful men, too, who are not lovable, perhaps. But we do not have to hate them and perhaps they can be taught to repress something of their own personalities and all of us to forego something of our own pretensions and inclination to active hostility.

At all events this movement is too big for such differences to hold us apart. If Mr. Ingersoll will lead in a movement for harmony and reconciliation he will not find himself without followers.

THE LATE CHAS. HARDON

The REVIEW has, during the past years, contained many an article from the pen of Charles Hardon and a few lines announcing his departure were printed in a recent issue. In a letter to the REVIEW Mr. Edmund Norton writes, "Our old friend was president of the Pomona Single Tax League and up to the moment of his passing he was an enthusiastic worker. For nearly two years since coming to California he has kept up a steady correspondence with the *New Church Messenger* trying to extend the light in his church associations. Some two decades ago, when the great light of the 'Georgian Philosophy' came to him, he left the church under the impression that it had failed to 'keep the faith.' Later, he concluded that to desert the church without using his powers to enlighten the brethren was in itself a desertion. So he returned and devoted all the energy to spreading the light therein. It was his hope to see, before he passed, his church recognize the 'ONENESS' of the gospel. 'Then,' said he, 'will mine eyes have seen the glory of the Lord.'"

From a local paper we extract the following details of the life of Mr. Hardon:

"Born in Mansfield, Mass., January 2nd, 1834, he was well in his 84th year at the time of his death, but continued in full possession of his faculties, and was wonderfully alert physically and mentally to the moment of his

passing. He was a graduate of Amherst College in the class of 1855. He studied at Oberlin and then embracing the Swedenborgian faith, taught at Urbana University, Urbana. Going from there to the theological school of the denomination at Cambridge, Mass., he was ordained into the ministry and held pastorate for many years at St. Louis, Peoria, Lowell, Boston, and elsewhere, and then took the duties of State Missionary of Massachusetts. He has long been a frequent contributor to the papers of his church and to the general press, being a regular correspondent of his home paper for many years.

"In 1863 he married Mary Cathcart, who died not many years later. Two of his children are living, Chas. H. Hardon, of Pomona, and Mrs. J. W. Hazeltorn of Contoocook, New Hampshire. He is also survived by an elder brother, Henry Hardon, of Providence, R. I., and sister, Miss Martha Hardon, of this city and also by a niece, Mrs. Emma Rogers, who is spending the winter here."

PROF. LEWIS JEROME JOHNSON
(See frontispiece)

Lewis J. Johnson, Professor of Civil Engineering at Harvard, is President of the Massachusetts Single Tax League, National Committeeman of the National Single Tax League, Chairman of the Executive Committee of the Massachusetts Direct Legislation League, and Fellow of the American Academy of Arts and Sciences. These are but a few of his many activities. As an active participant in the co-operation in engineering instruction recently established between Harvard and the Massachusetts Institute of Technology, he has become Professor of Civil Engineering in the latter institution also.

He was born in Milford, Mass., in 1867, graduated from Harvard in 1887, and pursued his professional studies in Switzerland and France. On returning was made Instructor in Engineering at Harvard.

Prof. Johnson is author of "Statics by Algebraic and Graphic Methods" and many papers of a scientific and professional nature. Single Taxers are more familiar with his writ-

ings on taxation included in pamphlets which have been widely distributed.

Prof. Johnson is an exceedingly forcible advocate of the Single Tax. His scientific training has contributed to a certain precision of reasoning and statement which are probably inherent intellectual traits. His experience with the pen has further reinforced these natural aptitudes for directness and conciseness, so that his exposition leaves small room for the exercise of the blue pencil.

FROM THE FIELD

JAMES F. MORTON REVIEWS HIS LECTURE WORK

The coming of Fall marks the beginning of a new season's campaign for the Single Tax. The New York State Single Tax League, as some of the readers already know, faces some unexpected difficulties this year, but has no reason for lasting discouragement. The Labor Day Conference was abandoned, by advice of many friends of the League and of the Single Tax, as inexpedient just at present, while problems of war and peace are stirring up violent emotions on all sides. Personally, I favored holding the Conference, guarding against unwise disputation by confining its attention rigorously to matters directly connected with the Single Tax and its propaganda, but it may be that the counsel which prevailed was wiser. In any case, the Conference was not given up on account of any diminution of interest, although the attendance would naturally have been somewhat lessened through the absence of those who are under special pressure of duties imposed by war conditions.

Regardless of the decision as to the Conference, an extremely energetic field campaign was planned for the coming season; and the steps already taken toward its accomplishment were meeting with gratifying response from different quarters, when the sudden loss of one of the main financial supporters of the work, and a complication of business difficulties involving a number of local Single Taxers and requiring for some time to come a very intense application of effort on the part of the chief executive

officers of the League in another direction, seriously disarranged our entire schedule, and has caused unfortunate delays in starting the field work on as active a scale as had been intended. I have, however, begun to make engagements, in the confidence that sufficient financial backing will develop, as in part already promised, so that we shall not fail to take advantage of the doors that have been opened to us.

Even under the best conditions, not many engagements would be made for dates prior to October. As it is, I have already (before Sept. 15) addressed the granges of Millerton and Wappingers Falls, meeting in each case with a very friendly response. The New York State Grange, at its last annual session, appointed a committee to investigate and report with reference to the relation of the Single Tax to the agricultural interests; and this gives a special entering wedge this year among the granges, of which the League is trying to take full advantage. If a sufficient number of them can be reached between now and February, that the seed may be well sown, it will have a marked effect on the debates of the State Grange, which convenes in February, and on the action which will be taken by that body. A few staunch Single Taxers in the organization are prepared to put up a strong fight; and it is of vital importance that we avail ourselves of this crucial opportunity to reach as many as possible of the granges of the State. If the League does not fail of the adequate financial support, there is still time to do this work well; but for complete assurance of the result desired, the friends of the League should do their part as quickly as possible. Contributions sent to Benjamin Doblin, 258 Broadway, will be of double or treble their usual value, if made available at once. The importance of winning the farmers is so apparent, that no further word should be needed. Of course, engagements are being planned with other bodies as well; but for the next few months no work will be of more immediate importance than that among the granges.

A few Single Taxers have suggested that in time of war our Single Tax work had best be largely suspended. This is the counsel of despair. Never in the history of our

nation was the tax question more in the foreground; and at no time was there greater need of instilling sound doctrines on the subject. We cannot afford to relinquish the war against privilege for a single day. Ground temporarily abandoned is not easily regained. The enemy never sleeps. My personal experience, moreover, has taught me that people are as ready to listen just now as they ever have been. Even were it otherwise, the preservation of our own morale and the necessity of not losing the vital touch with all our co-workers would be ample reason for maintaining the continuity of our activities, however adverse the conditions might appear to be. When peace comes, it must find us ready and equipped for the tremendous fight that will then be at once on hand between the forces of special privilege and those of economic democracy. Not one of the existing agencies of Single Tax propaganda should be neglected or suffered to fall into disuse.

