

JANUARY — FEBRUARY, 1920

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

The Campaign in California and Oregon

Missouri Organized for Single Tax
Party Action

Progress in Ontario Following the
Farmers' Victory

The Movement in New South Wales

Socialists in the Argentines Turn to
the Single Tax

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What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for its sale or use, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, ~~where it arises that~~ these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages—(which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from SINGLE TAX YEAR BOOK.

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

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PUBLISHER'S NOTES

NOW is the time to extend the circulation of the REVIEW among those who are in a position to influence public opinion. The REVIEW is not intended for Single Taxers alone. As it is a record of Single Tax progress the world over, it should go where these records will do the most good.

TWO thousand copies of "The Theory of Human Progression," by Patrick Edward Dove, abridged from the original by the late Miss Kellogg, of sainted memory, can be had at reasonable rates for circulation. Particulars may be had by addressing Miss Charlotte Schetter, 80 Washington Square, East, N. Y. City.

READERS whose subscriptions have expired are requested to renew promptly. Those who contributed to the Sustention Fund are also asked to respond promptly to the appeal now in the mails.

FRIENDS who have contributed to the Sustention Fund of the SINGLE TAX REVIEW will accept this notice for the present in lieu of other acknowledgement.

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The Single Tax Review

VOL. XX

JANUARY-FEBRUARY, 1920

No. 1

Current Comment

SINGLE Taxers generally, who were supporters of the government in the crisis through which we have passed in the war with Germany, are now called upon to defend our institutions from the after-the-war heroes, and their officious meddling. The act of the New York Assembly, in defiance of those fundamental principles which form the cornerstone of American liberty, in expelling the five Socialist members duly elected by their constituencies, is typical. The country is fairly seething with the activities of the after-the-war heroes. Now that the khaki-clad boys who won the war have doffed their uniforms after bidding good-bye to many of their young comrades who sleep in the sacred soil of France, they may depart to their homes, their rights in the country they fought for quite forgotten. The parades are over, with the music and the shouting. These fine boys of ours offered the supreme sacrifice; others who were compelled to remain at home strove and struggled for the success of the cause. What was that cause? "To make the world safe for democracy." Now the boys are forgotten, and along with them the great cause for which they fought. The war is over and some of the boys are dead. Let's go to the movies.

WHAT is democracy? Can it anywhere exist where the rights of men to the soil of their country is denied? We palter and palter, yet this question is insistent. It is knocking at the door of every legislature in the land. Very timidly it knocks as yet, but it is audible. Not to answer it is to be destroyed. In one of the almost inspired passages which make Henry George immortal he said:

"Just as social adjustments promote justice, just as they acknowledge the equality of right between man and man, just as they insure to each the perfect liberty which is bounded only by the equal liberty of every other, must civilization advance. Just as they fail in this, must advancing civilization come to a halt and recede. Political economy and social science cannot teach any lessons that are not embraced in the simple truths that were taught to poor fishermen and Jewish peasants by One who eighteen hundred years ago was crucified—the simple truths which, beneath the warpings of selfishness and distortions of superstition seem to underlie every religion that has ever striven to formulate the spiritual yearnings of man."

THE other morning there crept out from New York harbor, shrouded in darkness and in mist, a vessel bearing from our shores to some undesignated port, a large number of "undesirable aliens." Among them was the volatile and rather aimless Emma Goldman, the half demented Berkman, and a number of others caught in the net spread

by the government. Doubtless they had said and threatened wild things, and unquestionably our government is justified in protecting itself against the threat of force and revolution. This much is conceded.

But it has answered force with force. To the wild and ignorant protests of this revolutionary group, to its claim of injustice in our institutions, government has no answer save deportation and banishment. Not in this way is the mad cry of the disinherited to be met and answered. Ignorant and helpless as these people are, in the presence of these great problems that press for settlement, the government confesses by the very act of deportation, the same ignorance and helplessness. The insistent question, what would you do, receives no answer. The war has left an unreconstructed era, a terribly disarranged and dislocated industry. To these the administration opposes the *impasse* of a stony reaction.

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

IT is not always that we agree with Mr. R. L. Outhwaite and articles that appear in the *Commonwealth* that he edits as the organ of the Commonwealth League, of England, but we are compelled to recognize the truth that there is in the following:

"In these days it is a dis-service to state in terms of taxation and rating the philosophy of land restoration. The mission of the evangelist fails when he appears in the guise of a tax collector. It is the interpretation of the natural law that is called for today. Not so long ago the medicine men shut the consumptive up behind closed doors and windows in a heated atmosphere and so hastened death. Now Nature has been called in—the light, the fresh air, and abundance of food. For mankind, hope alone lies in the throwing open of the doors and windows, in escape from the medicine men to Nature."

Just what should be our attitude toward the question of the Great Restoration and its relation to the method by which it is to be attained, is probably best summed up in the striking sentence of Le Baron Goeller, "Liberty the

end—Taxation the means.” That the Single Tax movement has steadily retrograded from the high moral enthusiasm with which it began to a programme of mere fiscal reform from which nearly all the juices have been very effectually squeezed out, is becoming apparent to most of us, and this accounts for the new awakening which is taking place everywhere in the movement.

AND this leads us to another consideration. There is a disposition on the part of some men calling themselves Single Taxers to postpone the adoption of the Single Tax, to approach it by such easy and gradual stages as to put its full application very far into the future. The early adoption of this great reform, they tell us, with an assumption of wisdom which most of us are too modest even to pretend to share, will cause a violent reaction, a very general business disturbance, and violent fluctuation in values. A well known Single Taxer has privately criticised the California amendment for not putting off the adoption of that measure (which others, by the way, are inclined to think too moderate) ten years instead of five. But if remoteness of time is a desideratum, why not twenty years instead of ten? Of course more babies would die in the interim and the usual two or more panics would occur in that period. “Sambo, aint it wicked to rob a chicken roost?” “Dat’s a great moral question, Grumbo; we ain’t got time to argue it now; hand down another pullet.” And so if we put off the adoption of the Single Tax, and refuse to consider it as a great moral question, the robbers of the social hen roost can pull down a few more pullets.

THOMAS G. SHEARMAN has been accused of being a conservative Single Taxer. In comparison with some of our believers today he was a wild-eyed radical. We once asked him if he would establish Free Trade at once if he had the power. “Tonight,” he replied. “What would result?” we asked. “Orders flashed to Europe by cable would multiply a hundred fold. The cables would scarcely have clerks enough to send the messages. Importations would be checked at once because of rising prices. Not a thing would be imported, probably for weeks and maybe months. Prices here would rise, too, and then slowly things would tend to an equilibrium and normal exchange relations be gradually restored on a constantly falling price level. Nothing more serious would happen.”

We do not vouch for the exact language of Mr. Shearman, nor indeed, for our present purpose, for the economic soundness of the reply. The significant thing is that this very conservative reformer, as we sometimes regard him, would have done at once the thing that was just, because it was just.

WHEN our great and good friend, General Gorgas, started out to clean up Panama he tried to do it with all possible dispatch. He did not attempt to do this by destroying so many germs at a time, with expressed tenderness for the germ-world in general and compensation to individual germs. And of course he was right. The

other method would have worked less of a revolution in Panama, fewer unpleasant disruptions and panics in the germ world, and less interference with disease-breeding activities. To do at once the thing that is just is the truest expediency, as Mr. George so often pointed out. Even if we accept the prediction of violent fluctuation in values following on the immediate adoption of the Single Tax and a short, sharp panic, it would be better thus to compress into a few months some of the inevitable losses, poverty and suffering of many dreary years.

SPEAKING editorially, the *N. Y. Times* of Dec. 5, 1919, refers to the living conditions and architectural aspect of this city, in the following terms:

“There will not always be slums; business districts will not always be grimy. The time must come, and will possibly come much sooner than our dull wits imagine, when the quarters of the poor will put on seemly raiment and the regions of warehouse and factory regain some of the dignity and beauty of the Venetian prime. Meantime, to hold a firm grasp upon all the glorious possibilities of our city is a simple act of piety to those who gave us the splendors we now enjoy.”

But these sickly-sweet and pious sentiments do not prevent the *N. Y. Times* from opposing tenaciously every measure tending to remove the tax burden which today discriminates so unfairly against every effort to provide better housing for the poor and a more appropriate setting for the Olympic feats of our industry and commerce.

Is it a case of “dull wits” merely, or is it a conscious alliance with the interests that thrive on, but do not contribute to, this great city’s health, strength and beauty?

IN the September number of the *Maccabean*, Mr. Hyman Segal contributes a long article entitled “The Winning of the Soil.” After briefly alluding to his own favorite which he calls the “Industrial Franchise,” a form of Soviet government similar in its economic features to that operating now in Russia, he devotes the rest of his article to a rather promiscuous attack on the Single Tax. Mr. Segal sees no difference in speculation in land values and speculation in “all commodities.” He has still to familiarize himself with the axioms of political economy. With that elemental confusion in his mind, he has already lost his way before starting on the journey. A short course in Adam Smith and Henry George would save him a lot of trouble in his prospective debates.

A STIMULATING discussion between Chas. H. Ingersoll and Thomas B. Wright, Manager of Industrial relations at the American Multigraph Company, is contained in *Cleveland Topics*. Both gentlemen are supposed to be discussing the Labor Question. Mr. Ingersoll surveys the fiscal and economic condition of the country and very properly attributes to it the first place in the debate. Mr. Wright prefers to confine his attention to the better adjustment of the industrial relations between employers and employed. A little more than half a century ago the

Mr. Wrights of that day were advocating better education of the negro, gentler conduct by their overseers, even a little religion of the expurgated sort. The Ingersolls of that day saw no hope for the negro or for the white but through the total abolition of chattel slavery. Both Capital and Labor are subject to humiliating relations of subserviency to the relatively small group who, through our absurd and iniquitous fiscal laws, hold and exploit all access to American soil. Perhaps the closer intercourse between Capital and Labor, which is urged by Mr. Wright, may bring to both the realization of their common enemy, the cause of their own difficulties and distress. Let us hope so. As yet, however, we see very little fruits of the larger understanding from these internal adjustments in some of our larger industrial concerns. We shall welcome them when we find them. In the meantime, we trust that the leaders of the industrial conciliation movement are under no illusion regarding the efficacy of their various devices. Their little umbrella may keep a dry spot for a while, but is of no avail against the gathering storm and deluge. The ostrich's vain hope of escaping the whirlwind by hiding its head in the cosy comfort of the sand is typical of this hurrying of our big business to the cover of such frail little devices as profit-sharing, united industrial committees, etc. We expect better things from the leaders of big business.

IN its issue of Jan. 4, 1920, the *N. Y. Times* thus refers to a report recently made by Dr. W. S. Rankin, at a meeting of the American Public Health Association:

"He said that of the 110,000,000 citizens of this country, 45,000,000 are physically imperfect; 15,000,000 die annually; 3,000,000 are in bed all the time; 1,000,000 have tuberculosis, and from 2,000,000 to 3,000,000 have hookworm and malaria. Only 37,500,000 are fairly healthy and 19,500,000 in full vigor. With all our vaunted support of higher educational institutions, it is interesting, perhaps surprising, to find that there are more persons in the insane asylums in this country than in all the colleges and universities. It is also estimated that the former cost more to maintain than do the latter.

These figures offer a strong argument for a National Department of Public Health, he said, with extensive organization and personnel, that will have among its duties those of building up the health of the people of the country. Such a department could accelerate and support to a marked degree the work already undertaken by the State and other local departments, and by such organizations as the Rockefeller Foundation."

It will occur to an increasing number of thoughtful citizens, that the deplorable situation denounced by Dr. Rankin needs for its cure something more than the creation of a new bureaucratic machine. Poverty and economic injustice are the source of most of our social mal-formations.

IT is very gratifying news that Mr. James A. Robinson, National Organizer of the Single Tax Party, sends us from the Southwest. Missouri is organized; a representative State Committee composed of some of the finest of the "Old Guard" of that State are in control, as will be seen by reference to our news columns.

What Will Zionism Bring Forth?

FROM a belated report of the proceedings of the annual meeting of the Zionist Organization of America, held at Chicago in September last, we have pleasure in reproducing a significant paragraph or two from a message sent to the Convention by Dr. Max Nordau. It is a strong document, clear in its message and high in its purpose. Dr. Nordau defines five objects which he urges the Zionist Organization to strive for. The fourth object in the list is the land problem. It reads as follows:

"4 All the land in Palestine that has belonged to the late Turkish Government must be made over to the new occupants, but shall remain the perpetual and inalienable property of the Jewish nation, and proportioned to individual occupiers only on a system of a renewable emphytheusis, in accordance with our wonderfully prophetic law of Moses of the Sabbath and Jubilee Year, which Rivadavia practically in the Argentine, and Henry George theoretically in North America, have tried to modernize."

"You American Jews have behaved wonderfully in these horrible years of war and ruin. You have given lavishly your millions. You have shrunk from no sacrifice. You have realized works of solidarity, unparalleled in history. This will be recorded forever in our annals and remain your eternal glory. But money is not everything. We now ask of you, and expect from you, that you will make a new and far more decisive effort to act efficiently in the direction of the five points I venture to submit to you."

The conspicuous part already played by the Jewish people in the history of the world, their fidelity to their race and its traditions, gives exceptional importance to every step taken toward their resurrection as a nation. It is inconceivable that, at such a time, such a virile people, disciplined in adversity and inspired by high, intense ideals, should defraud the world's expectation. That, indeed, would be the Great Betrayal.

Absentee Ownership— An Increasing Problem

UNDER the above title, the *Weekly News Letter* of the U. S. Department of Agriculture of Dec. 31, 1919, contains a report by David F. Houston, Secretary of the Department. He says:

"Land, however, is peculiarly important to all the people, and the welfare and prosperity of the community, as well as its economic and social progress, depend so vitally on its use and the relationship of the population to it that serious thought must be given to the problem of limiting absentee ownership."

Beyond lamenting the abuse of the Federal farm loan system by speculators, Mr. Houston makes no suggestion

as to how to make absentee ownership unprofitable. He says:

"An analysis of the amount loaned shows that only a small proportion of the net proceeds was ostensibly obtained for the purchase of farms."

"In some sections the growth of tenancy has been stimulated by the fact that the price of land has been higher than the level justified by current earnings. Consequently, it has been more profitable to rent than to buy, unless one wished to speculate in land values. Recently there has been a tendency for prices to increase with extreme rapidity. There has been active, and in many respects unwholesome, speculation which has profited mainly the real estate agents The advancing price of land is especially serious in the case of the undeveloped regions of the country. It constitutes an obstacle to development, for the actual settler is compelled to assume at the outset unduly heavy interest charges."

Our country is carrying a heavy cargo of dead-heads. They occupy seats and pay no fare. By the simple process of paying their fare, they would cease to be dead-heads. The fiscal machinery for enforcing the payment exists. Why is it not applied? Is it a small thing to stultify the development of our country? What private interest has a prior claim to our allegiance? Is this country always to be fair game for the land gambler, the economic dead-head? What brand of Americanism tolerates and foment this thing?

Children Hungry in a Great City

THE New York *Evening Sun* of January 6 had an editorial appeal headed "Ragged Children" which reads in part:

"The Children's Society reports that not a day goes by without the appearance of at least fifty ragged and shivering children at the Society's rooms, asking for help. . . . Colonel Ernest E. Coulter of the Society declares that 'thousands of children in New York today need warm clothes and shoes.'"

And the editorial urges a generous response to the plea of the Society for shoes and clothing for these thousands of unfortunate children.

We hope the response will be generous, even though we realize, as the *Evening Sun* does not, the futility of trying to fill the maw of Poverty with a few old clothes. It is a terrible thing to be cold and ragged—and likely enough hungry, too. Reformers who would go deeper than mere charity and remove the causes of raggedness and hunger, feel far more deeply than charity-urging editors for the sufferings of these poor children. That is why we are reformers—because, like Henry George, the poverty and misery we see around us will not let us rest.