In the next issue of the REVIEW, I shall submit a full report of my activities for the past year, such as would have been prepared for the Conference, had the same been held. For the present, I think it best that correspondence addressed to me be sent to my residence address, 211 West 138th St., New York, N. Y., as I will thus receive it more quickly.—JAMES F. MORTON, JR.

JAMES R. BROWN'S LECTURE WORK

A review of the lecture work of James R. Brown from December 1, 1916, to July 1, 1917, will be of much interest to readers of the REVIEW. During the period named Mr. Brown has addressed 115 meetings in all, which may be classified as follows: Forums, 13; universities and colleges, 22; churches, 24; business men's organizations, 31; granges, 7; labor unions, 2; Y. M. C. A.'s, 5; women suffrage meetings, 2 and Single Tax clubs, 9. The total attendance at these meetings was 13,274, at which 15,000 pieces of literature were distributed.

Though Mr. Brown varied the titles of his addresses the subject was always the Single Tax. At the Providence, R. I. Forum his

subject was "My Island," which local Single Taxers will remember. Also in the same city Mr. Brown addressed some forty or fifty Episcopal clergymen from all over Rhode Island, the Bishop of the State in the chair. At the Brown University the lecturer addressed the two classes in Political Economy convened by Prof. Gardner. Another University address was that before a small class of the post graduates in economics at Harvard.

An important meeting was that before the Lockport Chamber of Commerce, about two hundred and fifty present. They were much impressed with the presentation of the Single Tax. In February, an address on the Law of Rent at the Syracuse University was arranged for the lecturer by Prof. Roman, head of the Department of Economics and Sociology. A second lecture on the Principles of Taxation was given in the same university. At the Elmira College for Women, Mr. Brown spoke on March 19 on Poverty and Philanthropy, and on the following day on The New Political Economy. Miss Osler, head of the Department of Economics and Sociology, is a very capable and broadminded teacher. The meeting was well attended and close attention given.

From Elmira Mr. Brown travelled to Chicago to fill the most important engagement of the tour, at a dinner given by the Credit Men's Association. This lecture had been arranged for Mr. Brown by John H. Allen, a member of the Manhattan Single Tax Club, and some four hundred diners listened to Mr. Brown expound the Single Tax. The lecturer was delighted at the patient and receptive attention of the keen and open minded business men to the economic truths of our gospel. This meeting was followed on the 23d of March, the following day, by a dinner of the Chicago Single Tax Club, about 125 of the faithful being present.

At Detroit a few days later Mr. Brown addressed the Teacher's Class of Ford's English School at the Ford Auto Works, and received a very hearty invitation to come again.

We have not the space to review in further detail the lecture work of Mr. Brown, which has been constant and unremitting. But as a very substantial and positive evidence of the value of the work accomplished we may

conclude this summary with the following from the *Syracuse Post-Standard*:

"By a resolution adopted unanimously at the weekly luncheon held at the Onondaga yesterday, the Rotary Club went on record in favor of the Single Tax system, as expounded to the Club a week ago by James R. Brown, President of the Manhattan Single Tax Club of New York City.

"The resolution was offered by Rev. Dr. F. W. Betts, at the request of several members. A special committee was appointed to make inquiries into the development of Single Tax propaganda and to recommend to the Club what part it shall take in carrying forward the movement.

THE RESOLUTION

"As business men, interested in the growth and prosperity of our City and our Country, conscious of the heavy burden which taxation often puts upon industry, believing that individually created wealth rightfully belongs to the individuals who create this wealth, believing also that socially created wealth belongs to that society which creates this wealth, it is our conviction that the time has come for a careful study of the whole subject of taxation for the purpose of discovering, if possible, a more equitable system than the present one of distributing this burden upon property.

"Therefore we recommend the appointment of a Rotary Single Tax Committee whose duty it shall be to study the subject of taxation and from time to time report the results of its investigation to the Rotary Club."

THE *Real Estate Record and Guide* of this city, in its issue of June 2, is indignant at the extortionate prices of coal, and says:

"Every building owner and manager in the United States is going to pay approximately fifty per cent. more for his coal supply this year. Why? Because the mine owners and operators have so decreed."

"So decreed." That is the fact. The power to so decree is the power of private property in land and the right to so decree is a right of property, as recognized by law but challenged by public morals and advancing civilization.

CORRESPONDENCE

CRITICIZES PROF. ARTHUR NICHOLS
YOUNG

EDITOR SINGLE TAX REVIEW:

"The theory of property is not an absolute theory, but one of social utility." Arthur Nichols Young, in "The Single Tax Movement in the United States," page 303.

The Single Tax movement in this country, or anywhere else, is better off without the support or countenance of those who deprecate Single Taxers taking the position that the product belongs to the producer; that the question of whether he shall have it or not is not a question of "social utility," but a question of observance or non-observance of the Eighth Commandment; that the observance of that Commandment is just as incumbent upon the community itself as upon any of its members.

The title of any member of the community to appropriate ground rent has its origin in force, fraud or prescription. No amount of custom or legal sanction can validate such a title. It is nothing but a license to steal. Moreover, the recognition of such licenses by the community compels the community itself to take to the highway for its support, to "hold up" all of its members who have, or are suspected to have, property enough to make such procedure worth while.

The community, or those who assume to represent the community, may plead "social utility," or any other bunk, in explanation; but the real reason why the community has to take what doesn't belong to it is the fact that it has neglected to take what does belong to it; the fact that it has permitted certain of its members to embezzle the greater part of its own income.

Every one of the numerous devices to which the community resorts to make up its deficit is a plain steal, income and inheritance taxes as much so as any of the others. Even the two or three professional economists who are alleged to have "come out" for the Single Tax cling to the idea that it should be supplemented by both these steals, or, at any rate, by a certain amount of post mortem plundering.

Thomas G. Shearman hurt the Single Tax movement enough by trying to figure out that it wouldn't take much more than half of ground rent to meet public expenses, and that landowners could keep the other half. C. B. Fillebrown has done his best to assure landowners that property in land is as sacred as property in the results of labor; that all we want is enough of the income to maintain public administration.

And now we are beginning to get "supporters" from the "social utility" crowd. We don't want them. They will do us more harm than good. What we want is men whose moral perceptions are sufficiently developed to perceive that public property should not be taken for private purposes, or private property for public purposes except under eminent domain proceedings. This trying to settle moral questions by the rule of "social utility" is, always has been, and always will be a humbug. The attainment to genuine civilization under such a rule is as likely as the establishment of a cold storage plant in Hades.

As a mere chronicle of events, Young's book may be of some use to Single Taxers; but whatever effect it may have on the movement is much more likely to be adverse than favorable.

Especially is this true in view of the fact that objections like the following are enumerated as being entitled to serious consideration:

"But opponents have protested that it is a gratuitous affront to intelligence to compare ownership of human beings, whose welfare should be the end of economic activity, with ownership of land, an inert thing," page 306.

"Men have trafficked in land for generations and it has been an object of investment just as other forms of wealth (sic). It is argued that universally to take land values from their present owners would be not to repair an old injustice (mirabile dictu!) but to make a new one." Page 307.

Here we have an "instructor in economics" speaking of land as a "form of wealth." But such breaks are common among the "professionals." That this particular professional should have thought it worth while to repeat stuff like the foregoing is another

of the numerous instances that justify the growing impression that university economics must be a joke!—H. J. CHASE, Providence, R. I.

PROGRESSIVE PERRYVILLE

EDITOR SINGLE TAX REVIEW:

The Commissioners of the town of Perryville, Maryland, have exempted all improvements and personal property from taxation and have issued a circular reading as follows:

"COME TO PERRYVILLE!

In order to build up the town; to induce settlers to locate here; and to make it an attractive and desirable place to live, the Commissioners of Perryville have passed an ordinance providing that all household goods, 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. We want houses, stores and industries of all kinds, and propose to offer them every inducement.

Taxes will be levied on site values only.

WILLIS B. GORRELL

GEORGE B. CAMPBELL

HARVEY S. RUTTER

July, 1917. Commissioners of Perryville."

The town of Capitol Heights, adjoining the District of Columbia and in Maryland, on July 9th adopted the same policy in taxation, and other towns in Maryland have it under consideration. I mention this to show that all progress is not west of the Mississippi River.—J. H. RALSTON, Washington, D. C.

REPLIES TO MR. MACKENDRICK

EDITOR SINGLE TAX REVIEW:

I have just finished reading "The Line of Least Resistance" in your July-August number. The writer touches on a phase of taxation that has bothered me, namely, the weakness of the *ad valorem* system. Experi-

ence has shown that inequalities in assessment are the rule. It is true by eliminating improvements and personal property and considering only site values the problem would be simplified very materially, yet one of the weaknesses of our proposition lies in the fact that values must be considered in arriving at how much each one should pay, because site values only reflect the service rendered by government. The human equation permitting favoritism is always in the way, but of course less under Single Tax than under our present system. The problem is one of relations as between individual and individual and town and town, county and county. Where one county is assessed at 40% and another at 100%, the proportion paid the State by each is very unequal and the temptation is ever present to cheat the State by assessing boards. There is something to be said for the abolition of local assessing bodies, turning them all into State officers, dependent upon the State for the retention of their offices. This would create a tendency to eliminate local bias now, as between individual and individual publicity of assessments, would go far towards preventing wrong assessment. In this, as in everything else, "Eternal vigilance is the price to be paid."

The writer also touches on the argument that vacant lots don't require the service of a Fire Department. This would apply to every other service of government as well. The assumption implied in this argument is the old one: That taxes should be levied for services used. Now as a matter of fact when a tax based on the value of location is paid it is for a privilege, that privilege being gauged by the value of the location. Taxes are not paid for the use you make of the services of government, but are paid for the privilege to use them, else the bachelor should be exempt from School Tax. Only when a fire occurs should a charge be made for the use of the Fire Department by the unfortunate one whose house is burned. Parks should then be surrounded by high barbed wire fences with turnstile at every entrance and a fee collected from each user. The man who walks on the streets ten times to my once should pay ten times as much,

and so on. We all know no one does pay in that way and never will.

The only way to measure the value of all the services is by considering the value of locations, as they reflect the worth of the service of government through their value. Remove from any community good roads and school and police and fire department and health department and all those services of the modern government and see how quick land values will drop. Land value is the true measure to use to make each one pay to society what that society is worth to him. The incidence flowing from the recognition of this will produce equality of opportunity, which is all any one can ask for from the fact that it will prevent forestalling and will make land speculation unprofitable. Such a spectacle as holding land for a rise will cease and opportunities for self-employment will be enlarged to such an extent that a free, fair contract can be made as employer and employee, and altruism will have a chance where everyone will not be looking for the big end of it.—J. SALMON, Baltimore, Md.

THEORY AND PRACTICE

EDITOR SINGLE TAX REVIEW:

Mr. Alexander Mackendrick invites, and should receive an answer to his article "The Line of Least Resistance," published in the July-August REVIEW. He is an authority worthy of respect, and I would like to agree with him, but there are parts of his article from which I must dissent.

We cannot accommodate irrational prejudice, or avoid the objections of hostile selfish interests. His views are new and original, and will serve to evoke a critical examination of the most available ways and means to apply the Single Tax principle.

The degree to which the Single Tax is adopted throughout the world is an earnest of a healthy growth.

Like the growth of democracy of which it is an essential part, it must encounter, and take time to overcome the inertia of conflicting legal interests, and accordingly we should appreciate its progress which will be accelerated as each obstacle is passed. But the

authority of the economic professors to which he appeals is discredited because the inevitable sophistry of their "dismal science" only darkens counsel.

As a prelude to my comments I may say the Single Tax is the general means for taking for public use the social land values, but this end may be attained by any other available means in exceptional cases. The private owners of rental value do appropriate it without knowing the subtle logic of Mr. Mackendrick, and therefore the public authorities can approximately confiscate the rent on the same basis. Only those who want unused land will pay for the privilege which, as Mr. Mackendrick says, is not property in any sense. It is neither wealth nor capital, but potential social value, and its confiscation from the holder involves no injustice.

The assumption implied that capital value and price of land are identical is false and misleading; the Single Tax will take the price but not the value of the land.

As to unused land I endorse the alternative method suggested of registering the value of land as if there were no taxes.

Although it is not essential to the issue I venture to dispute the statement, "If 10% of rental value is $\frac{1}{2}$ % in capital value, 90% of rental value is 45% on capital value." According to my knowledge and belief 45 is ten times the true ratio.

The Single Tax is a charge for value received by those who use their land, or a tax on the speculator in land value, which tax is incidental to appropriation.

With these qualifications, and taking the view of a choice of expedients, if Mr. Mackendrick's measure will command a larger referendum support, that should recommend it for endorsement. At this stage of the movement which offers only an instalment of justice it is futile to dispute about the precise limit; the proximate step comes before the ultimate goal; accordingly the question of limited or full Single Tax may be, for the present, ignored.

In right direction, on the way we'll find New knowledge, and our duties well defined.

JAMES D. MCDADE.

Pittsburgh, Pa.

**MR. MACKENDRICK INTERESTING
BUT IMPRACTICAL**

EDITOR SINGLE TAX REVIEW:

I have just finished reading Alexander Mackendrick's long article on "The Line of Least Resistance" for Single Taxers.

If I did not know him to be a very honest and conscientious Single Taxer, I should think he was trying to queer the movement.

I can't speak for the East but here in the middle of the continent we have already started on the road and we shall probably keep on.

We have begun taxing products of labor at a lower valuation than land value, and it is only a question of keeping on.

I want to enter an emphatic protest to his declaration on page 214, "that the services for which taxes are paid are rendered exclusively to already utilized land or its occupiers."

Of course he doesn't believe any such thing. It is utterly absurd. Of course "a vacant lot can't be burned," "it can't be burgled," "it has no children to be schooled," etc.

But it is just these services and the demand for lots to be used that makes the price of vacant lots.