And at least these children have done nothing to deserve their rags and shivers (at least not in this world, which is at present the fact with which we are concerned). We leave for our theosophical friends, and the professors of economics, the discussion of the abstruse questions of the probability

of errors in former incarnations being responsible for the plight of these children. Not that professors of economics fall back on theories of re-incarnation to explain poverty; we recommend them, however, as much more sensible than the usual professorial explanations of the causes and continuance of poverty.

"Thousands of children" in need of warm clothes and shoes. One would hardly believe it, were it not "in the paper." For hasn't prohibition been in effect since July first? The working classes are no longer able to spend their money for rum, and surely ought to have an ample surplus for their children's needs.

And wages—why wages are sky-high; and the columns of the daily press and the editorial pages of the *Evening Sun* are full of wails from the oppressed employers who are facing dire poverty as a result of the heartless demands of labor.

Can it be, that these thousands of children are from the families of the employers? children of bankers perhaps, or of landlords whose rents have been sadly cut into by the high cost of automobiles?

That the inability of the parents of these children to clothe them properly, may be due to the fact that prices are going up in the elevator while wages climb the stairs, and that the rents the workers must pay for the privilege of living in New York have been doubled the past year—these are vagaries of disordered minds, liable to subject those who entertain them to deportation or exclusion from the New York legislature!

The End of An Experiment

THE death of the *Public* marks the end of an experiment. That experiment was the attempt to advance the Single Tax by advocating a number of things in which the Democratic Party was primarily interested, in the hope of getting that party to take up our issues. Many of the things advocated were opposed to the Single Tax.

The *Public*, supported by Single Tax money, was engaged in bringing to others than Single Taxers a mass of miscellaneous reading matter for which they were not willing to pay themselves. The experiment was a costly one.

Yet we cannot but regret its passing. The *Public* was at least a glorious tradition. There were times in the past when it served the cause valiantly. It might have continued to do so. But failing to sense the new spirit and committed to the falling fortunes of the administration, its friends were finally alienated and its support dwindled. The paper founded by Louis Post, with its long and honorable career, has now ceased to exist.

To say that capital is the result of abstinence is about as true as to say that life is the result of not destroying oneself.

—FRANCIS MINTON, M.A.

POVERTY takes away so many means of doing good, and produces so much inability to resist evil, both natural and moral, that it is by all virtuous means to be avoided.

—DR. JOHNSON.

Economics and Bankers

IT is a fact that bankers, by the necessity of their occupation, contact more closely and frequently with fiscal and economic conditions than do the University professors charged with the special study of society and its functioning. We expect, therefore, to find the academic vagaries of the official economists corrected or removed when bankers turn to the consideration of taxation and economic laws. In a sense, it is their duty, an obligation to their own self-respect and to the community. Disordered, ineffectual thinking on economics, on the basic conditions of industry and sound banking itself, is no more appropriate or tolerable than would be confused and careless accountancy.

Nevertheless, a residual and quite needless deference towards the official exponents of economics still not infrequently seems to interfere with freedom of thinking and expression when bankers step outside the technique of banking and face the broader issues of the nation's welfare.

Thus we find Geo. E. Roberts, Vice-President of the National City Bank of New York, quoting in the September number of *The Americas*, Prof. Willford L. King, of the University of Wisconsin:

"Professor King says that the quantity of goods turned out absolutely limits the income of labor, and after a careful calculation of the nation's production concludes that if all Rent, Interest and Profits were eliminated and added to wages the latter would not at the outside be increased over 25 per cent. But the elimination of these would leave nothing in industry to finance growth and development."

Now, only by surrendering the use of his own good sense and knowledge of affairs, could a banker consent to con-found in one common relation to wages the factors of Rent, Interest and Profits. Rent, which is the landlord's toll on Industry, would never be associated by a banker with Interest and Profits, which, along with Wages, are the reward of Industry. Nor would he fail to see that, while Interest, Profits and Wages are a stimulus to Industry, Rent is an exaction which impoverishes and discourages Industry.

It is not necessary for us to draw, in the above case, the inevitable consequences of mistaken premises in an argument and of irreconcilable components in an equation. It would lead us too far from our present purpose. Official economics, of the type of that of Prof. King, is a curiously wrought but unsafe reed to lean on. Bankers, who venture into economics, would do much better to observe and act independently, relying upon their own direct acquaintance with industry and commerce and pursuing their investigation from that sure point of vantage.

In contrast with the Report of the National City Bank of New York above referred to, it is a pleasure to read the Review of the Year by Sir Edmund Walker, President of the Canadian Bank of Commerce, to which wide publicity has been given in the American press. It is the report of an institution face to face with the realities of a serious

economic condition in this country and striving to visualize the factors of the problem.

Naturally enough, at first some curious optical aberrations will occur, and in some places the Canadian Bank's Report seems to "see men as trees walking." Instead, however, of indulging in philippics on labor or confining itself to platitudes about the spirit of conciliation, the Bank finds a potent cause for trouble in the extraordinary network of taxation in which both labor and capital are caught.

"If the annual payments," says the Report, "are obtained by reasonably fair taxation, so levied that the taxes do not become a cause of restraining our industries, we shall not fail to win through" "The tax in the end must be borne by our industrial activities, and we are foolish if, in our eagerness to escape our own share, we make such burdens so heavy on others that many of these activities must cease, and commodities that, under fair conditions, might be produced at home are replaced by imports from abroad."

We have great faith that business acumen and judgment, directly and definitely applied to our taxation problems, will make short work of the whole tissue of fiscal absurdities and insanities, even though these continue to be lauded as supreme wisdom by a full chorus of official economists.

The savings bank section of the American Bankers' Association also dares to question the wisdom of the tax system of the country, but seems hardly to know where to begin putting order into the fiscal jungle. As an illustration of its apprehension as to the possible drift, we may quote the following:

"Any person sufficiently informed to advise on tax policies," the Report says, "must appreciate the evident fact that any such extension of public subsidy through exemption can lead to no other end than the Single Tax on real estate, with the possible addition of a tax on income from personal service. The present condition of the security market furnishes ample proof that we are nearer to this result than most people care to recognize."

This is a decidedly interesting affirmation. We are under no such illusions, however. To the average mind, an elaborate fiscal labyrinth is still more seductive than a direct short path. It seems to give more value for the money.

It is a ruinous, unworthy game. Are our bankers content to play it much longer? Some of the losers seem in a mood to kick over the table and destroy the whole edifice.

In a statement issued this month, January, 1920, the American Exchange National Bank makes the following affirmation: "The only cure for high prices is increased production." Nowhere, however, do we find any explanation of how production can be increased. We take it for granted that, in its further study of the causes obstructing production, the American Exchange National Bank will discover that practically the whole weight of the fiscal burdens of the country is so adjusted as to discriminate against the productive use of our natural resources and in favor of their withdrawal from production. The inci-

dence of taxation can scarcely be ignored these days by any serious financial institution, and therefore we look forward with interest to the next report by the same important bank.

More Real Estate Verse Libre

VERSE libre is becoming greatly popular with the men who have lots for sale and use the advertising columns of the papers to announce the fact to prospective purchasers. The difference between the verse of these real estate men and that indulged in by the group of poets who are commanding public attention is the great lucidity of the former. They exhibit an exaltation and a spontaneity that the author of the Spoon River Anthology may sometimes lack. They possess a like faculty of particularization. The following dwells with a loving touch on "sewers, sidewalks, trees," and it tells how the builders will clamor for these sites in the Spring.

You can then "reap a big profit"—that is you can "hold up" the builders as Dick Turpin held up travellers on the highway, but not like that perfect gentleman and brave man. You can do the same thing; but under the law and more like a sneak thief than a gentleman of the road. You don't need a pistol but only "a little money." What if the builders "clamor"—(note the term). Dick's victims also clamored. But they were as helpless as the builders. 25,000 more homes are needed in the city of Cleveland. Buy sites; hold them against the demands of these people who need homes, of the builders who would build them and the men who would work for them.

In what follows is written all the social tragedy of our time; the misery, the heartaches, the poverty of a great city. Does the advice of the advertiser seem cold and callous? It is merely stupid and ignorant. Willing as he is to speculate in the bitter necessity of a people who to the extent that they are deprived of the use of land are the bond slaves of a few more fortunate than they, he probably does not suspect all that is involved in the economic lesson it contains.

But here is the choice morsel from the *Cleveland Press* of Jan. 14, bearing the authorship of S. H. Kleinman of the Kleinman Realty Company, located in the National City Building of Cleveland, where twenty-four thousand families want homes:

"Idle funds like idle people
Get nowhere.
Waiting for something
To turn up
Is poor business.
Your opportunity
Presents itself NOW
By taking advantage of
The need for 25,000 more homes
In Cleveland.
Where are they going to build them?
They must have land.

Right in the city
Only 4 miles from Square
We offer
At very low prices
Homesites
Ready for immediate building.
On easy terms
\$900 will buy
A valuable piece
For one or two-families.
Surrounded by
A district built up.
Price includes city water,
Sewers, sidewalks,
Trees, etc.
When Spring breaks
Builders will clamor
For these sites.
Those who own them
Will reap a big
Profit—quickly.
Only a little
Money is required.
Act at once."

The Freeman

FOLLOWING on the death of the *Public* it is a welcome bit of news that Mr. Francis Neilson and Mr. Albert J. Nock are to be the editors of a weekly paper to be launched by Mr. B. W. Huebsch of this city, March 15th.

The names of the editors of the new periodical give reason for confidence in the belief that the *Freeman* will be in reality a "Journal of democracy." In these days of sloppy socialistic journalism there is a real need of a weekly paper that shall voice the doctrine of true individualism. The names of Francis Neilson and Albert J. Nock are a sufficient guaranty that public questions will be discussed in the light of that philosophy. Both are Single Taxers. Mr. Nock is a versatile magazine writer, with an adaptable pen. Mr. Neilson is too well known to need an introduction to REVIEW readers, or to Single Taxers anywhere in the world. Orator, playwright, author, member of Parliament, his achievements have been notable. His latest work, "The Old Freedom," has been reviewed in these columns.

The *Freeman* will do what many of us looked to the *Public* to do. As stated in an announcement just received, "It will carefully follow developments in the industrial and commercial life of the United States, and will invariably discuss them from the viewpoint of fundamental economics."

Edited in this spirit, the success of the *Freeman* is assured.

AMONGST the many quack remedies for poverty, the most venerable and the most delusive is thrift.—J. M. DAVIDSON.

It is a question of what a man ought to have for his work, not what his necessities will compel him to take for it.

FRANCIS MINTON, M.A.

Jones' Itemized Rent Bill

IT was a curious experience of Mr. Smith's. I do not know what you would have done under the same circumstances. Perhaps you are sufficiently well informed to have met the emergency with an easy solution. And in that case you would be better informed than one out of a thousand landlords.

Custom is a wonderful thing. It is so easy to become habituated to almost anything. Give an institution or custom the weight of authority, let it run for a length of years, and though it be grossly immoral or violative of the simplest precepts of justice by which we judge ordinary matters, it will become a fixed habit which even to question is to render oneself an outlaw of society. Slavery was such an institution; kingship largely is. And there are others.

Mr. Smith was a landlord, and purely conventional. So when he received the following letter from one of his tenants, Mr. Jones, he read it with a good deal of mystification.

DEAR MR. SMITH:

For some time I have paid you sixty dollars a month for the house I occupy. I am now in doubt what it is I pay for. I know I pay all the taxes which are included in the rent, and am perfectly satisfied to pay you for the use of the lumber, iron, steel, etc., etc., which I am using and which constitute the house. I am also content to pay you for the insurance and repairs, which are included in the rent. But all this is little more than half the rent I pay. I suppose the remainder is paid for the use of the land on which the house stands. But this is what is bothering me. Land is worth nothing in itself. The same piece of land in a desert would not be worth a song. If located in Wall street it would be worth a hundred times more than it is here.

If I could take the land where I might like to take it, say on the banks of the Hudson where I should like to live this Summer, it would be worth much less than where it is. But if I am paying for something, why should I not have the power to take it where it would be of the most use to me? That, however, is another matter.

But it adds somewhat to my perplexity. For if I could really carry this piece of land around with me, yet must I continue to pay you for it. If I settled now here, now there, as I might prefer, I must continue to pay you now less, now more. So I am in doubt of what it is I am paying for.

As a landlord you know your business. You know the nature of what you are selling, or renting me by the month. No man goes into business without such knowledge, of course.

I am enclosing \$30 for the use of the house for this month, and will trouble you for a carefully itemized bill of the other half before remitting.

Respectfully,

HARRY JONES.

Mr. Smith was plainly bewildered—even as much as Mr. Jones. His first resort was to visit his collecting agent. That individual read the letter and threw it aside contemptuously. "Throw him to hell out," he said. "The man's a nut. The rent of the house is sixty dollars, which he agreed to pay. Who ever heard of an itemized rent bill? Isn't he getting what he bargained for? Serve him a dispossess notice at once."

"I do not wish to do anything summarily," said Mr. Smith. "Jones has been a good tenant. For years he has paid his rent and always promptly. And he's not a crank. Is there

not some way to conform to his wishes?"

"There ain't. He couldn't use the house without the land, could he, and he agreed to pay sixty dollars for the house. There are tenants galore, and you don't have to meet the crazy whim of a tenant these days. I can get twenty dollars more for that house to-morrow."

"I do not want you to do anything until you hear from me," said Mr. Smith, as he left the office. Plainly the agent had no solution.

It occurred to him that there was one who might help him in his difficulty. Smith had been to college; he had studied Political Economy under a professor named Dubbs. Of course, he didn't remember anything of what he had "learned." There was, however, a vague recollection in his mind of certain phrases learnedly pronounced, fee simple, hereditaments, immovable appurtenances, margin of cultivation, Ricardian law of rent, etc., etc. These had long ceased to mean anything to him, if they ever had.

But he sought out Professor Dubbs in his study, and that learned individual donned his glasses. He knew almost everything that persons of common sense had agreed to forget.

"The man's difficulty is absurd," he said. "Plainly he lacks a college education. Rent is payment for the indestructible qualities of the soil. Payment for land is not merely a legal convenience, without which the whole structure of society would fall, but is part of the essential nature of things. Land in a state of nature becomes property by successive gradations of improvement that fit it for habitation and occupation. Payment for land is due the generations of landowners who labor to sequester it from the destroying inroads of nature, to render it productive for others, and to establish that security of possession without which man would revert again to the condition of the nomad. On this institution all civilization rests; even to question it is to imperil its stability. It is also (this with a patronizing smile) to leave oneself open to the suspicion of Bolshevik tendencies."

Mr. Smith left Prof. Dubbs much perplexed. The brief lecture delivered with labored pomposity was not conclusive. Mr. Smith was conventional, as we have said, but he had an honest mind and within bounds could reason straight. Besides he didn't like Dubbs' air of superiority. Perhaps there was something to be said on the other side. Perhaps the difficulty was real. The fact that Jones had asked a question which Smith could not answer made further consideration advisable.

Then Smith bethought him of an old friend, a book lover, almost a crank on the investigation of a dozen subjects. This man he had known as a student of affairs. There was little in common between them but a warm friendship that dated from boyhood. He had done this man some favors, so had no hesitation in soliciting a favor in return. Beverly James, student, lecturer and expert on a variety of subjects, should be his last resort. Him he sought in his perplexity.

"He wants an itemized bill for half the rent, does he? He agrees to fully recompense you for the use of your timbers, iron, steel, etc., which form the house, as well as the

insurance, and the taxes. The remaining \$30 must be itemized. He's very nearly correct, for the house is about equal in value to the land, according to the assessments, which are pretty nearly up to par value in that neighborhood.

"Very well. Now, Smith, let us study the map," saying which Mr. Beverly James spread before him on his reading desk a map which he extracted from one of the pigeonholes.