No street—no sewer—no water—no police protection—no fire protection—no school near by—no street cars or other rapid transit—what is the result? No price for vacant lots or a very low price at best.

Mr. Mackendrick has woven something of a theory but we are confronted with a conclusion—we are partially exempting labor products and evidences of ownership from taxation and we are going to keep on till they are all exempt.

Indeed I believe no State has ever taxed ordinary title deeds, though most States still tax stocks which are just the same thing. In Minnesota we have almost ceased to tax people on what they owe, that is on the evidence of the debt—the mortgage.

Mr. Mackendrick's article is theoretically interesting but very impractical.—C.J. BUELL.
St. Paul, Minn.

FROM PROFESSOR DAVENPORT

EDITOR SINGLE TAX REVIEW:

May I express my complete concurrence in Mr. Mackendrick's views as expressed in the last number of the REVIEW; as also my pleasure in his accurate and comprehending report of my own positions.

Not at all in the manner of protest or complaint, but solely to keep the record clear, I take the liberty to suggest that Mr. Hutchins seems to me to have fallen somewhat short of a similar understanding and accuracy. Out of the argument which Mr. Mackendrick rightly interprets as bearing merely on the time at which society shall proceed against rental incomes, Mr. Hutchins somehow deduces a preference for income taxation as against land-rent appropriation. The fault, of course, may easily lie with the exposition; but nothing could be further from my thought than the rendering which Mr. Hutchins has found possible.

—H. J. DAVENPORT

TAXING PUBLIC SERVICE CORPORATIONS

EDITOR SINGLE TAX REVIEW:

It can't be done.

Public service corporations have just one source from which they get money—it all comes from the people whom they serve.

If you require such corporations to pay either gross earnings taxes or general property taxes, their charges must be enough higher to cover such taxes.

It therefore follows that all such taxes are really paid either by the patrons of the utility taxed or by the ultimate consumers of the goods shipped or services furnished by such corporations.

This is true of all usual and ordinary taxes whether they be levied on the gross earnings or upon the general property of such corporations.

Perhaps this truth is more easily seen in the case of gross earnings taxes.

A CASE IN POINT

The St. Paul Gaslight Company pays 5%

on its gross earnings—five cents it collects on each dollar from gas users.

The very same ordinance that fixed this tax permitted the company to charge five cents a thousand more for gas.

The consumer, you see, pays the tax.

BUT

When this tax was first imposed gas was about a dollar a thousand.

Now it is 75 to 85 cents.

The company now collects from the gas consumers five cents on every 75, 80 or 85 cents, and pays over to the city five cents only on each dollar.

The consumers pay all the tax and more too, and the company makes a good big profit out of the deal.

TAX THEIR LAND?

No, as public servants they have no land to tax. They are performing a public service. The land they use is not held for private use as is a farm, a factory site, a residence lot. It is really in the same class as land used for public parks, school grounds, capitol sites, court houses or public roads, city streets, etc.

Such land cannot be taxed for public benefit. To try it would be to the injury of the public.

Just so any attempt to collect taxes from public service corporations results in public injury. It puts an additional and unjust burden on producing patrons and consumers and is usually a source of profit to the corporation.

USUALLY, BUT NOT ALWAYS

Poor and weak corporations that have little or no net earnings must pay the same per cent. of their gross intake as must be paid by the strong corporation. One corporation might be thrown into bankruptcy by a five per cent. gross earnings tax while a strong competitor might hardly feel it.

Right here is where some people think you can tax such corporations by means of a land value tax.

This is probably true of competing corporations, charging the same rates and occupying the same field. But there should be no such competing corporations. Real competition is impossible.

There should be but one corporation—not taxed at all—rates so fixed so as to yield only a fair price for service rendered and fair interest on the actual value of the plant, not including any accrued land values.

Of course there should be no public service corporations at all. Public service should be furnished by the public.

ONE OTHER POINT

If you have a corporation with a franchise for a fixed term and definite rates of charge that cannot be changed till the expiration of the franchise, then whatever you can justly take in taxes is so much gain for the public.

But to fix excessive charges and then take part of the proceeds in taxes—as in the case of the Chicago street car system, or the St. Paul Gas Light Company—is a gross swindle on those who pay the taxes and charges. It is not taxing the corporation at all, but is putting an added and unjust burden on those who are obliged to use the cars or the gas, or other service.

I think both White and Bucklin are confused. Public service corporations get every dollar from the people. All their property—land and equipment—is used for public purposes. When you tax them you are really taxing producers or consumers, or both.

Don't try to get corporations that way—it can't be done.—C. J. BUELL, St. Paul, Minn.

IN the *Issue* of Jackson, Miss., Hon. N. M. Everett, chairman of the Ways and Means Committee of the legislature, prints a lengthy communication on Taxation. Mr. Everett is a Single Taxer in that he wants the necessities of life and improvements on land free of all taxes, and land values to pay most of the expenses of government, though he favors an income and inheritance tax.

It is announced in the *Public* that Mr. George Barnes who has succeeded Mr. Arthur Henderson as Labor Member in the British War Cabinet is a Single Taxer. It is, of course, known to our readers that the Independent Labor Party of England adopted a Single Tax resolution as a part of its platform at this year's Conference.

FROM THE VERSATILE JULIA
GOLDZIER

EDITOR SINGLE TAX REVIEW:

On page XIII of the Introduction to the Single Tax Year Book you have the sentence "The mass of men are disinherited from the earth" printed in Italics, but I thought I saw them flaring before me in letters of fire and they burned into my consciousness a realization I never yet had had, of the cause of the universal misery all over the earth. I knew, as never before, the cause of the war, of poverty, ignorance and crime; I knew as I never knew before, why men must work and curse and sin, and women must weep and work and be the victims of men's sins.

It seemed to me that all we would now have to do would be to go out into all the world and shout those words into the deaf ears and callous hearts, and—immediately people would hear the truth and feel its import and act accordingly.

"The mass of men are disinherited from the earth!" It seems to me it were a battle cry around which great Single Tax armies could rally and fight land monopoly to the death. It seems to me a wonderful Single Tax romance should be written, entitled "Disinherited" and the caption of one chapter should be "The mass of men are disinherited from the earth." There should be a glorious song written by the name of "Disinherited" and the chorus should be "The mass of men are disinherited from the earth."

The wail of anguish and bitterness, the havoc of lives, the devastation of homes, the tragedy of misery, crime and despair in the words "The mass of men are disinherited from the earth" convulse the bosom with sobs and drench the eyes with tears.

O God, how dreadful that the mass of men should be disinherited from the earth! Yet no one seems to know or care. And how long will this horror go on?

But it is our own faults after all, for we who know should shriek and wail it to every one we meet; we should moan and plead and gasp and weep and groan, "O friend, O

brother, the mass of men are disinherited from the earth."

Bitterly realizing it, I am

Yours truly,

JULIA GOLDZIER.

A PRACTICAL SUGGESTION

EDITOR SINGLE TAX REVIEW:

Locked in a safe in Chicago, Hinky Dink, the noted politician of the Windy City, used to keep a package of addressed postal cards to all of his constituents, so that at a moment's notice by the aid of a rubber stamp and the next morning's mail he could summon the faithful to conference.

While much of the important work of spreading the knowledge of the Single Tax has been done by individuals without organization, it can be done much more effectively by organization.

I have been interested in looking through the list of some 60 Single Tax organizations in the REVIEW, and have found it of much use in correspondence, but it seems to me that it could be largely increased with a little effort. For example, there is apparently no Single Tax organization in the City of Houston, Texas, where the late Mayor Pastoriza did his great work for better taxation.

It seems to me there should be an organization in every Congressional District with branch organizations in each county, especially in each county seat where the assessments are made, with a *live wire* in each town of each district to keep the work going and report progress to the parent organization. I hope the next issue of the REVIEW will have listed a still larger number of live and energetic organizations, to aid in pushing the Crosser Bill and other important work.—W. I. SWANTON, Washington, D.C.

LOUIS WALLIS, representing the Joseph Fels International Commission, and on the lecture staff of the Commission lectured in the month of August on "How to pay for the War," in Elgin, Ill., and Fon du Lac, Wis. The papers of those cities gave excellent reports of the lectures.

THE LATE W. W. KILE.

W. W. Kile, who died in July of this year at Dayton, Ohio, known as "the first Single Taxer" of that city, was born in 1839. He served for two years as private in the Fourth Ohio Volunteers. For many years he kept a book store in Dayton, which became well known to book lovers. Many meetings of radicals and Single Taxers were held in the back of the store. In 1907 he went to Fairhope, the Single Tax colony on Mobile Bay, and spent three years with his wife and daughter.

Any tribute we could pen to the memory of this devoted spirit would be less adequate than the following from the pen of a man who knew him well—Marshall Beck, of Moline, Ill.

"On a certain Sunday, early in 1888, Mrs. Beck and I found ourselves in Dayton, cut off from receiving our current copy of *The Standard*.

"In our unguided wanderings in search of a 'News stand,' we suddenly found ourselves before the 'display window of 'Kile's bookstore,' and which window was given up to the 'display' of a single article, viz.—*The Standard*, many copies, deliberately disposed at each and every angle best calculated to catch the attention of those who should pass, whether friend or foe. The time was 'out of business hours,' but we knew in our hearts that we had found the central haunt of the Dayton Single Taxers; and, promptly on the Monday morning following, we renewed our disturbed connection with *The Standard*.

"When Mr. Kile had accepted our credentials as Single Taxers, we found, to our grateful joy, that such recognition carried with it, also, the great privilege of meeting and cooperating with every true-hearted man or woman in Dayton or in that section of the State, who desired and hoped for, and worked for a better social justice, through the one true means, economic reform; for they all came, and went, to and from his master station on the 'underground railway' to economic liberty.

"As the accepted pioneer and leader, he gave, in his earnest, unostentatious way,

more than all of his spare time and strength and means to the cause, in comparison with which, in his view, nothing else counted as an immediate social necessity. He brushed aside all proposed readjustments of rights which were not fundamental and final, for, perceiving the whole social truth so clearly as to make the vision the pole-star of his dedicated life, he knew, in advance, what discouraging waste of time and energy must befall from half measures and skulking deceptions.

"In season and out, he forced the all-including issue. Wherever he was, the thing had to be assented to or contested. Anything to keep it at the front, for the healing of the nations. Like an uplifted religionist, a true Samaritan, a passionate champion of the inalienable right of universal human happiness and goodness, like one high-called to the altar of truth and justice and love in human life, he unceasingly interviewed, interrogated, wrote, privately and publicly, spoke, privately and publicly, appealed, besought, counseled, and, when the apologists of plutocracy rushed to arms, leaving the field of fair discussion, they felt the unerring thrusts of attack from his ever drawn and flashing sword of reason and truth.

"But notwithstanding this almost lifelong shock and turmoil, his personality was such as to hold him almost wholly immune from attacks upon himself, personally, and from wasteful breaches and bitternesses in his personal relationships.

"His unselfishness and modesty, and inbred civility, and ingrained kindness and moral courage, and dedicatedness were so great, in themselves, and so harmonized in the man, that even those who most bitterly opposed his economic views and his uncompromising crusade for their realization, still respected and honored him as a citizen and a man.

"Although death has fixed a limit to his personal activities as a pioneer of a broader human justice, the life-work of W. W. Kile is not ended. Thousands of men and women whose economic convictions and reform activities were awakened and determined and quickened by his ceaseless appeals and resistance reasoning, are, today, in succeeding steps

and stages, grandly advancing the work for humanity in which he lived and died. It is impossible to compute the sum of influence for good of such a man, as, like the waves in the pond, from the thrown pebble, it spreads and widens to all the shores.

"His best prototype, to my mind, especially in American life, is the sainted Benjamin Lundy, of the 'abolition movement;' though the abolition movement to which our saint and hero gave a life as unselfish, as zealous and as sincere, is far deeper and wider and more saving than even the noble dream of Lundy.

"Next to the upraised, perceiving seers of our race, come the torch-bearing pioneers, each in his own place, in the spread and application, to life, of newly perceived truth; and every true man and woman who knew the work and character of W. W. Kile, while he lived, will write his unstained name and enshrine his beloved memory on this glorious honor roll of unsundering, pioneer 'Soldiers of the Common Good.'

"This letter has far outrun the limits of my original intention, though I have included but a beginning of all the things which ought to be set down in 'appreciation' of this true man."

THE Conference on the High Cost of Living, at Washington, D. C., on July 31, was made notable by significant addresses from Frederick C. Howe, Louis F. Post and others. The Conference adopted resolutions favoring a tax of one per cent. on the assessed value of all land and a tax of two per cent. on the assessed value of land not improved. Copies of the resolutions were sent to all Congressmen, Senators and Governors of the States.

THE Special Number of the *Nonpartisan Leader*, organ of the farmers' movement in North Dakota, and published from Fargo, is a notable issue filled with striking cartoons and interesting reading matter.

THE Rhode Island Tax Reform Association are circulating a petition to the General Assembly urging that body to abolish all taxes except a tax on land values.

NEWS NOTES AND PERSONALS

HERE is the amendment to the bill to provide revenue to defray war expenses, to be introduced by Senator Lewis of Illinois.

"That each acre of unoccupied and uncultivated land in the United States, not belonging to the United States government, to be assessed and taxed for the benefit of the United States government in the sum equal to that which the said land is assessed and taxed by the State or Territory in which it is located.

"That said tax to be assessed, levied, and collected by the same agencies of the Federal government that levies and collects taxes of internal revenue, income, and inheritance taxes, as provided in this Act.

"That all lands cultivated for the production of agriculture, or for stock raising, or for any uses by which the land is actually used for the purposes of agriculture or the production of that which makes for food and subsistence of mankind shall, for the purposes of this Act, be regarded as improved land and cultivated."