"Let us study the locality. Of course, there is a good system of sewerage. As he wants an itemized bill, put down \$3 for that. It is just as well to begin at the beginning."

"But," said Mr. Smith, "the city supplies that."

"Yes, and you charge him for it. You may not have thought of this, but it is true. If there were no sewerage you could not get that much rent from him. Is that not so?"

"Yes, I suppose so. It looks like it, anyhow."

"Now here is a school two blocks away. Jones has three children. Put down \$3 for the School."

"But there is a school tax," interposed Mr. Smith.

"There is, but observe that Jones pays this in the first \$30. You don't pay it. He pays it twice. \$3 for the school and \$3 due for the land value due to the presence of the school. Put down \$3 for the Pavement and \$3 for the Sidewalk. And now \$3 for the Fire Department. The house needs a fire department, but observe that it is not the house the value of which is increased by the very efficient Fire Department of this city, but only the land. After collecting the tax from Jones you now collect the land value due to the presence of the Fire Department. You see you really pay no taxes for these things at all.

"But here we come to something that the city does not provide. This little dot on the map is a theater situated just eight blocks away—a very beautiful playhouse. Put down \$3 for that. Jones is a regular attendant and spends no carfare to convey himself and his family to the theater. The carfare which he saves you collect in rent. If the street railroad company got it, you couldn't."

"Do you really mean that?" queried Smith, wonderingly.

"Nothing surer, old top. But here is something else. 'Southern exposure,'

"Ah, those dear old words familiar in real estate ads. Put down \$1 for Southern Exposure. Now there is a Public Library five blocks away. All the Jones family are great readers. Put down \$1 for the Public Library. There is a church opposite the house. Jones doesn't go to church much, but a church improves a neighborhood and adds something to residential desirability. Put down \$1 for the Church."

"The street is a quiet one. I'm afraid you'll have to put down \$1 for Quiet spelt large. Ah, but here is another spot on the map. Prospect Park only a block away! There the children go in the afternoon. Well, we'll have to put down \$2 for the Park.

"Then there is a delightful breeze in Summer that comes in at the windows. Put down \$2 for 'Summer Breezes.' Then there is the absence of bad smells. You see you charge Jones for things absent as well as things present. Lump these at \$3.

"Then there is a little item which I had almost over-

looked. The land on which the house stands is near enough to the park to hear the twitterings of the birds in the trees. It is very pleasant to wake in the morning with songs of birds sounding musically in the ears. So put down \$1 for Twitterings of Birds in Trees."

"But this is absurd," said Smith, testily.

"Not at all absurd. Certainly it is what you are charging Jones for. I have been careful to calculate as I went along in order to get the \$30. I know I have not figured everything and something might have to be taken away from some items and added to others. Perhaps I haven't mentioned a lot of things for which you are charging Jones, a fine drug store two blocks away, a number of excellent stores, and easy access to the down-town shopping district.

But here is your bill. Look it over. It's all land value, from Sewerage to the Songs of Birds. You are charging Jones for all of these things. That you can't charge him for moonlight and starlight is because these are more widely distributed, and Jones sleeps at night anyway. Don't you see, old man, you are getting money under false pretenses. No wonder Jones woke up and wants an accounting."

"What is the pretense?" asked Smith, now somewhat vexed at his friend.

"Why, seriously, the Great Pretense is that you have a right to charge Jones for what Society does and even what God does. If men build theaters and public libraries you collect from Jones. If God grows trees and causes birds to sing in the branches you mulct Jones. You even tax Jones for a house of worship across the street, though Jones is a disciple of Thomas Paine. But examine the bill. Here it is."

And Smith took up the following bill:

To HARRY JONES, Dr.

FOR RENT OR LAND VALUE AS ITEMIZED:

Sewerage.....	\$3.00
School.....	3.00
Fire Department.....	3.00
Sidewalks.....	3.00
Street Pavement.....	3.00
Theater (proximity).....	3.00
Southern Exposure.....	1.00
Public Library (proximity).....	1.00
Church (proximity).....	1.00
Quiet.....	1.00
Prospect Park (proximity).....	2.00
Southern Breezes.....	2.00
Absence of Bad Smells (olfactory advantages)...	3.00
Twittering of Birds.....	1.00

\$30.00*

*There is but one defect with these figures. They do not measure the present rent for a house so situated by one half. We started with a certain rental, but as the list of location advantages grew we saw the land value constantly rising and Jones' rent increasing: it was then too much trouble to change it, since it could not be altered without altering the other figures. The reader, therefore, will make his own calculation based upon present day rentals for a house having these location advantages. As a matter of fact, a single apartment in a flat so favored would command double the rental paid by Jones.

Mr. Smith left his friend, plainly bewildered. It was clear that in the sum agreed to by Jones, the cheque for which rested in his pocket, were included all the taxes paid to the city. Yet it was clear, too, that he was charging twice over for these items. For in the itemized bill drawn up by his ingenious friend these charges stared him in the face.

A second visit to his collecting agent called forth a smile from that person which developed into a loud guffaw when Smith laid the itemized bill upon his desk.

"Well, what do you say to it?" asked Smith.

"Just this," said his collecting agent. "It's all so. These are all items properly charged to Jones. Whether you have a right to payment for these things, we won't argue. In theory the bill is all right. But, my dear Smith, we live in a practical world. You need the money. That's the answer."

And Smith left, wondering if that really was the answer.

JOSEPH DANA MILLER.

The Class Conflict and Revolution

ANY inquiry into the desirability of radical economic reforms ought to involve, as a first step, a consideration of the nature of the economic system in and through which the people of the modern world carry on their struggle for the means of existence. For unless we suppose this system to be the best possible, it ought clearly to be either modified in greater or less degree or superseded. And whether either sort of change ought to be brought about by any proposed method, can hardly be intelligently decided without an understanding of the fundamental nature of the system of which the modification or supersession is contemplated.

It is the failure clearly to comprehend the nature of the faults of the existing economic system which has, in large part, made protest and even revolt ordinarily so futile in really improving the conditions of life for the common man to the extent that might else be possible. Protestant or revolutionary groups have to meet, always, the more or less solid opposition of the groups whose interests are threatened by change and who know well how to protect these interests.

Individual members of the conservative groups may be liberal-minded enough to favor reforms of a palliative sort, especially as many of these reforms seem likely to cost them nothing. But few members of the conservative, property-owning class seem able to contemplate without a sense of shock or a feeling of indignation any proposal seriously to disturb in its fundamentals that order or system of things—the existing system of private property—in the meshes of which they have been bred and to which they seem mainly to owe their material well-being. To the support of this system in general they will usually rally. We need not suppose that they understand it in the sense of being able to contemplate philosophically its faults and its virtues.

But they are not devoid of an understanding of how it works to maintain them and of how to make the most, in argument, of certain of its apparent advantages.

Reputable economists in plenty (not all economists, however) are at hand to support them and to make plausible by manifold arguments of ingenious intricacy the claim that the present scheme of things is good for the masses and that, anyway, the views of those who attack it are associated with this or that "now generally discredited" doctrine and so "fall to the ground" and "need not be further considered." Young economists not infrequently get the impression from their teachers that certain views are commonly rejected by reputable members of the craft, and deem it not worth while to investigate them. Subconsciously they come to feel that these views would be likely to put them "outside the pale."

A task more difficult than that of the defenders of the present system confronts those iconoclastic dissentients who must, to be successful, get another system put in its place. These dissentients have to rally the elements of discontent, of which, presumably, they are a part, to the support of a more or less definite programme. But these elements of discontent are more or less composed of the relatively untrained masses; hence they are even less likely than the sufficiently ignorant propertied classes to understand the inner nature of those arrangements which the propertied classes defend and which it appears to be the interest of the masses to attack; and they cannot be expected to have a very intelligent comprehension of the kinds of change needed or of the type of system which may best be substituted for the one we have.

The protesting masses are likely to be attracted by something which sounds radical, which appears to uproot the whole present scheme of things but which, in fact, cannot be made to work successfully in the existing state of human nature. They are too likely to be the prey of the demagogue or the fanatic. With a sense of having been unjustly ground down by an economic system which has made others prosperous, they are likely to favor absolute equality of incomes, regardless of differences in efficiency, or to follow a Marxian philosophy and wish to terminate all incomes from property just because these are not labor incomes. If the propertyless masses succeed in acquiring temporary control through revolution, they are likely to blunder from one radical step to another without adequate regard to those elements of human nature which make some things workable and others not, until the general turmoil and poverty and disorganization discredit them far enough to put their deposed masters back into the economic saddle.

Again, oftentimes a group of the propertied classes is enabled to use the ignorance and discontent of the propertyless as a means of further lining their own pockets even at the expense, partially, of the rest of the propertied classes, as well as at the expense of the masses. Thus, the tariff protected interests of a country, through their organizations and organs, make it appear to millions of workingmen that free traders are aristocratic enemies who would take the bread from their mouths to benefit foreigners, and that

a high tariff system is a necessary means of providing workmen with jobs. Or these property owners who are in debt and who can gain at the expense of other property owners (their creditors) by a depreciation of the monetary standard, may sometimes succeed in rallying to their support millions of wage earners to whom such depreciation will mean, chiefly, increased cost of living with no corresponding rise in wages.

It is not only the propertyless masses who can be thus put into a false position. Class prejudice sometimes makes opponents of those whose interests, in a specific reform, are the same as the interests of the masses. In the case of a protest against various abuses in the system of property, which, if effective, would limit mainly the incomes of the wealthy few, these few are able to lure to their support thousands of small property owners who might even stand to gain by the proposed change, but whose prejudices are those of the larger owners of property and who are easily roused to a martial spirit by anything which can be made to appear to them as a threat against a system of things which they have learned to regard as sacred.

And so, many of the great mass movements which seem to be democratic movements, lose themselves in fallacies and confusions and never even temporarily gain their objectives or, if their objectives are gained, temporarily, become soon discredited and fall back out of the rays of power and into obscurity.

Real democracy is, therefore, to the aspiring masses, as is the mirage to the worn traveller in the desert—a hope, whose realization appears perpetually to recede. Real democracy, in the circumstances of class interest and class prejudice, must wait upon some development of intelligent understanding of the economic system we now have and of the economic forces at work in that system, on the part of those who are its victims.

For, so long as the exploited groups in society cannot themselves successfully conduct and guide a social and economic system, so long as they or their leaders do not understand the faults of the system against which they protest, well enough, specifically enough, and discriminatingly enough to make workable reforms, so long as they are intellectually incapable of doing aught but lumping together for elimination unlike types of incomes, and so long as their revolts are likely to be directed by demagogues, fools, or the hired tools of interested parties and to result in a turbulence and economic breakdown which brings poverty even to themselves and discredit to their movement, worth-while reform is not to be expected or hoped for. Aristocratic economic relations must continue, even if they coexist incongruously with democratic political institutions. The exploited masses, being unable to evolve a better system, must needs accept a system which offers to a privileged class gains adequate to give such a class sufficient motive for maintaining the system in regular operation, with a due amount of law and order.

HARRY GUNNISON BROWN,

author of "The Theory of Earned and Unearned Incomes."

What the Professor is Saying

IN our last issue was printed a striking cartoon illustrating the economic and fiscal situation. Standing on a volume of political economy a professor is exhorting his hearers. Just what he is saying is left to the imagination. A copy of the Single Tax Five Year Book was offered for the best answer to the question, "What Is the Professor saying?" A number of answers have been received. The winner is Mr. W. F. Burgener, of Norwalk, California. The second place is accorded to our old friend, J. W. Bengough, of Toronto. The shortest of the imaginary speeches was that submitted by Harry W. Olney: "Blessed are the meek, for they shall inherit the earth."

Mr. Burgener thinks that the professor has been misrepresented in the cartoon, and of course it is conceivable that he is saying what Mr. B. represents him as saying. In view of the loss of several professorships recently we now await with some trepidation the news of what may happen to the unnamed professor of the cartoon! We hope that Mr. Burgener has considered the need of making provision for him and his family when his identity is discovered and the speech made public.

MR. W. F. BURGNER

FELLOW Citizens: Uncle Sam's policy of allowing land to be kept idle for speculation purposes, and penalizing industry with taxes, is the cause of involuntary idleness, crime and suffering with which human society is afflicted. It is also the cause of the high cost of living. Speculation is the art of reducing wages and the price of products to the lowest point at which laborers will consent to reproduce their kind, while the price to the consumer is increased by all the traffic will bear, both the producer and the consumer being caught between the upper and nether millstone.

"It will thus be seen that speculation works harm and harm only, for the speculator himself is constantly on the ragged edge of failure, since he must operate on the widest margin possible, lest some other speculator steal a march on him, and he himself be precipitated in the common ruin. If speculation in products is utterly harmful, then speculation in the source of products, namely land, must be even more harmful.

"Speculation in products and speculation in land itself are the evils of the present day. Speculation in products is caused by monopoly in the control of production or transportation. In speculation in land the profit is not realized by increasing the supply of land, or by improvements in or on it, but by limiting the area of land available for production, through high rents and high price for land.

"By holding some land out of use for speculation, speculation in the products of land is made easier. So long as land can be bought and sold for a price, so long will land speculation continue. As I have said, the profit in land speculation is not in products in or on the land, but is due to the appropriation for privat

use of the increment of social values, plus speculative values.

"Now Social Land Values are those created by population; they cannot be destroyed save through depopulation. Speculative land values are based on the anticipated increase in population, and cannot be eventually realized save by the realization of such increase.

"It thus appears that social land values are due to the social demand for land, and that the appropriation to private use of such values gives that power of monopoly which makes speculation in land and its products possible, and creates the social ills of which we complain.

"The remedy is obvious. Collect society-created values for social uses, and thus prevent abnormal concentration of wealth."

MR. J. W. BENGOUGH

Gentlemen:

I come before you as an Orthodox College Professor of Economics, and accordingly take my stand upon a volume of Political Economy as a fitting platform. The significance of this is that it is my interest, if not my duty, to keep the truths of this science as far from my head as possible.

I am both surprised and pained to observe that this audience is made up of representatives of Capital and Labor, standing together in apparent harmony. You do not seem to be aware that these two great forces are in violent conflict. Their interests are antagonistic—irreconcilably so—and that they should thus fraternize is simply indecent. Capital has nothing in common with Labor. You gentlemen with the silk hats are out of place alongside of the "Horny handed sons of toil." You rightfully belong within the barbed-wire enclosure here, with my esteemed friend, the Land Speculator, because Land is Capital. The most atrocious heresy of men like Henry George, who have presumed to teach Political Economy without having gone through College, is that Land is not Wealth, but the natural storehouse or source of wealth, and that, since Capital is stored-up wealth, Land is not Capital. This monstrous fallacy I denounce with all the vehemence of which I am capable! (Here he pounds his right hand with his left fist). I note the expression of disdain on your faces, but this only shows how your minds have been poisoned by those upstarts. I tell you Land is Capital and Land Rent is the legitimate profit of those those who perform the toil of owning title deeds. Landlordism is, indeed, the palladium of our liberties, and the only sound policy for this Republic is Protection. It fills your dinner pails, my laboring brothers, and it is the salvation of your industries, my Capitalist friends. This is the Truth, and I will continue to declare it as long as my job depends upon the will of those whose interests demands that it be taught!

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

J. A. FROUDE.

CANNOT persons who think about taxation learn something from the ordinary laws of physical science? The lower the centre of gravity in a ship or a car the greater its stability. A much greater weight can be carried safely if it is properly stowed. Even a wayfaring man, or a seafaring one, must see that the lower the centre of gravity can be placed in the social structure the less likely it is to capsize or upset. The weight of government is the taxation which it imposes to pay for itself. When we put this on the land, distributing the pressure according to its value, we have placed it at the lowest point in the social framework and thus helped to stabilize the whole structure.