FOLLOWING on the announcement of the Finance Minister of the State of Sao Paulo (Brazil), that the State government had adopted the suggestions contained in the report of their special delegate, Dr. Luiz Silveira, tending to the progressive concentration of all State taxes upon land values, we have now to announce that twenty-seven municipalities of the same State have petitioned the government for permission to adopt for their local revenues the Single Tax on land values. We are advised that the agitation is spreading throughout the State, and that the petition is likely to be endorsed by all the municipalities, without exception.

R. C. MARR in *The Glasgow Missourian*, quotes from THE SINGLE TAX REVIEW striking paragraphs from B. F. Lindas' recent article from THE SINGLE TAX REVIEW.

THE Coleridge (Neb.) *Blade* has come out for the Single Tax.

WE acknowledge receipt of an article reprinted for private circulation from the *Journal of Political Economy* by Prof. Harry Gunnison Brown, of the University of Missouri, and entitled "The Ethics of Land Value Taxation;" "The Possibilities and Limitations of Special Taxation of Land," by Arthur N. Young, of Princeton, author of "The Single Tax Movement," and "Pax Economica," a work of 100 pages, by Henri Lambert, who is a Belgian economist of European fame, now a visitor in this country.

The two first named pamphlets will receive adequate attention in our next issue.

ON OCTOBER 6 the Scottish National Conference to Promote the Taxation of Land Values will be held in Edinburgh. Mr. H. S. Murray will be chairman and among the speakers will be Chas. E. Price, M.P., R. L. Outhwaite M.P., J. Dundas White, M.P., and P. Wilson Raffan, M.P. Local trades councils and co-operative societies will be represented. The conference is of special importance in view of the pressing problems that will follow the close of the war, the attacks upon free trade and the attempts that have been made to halt the work of national land valuation.

THE *Periscope*, a little monthly journal of militant democracy, with Otto Cullman, publisher and Hugh Reid, editor, makes its appearance from Chicago. In its closely printed four page form it contains not a little of local and general interest.

WILLIAM TRUEMAN, of Katrine, N. Y., is candidate for the legislature and is interesting the granges of Ulster County in the question of taxation. Mr. Trueman will be remembered by the veteran Single Taxers of New York.

Progress, of Melbourne, keeps up its high standard, its 12 pages each month being filled with good things for the edification of the faithful. There are few papers in the movement conducted with greater ability.

PAX ECONOMICA

A timely and stimulating pamphlet, under the above title, comes to us from the pen of a Belgian manufacturer, of Charleroi, Mons. Henri Lambert. Presented in perfect English and published by John C. Rankin Company, New York, it is accessible to our intellectuals, and is well worth more than a passing glance.

For the issues raised by Mons. Lambert are grave ones. They are, indeed, old issues that will not give us rest, until we have solved them.

The Protectionist policy of the majority of the great nations is charged as being the active, sufficient cause of the present world disaster. "The establishment of artificial economic frontiers, is an attack, the author says, "against natural international order and law.....The international judicial edifice will crack and crumble, if not built on the true, concrete foundation of unified economic interests of peoples living under the regime of the natural international law of freedom of exchange."

The "monstrous stupidity of the international situation" is painted with painful distinctness. "The storm" he says, "is one that never should have burst; it could have been, and ought to have been prevented." In this he does not allude to artifices and devices of diplomacy as capable of holding back and effectually dispersing the storm; for "there is nothing more morally infamous than international policy and its tool, diplomacy."

"Suppose, on the contrary, that the utility and justice of international division of labor and exchange became recognized, and free international co-operation practiced: the exterior politics of States would immediately become as simple, as easy, as stable and as moral as the most healthy relations between individuals can be, while international lying and knavery would be rendered useless and diplomacy lose its *raison d'etre*."

His argument may be condensed in the statement that the only natural and just relation between States is that of free exchange; any other relation being unnatural and un-

just, with discord and war as the inevitable outcome. No attempt is made to mass statistics and facts of history in support of the argument. The appeal is made to pure reason and the moral sense. "Peace lacks and awaits its natural moral foundation."

Mons. Lambert offers in outline a Treaty of Peace, which he believes would find acceptance with the belligerents, and at the same time range strong, irresistible economic forces to ensure the permanence of that peace. An open letter to President Wilson and a Message to the Society of Friends and other Christians present interesting variants of the powerful arguments with which the work is filled.

In presenting an economic solution for international antagonisms and their final outcome, War, Mons. Lambert, who is an economist, does not ignore the economic disorders in the internal organism of all nations. He indeed recognizes that "we cannot conceive of true civilization as a product of poverty," and refers to "our terrific future social disturbances." But he considers that "it is the international problem that is urgent."

It seems to us that his argument would have lost none of its force by the inclusion of the internal economic problem which, in the final analysis, is at the bottom of the present universal unrest. Bernard Shaw rightly asserted that even more tragic than the shell-shattered villages in the north of France were the villages that had escaped all ravage of war.

In our international and humanitarian schemes, do we not too often resemble those philosophic Greeks of old, who spun their projects of a perfect human society, all the while strangely impervious to the prospect of the chain-gangs of slaves working in the fields before them?

Justice, to which appeal has been made, is one and indivisible. In any settlement of this Day of Judgment, is she to be denied to the nations in their hearths and homes? Will she be satisfied with any concessions to international trade, while fundamental wrong in the internal economy of the nations blights the life of the masses and deforms our whole social edifice?

Russia has already shown us that this war has brought up for solution other and deeper problems than international trade, important though that be. Living in justice and harmony at home, each nation will easier observe just and forbearing conduct toward her neighbors.

A SOUTH AMERICAN WORK IN ECONOMICS

"THE LAND LEGISLATION OF BERNARDINO RIVADAVIA," BY DR. ANDRES LAMAS

A modest little book of 166 pages, which has just been edited under the above title by the South American Single Tax Committee, of Buenos Aires, is already creating an impression throughout the Argentine, Uruguay and Brazil, and must, before long, attract the attention of North American intellectuals, particularly those who make a special study of economics.

The author of the work, Dr. Andrés Lamas, is an outstanding figure in South American history. The service he rendered democracy in the Southern continent is not likely to be forgotten: The Argentine lay bleeding under the heel of the tyrant, Rosas. That dictator's ambition extended to the neighboring Republic, Uruguay; and Montevideo was already in desperate straits, having endured the horrors of a seven years' siege by land and sea. An alliance between the Brazilian monarchy and the Argentine tyrant had isolated Uruguay from all succour and its downfall seemed assured.

At this critical moment in the fortunes of South American democracy, the Minister of Government of Uruguay entrusted Dr. Andres Lamas with a confidential mission to Brazil. The genius and tact of the young diplomat succeeded in breaking the alliance between Brazil and Rosas, an event which was immediately followed by the revolt of the tyrant's general-in-chief, Urquiza, acting in collusion with the Uruguayan government. Thus collapsed the great conspiracy against the political liberty and integrity of Latin America. Thirty-eight years later, the Brazilian monarchy itself gave way to a Republican form of government.