THE little boy's definition of "salt" as the thing which made the egg taste so uninteresting when you didn't have it, may well be applied to the Single Tax. It is the thing which makes civilization taste like ipecac when you don't have it. Doubtless the world was a long time in existence before men had sense enough to put eggs and salt together. Doubtless also men were found who protested vehemently that the combination of eggs and salt would produce a poison of unprecedented virulence. Clearly it would put the egg business on the half-shell. The high state of civilization which had been then attained would go into the discard.

How the great revolution came to be accomplished is shrouded in the mist of ages. Let us hope it was achieved without bloodshed. Probably there were some old families which never became reconciled to the innovation and organized Societies of Unsalted Eggs which survived through many generations and in which membership was equivalent to a patent of nobility. But the hardest conservatives succumb to fate and the most venerable hierarchies are fretted away by the slow tooth of time. The sons of the revolutionists became the bulwarks of the new order and sometimes die assaulting the barricades their fathers built. The fact that a thing *is*, is the best proof that it will not be. Some day we shall sprinkle on the egg of civilization the salt of the Single Tax and then life will have a new savor and hope a new meaning and we shall proceed to interest ourselves in new combinations of which now we do not even dream.

Is Business Against Economic Reform?

A STRANGE but undeniable phenomenon is the aversion of business interests to pay for space in papers which advocate fundamental economic reforms. Business in general is acclaimed the handmaid of progress; but when increased beyond a certain point, it feels an identity of interest with the great properties which draw their sustenance from monopoly and special privilege. In this respect business men do not differ from other members of the community. The politician, who, standing on the bottom rung of the ladder, experiences, and appeals to, the feelings of his poorer constituents, when "honest graft" has swelled

his bank account, finds it very difficult to retain his old point of view, though to stimulate it may be necessary to the maintenance of his power. Even the labor leader who accumulates a substantial fortune finds it hard to arouse in himself the "fine frenzy" with which, when poor, he once appealed for the rights of the people. To paraphrase the old rhyme:

"When the devil was poor
A demagogue was he;
But when the Devil got rich
He became a Pharisee."

The aim of business is the sale of goods and however unsound a man's views may seem, to the business man one man's dollar is as good as another's and should be equally worth going after. Yet we rarely see any reform publication wrapped in a reasonable garment of advertising pages to protect it from the chill of an unsympathetic world. Such support is today practically necessary to the maintenance of any paper of extensive circulation. The greater the circulation, the greater the deficit, is almost a publisher's axiom today, wherever a paper is not supported by heavy advertising patronage. Even though a paper be alone in its field, the example of other papers holds it down to a subscription price which hardly pays for cost of manufacture, leaving little for editorial and contributor's work. Many of the papers of the largest circulation used to get no revenue from the purchase price, which went entirely to the vendor. This is now illegal, but the net sum they do get is no real payment for the paper, in the sense that the price of a book is. Of course, such a condition makes these periodicals mere advertising pamphlets and makes their editors, artists and writers mere "barkers" to inveigle the public into buying cigarettes or clothes or tires. Their subordination to the advertiser is so marked that often even their stories are selected for their subtle bearing on some line of goods which takes a page ad. As they gain in circulation they lose in influence. The number of "copies sold" becomes their sole criterion of success. To take a position which would diminish circulation is the unpardonable sin; desiring to attract everybody they must take no position which would offend anybody. The situation, however, is not new. It seems to have always been so. In a book published in 1839 by one F. J. Grund, entitled "Aristocracy in America," occurs the following passage: "There are generally considerably more Whig papers than Democratic in a city, which I take for the best possible proof that talent loves to be rewarded, and in republics, as well as monarchies, naturally serves those who are able to reward it." Another interesting passage from the same book reads as follows: "You may always doubt a Democratic editor's sincerity when his advertisements begin to increase. He is then sure of making himself agreeable to a certain portion of the commercial community, and to meet soon with the proper reward of his new political faith. You may then expect to see him promoted in society and on change; and ten chances to one he will be able to settle with his creditors. After that he begins to differ on one point

or another with the leading principles of the Democratic Party (for it is seldom that a man changes *at once* from Democrat to Whig), until by degrees he renounces the whole doctrine as unworthy of a "gentleman and a scholar." Though times change and customs, people are, in main very much the same. OWEN MERRIHUE.

The Single Tax Five Year Book

THE Single Tax Five Year Book (See adv. on back page) is now on the reference shelves of over 700 public libraries in the United States, England, Australia, France and Belgium. The vast majority of these institutions have ordered the book, their attention having been called to it through the many reviews that have appeared in the newspapers and periodicals of the country.

Others have been sent by Single Taxers as a gift to their local libraries. Pronounced by a well known Single Taxer of Washington as "second in importance to Progress and Poverty," and hailed by the Single Tax world as filling a great need, the work is now nearly exhausted. While it is not yet too late, our friends should secure it for their local libraries.

Dr. Victor Alderson, president of the Colorado School of Mines, writes:

"I feel the publication of this work is an epoch-making event in the history of the Single Tax movement."

We have before us a letter just received from William Lloyd Garrison, Jr., in which he says: "I find the work invaluable and am free to confess that I turn to its pages more often than I do to those of the Bible."

Our friends should secure this work while there is yet time. To every purchaser of the work we will give a years subscription to the REVIEW.

THE SINGLE TAX REVIEW is better than ever. If it received the support to which it is entitled from the friends of the movement it would no doubt appear once a month. Here's hoping.—JNO. J. ABRAMSON, Los Angeles, Calif.

YOUR magazine is doing splendid work for the cause.
—ROY R. WATERBURY, San Francisco, Calif.

Pay ransom to the owner,
And fill the bag to the brim;
But who is the owner? The slave,
And ever was, pay him.

—R. W. EMERSON.

THE kingdom of God is advanced in and through the State, where the State concerns itself with the needs of humanity and tries to make character, not merely to alleviate a passing trouble.—DR. CLIFFORD.

UNDER our existing conditions there are a few men who play boldly with millions and who rise to the top; there are thousands who pick up pins or save bits of candle-ends and remain at the bottom.—GRANT ALLEN.

News From Many States

CALIFORNIA. We append the measure to be voted upon in this State in November:

WHEREAS, since 1879, Section 2 of Article XVII of the Constitution of the State of California has declared that:

"The holding of large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interests, and should be discouraged by all means not inconsistent with the rights of private property," and

WHEREAS, the value attaching to land is created by the people and of right belongs to the people, and should be taken in taxes by the community as needed for public purposes,

THEREFORE, to accomplish that end the people of the State of California do enact as follows:

Article XIII of the Constitution of the State of California is hereby amended by adding to it a new section which shall be numbered Section 15, and shall read as follows:

ARTICLE XIII.

Section 15. On and after the first day of January, 1921, the following classes of property shall be exempt from taxation:

All machinery, implements, tools, shipping, manufactured articles, merchandise, moneys, credits, stocks, bonds, motor vehicles, and other vehicles, furniture and all other personal property; also planted trees, vines and crops.

As such exemptions become effective improvements in, on, under, through or over land shall be assessed on a basis of valuation and rate not exceeding that of the preceding year, and all other revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1923, all improvements in, on, under, through or over land shall be exempt from taxation.

As such exemptions become effective all revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1924, Section 14 of Article XIII of this Constitution (providing a system of State revenue) shall become in-operative and stand repealed hereby, and all public revenues shall thereafter be raised by taxation on the value of land exclusive of improvements thereon or therein.

And the legislature is hereby authorized and directed to enact appropriate laws for the apportionment and collection and payment to the State of revenues for State purposes, upon such repeal taking effect.

Nothing in this Section shall delay or prevent the collection of taxes levied before any respective exemption herein described becomes effective.

Provided that nothing herein shall be construed to prevent the taxation of privately-owned public utilities for the use of the public highways.

And provided further that war-veteran, church and college exemptions are not affected by this section.

And provided also that charges for and revenues from publicly-owned public utilities shall not be affected hereby.

All constitutional provisions and laws of the State of California, or any portion of said Constitutional provisions and laws, in conflict with this section, or any part of it, are repealed hereby, such repeals to take effect as the provisions of this amendment become effective as above provided.

Over 900 copies of the bill have been mailed to the editors of the States, with "The Single Tax—What It is and Why We Urge It.

The Anti-Single Taxers have opened headquarters in the Citizen's Building and will wage an active campaign against the measure. An effort is being made to amend the constitution so that a 25 per cent. petition will be required on all initiative measures dealing with taxation. This initiative measure to be submitted to the electors is being prepared by Attorney-General U. S. Webb.

The People's Anti-Tax League will have charge of the campaign in Southern California and will cooperate with the Anti-Single Tax Association of San Francisco in the northern part of the State.

There is now no division among Single Taxers of California. They are united for a vigorous campaign. But they do not underrate the forces that stand opposed to them. These are determined that the Single Tax shall not be written in the laws of the State, and they realize that the present united front that Single Taxers are presenting to the enemy makes them more formidable than ever.

The campaign in the State will be conducted by Roy R. Waterbury, a capable and successful attorney of San Francisco. Mr. W. L. Ross will have charge of the Los Angeles office and the public distribution of the weekly Great Adventure bulletin and other literature for the campaign.

Mr. Gerrit Johnson is in Los Angeles where he has gone to help along the fight.

MISSOURI—The Single Tax Party of the State of Missouri has been organized. The following are the officers and members of the State Committee:

State Chairman—William Preston Hill, M. D., Ph. D.
1145 Lawn Avenue, St. Louis

State Secretary—Professor Charles Lischer
4247 Grace Avenue, St. Louis

State Treasurer—Henry Priesmeyer
822 North 7th Street, St. Louis

EXECUTIVE COMMITTEE

Stephen M. Ryan, H. G. Heigold, Joseph Forshaw, John Dines, A. V. Darrock, E. H. Boeck, W. J. Flacey, Harvey Barkis, Alexander Vietch, and Herman Hermanlink.

All the above named gentlemen are representative Single Taxers of Missouri, and have taken active part in the recent referendum campaigns. Professor Lischer will tour the State organizing with competent and efficient State officials, headed by the veteran campaigner, Dr. Wm. Preston Hill; good results may be looked for in

Missouri. Mr. Stephen Ryan's earnest and untiring work in the cause is known everywhere.

Mr. E. H. Boeck is always "doing and giving". With Messrs. Heigold, Forshaw and Darrock active success is assured. Messrs. Veitch and Barkis are enthusiastic, and with the assistance of Hermanlink and that untiring and most earnest of Single Taxers, W. J. Flacy, the Kansas City group will be heard from.

We shall at an early date publish some of the writings of Dr. Wm. Preston Hill, who has a high reputation as an author. We cordially welcome the new organization.

NEW YORK—The New York Single Tax Party, now that the campaign is over, has turned to consider the advisability of getting on the State ballot this Fall. The difficulties facing such an achievement are such as to daunt the most courageous. There is no State in the Union that offers greater obstacles to the success of a new party. Yet these difficulties are felt by many of the party as by no means insuperable. Provision will certainly be made for getting on the local ticket.

The Henry George School of Economics, under the auspices of the party, will inaugurate a series of Sunday night meetings in the public schools of the city. The agitation that resulted in the opening of the schools to lectures and forums to which the public should be admitted which was begun a few years ago was started by a member of the present Single Tax party, a man who has been an earnest worker for the Single Tax since 1886, Antonio Bastida.

The first of these series of meetings held by the School of Economics took place in the beautiful auditorium of the Morris High School at 166th Street and Boston Road. Mr. Morris Van Veen, chairman of the lecture committee, deserves credit for the splendid work he has done in this connection. He has been a perfect dynamo of energy. A man whose private business is sufficiently engrossing to demand every hour of the working day has nevertheless found time to make these meetings a success, thus justifying Herbert Spencer's dictum that to get things done you must select a busy man to do them.

The first meeting took place Sunday Dec. 28. Bernard A. Rosenblatt was the lecturer, his subject being the Palestine Land Programme. Mr. Joseph Dana Miller acted as chairman and made the opening address. Joseph Fink also spoke.

On Sunday, Jan. 4, Rev. Herman Randall spoke on the Realization of Democracy. Oscar Geiger acted as chairman and made a graceful introduction, explaining the Single Tax. Robert C. Macauley, of Philadelphia, gave a splendid presentation of the gospel of our philosophy.

On Sunday evening Jan. 11, Mayer C. Goldman gave an interesting address on the Public Defender, a subject which Mr. Goldman has made his own, and on which he has written and spoken with keen intelligence and much knowledge of criminal practice. Mr. Charles H. Ingersoll acted as chairman and made such a statement of the Single

Tax as one would expect from a business man who knows the question as well as he knows his business.

On Jan 18, Capt. Charles Goldsmith, of Mayor Hylan's Rent Profiteering Committee, spoke on Remedial Legislation for Leasehold and Monthly Tenants. The Captain explained that his subject would deal with only such legislation as might be necessary before a remedy were adopted, and admitted that the Single Tax might be such a remedy. The Captain thus disarmed criticism. He made a very interesting and instructive address. George Lloyd acted as chairman at this meeting, and Frank Chodorov concluded the meeting by an earnest exhortation to his hearers to read and investigate the doctrines that the Single Taxers are seeking to expound. Mr. Van Veen also spoke.

OHIO. During the past five years Ohio Single Taxers have conducted a propaganda of education with a view to creating enough sentiment to make a Single Tax amendment possible. Meantime the numbers of vexatious taxes have increased and business men are harassed by these exactions. To the present burdens it is now proposed to add a state income tax, an excessive automobile tax, and an inquisitorial law for the discovery of intangibles—all in addition to the present load which the industry of Ohio carries.

Dissatisfaction with the present methods of raising revenue is greater than ever before. It seems to the Single Taxers of Ohio that the time has come to poll a vote sufficiently large on the question to force nationwide attention.

The amendment under consideration will exempt tools, machinery and materials used in manufacturing; all live stock, farm implements, wagons and tools used for agricultural purposes, and all improvements in or on land. After Jan. 21st, 1929, every tax save a tax on the value of land is to be repealed. The rate for local revenue shall not be limited except by vote of the electors of the taxing unit. Income, franchise and other special taxes shall be abolished in eight years from the date of adoption of the amendment.

The plan decided upon contemplates three committees to have charge of the campaign to enlist public sentiment in support of the amendment. These will be a manufacturing committee to urge upon business men the need of its adoption; a farmers' committee to appeal to the farmers of the State with arguments reinforced by the examples of land value taxation and improvement exemption in Canada where the farmers exercise a real power and are coming to exercise a greater; and a strong committee for organized labor. The movement has already secured the endorsement of the American Federation of Labor and the Ohio Federation of Labor.

One hundred thousand signatures must be obtained to the petition and must come from the forty-four counties of the State. To do this at least \$10,000 will be required and the task is not an easy one.

It is significant that at the very moment Secretary Hallenkamp begins the movement for the amendment the

legislature starts to have another classification amendment submitted to a vote of the people.

OREGON. Following is the amendment to the Constitution to be voted on in this State:

"Section 1 of Article IX of the Constitution of the State of Oregon shall be and hereby is amended to read as follows:

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

The referendum vote on the measure is now in progress among the labor unions and is proceeding satisfactorily.

An effort was made by the general assembly to restrict the operations of the Initiative but it came to naught. Mr. U'Ren went to Salem to head off this bill, which was reported out of the committee.

This is a danger that the Single Taxers of Oregon have reason to fear. But it is doubtful if there will be a similar attempt so barefaced to deprive the voters of Oregon of the power that they have won for themselves after many a hard fight. They will now resort to underground methods to defeat the Single Tax, which it is coming more and more to be seen has now more than a fighting chance.

There is nothing now to be feared from the general assembly which has now adjourned. The measure which it was sought to put over and submit to the voters at a special election in May, limited the action of the Initiative petition by providing that no amendment to the State constitution could be adopted until a majority of the voters should cast their votes in the affirmative at the time of the consideration of the measure. As less than sixty or seventy per cent. of the qualified voters get out to vote the labor people of the State were aroused to the danger of the proposal. The bill applied only to taxation changes inaugurated by the Initiative petition.

Mr. J. R. Hermann is writing letters to the papers, among these being the *Liberator*, with a circulation of twenty thousand among the farmers of the State. Alfred D. Cridge is also doing useful work along the same line. The Labor press is running "The Crime of Poverty" and is printing articles from the SINGLE TAX REVIEW, especially those items showing the progress in South America, which our Oregon friends are using to advantage.

Judge Ben Lindsay has promised to stump the State, and many mass meetings, picnics, granges and labor gatherings have been addressed. At all of these the response has shown instant appreciation.

Mr. J. R. Hermann expresses enthusiastic confidence in the outcome. It is believed that the measure will pass by a strong majority. The land question is a very live issue in Oregon.

TEXAS.—Organized labor in this State is getting clearer on the Single Tax and its purpose every day. Letters from the leaders in the State show this growing interest. It is easier to get a hearing before local unions. The response is more cordial. Organized labor is growing rapidly. Although not an industrial State, there are over 50,000 now affiliated with the State Federation of Labor. The four Railroad Brotherhoods in addition are cordially in sympathy with the Single Tax. A great opportunity is at hand.

The Nonpartisan League is growing. It is not likely to take political action this year, unless it may be in the election of legislators. It is to be hoped that the Nonpartisan League will not act prematurely and jump into State politics before they are sufficiently strong and have developed dependable leaders. The League should be a real force two years from now. Single Tax is not part of their declared programme, although Single Taxers generally will be gratified with their taxation plank. It reads as follows:

"Exemption of farm improvements and equipment from taxation and taxing undeveloped lands at least as high as developed lands of the same class."

It will be seen from this that the Nonpartisan Leaguers think only of farms and farmers to which their organization is confined. It is up to the Single Taxers to broaden the movement by showing that the same principle should be applied to all land values. Organized labor will help us to do this as labor mainly sees city values.

I spoke of the moribund Single Taxers. The most encouraging feature of our work are the new recruits. The average business man feels the increasing burden of taxation. He is looking for relief. The Single Tax League is the only organization that offers him a definite plan. Texas, like many other States, has about reached the limit under the general property tax. Years ago we resorted to "intangible assets" with our railroad, bridge and ferry companies. We are levying occupation taxes on gross receipts of utility companies. Our tax "experts" (?) are now proposing to broaden the range of "intangible values" so as to take in many apparently prosperous enterprises. In fact we are resorting to the Turk's method of hunting out where the money seems to be and going after it. These experts also propose to hunt out all the personal property that has been escaping. They also propose to follow Uncle Sam's example of going after incomes, but having the minimum limit \$5,000. These are current discussions, all of which promises well for the Single Tax. The average business man has to be bumped hard before he will see anything beyond his own ledger.

Some of the Single Taxers of the State have urged that we make the movement a political issue this year; that we

should have a candidate for Governor with the Single Tax as his chief plank. There has been considerable discussion, with final decision against the move now. It is the belief here that the State is not ready for it. Two years from now it can be. The issue was raised in the present legislature. It will be fought for in the next in such a way as to carry the fight into the election of 1922.

Missouri Notes

W. M. MARION REEDY, the esteemed and sadly abstemious editor of *Reedy's Mirror*, is again at his desk, after a delightful sojourn in the Jewish Hospital. He wishes the REVIEW to correct the report current that while there he conducted a "hunger strike" and was completely and forcibly fed. But let evil men beware, and good men rejoice, Bill's again at large.

There is a gathering of Single Taxers formally and officially once a month in the Public Library, but the real headquarters is 1026 Broadway, St. Louis. Here presides the veteran Steve Ryan, the man who dared introduce Rev. Father McGlynn to a St. Louis audience in the "dark days" when it meant sacrifice, and courage to stand for truth.

W. J. Flacy, of Kansas City, Mo., an untiring worker for the Single Tax, keeps literature in his establishment at 1018 East 8th St. ready to hand out to his customers and has made many converts to our cause, by his simple and effective style of presenting the problem and its remedy.

Harlan E. Read, author, and perhaps the best of story tellers (in both senses), spun to a delighted group in the "Statler" one evening a plain and unvarnished tale of a "movie picture" he had recently seen, something about the "Last of His Line." With rare skill he pictured it for us, and commented thereon, and with wit and fascinating humor portrayed the characters and the scenes. Well—Marion Reedy listened and when it was all told I noticed Reedy held a whispering session with friend Harlan Read and lo! the whole story appears in the next issue of the *Mirror* uncensored. Quick work.

The Single Taxers were so numerous at the Conference of "48" that friend Hopkins was fearful that if an announcement "that after the session the Single Taxers will meet in Room 1216" were publicly made, it would stampede the Conference. Why," he added, "I would feel obliged to go for I, also, am a Single Taxer."

Dr. William Preston Hill, State Chairman of the Single Tax Party of Missouri, is a potent force in this State. His scholarly attainments enable him with masterly skill to state his propositions and an inexhaustible fund of historical data furnishes convincing weight to his statements. He is a debater of rare skill, and an accomplished public

speaker. Dr. Hill's merit, distinction, and equipment, deserve a national audience.

Mr. Henry Priesmeyer, Treasurer of the Single Tax League, now a member of the State Committee of the party, has been an indefatigable worker in every movement for the advancement of the Single Tax.

It is comforting to announce that there is at least one young Single Taxer in St. Louis, in the person of "Bob" Webster, only sixteen years of age, but nearly six feet tall, a son of that sterling worker, Mr. Sheridan Webster. "Bob" has read "Progress and Poverty" twice and will be heard from in the future councils of the party.

JAMES A. ROBINSON,
National Organizer Single Tax Party.

Fairhope's Quarter Centennial.

ON Jan. 1st of this year was celebrated the 25th anniversary of the founding of Fairhope, the Single Tax colony on the shores of Mobile Bay. There was a dinner at noon and a general reception in the afternoon and evening of the same day.

Among the speakers at the dinner were Mrs. Cora Potter, Mrs. Young, Mrs. M. L. Johnson, President Commings, J. P. Hunnel, William Call and C. L. Coleman. Mr. E. B. Gaston then read the history of the Fairhope colony which appears in full in the issue of the *Fairhope Courier* of Jan. 9th. We quote a single paragraph:

"Unquestionably, the success of Fairhope has caused thousands of people to whose attention it has come, to consider the Single Tax as something of merit, containing some germ of great truth, even though in many cases, they have not been sufficiently impressed to become careful students of the proposition."

Mr. Gaston urged that the results achieved by the Fairhope policy should be brought before the Public Lands Committee. Mr. Gaston concluded his admirable history of the colony in these words:

"Certainly we Fairhoppers have cause for congratulation at the end of our first quarter century. But the question naturally arises, will the good work go on? Will those who succeed the pioneers 'carry on?'"

"I have faith that they will, for while another quarter century will, perhaps, see none left of the pioneers, a new generation is coming on, a generation trained to the conception of land as a common heritage, to be reduced to individual possession only for use in the production of real wealth, not as a means of extracting wealth from others; of public utilities to be conducted with a view solely to public service not of private graft."

POLITICAL economists talk as if the food supply was the result of years of saving. The truth is, the supply of one harvest is necessarily almost all consumed before the arrival of the succeeding harvest.—FRANCIS MINTON, M.A.

John G. White's Lecture Work Progress In Ontario and The Vote In Toronto

Following are the lecture dates filled by John G. White during the month of December, 1919:

Kiwanis Club, New Orleans, La.
 Rotary Club, Baton Rouge, La.
 Rotary Club, Alexandria, La.
 Rotary Club, Memphis, Tenn.
 Kiwanis Club, Memphis, Tenn.
 Kiwanis Club, Chatanooga, Tenn.
 Rotary Club, Mobile, Ala.
 Open Forum, Mobile, Ala.
 Rotary Club, Cape Girardeau, Mo.

In January of this year Mr. White filled the following engagements:

City Club, Memphis, Tenn.
 Men's Church Club, Berwyn, Ill.
 Kiwanis Club, Milwaukee, Wis.
 Rotary Club, Duluth, Minn.
 Commercial Ass'n, Oak Park, Ill.
 Men's Church Club, North Milwaukee, Wis.
 Women Welfare League, St. Paul, Minn.
 Town Criers Club, St. Paul, Minn.
 The Seven Oaks Commercial Club, Minneapolis, Minn.
 Open Forum, St. Paul, Minn.
 Kiwanis Club, Minneapolis, Minn.
 Rotary Club, St. Paul, Minn.
 Civic and Commerce Ass'n, Rochester, Minn.
 Business Men's Association, Westby, Wisconsin.
 Kiwanis Club, Oshkosh, Wisconsin.

Following are Mr. White's engagements for February:

Salina, Kansas, Rotary Club, Feb. 2nd.
 Salina, Kansas, Kansas Wesleyan University, Feb. 3rd.
 Hutchinson, Kansas, Chamber of Commerce, Feb. 4th, noon
 Wichita, Kansas, Chamber of Commerce, Feb. 4th, evening.
 Wichita, Kansas, Lions Club and Schools, Feb. 5th.
 Pretty Prairie, Kansas, February 6th and 7th.
 Leadville, Colo., Chamber of Commerce, Feb. 12th.
 Grand Junction, Colo., Feb. 13th.
 Salt Lake City, Utah, Rotary Club, Feb. 17th.
 Pocatello, Idaho, Rotary Club, Feb. 19th.
 Boise, Idaho, Rotary Club, Feb. 26th.
 Spokane, Washington, March 1st to 7th inclusive.
 Tacoma, Washington, Rotary Club, March 19th.
 Hood River, Oregon, Farmers' Organization, March 20th.
 Hood River, Oregon, Church Forum, March 21st.
 San Diego, Cal., April 4th to 8th inclusive.
 Los Angeles, Cal., Kiwanis Club, April 9th.
 San Antonio, Texas, Rotary Club, April 30th.

This is the list of appointments so far accepted by Mr. White on his forthcoming Pacific coast tour beginning at Salina, Kansas, Feb. 2. Organizations desiring to secure Mr. White may communicate with the Henry George Lecture Bureau, 538 S. Dearborn street, Chicago, Ill.

THE change of government on Ontario from a Conservative regime of many years to a Farmer-Labor leadership and control is one of the important happenings of the past year. In it Single Taxers throughout the Province see the opening of a better day for their principles.

A radical change in taxation is part of the legislative programme of the Farmer-Labor coalition. Here are some changes that are proposed:

Tax on unearned increment.
 Higher tax on unimproved land.
 Higher graduated income tax.
 Higher inheritance tax.
 Tax on profits.
 Lower tax on improvements.
 Income tax on profits of corporations.
 Proportional representation.

"The United Farmers of Ontario" platform has been more definite than the Labor platform as to its taxation policy, but little difficulty is experienced in the two groups getting together on that subject. The bulk of the farmers in the Province may be suspicious of any move to make the land carry most of the burden of taxation, but local option for towns and cities would leave the rural districts free to adjust matters to suit themselves.

For the past twenty-five years such leaders of the United Farmers of Ontario, as Drury, Morrison, Good and Cowan have been pronounced Single Taxers in their writings and speeches.

The Liberal Party is also committed to Tax Reform and Proportional Representation.

It is no exaggeration to say that most of the influence that has made it possible for the leaders of these groups to advance such progressive measures has come from the efforts of the past thirty-five years made by the Single Tax Association of Ontario, in sending deputations to sessions of the Legislature, municipalities, and other organizations, and the publication of the *Square Deal* and other literature.

After the recent general election in this Province the leader of the Government, Premier Drury, received a deputation of our members, and after hearing their views, promised to introduce an amendment to the Ontario Assessment Act to provide for local option in taxation.

The deputation was informed that the gentleman appointed to frame this bill was a convinced Single Taxer, and a jurist much respected for his character and ability. Useful data to assist in this work have already been placed at his disposal by the Association.

Those who have followed the current of events in this Province for the past twenty-five years have no doubt that Local Option in Taxation will become law by a good majority in the new Legislature.

It was recently brought to the notice of Premier Drury by the Association that this contemplated change in the Assessment Act would obviate the need of any more Gov-

ernment Loans to the Housing Commissions in many municipalities, whose operations have already advanced land values and enriched the speculators.

An amendment to the Assessment Act of Ontario passed by the late Government at its last session empowered municipalities to reduce assessments on dwellings, if confirmed by a vote of the ratepayers, to the extent of fifty per cent. on dwellings of value up to \$2,000; forty per cent. on value up to \$2,500; thirty per cent. on \$3,000; twenty per cent. on \$3,500, and ten per cent. on \$4,000.

Though the Central Council of Ratepayers' Associations of Toronto, with the Assessment and Legislative Committees of the City Council, supported the Single Taxers in urging that this question be submitted to the ratepayers, the reactionary aldermen and controllers carries an amendment to provide that the exemption be limited to houses occupied by their owners only.

This question, submitted to the ratepayers on January 1st, 1920, was carried by the following vote:

For	18 373
Against	2 413
	14 241
Majority	14 241

In view of the Government's proposal to grant Local Option in Taxation to the municipalities, it is not expected that Toronto will receive special legislation to operate this limited exemption.

S. T.

The Vote In Ottawa

IN the city of Ottawa a measure to reduce taxation on improvements and income 25 per cent. annually was defeated on referendum by a vote of three to one. The vote was restricted to property owners.

Had the limited electoral privileges of this Ottawa measure been known in advance, Single Taxers here and elsewhere would have moderated their exultation at the time of its passage.

Mr. James R. Brown, president of the Manhattan Single Tax Club, of this city, campaigned energetically for this measure. Though the proposal is defeated, credit is due him and our Ottawa friends for getting the measure on the ballot, and for the public education that is the result of every opportunity that is presented to vote for any measure of Single Tax rather than merely to talk about it.

The vote was 4,457, to 1597.

IN every career those who reach the front rank are the exception. Out of fifty cadets only one becomes a general; among a hundred physicians only one becomes a professor; the rest remain in inglorious obscurity, frequently in poverty.—MAX NORDAU.

LAND is not, and cannot be, property in the same sense that movable things are property. Every human being born into this planet must live upon the land, if he lives at all. The land in any country is really the property of the nation which occupies it.—FROUDE.

Our English Letter

THERE was a time when it was not a difficult task to write an encouraging news letter for the SINGLE TAX REVIEW. It is not so easy to write such a letter today. In the field of politics, rapid and unexpected changes are taking place, and one wonders what the next surprise will be. Twelve or thirteen years ago the Liberal Party was something quite different from what it is today. In those days, it was animated by the reforming spirit of its great, honest, democratic leader, Sir Henry Campbell-Bannerman.

At that time Single Taxers looked forward with confidence to a real solid advance along our lines. Today the Liberal Party knows nothing of the spirit of freedom that animated it in the days of its greatest glory and strength.

That spirit no longer animates its leaders. Liberalism, as defined by Campbell-Bannerman in his great speech at Norwich in 1903, has been cast overboard. "Our policy," said Sir Henry, "is the policy of freedom in all things that affect the life of the people, freedom of conscience, freedom of trade, internal and external, freedom of industry, freedom of combination and co-operation, freedom from class ascendancy, freedom from injurious privileges and monopolies, freedom for each man to make the best of the faculties implanted in him, and with a view to embodying these and other principles in legislation, freedom of Parliament, and freedom for all to elect to the governing body of the nation, the representatives of its own choice."

Lloyd George is no longer a leader in the fight for land reform and economic freedom. He is now the friend of those who despised and feared him in the days of the great land campaign. As for Mr. Asquith, he appears to have forgotten about the importance he once attached to "opening the springs of industry." The difference between some of the Tory Party and the front rank Liberals appears to be one of party attachment merely, and not of principle.

Many Single Taxers, admittedly amongst the best fighting men in the Liberal Party have, out of sheer disappointment and disgust, left that party and joined the Labor Party. These include Dr. Dundas White, R. L. Outhwaite and many others.