But though down to his later years Dr. Lamas continued to serve his country as Minister to the Argentine, he was always much more than a diplomat. A great scholar and student, with probably the largest and most valuable library ever brought together in South America, he realized perfectly the limitations of purely political achievement, and the dangers awaiting American democracy unless its economic constitution was fundamentally altered. He studied anew the history of South America from the economic standpoint and had then the courage to tell his generation the initial error to which, in the confusion and conflict of the revolutionary period, the new society had been committed.

His work, which is now for the first time collected and published in one volume, is a tribute to a yet greater genius, Bernardino Rivadavia, the first Argentine President. Rivadavia comprehended from the first the superficial nature of political freedom unless founded on economic independence. Trained in economics in Paris, a friend of Humboldt, Lafayette and other intellectuals of that period, he undertook the Presidency of the new Republic with a clear conception of the task before him. He was determined to conserve for the new democracy the common right to the soil upon which it was to erect its political and economic future. Hence arose the remarkable experiment in agrarian legislation, to an analysis and defense of which as the true polity of America, Lamas devotes his work.

His illness and death shortly after the publication of his economic writings, together with the political agitations in the Argentine and Uruguay, explain the absence of any echo in contemporary opinion.

But the vindication of Rivadavia and of Lamas had not long to wait. In 1913, a brilliant Uruguayan publicist, Dr. Manuel Herrera y Reissig, in a widely read book, "The Land Tax," called attention to the work of Lamas and the legislation of Rivadavia. The Argentine Single Tax League, formed in the following year, published and circulated extensively in pamphlet form several chapters of Lamas's book. Argentine opinion began to be stirred. The gov-

ernment resolved to save for the nation the remaining public lands, over 200,000,000 acres, and decreed that they should no longer be sold, but only let on lease. This return to the agrarian policy of Rivadavia responds to a growing sense of the failure of the system (inherited from Europe) of the private and absolute property in land.

The complete edition of Lamas's work now published is introduced by a scholarly prologue by Dr. Herrera y Reissig, and contains, besides, a biographical sketch by Dr. Benjamin Fernandez y Medina, the present Uruguayan Minister to Spain, both distinguished writers, and vice-presidents of the South American Single Tax Committee.

The action of the Argentine government in the direction of rectifying the mistaken land policy of its predecessors, is by no means an isolated indication of new economic ideals in South American governments. Three great States of Brazil, Rio Grande do Sul, Sao Paulo and Minas Geraes, have declared frankly for placing the taxation burden upon the economic rent of the soil, according to the fiscal formula advocated by Henry George.

The work of Lamas is interesting, not merely as an historical link between the economic ideals of South America's revolutionary epoch and the remarkable economic legislation now becoming general throughout all Latin America. Lamas was a financial and economic writer of repute; and his analysis of the theories of standard Economists may be read with profit today.

Published now, when the calamitous fruits of Europe's economic methods, quite as much as the failure of her political regime, are patent to the dullest understanding, the effect of Lamas's work is to intensify the natural revolt against the discredited economic doctrines of Europe, while outlining a clear and distinctly democratic economic policy for America. Only when such a policy has been adopted and definitely carried out, can democracy be considered as really safe in our Western hemisphere.

READ (page 313) what they are saying of the Single Tax Year Book.

"THE Church and Social Relations" is the title of an admirable tract by W. A. Douglass, issued by the Department of Social Service and Evangelism of the Methodist Church in Toronto.

WHAT SINGLE TAXERS AND THE
PUBLIC SAY OF THE SINGLE TAX
YEAR BOOK

Now that the Year Book, the work of two years, is before the public, and efforts are being made to popularize it, we desire to thank all our comrades for the cordial reception they have given it, and our friends of the press for the many friendly notices.

Of the book itself we may say that it is a consensus of the best thought of Single Taxers, rather than representative of any particular individual's theories. In what we ourself have written for the work we have striven to place before the world, not so much our own interpretation of the philosophy, as the general conception embraced by the great body of our believers. In this we believe we have been fairly successful.

There has been some slight misunderstanding regarding the statement in the Preface that we have striven to exclude contentious matter as far as possible. Our purpose, to repeat what we have said above, was to present what the largest body of our believers are agreed upon, ignoring particular differences shared by smaller groups. Even in doing this, we have tried, with special consideration for such groups, to harmonize minor differences, so that the Single Tax cause would present, so far as this book is concerned, a certain unity of aim and method to the reader who consults the work for special information as to our movement. It seemed well also to emphasize the agreements of our philosophy with the best conclusions of the political economists without dwelling too much upon points of disagreement. In doing this we have conceded nothing of real importance to the movement.

We append a few commendations of the work from the many received.

The first, last, biggest, least, and finest point in the matter of the history, principles and application of the Single Tax philosophy seem to have been set forth in lucid form in the Year Book of the subject, which makes, this year, its quinquennial appearance. "A handy source of information as to the progress of the movement in all countries" is the editor's modest description of the work—which is so imposing and thrifty a looking volume that it seems to suggest for the propaganda it forwards successful progress.

At any rate, there is hardly a country on the habitable globe where the Single Tax teachings have not found lodgment. More than one hundred pages sketch out its history in the spots where it is particularly gaining a stronghold.....

Perhaps the chief value of the book lies in its practical presentation of the application of Single Tax philosophy to many of the great problems of the day.....

The student of the subject can turn to this volume, confident that his questionings in regard to the Single Tax movement will all be intelligibly answered. Encyclopedia is the word that better describes the volume than Year Book, for it is indeed a summary of the knowledge of the subject.

—*New Bedford (Mass.) Standard*

In this quinquennial handbook the adherents of the cause have vital and up-to-date literature for the conversion of the ignorant or obtuse and for edification of the faithful.

—*Christian Science Monitor*

Mr. Joseph Dana Miller is to be congratulated on the timely appearance of his quinquennial Year Book and on the hearty reception that is assured to it from the Single Taxers of the United States. The Year Book provides not only what is promised in the preface, a handy source of information as to the progress of the movement in all countries, but much interesting historical matter, and many stimulating suggestions and re-statements of fundamentals; it provides, in short, just what the Single Tax movement requires at the present stage of its progress.

—ALEX. MACKENDRICK, in *The Public*

Considering the cost in time, trials and toil—to say nothing of the superior talent spent upon it, which all will concede—in addition to its exceptional propaganda value, I regard it exceedingly cheap at the price. Besides, I think you have devised a scheme worth while, and which is going to command additional issues to supply the growing demand.

The Year Book will prove a great time and breath-saver. When a doubting Thomas happens along we will have only to turn to the index, and point to a seat, and—well, he'll be answered more and better in one hour than will all the harangue that could be muddled into him in a week. Besides, it is an equipment for the hunt of bigger game than we have had the courage to tackle heretofore.—J. L. CALDWELL, Amarillo, Tex.

It is in every way an admirable work. You selected a good sized type, making it easier for the "old guard" to read. The contents are a constant source of refreshment, information, hope and cheer. How well you did tell the story of the early fights Mr. George made in New York. It brings back those glorious days when most of us were still feeling in our blood the passion of the holy enthusiasm born of this great cause.