What hopes they have of helping the movement through the Labor Party are not yet evident. There is no front rank man in either Liberal or Labor Party who appears to have any enthusiasm for the cause of economic reform. Our friends have left a party which has betrayed the cause for which they stand, and one can easily appreciate their feelings toward the betrayers, seeing how in past years they have worked and sacrificed to put these leaders into office.

Why our friends have any hopes of seeing our policy pressed forward by the Labor Party is not yet evident, because up to the outbreak of the war, we had very little support or encouragement from Messrs. MacDonald, Snowden and other leaders of the Labor movement. It may be (I do not know) that our Single Tax friends have had conversations with some of the Labor leaders and convinced them of the need for making the pace on our lines

as the only one that can permanently improve the lot of the workers.

One can understand that after the way Labor leaders have referred to our policy as "the capitalist's last ditch" and a "red herring drawn across the path of the workers," they will need to be very careful in the manner of bringing forward our policy.

As one who speaks in many parts of the country and to all kinds of political and social reform organizations, I am convinced that the rank and file of both Labor and Liberal parties are strongly in favor of our policy; and, not only these, but many men in the Conservative Party are ready to give their support to the party that will put up a real earnest fight for Land and Liberty.

Since the foregoing was written, the Liberal Federation meetings have been held at Birmingham and referring to these meetings, a correspondent has written me as follows: "The Manchester people strengthened a little the resolutions on Land Value Taxation at the National Liberal meetings but, as you know, the whole question is kept well in the background. Asquith never mentioned it in his address. The position is most unsatisfactory but I must say that I don't like the idea of joining the Labor party. Liberal principles, put into practice, include all we want."

Just now a bye-election is taking place in Spen Vale, a Yorkshire constituency. Sir John Simon is the Liberal candidate.* He is considered one of the best Radicals among the front rankers, but in this contest he is ignoring the question of the Taxation of Land Values. These things go to prove, as Henry George said, that "we cannot safely leave politics to politicians. . . . The people themselves must think, because they alone can act."

F. SKIRROW

Puerto Rico

OUR friend, Antonio M. Molina, reports that during his Summer's holiday in Puerto Rico he was invited by the leaders of the Socialist or Popular Party there to speak on economic problems. Of course, in dealing with the subject he pointed out the fallacies and shortcomings of Socialism as a remedy, and was pleased to note that both the audience and party leaders "saw the cat" when the Georgian philosophy was put before them. He was repeatedly asked afterwards to speak on the subject and literature was requested for distribution.

This incident seems to illustrate, like the action of the Socialist Party in Buenos Aires, what our old friend, Charles Frederick Adams, said of the Latin mind as being more logical and receptive than the Teutonic and therefore more inclined to accept the Georgian philosophy.

Send the REVIEW to your public library if it does not already take it.

*Since this was written the campaign has been fought, resulting in the defeat of Sir John by the Labor candidate for Parliament.—EDITOR SINGLE TAX REVIEW.

New South Wales

AN UNEQUALLED OPPORTUNITY

THE termination of the war has enormously increased the opportunities of the Single Tax movement to make real progress in every part of the world, and nowhere more so than in New South Wales. One result of the tremendous waste and destruction caused by the war, and the unparalleled increase in taxation to meet an equally unparalleled expense, has been to concentrate public attention on the question of how to obtain the necessary funds in an equitable way. The almost daily increase in the price of everything we use has added to the complexities of the question, for wages have no sooner been raised to meet the increase in cost of living than prices again go up to meet the additional expense caused by the increased wage, so that, as the *Daily Telegraph* very aptly puts it, it is like a dog chasing its own tail. Then comes the Prime Minister and announces that the tariff is to be raised with the view of "protecting our industries," and the manufacturers, eager to dip their hands still deeper in the public purse, placard the ferry boats and trams with attractive looking posters beseeching the public to buy only "Australian made goods," declaring that the £626,000,000 worth of goods imported by Australia during the last ten years was a "tragic waste," every penny having been a loss to the country, preventing the people here from obtaining work! Thousands of pounds are being spent by the manufacturers in attempting to gull the public in this way, but the public are beginning to get tired of paying such heavy prices for everything they want, and the proposed raising of the tariff, which means that prices will go up still higher, threatens to lead to widespread revolt against the whole system of tariff taxation. This is giving the League an unequalled opportunity of contrasting the Georgian method of obtaining revenue by the appropriation of land values with the old-fashioned but still lingering system of taxing the products of labor. The most surprising thing is that the Labor Party in Australia has long been and still is in favor of a protection policy, although it has never done the workers any good. Only 7 per cent. of their number are engaged in protected industries, and the increasing cost of living, due in a large measure to the protective tariff of which they are so fond, very considerably reduces their purchasing power. They do not even yet see that the only person a protective tariff protects is the manufacturer, who is enabled to charge a higher price for the goods he makes, while the purchaser is prevented from obtaining the imported article at a cheaper rate.

THE FALLACY OF THE BASIC WAGE

To make matters worse the N. S. W. Board of Trade has just declared a basic wage of £3 17s, or 17s more than the ruling rate, to be immediately applied to all industries in New South Wales, which will mean an estimated addition to their cost of £14,000,000, and so overweight many of them that they will stop producing sooner than submit to such an exorbitant charge. This is just the opposite of

what the country wants if it is to meet its tremendous responsibilities in connection with the war. The Premier recognizes the difficulty, and proposes to partially avert it by basing the minimum wage not on the requirements of a man his wife and two children, as provided by the Board, but on the requirements of a man and his wife only, every child to entitle the parent to an additional wage payable not by the employer direct but from a fund contributed by the employers to the State. How this scheme will meet the difficulty remains to be seen, but the whole system of the State declaring and enforcing a basic wage is radically wrong, and the only thing in its favor is that it will intensify the Labor problem and the evil effects which are bound to follow in its wake will help to open men's eyes to the real truth.

AN ANGLICAN DEAN TACKLES THE PROBLEM

The problem caused by the high cost of living is already so acute that even the Church—which cannot pass it on to anybody else—has awakened to the fact that there is something rotten in our social system, and we have the unusual—in fact, the unparalleled—spectacle of an Anglican Dean proposing as a palliative—for even he does not claim that it is anything more—in the shape of the fixing of prices as the necessary corollary of the basic wage. In this he is quite sound, for, if the fixing of wages by the State is right, then, in order to make it of any avail, prices should be fixed too. The other night the Dean had the time of his life, and so had the members of the Radical Club. The Dean had never heard of the Radical Club (which is the debating section of the Single Tax League), and apparently thought it was a body of Unionists that did not know any more about the social problem than himself, so he readily accepted an invitation to address the members on his favorite subject. He told them that he was the son of a politician and had always taken a keen interest in political questions, that he came from Manchester famous for its laissez faire school, which, under modern conditions of industrial organization, had yielded pride of place to State control, and that on his desk he always had the Bible and Karl Marx. His main point was that, under modern conditions, competition was practically eliminated, and this necessitated the fixing of wages and prices, which doubtless had many defects but which would perhaps lead to that socialistic Utopia about which we all dreamed. At the conclusion of the address the Club had a go, and for over an hour fired off 5-minute speeches at the Dean, telling him more about the real solution of the problem than he had ever heard in his life. The Club then presented him with the works of Henry George with a request that he would put them on his table a little nearer the Bible than Karl Marx.

REAL ELECTORAL REFORM

A very great event in the political history of New South Wales during the past year has been the adoption of the principle of Proportional Representation for the election of members of the Legislative Assembly. The 90 single

electorates are to be replaced by 9 five-member districts, and 15 three-member districts. This is the culminating point in the long struggle for electoral reform which was started in Great Britain in 1832, and has been going on all over the British Empire ever since. It is proposed to apply the principle in the election of Local Government bodies, and if the reform proves a success in the Legislative Assembly the date of its application in the Federal House of Representatives and Senate cannot be far off. No one did more to procure the adoption of Proportional Representation here than Mr. Huie, the Secretary of the Single Tax League (or Free Trade and Land Values League, as it is now called), who has published a pamphlet on the subject, and summed up the advantages of the principle in a few telling words. "It releases the elector," he says, "from the bondage of the political machine. The candidates are now free to vote according to conscience for the best man without fear of vote splitting. A land value man, for instance, may now come forward on his merits. In a 5-member district he will have to get one more than the sixth of the formal votes, and in a 3-member district one more than a fourth to get a quota, in order to be elected in spite of all opposition." Mr. Huie himself is trying his luck in the Western Suburbs electorate, and you may be sure that the League will do its utmost to promote his candidature and get him returned. The Labor Party in New South Wales, which owes much of its strength to the working of the machine, opposes Proportional Representation tooth and nail, thereby showing that it is not the benefit of the community at which it aims but the raising of its own status at the expense of the community.

HOW THE COST OF RAILWAYS SHOULD BE MET

Among the measures strongly advocated by the League is that of the transfer of the cost of the construction of the railways on to land values. This question was very ably dealt with by the Secretary in his recent Annual Report. "New South Wales, unlike many other countries, lacks navigable rivers, and consequently has to depend upon railways to get the products of the country to local markets and to ports for shipment. Cheap railway carriage, therefore, is a matter of vital necessity for the development of the country. There is also the suburban aspect of the question. High fares are forcing people back into the slums. There is plenty of room in the outer suburbs, but add heavy fares to the time involved in travelling to and fro, and we have a condition of affairs effectively checking the decentralization of the population in the metropolitan area. The three increases in railway charges in recent years have been severely felt. There is only one way to deal with this question. The railways and tramways must be run to pay working expenses only. The cost of construction must be transferred to the value of the land. Building a line greatly increases land values. There we see the natural fund to draw upon to pay the interest upon cost. The transfer of the interest would permit of a reduction of one-third, giving our producers and suburban residents far the lowest

charges in Australia."

HOW OTHER EXPENSES SHOULD BE MET

A matter of great importance to the city householder is that of meeting the expense of water and sewerage by a rate levied on land values. A Water and Sewerage Rating Bill, providing for this reform, has been before the Legislative Assembly for some time, but vested interests have so far prevented its further progress. It is asserted that a large majority of households in the suburbs pay twice as much in water and sewerage rates under the present system as they would pay on a land value basis. An effort is being made to get the measure passed through the House, which it is to be hoped will meet with success before long. Some years ago a Public Works Fund was established which so far has not done much good. A capital suggestion has been made by our Secretary that this fund should be reorganized and made to cover all national works apart from railways and tramways, and that the interest and sinking fund in connection with the loans raised for carrying out these works should be made a charge on the land values of the State.

THE GREATEST MAN OF MODERN TIMES

The Henry George Anniversary, which was celebrated in the Pitt Street Congregational Hall, proved an unusually interesting event. Mr. W. E. Johnson, M.P., Speaker of the Federal House of Representatives, delivered an address on the Life of Henry George. When the great reformer came to Australia at the invitation of the Single Tax League, Mr. Johnson, who was appointed manager of the tour by the League, accompanied Mr. and Mrs. George all over Australia and organized the meetings which were held. He had, therefore, exceptional opportunities of forming an estimate of their characters, and the conclusion he came to was that Henry George was the greatest man which the century, or even modern times, had produced, and that Mrs. George was "a woman of a million and a fit companion and mate for such a man." By a curious coincidence Mrs. Henry George—who, by the way, was an Australian—was born in a house on the very spot occupied by the Congregational Hall where the address was delivered. I was Secretary of the League when Henry George came to Australia, and I acted as his private secretary when he was in Sydney. I regarded him then as the modern Messiah, and so I regard him still. If he were only alive now, and could breathe into us some of the enthusiasm with which he was himself inspired what difficulties would we not overcome and what a leap forward would we not make in the path of genuine reform! Bht, alas, such men only visit us at rare intervals, and there is none such with us now.

PERCY R. MEGGY

Press Secretary, Free Trade and Land Values League.

WHAT is there for which life gives us opportunity, that can be compared with the effort to do what we may—be it ever so little—to improve social conditions and enable other lives to reach fuller, nobler development?

—HENRY GEORGE.

Limited Land Value Tax in Australia—Its Benefits

THE writer is an alderman of nine years standing in the municipality of Strathfield, New South Wales, and was mayor of the municipality 1915-16.

Strathfield is what you might call a "kid glove" district, so that the views of the people there are naturally tinged with conservatism. The people of Strathfield esteem the Unimproved Land Value Rating system to be most advantageous to the home owner, to the business man and to the public welfare.

The outstanding benefits are a big reduction in the taxation of small homes, and the bringing into use of large tracts of land hitherto held for a rise.

On land, for instance, in Strathfield which under the old system was paying £80 a year in rates, the new system raised the taxation to over £1,000 per annum, with the result of course that it was quickly cut up into allotments of about 50 feet frontage and offered at reduced prices, with the further result that people of moderate means had an opportunity of buying the land and building their own homes.

The war has interfered with this beneficial tendency very materially, because it has made the cost of building houses exceedingly high. But, notwithstanding, the holders of unimproved land in the municipality have offered every inducement to people to build by means of selling land cheaply, also when subdividing making very good roads, and planting all the new streets with fine avenues of trees, spending very large sums of money in order to make the place attractive to the prospective buyer of a home allotment.

The adoption of Unimproved Land Value rating has given universal satisfaction in the municipality, with the exception of course of a couple of owners of large tracts of unimproved land who naturally do not appreciate having their rates multiplied at least ten times. No alderman, or would-be alderman, or councillor or member of Parliament, or in fact any public man at all, has ever suggested that we should return to the old system of taxing buildings and improvements. Anybody who did so would be considered not only by the people of Strathfield, but by the people of Sydney and New South Wales generally, as only fit for a lunatic asylum, and any public man even suggesting the taxation of improvements would be at once dropped by his party, and by the people at the polls. Many aldermen who opposed this reform most strongly before it was adopted, directly it was adopted acquiesced in it, and at any rate pretended to be converted in its favor. Whether they were really converted or they realized the vast majority of the people were in favor of it, is immaterial. They knew it was meeting with great satisfaction and had come to stay, and therefore they advocated it, knowing that any other course would cast them into political oblivion.

When the change was established, not only in Strathfield but also in the city of Sydney, although it was put into effect quite suddenly, it caused no business disturbances

of any sort whatsoever, except that it disturbed very materially a lot of old rookeries in the city here built on valuable land. These rookeries were at once pulled down and magnificent up-to-date stores or factories erected in their stead.

Speaking from the business viewpoint—we find here in the municipality of Redfern where our business is situated, and also in the municipality of Darlington (adjoining) where our Bulk Stores are, that the institution of Unimproved Land Value rating has enormously reduced our rates. As our business has progressed we have built new premises and added to existing ones, and this has not increased our taxation. That is to say, if we buy land and hold it for a rise, we are looked upon as undesirables and taxed accordingly, but if we buy land and put it to its best use, we are treated as good citizens. And of course, as business men, we very much appreciate this more enlightened way of dealing with the question.

The adoption of Unimproved Land Value rating in Sydney and suburbs has been a big blow to the city of Melbourne, where they still pursue the antiquated method of taxing improvements. Quite a number of important industries have been started here recently, some of them being brought over bodily from Melbourne. Others, the promoters having examined the prospects of both cities, have strongly recommended Sydney as the best place to start, owing to the fact that no matter how large the enterprise grows, the expense will not be increased by the taxing of improvements, buildings, machinery, etc. In some cases this has meant a saving of £1,000 per annum in taxation, which of course at once decided the promoters in favor of Sydney as against Melbourne.

J. R. F.

Argentine Socialist Drift to Single Tax

IN our preceding issue we quoted the declarations of Dr. Juan B. Justo, leader of the International Socialist Party in the Argentine. In these declarations he denounced the programme of European socialism as impracticable, and advocated in its stead the Georgian principle of the absorption of land rent by taxation and the release of industry from taxation and from government control and direction.