It was my good fortune to be the first publisher east of San Francisco to dedicate an established journal of any kind to the truth he made clear. This I did in personal correspondence with Mr. George in 1883.

What a splendid galaxy of souls were gathered about him in his New York contests! One can read it over and over in your book and it causes that glorious past to rise about one as a vision.—L. C. BISHOP, Editor of *Clinton Saturday Argus*, Clinton, Indiana.

You have gathered together between the covers of a single volume about as much miscellaneous information regarding the Single Tax as has ever before been garnered.—HENRY J. GIBBONS, Philadelphia, Pa.

The book seems to me to be a most satisfactory effort at putting out a work that is already badly needed and coming to be needed more and more—LOUIS F. POST, Department of Labor, Washington, D. C.

The Single Tax Year Book is the best encyclopedia of the Single Tax movement in this country and abroad that has yet been issued. Among the scholarly and valuable contributions that deserve special mention is that of Samuel Milliken on the "Forerunners of Henry George."

I congratulate you on your splendid success in giving to the movement a book of such real merit.—EDWARD P. E. TROY, San Francisco, Calif.

The Year Book more than fulfills my expectations and I am sure it will be of great value to our cause.—CHARLOTTE SCHETTER, New York.

Please accept my congratulations on the production of such a good volume. It is sure to be of great value to students of the Single Tax question. Also it is a well made book, technically, which helps a lot. I realize how much work it has been to compile and edit the book.—ARTHUR N. YOUNG, Professor of Economics, Princeton University.

Your task has been splendidly done, and you have, I am sure, the gratitude of all Single Taxers.

If I were able I would like to dispose of them by the hundreds.

The work is beautifully done—print and paper being a joy to the eye.

Accept my congratulations and best wishes for the edition of 1922.—J. A. DEMUTH, Oberlin, Ohio.

This is a valuable work and should be productive of much good in promoting sound principles of economics, and inspiring many to activity in the movement for a free earth. I hope that some of our wealthy men will aid in seeing that this volume is widely distributed through our libraries, particularly in the libraries of our Universities and Colleges, where the younger minds can be so well reached.—EDWARD P. TOTTEN, Judge, Bowman County Court, North Dakota.

You have done great work for the Single Tax cause by publishing so complete a work. I, for one, am very grateful to you.—JANET S. BROWNLEE, Penna. College for Women, Pittsburgh, Pa.

The book is indispensable to all who are interested in the Single Tax agitation.—*New York Sun*.

You have done a splendid piece of work for the cause. Within your limits of space and money I think it could not be improved.—W. S. U'REN, Portland, Oregon.

The Year Book fills such a decided want and is so excellently done that I want to give you my most emphatic praise.—HENRY P. BOYNTON, Cleveland, Ohio.

The book is very creditable; and you are to be highly commended for your industry and for the excellent general tone of the publication—LOUIS WALLIS, Chicago, Ill.

I am much pleased with the Year Book. It is a very great addition to the Single Tax literature.—LUCIUS F. C. GARVIN, Lonsdale, R. I.

I am an old Single Taxer and though I know already most of the history of the greatest movement for the bettering of mankind, I find much in this book that is new to me and am reminded of many things forgotten.—W. T. WEIR, Gladstone, Ill.

Your statement of the Single Tax philosophy in the introduction exactly coincides with my own conception of that philosophy and is expressed far more happily than I have ever been able to frame it for myself. I am greatly pleased with the dignity and moderation that mark the book.—E. N. VAL-LANDINGHAM, Chestnut Hill, Mass.

The book is a most valuable one. We all owe you a debt of gratitude for the time and thought you have given it.—FLORENCE A. BURLEIGH, Springfield, Mass.

The Year Book is the best Single Tax work yet.

Your introduction is a classic that any writer might feel proud of.

You deserve the thanks of Single Taxers everywhere. You have rendered them an inestimable service.—B. F. LINDAS, Washington, D. C.

A remarkable introduction.—PROF. HENRI LAMBERT, Belgian Economist now in this country.

It is in every way an admirable piece of work.—JOHN E. CHAPMAN, Brunswick, Me.

I congratulate you on getting out your very valuable and interesting book. It meant much labor on your part.—PROF. EDGAR H. JOHNSON, Oxford, Georgia.

I consider the Year Book next in importance or good of the cause to "Progress and Poverty."—NORMAN C. WEIR, Washington, D. C.

I am very much pleased with the Year Book. It is cheap at any price.—ALEX. PERNOD, So. Chicago, Ill.

I wish to commend you upon the excellence of the REVIEW and also upon the detailed, careful and brilliant work you have done in issuing the Single Tax Year Book.—GEORGE D. CARRINGTON, JR., Chicago, Ill.

You have a splendid piece of work here. In fact, it is monumental.—DAVID GIBSON, Cleveland, Ohio.

I have looked through your Year Book and find it replete with valuable information, a valuable record of the progress of the most important reform in the world.—W. A. DOUGLASS, Toronto, Can.

Your Introduction is great. I like the substance, I admire the form. I think the style is the best thing you've done, so far as I can remember.—WESLEY E. BARKER, Toronto, Canada.

I have just read about fifty pages of the Year Book and have already got my money's worth.—JOHN J. EGAN, New York.

Am proud of your splendid volume and hope it will make us more efficient in our great work.—CHAS. DOBSON, Berton, Mass.

I am immensely pleased with the book.—REV. JOHN F. SCOTT, Mt. Vernon, N. Y.

The REVIEW and the Year Book are head and shoulders above anything published on the real soul of economics.—J. H. MOCKETT, SR., Lincoln, Neb

The Year Book is valuable and interesting; well worth its cost.—L. P. CUSTER, St. Louis, Mo.

LIST OF SINGLE TAX ORGANIZATIONS

—————
 This list is arranged alphabetically according to States
 —————

DOMESTIC
 —————

- National Single Tax League, Daniel Kiefer, Chairman, 77½ 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.
- Single Tax Association of the District of Columbia, Chas. S. Davis, Pres.; Sid. Evans, Sec., 117 Euclid St., N.W., Washington, D. C.
- 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.
- Broome Co. Single Tax Club, E. T. Dunne, Sec.; Morgan Road, Binghamton, N. Y.
- 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., 890 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, 33 Richmond St., West Toronto, Ontario.
- Single Tax Association of Ontario, 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). Florida 22, Buenos Aires. Dr. Jose Bianco, President.
- Comite Sudamericano para el Impuesto Unico (South American Single Tax Committee). Dr. Felix Vitale, Pres.; 471 Salta, Buenos Aires.
- Argentine, Bolivia, Brazil, Paraguay, Peru, Uruguay.
- Henry George League of Denmark, Jakob E. Lange, Pres.; Mrs. S. Bjorner, Sec., Copenhagen.

- Victoria Land Value League, London House, Melbourne.
- 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. Damashke, 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.
- The Advance Sheet, Mrs. Julia Goldzier, Editor; 50 cents a year, \$1. for 3 years, Bayonne, N. J.
- 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.