Prior to that declaration, a prominent member of the same party, Prof. C. Villalobos Dominguez, of the University of Buenos Aires, had tendered his resignation from the party and passed to the ranks of the Georgists. We reproduce herewith a translation of Prof. Dominguez' letter of resignation:

Buenos Aires, June 15, 1918.

To the Secretary of the Socialist Centre of the 13th Section:

Will you kindly transmit through the proper channels my resignation as member of the Socialist Party, which I hereby present to you.

The reason for my resignation is that my convictions on social questions and reforms have come to diverge too greatly from those maintained by the Party. My ideas

have become frankly accentuated in favor of Georgism in its most decided and exclusive terms. And as this implies a great many discrepancies and as, besides, I cannot expect the members of the Party to agree at an early date to adopt a Socialist Party to my ideas, it seems to me a most natural solution that I should withdraw, now that we no longer coincide in the same aims and beliefs.

I believe I am fulfilling a conscientious duty, in this final communication as a member to my comrades of the 13th Section, to urge upon them to study seriously and directly the Georgian doctrine and to meditate upon it.

I wish to assure you, comrades and secretary, that I shall preserve a lively affection for those of the Centre whom I have known personally; for they have all seemed to me to be inspired by the most loyal purpose; and to them all I send cordial greeting.

C. VILLALOBOS DOMINGUEZ.

Prof. Villalobos Dominguez has, since the above act, accepted the Secretaryship of the Argentine Single Tax League. It is evident that the clear logic of the Georgist philosophy is acting as a solvent on the rigid formulæ of European socialism and producing in its stead a fluid, plastic liberalism, more in harmony with the American atmosphere of individual freedom and initiative.

The Georgist concept of society is that of a flexible organic growth, the antithesis of the rigid mechanical structure proposed by European socialism. Not the least of the services of Georgism to America and the world is that it has pierced to its vitals that hideous, clumsy and ruthless Frankenstein, compounded in his laboratory by Karl Marx from the distress of Europe's millions and false views of human nature and human destiny.

"Let us Avert a Social War," is the title of an important work just published by Dr. C. Villalobos Dominguez. As the book deals especially with the new trend of Argentine opinion from Marxian socialism toward the Georgian philosophy, we shall review it with some attention in our next issue. It is a handsomely bound book of 310 pages, published at \$3.00, paper.

Running through ten issues of *La Nota*, an important weekly review of Buenos Aires, there has lately appeared a spirited controversy between two well-known intellectuals, Emilio A. Coni and Andres Maspero Castro. The controversy, which revolves around the morality and efficacy of the Single Tax, recalls in many of its incidents the celebrated debate between the Duke of Argyle and Henry George. The results, polemically, are about the same. The present treatment of the land question in civilized countries cannot survive open discussion.

The admirable series of pamphlets published by a group of Argentine Georgists, under the name Bernardino, Riva-davia Edition, counts its sixth issue already, the latest to appear being "Proletariat Slavery," being several chapters from a notable work, with the same title, by Baldomero

Argente, who is probably the ablest exponent of Georgism in Spain. His great prestige as a writer ensures the pamphlet a very large circulation.

The retirement of Mayor Llambias, to be succeeded by Dr. Cantilo in the municipal government of Buenos Aires, complicates the situation of the bill for Land Value Taxation, which Dr. Llambias had sponsored. The new Mayor opposes arguments of unconstitutionality against its passage through the City Council, and will veto the measure if voted.

Brazil

Dr. Ruy Barboza, eminent international jurist and one of the founders of the Brazilian Republic, has been appointed to represent his country on the Council of the League of Nations. As our readers know, Dr. Barboza is an outspoken Single Taxer.

Germany.

BERLIN, Dec. 16, 1919.

We learn that it is quite likely that no parliamentarian will stand for the coming election of President of the Reichstag, but that it will be left to the popular will to bring out a candidate.

In Berlin political circles it is proposed to put forward, together with the well known land reformer, Adolph Damaschke, the pacifist, Professor William Foster. —*Badische Post*, organ of the German Liberal and Popular Party, of Baden, published at Heidelberg.

Philippines.

REPRESENTATIVE Virata, for the purpose of securing more revenue and to force the cultivation of idle lands, has introduced in the House of Representatives a bill proposing a special ad valorem tax on lands which lie fallow or unimproved in addition to the taxes now paid.

The measure, if enacted, according to Section 1, will be enforced only in all regularly organized municipalities, excepting those of the Department of Mindanao and Sulu. Lands exempted from taxation are not included in the measure. The taxes thus collected will be used by the province and municipality where the property assessed lies.

WHEN the merchants and manufacturers and business leaders and chamber of commerce officials and social welfare agencies, and so forth and so on, all realize how, for the aggrandizement of one man, the rent hog, all legitimate interests are being robbed—why then perhaps we shall have laws and law enforcement to jail rent profiteers. Then perhaps we shall increase their taxes in proportion to the rent increase. Then perhaps we shall have a combination of the city and the chamber of commerce to erect five thousand new buildings and apartment houses. Then perhaps we shall establish a tented city at Elysian park.

When a disease gets so far beyond control, then it breeds—either death or its own cure.—Los Angeles (Calif.) *Record*.

British Single Taxers Organize New League

THE Commonwealth League has been organized in Great Britain with R. C. Lambert as president and R. L. Outhwaite as secretary. The object of the League is thus stated: "For the foundation of a Commonwealth based on the establishment of the common right to land by the payment by each landowner of the annual value, or economic rent of the site he holds."

This new movement of British Single Taxers marks the desertion of an influential body of our believers in that country from the Liberal Party with which it has cooperated for so many years. It attacks the programme and policies of Lloyd George in vigorous terms, and it makes its own demands clear in the following:

"The restoration of the common right to the land must be the basis of the co-operative commonwealth. On that foundation, the new industrial order can be built by a free people, in which the energies of all will find free scope and due return. With this fundamental right secured, life will no longer be a struggle in which the weaker must be trodden underfoot. No one need be shut out; there will be room for all, and freedom for each to follow the calling best suited to his taste and capacity. The natural abilities of the people, in free combination, will turn the natural resources of the country to the best account. In such free combination there will be security and plenty for all. While every one might live in comfort, yet no one could grow unduly rich, because he could not live on the labor of others without giving an equivalent return. There would no longer be any class interested in extorting rent or lowering wages or raising prices. With private monopoly abolished, the inducement and the power to exploit others would be gone.

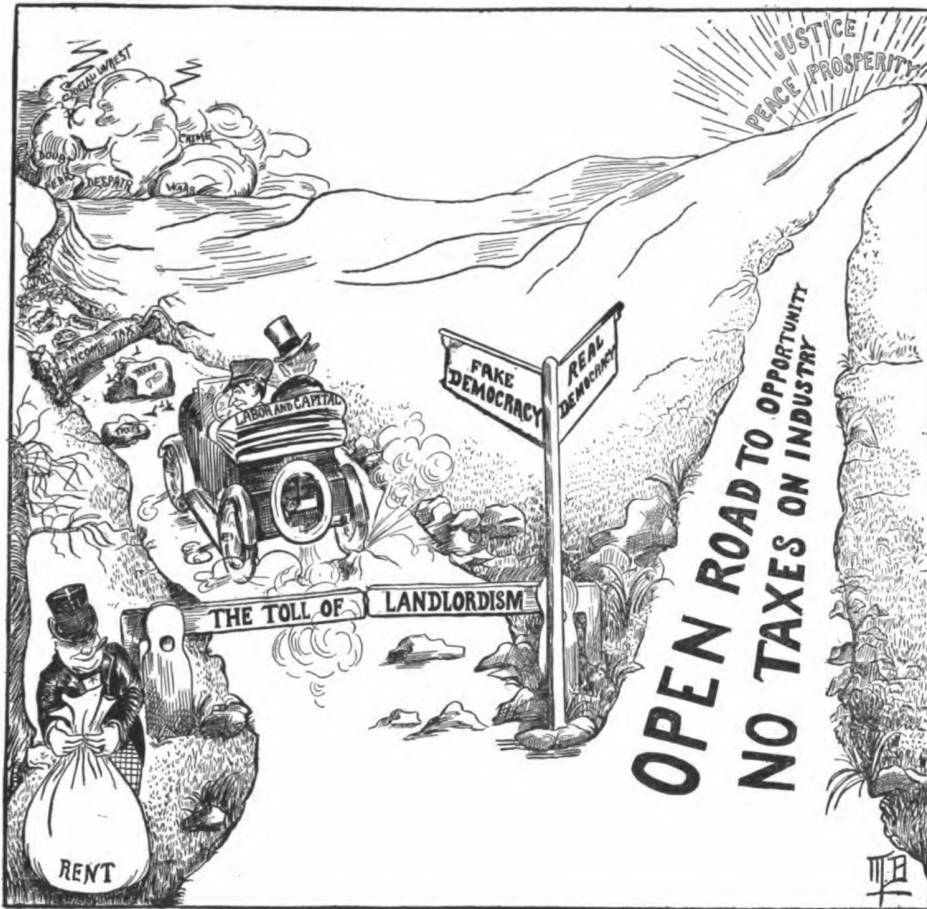
While the rent of land would be available for public needs in the place of the taxes which now burden industry, all possible opportunities for productive exertion would be open on the fairest possible terms, that is, subject only to paying to the community the economic rent in order to adjust the rights of all in the common heritage, the land. Commodities of all kinds would be as plentiful as the bounty of nature and the skill and energy of man can conspire to make them; and they would be obtainable at a price which would give a fair return for all services rendered in the course of their supply, but would be swollen by no monopoly toll or profit. There would be a wholesome sufficiency of work, with the incentive and happiness that comes from effort freely made and honorably rewarded. With security and plenty would come the possibilities of a higher life for all. The social problem will be solved, as Mill predicted, by uniting the greatest individual liberty of action with a common ownership of raw material of the earth, and an equitable participation of all in the benefits of combined labor."

The Commonwealth League has launched a weekly paper under the editorship of Mr. R. L. Outhwaite.

WHAT has God given to one that He has not given to another? You who claim the enjoyment of His gifts, show the treatment which disinherits your brother. Has the common Father of all cast out some of His children?

ABBE LAMENNAIS

The Two Roads



IF only Labor and Capital would get together, the press assures us daily, all our social unrest would cease. It is assumed that this unrest arises primarily from mutual misunderstandings and antagonisms between the two parties named.

In the above cartoon, our artist has visualized a situation where Labor and Capital have reconciled their alleged differences and are joy-riding together on the road which our legislative wisdom has laid out for the nation's industry to travel.

It will be at once apparent that, in spite of all Christian forbearance and kindness toward each other, the journey is foredoomed to be unpleasant and unprofitable.

The primary exaction at the toll-gate—a perpetual imposition mounting always to the maximum the traffic will bear—is an appropriate introduction to the veritable network of fiscal obstacles deliberately strewn in the path of the two travelers.

The inevitable end of that road is, as above portrayed, a bog of despair, with the evil brood of calamities that always result from outraged justice. Nature finally tolerates no impunity for wrong-doing.

Is it too much to hope that Labor and Capital, realizing at last their common misfortune, will consult together as to the way back to liberty and justice? Will they ever sense their united power? They have only to choose and act.

The open road to nature's opportunities, a road free of

all extortions, obstacles and penalties for productive industry, is, as the artist has shown, and as reason assures us, near at hand and easy of access.

This open road, along which human industry can travel, unassaulted and untrammelled, from achievement to achievement, can lead only to that perfect realm where justice, peace and prosperity reign.

Perhaps, on considering the situation together, the two travelers will awaken to the monstrous unreason of the conditions to which they have unwittingly submitted.

What useful purpose does the toll-gate serve? Why the elaborate complex of penalties scattered at random and profusely along the road? Why is the traffic always impeded and never encouraged and made easy? Is industry really welcome? Has it any chance to prosper, according to its latent capacity, under such hostile conditions?

Reason and justice are not forever to be mocked. Our civilization, all the hope of our race's salvation, is embarked on that car. Its course is headed straight for destruction. Nothing can save it but a supreme act of conscience and surrender of unjust privilege on the one hand, or the wide awakening and swift, sure action of creative industry on the other. Otherwise, parasite and producer go down together to a common ruin.

Extracts From Our Contemporaries Showing the Growth of Public Sentiment

NATURAL RESOURCES

IN our last issue we described the bill pending in the House which had already passed the Senate, for leasing a large share of the country's natural resources, still remaining in public ownership. The House of Representatives passed that bill by a very large vote. Fortunately for the public further action is required before actual leasing. The Secretary of the Interior under the bill is given large discretionary powers. Except in a few special cases he is not required to lease the peoples' natural resources to private interests for exploitation. Hon. Franklin K. Lane, Secretary of the Interior, is thus placed in a most responsible position. He is well aware that private development of coal, oil, water-power, phosphate, iron and copper mines, and gas, has been very wasteful. While the bill passed by Congress seeks to secure more economical development of the natural resources than in the past, no power is given to the Secretary of the Interior to prevent the private exploiters from charging exorbitant prices. It is, therefore, of the greatest importance that, until we control private operation and development of natural resources, no additional natural resources should be leased. It is futile to talk about reducing the high cost of living while profiteers in the peoples' natural resources are permitted to charge whatever they please. The high prices which farmers have to pay for machinery, tractors, motor power, gasoline and other necessary means of farming successfully, is in no small measure due to our stupid method of turning over these natural resources to private interests. That policy should be stopped. *Farmers' Open Forum*

THE SINGLE TAX

Present conditions are doing more to bring about an ultimate Single Tax system, than anything that has preceded since Henry George propounded its principles. We see lumber almost unobtainable for the building of homes, of which we are two million in arrears of normal building operations, and discover that a handful of men own such vast areas of timber lands that we can build only by their permission. The world is crying and dying for food, and a few men withhold from production such vast areas of fertile lands that the remainder increases a hundred per cent. in price.

The arguments of those in favor of Single Tax are becoming increasingly more difficult to answer, and the sum and substance of them is that the lands that are held idle and unimproved for their increment in value, shall bear the burden of taxation, or in other words, contribute a fair proportion of that increment to the public weal, since all of it comes from the public effort.

As to how it may be best applied, must be worked out as equitably as possible, since vast amounts of funds of insur-

ance companies and savings institutions are involved in mortgages on such lands, but the pressure which all other forms of taxation are placing on the cost of living, will certainly ultimately overcome the resistance to an application of this form. *The Illustrated Review.*

LAND SPECULATION IN NEW ZEALAND

Land speculation is the most profitable business of this country, and the Waikato is the happy hunting ground of the speculator. One dairy farmer, from a northern district, purchased a farm in the Waikato at £40 an acre, sold it for £68, and now, after holding 16 farms in a little over two years, is worth over £40,000. But Waikato dairy farm values have shown in general increases in values unrecorded in this country. In one case a man who bought at £6 10s. an acre five years ago has refused to sell at £35 an acre. Here is another instance: a property which 15 years ago sold at £3 3s. an acre is now worth £63, a price the owner recently refused. One fine Waikato dairy farm was recently sold with possession in August, and while the new owner was waiting for possession he turned it over at a profit of £7,000. *Auckland, New Zealand Star.*

FOR HENRY GEORGE'S FOLLOWERS

The town of Huddersfield, England, is about to embark upon an interesting experiment. More than half the real estate in the city has been owned by a single family, and is for sale. Through the kindness of a millionaire Australian who was born in the British town the whole property of 6,000 acres will be bought by the municipal authorities. The millionaire has agreed to purchase the estate and to resell to the city at the cost price on such terms as the legal restrictions on municipal enterprise make necessary. The purchase price is about \$6,500,000. While the acreage involved is about half the total area of the town, it includes far more than half the land values, comprising most of the more important streets and buildings.

Huddersfield, if it cares to, is thus in a position to make a unique experiment. The proponents of the Single Tax have always urged that the heavy hand of the private landlord laid upon enterprise is one of the most sinister influences in our latter day civilization, and that if ground rents were paid to the State population would be distributed more evenly, vacant land would be brought into use, and industry and agriculture greatly encouraged. Huddersfield, which is a flourishing town in Yorkshire, with a normal population of 100,000, the centre of a thriving weaving industry, could very well test out for a curious world some of the merits of the contention that the total annual ground rent of any piece of land should go to the State. In the first place, since the city has no need to make a profit, it can reduce rents on its hundreds of municipally owned buildings to a

point which will barely cover upkeep, repair and depreciation. This policy should presently enable it to buy the rest of the privately held territory—some 5,859 acres—so that the city will be its own landlord. We could then have a straightforward test to determine whether the people are happier and busier when the only landlord is the municipality and is not seeking to profiteer, than under the usual helter-skelter scheme of private ownership.

The Single Tax enthusiasts might well point to Huddersfield as a horrible example of their favorite bugaboo—the “unearned increment.” The city has existed for many hundreds of years, but was only an unimportant village until the development of the weaving trade. At the time of William the Conqueror the land was worth only a few hundred shillings. In 1599 Queen Elizabeth sold the estate to a William Ramsden for an insignificant sum, and his heirs have held the city to this day, enjoying, because of the good luck of their ancestor, an income which can lately have been little less than a thousand dollars a day. This income, of course, does not halt with the sale of the property, but will merely be transferred to other forms of securities.

N. Y. *Globe*.

IGNORING THE DIVINE PLAN

A MINER about fifty years ago bought two allotments in Melbourne for £50. That land has been sold for over £90,000. Who or what put this value into it—this unearned increment? The answer is apparent. The community as a whole was entirely responsible for every pennyworth of the unearned increment. The owner clearly had done nothing to contribute towards it. He had not so much as looked at it! In New Zealand, in 1914, one-half of the land was owned by 6,148 persons, and it was they who drew out the half of the yearly increase in values, not the million of people who were putting the increased value in. In Britain, more than half the total value of the land is “owned” by a handful of people. In London itself more than one-half is owned by 200 persons or corporations; it is this moiety who gather the dividends, so patiently deposited by millions of toilers in God’s Bank.

Now, is this right? From the standpoint of vested interests, it is essentially *proper*, I know; but is it ethically sound, is it moral? Is it just? Again, is it wise?

All the facts point to a negative answer to each of these questions. An ever-growing body of well-informed public opinion condemns the gross callousness which involves millions of the masses in perpetual and unnecessary poverty, when it is realized that it is preventible, that it results from ignoring a self-evident Divine plan. One wonders what is to be the karma of any civilized people that ignores it. From the expediency point of view it is not wise, and when once we become enlightened as regards the facts, and see that our present system is contrary to, and interferes with, the carrying out of a Divine plan, we must perforce conclude that it is not right. Nay, we must go further, and admit that it is glaringly and wickedly wrong.

T. H. MARTYN in *The Theosophist*.

Land Monopolists Enthusiastic for Lane’s Scheme

THE small farmers of New York are not the only ones who manifest a pathetic eagerness to sell. A few years ago there was a “land congress” at New Orleans and later another at Memphis, I believe, where the owners of large tracts of cut-over lands counseled together how they could best unload their holdings, now stripped of the timber which would have paid for the cost of clearing. When Secretary Lane’s bill for land for soldiers was introduced, the landholders held an enthusiastic meeting at Little Rock and signed options for the lands they had patriotically held for the soldiers while they were fighting to make the world safe for them and democracy. I believe that the landowners in Wyoming also, Mr. Mondell’s State, were of the same mind toward the bill. Undoubtedly many soldiers are interested in the bill, but I doubt if they are half so enthusiastic as the land monopolists. *The Nation*, Jan. 10-

The Graft Game in Atlanta and Little Rock

CERTAINLY the number of tenants is increasing, both in town and in the country. Here are a few illustrations of such sales. Several years ago a house and lot changed hands in Atlanta for \$25,000 and three days later changed again for \$28,500. In 1919 a man in Little Rock paid \$18,000 for a vacant lot, and sold it three months later at a profit of \$4,500 to a man who, said the news item, bought it “as an investment.” In July, 1919, one real estate firm in Little Rock reported twenty-four sales amounting to \$100,000, exactly half of them being, not for business but for “investment.” Vacant lots and unused lands are good investments, for they are assessed only about one-fourth to one-half the amount assessed on lands in use. Meantime houses are becoming scarcer because of the increase in the price of vacant lots and of building material, especially lumber, which is in the hands of a few, and occupation taxes are being levied by the cities on the merchants to meet the running expenses of city government, all of which is passed on to the ultimate consumer under the label, “High Cost of Living.”

PROF. DANIEL Y. THOMAS in *The Nation*, Jan. 10.

Speculative Land Values A Menace To Farming

IN Iowa and to a less extent in other States, speculation in farm land is running riot, according to an agricultural weekly. Farmers are not selling to each other in the majority of cases. Rather, real estate dealers and promoters are buying land from farmers with the expectation of reselling at enormous profits.

One of the favorite methods is to buy the land on a contract of sale, paying not more than 1 per cent. of its value and agreeing to pay the remaining 99 per cent. on some date a few months ahead, when the buyer is to take

possession of the land. The contract of sale is negotiable and the holder disposes of it to some other speculator for as much more than the 1 per cent. as he can.

A certain Iowa speculator is said to have bought more than \$100,000 worth of land with an actual investment of \$11,000, using the contract method of purchase. This is practically margining the land, the same system used by the bucket shop in connection with grain. It is merely a form of betting on land values. Somebody, sooner or later, is bound to lose, and probably it will not be any of the promoters. They know how and when to unload.

Any widespread prevalence of such a system will tend to discredit farming as an occupation. The original farm owner gets little out of such speculation, and the man who finally gets the land at an exorbitant price, whether he be a farmer or not, will be disillusioned, disappointed and discouraged. The bottom will eventually drop out of inflated values and it will be hard to make capable, worth-while men see farming as the sort of an occupation into which they desire to enter.

Whenever industrial inflation has taken place it has ultimately injured industry. Inflation of farm values is likewise certain to injure farming.

Denver *Daily Record-Stockman*.

Land Monopoly in the United States

IT may be temporarily necessary for the government to make loans for the construction of dwellings in congested cities. A few years ago seven families and corporations owned nearly one-seventh of the acreage of non-public lands in the District of Columbia. It has proven more profitable than many gold mines. In New York, 13 families own about one-twentieth of the value of the land, while in every great city of the country one or more per cent. of the population own a major portion of the value of the land. The Industrial Relations Committee reported a few years ago more than four-fifths of the area of the large holdings of farm lands is being kept out of active use by their 50,000 owners, while 2,500,000 farmers are struggling for a bare existence on farms of less than 50 acres.

"A former commissioner of corporations reported that a few years ago 16 individuals owned nearly 48,000,000 of acres of land in the United States, including some of the best timber land, or nearly one-fortieth of the total continental area of the United States." *Christian Science Weekly*

TAXES THAT ADD TO COST

PRESENT laws increase the price of things produced, by laying taxes on them. Thus, local taxes on stores and stocks of goods, on mills and machinery, on tenements and indeed on capital in any form, add to the cost of their production and are paid by the ultimate consumer.

If all such taxes were abolished and the rate upon the site value of land was increased so as to supply the needed revenue, both classes of property would be made much cheaper. The taking of ground rental values for public purposes, in lieu of taxes on commodities, interferes with speculation in land, and even now the holding of town and

city lots for a rise in price is a doubtful investment. If the rates upon such vacant lots were so increased as to bring in three or four times the present revenue from them, the inducement to hold them idle would be small indeed. In fact, valuable lots would be suitably improved, either by their present owners or by new owners. And, since buildings would be exempt, all well improved real estate would pay less than now into the public treasury.

Ex-Governor L. F. C. GARVIN in Pawtucket (R.I.) *Times*.

How Wealth Escapes Taxation

IN no period of the world's history has there been such an increase in the number of millionaires or such expansion of the national wealth as in the last four years in this country. Less than fifteen years ago the estimate of the number of millionaires in America was 6,000. Now it is 22,696. According to the census of 1910, the wealth of the nation was \$187,000,000,000. Now it is \$250,000,000,000. One American is credited with possession of \$1,000,000,000, that is two-fifths of one per cent. of all the wealth of the nation. Ten men are credited with being the possessors of wealth aggregating at least \$2,500,000,000, or one per cent. of all the wealth in the United States. More than one-fourth of all the national wealth is believed to be owned by the 22,696 millionaires. The number of our millionaires appears to increase much faster than does the national wealth. That is unhealthy. Great wealth gives great power, and entails heavy responsibilities. One of the responsibilities of wealth is to bear its full share of taxation. If the statement of a high authority is correct, the wealthy do not measure up to the taxation test, for it is declared that in this country less than one per cent. of the total revenues derived from taxing individual incomes comes from the millionaire class. In various instances we have illustrations of great millionaires establishing their legal residences in States where the taxation of incomes is light, while they still maintain their real homes and conduct their business where they do not pay this tax. We have other illustrations of millionaires paying only such personal tax as they consider just, and of the authorities compromising with them on the rich men's terms, rather than court litigation which, through the rich men's wealth, might be dragged out for five, ten, fifteen or more years.*

Commerce and Finance, N. Y. City.

*THE official figures of the federal treasury department show that for the year 1917, income tax returns were filed by 3,472,890 persons, showing net total incomes aggregating \$13,652,328,207. The total income tax paid was \$675,249,450; an average of \$368 per individual. There were 141 persons who reported an income of one million dollars or more, the total of their incomes being \$306,835,914, and the total tax on that sum being \$109,424,999. This appears to be an average rate of about 30 per cent. The actual rate was somewhat higher, as there is a credit allowance for dividends received from corporations that have paid the tax. It will be seen also, that the 141 persons with incomes of one million dollars or more paid 16 per cent. of the income tax. And it should be borne in mind that these figures refer to income, not principal. A person with a principal of one million dollars would probably have an income of some \$60,000. We have not the detailed figures at hand at the moment, but it is certain that far more than half the income tax came from those with incomes of \$60,000 or more.

—EDITOR SINGLE TAX REVIEW.

A Sop to Cerberus

THERE is little to exult over in the land plank of the of the platform adopted at St. Louis by the Committee of 48. Such as it is, it forms a concession extorted by the presence of Single Taxers led by James A. Robinson and others from the platform-makers of that convention. We give it as a matter of record:

"No land (including natural resources) and no patents to be held out of use for speculation to aid monopoly. We favor taxes to force idle land into use."

A Tax on Pedestrians

A TAX on pedestrians could be equitably imposed by graduating it according to size of shoes, the length of legs, or the weight of the individual. Moreover, if he walks on brick sidewalks, make the pedestrian pay more, for he will wear out the brick sidewalk faster than he will wear out the cement walks. *Ohio Site Taxer.*

BOOK NOTICES

PAMPHLET BY GEO. L. RECORD

We acknowledge receipt of a pamphlet of some sixty pages by George L. Record, entitled "A Nation of Home Owners, a Fundamental Programme of Political Action." While the little book contains much that is suggestive, it is to be regretted that Mr. Record thinks that as a necessary measure to destroy the monopoly power of the coal trust, the steel trust and the Standard Oil trust, the government must acquire the coal lands, the iron mines and the oil wells and lease them to the trusts and their competitors on equal terms.

Mr. Record has been reputed to be a Single Taxer. It is probably due to his desire to be considered a practical politician, and his wish to follow what he thinks is the "line of least resistance," that he announces his preference for this costly and cumbersome purchasing and leasing system over such application of the taxing power as would secure the same elimination of the power of monopoly, without imposing upon the people the burden of purchase. He says Socialism is not the remedy, and he imagines he is not advocating Socialism. He is mistaken. The taxation of land values is far more practical, and will more readily be accepted by the people than this alternative plan of Mr. Record's, as men will know and discover when those who believe in our principles abandon their disguise and come out in the open.

The work, however, is written with great clarity; and with much of what the writer says we are in cordial agreement. Especially is this true regarding his treatment of the railroad problem, though Single Taxers hold that, while government ownership of railroads may be necessary as a secondary step after land values are secured to the people, such ownership today would be fraught with undesirable consequences and perhaps graver perils.

It is curious that the chief emphasis laid by the writer is on the income and inheritance taxes with which to buy the railroads. The land scheme of Secretary Lane for our returned soldiers, is endorsed, but it is proposed to purchase land nearer their homes than the versatile Secretary of State suggests, and it is advocated that a sum of \$100,000,000 be set aside to be used in every State for the purchase of such lands. This would start the wildest orgy of nation-wide speculation in land that we have seen since the days of the Civil War. These lands are to be under the supervision of the State or Federal Agricultural Department, which is to advise farmers of the nature of the soil and the crops to be planted. Of course, this is not Socialism, for Mr. Record has disavowed this doctrine at the beginning! But under whatever name, the path to which he invites us is not enticing. J. D. M.

A WORK BY DR. MASPERO CASTRO

In a vigorous little pamphlet* of 30 pages, Dr. Maspero Castro has made an effective and timely contribution to the debate which is now raging over the greater part of the Argentine. It is entitled "Georgism," and forms number 5 in the popular economic series now being issued by a group of Argentine intellectuals. This pamphlet, like others in the series, is exceedingly instructive even to the well-versed student in economics. Far from being a simple exposition of George's philosophy and fiscal plan, made with text in hand, it is a document with a life of its own, with illustrations from the immediate environment and dealing with the palpitating interests of the moment. We recommend this little work to those who desire to become acquainted with the mental outlook and purposes of a numerous and influential section of Argentine opinion. Coming events in the Southern continent may not then take us altogether by surprise. Very few amongst American intellectuals, not to speak of responsible statesmen, had the foresight to anticipate the recent upheaval in Europe. And they are showing today very little perception of the potential forces that are destined to change the whole Western hemisphere.

NEWS, NOTES AND PERSONALS

WE are glad to welcome *Taxation*, a sixteen page paper published monthly by James R. Brown, President of the Manhattan Single Tax Club, with Stoughton Cooley as editor. It will do a useful work in its field in appealing to men and women not yet ready to accept the stronger wine of our gospel.

We are a little surprised at a paragraph which makes condescending reference (in the most approved style of our metropolitan press) to the "caustic critics" of our institutions who come into the country through Ellis Island possessing no property of their own and lacking the ability even to write their own names." We may remind the editors of *Taxation* that those who come into the country the other way enter with similar lack of equipment in the matter of property and education, and under existing economic and social laws find the same difficulty in acquiring either.

THE *San Antonio Light* gives an excellent account of the quarter century celebration of the founding of the Single Tax colony of Fairhope, and comments favorably upon its growth and prosperity.

A SPLENDID issue is the Christmas number of the *Union Labor Bulletin*, a magazine of mammoth size and beautiful cover. We congratulate Mr. Lewis and his coadjutors on this specimen of magazine building, so imposing in typographical appearance and general "make-up." A portrait of Samuel Gompers adorns one of the opening pages. "The Problem of Poverty," by Joseph Dana Miller, occupies three pages of the several hundred that comprise this impressive periodical.

OUR old and accomplished friend, Dr. Marion Mills Miller, is engaged in the preparation of an elaborate industrial publication soon to be issued. The collection of material for this work has taken him to Washington and promises to draw him to other cities before his great task is completed.

THE New York Single Tax Party will lose one of its most devoted members in the person of Antonio Bastida who goes to Cuba in February. There he will make his home, and in view of the awakening of Spanish-American sentiment in favor of the Single Tax we may anticipate that he will not lack for opportunity to advance our cause.

A testimonial dinner will be tendered him on February 10 at the Cafe Chevalier, this city, by his old friends in the movement.

HON. PETER WITT spoke at the Euclid Avenue Congregational Church in Cleveland in January, his subject being the Single Tax. Illustrating the absurdities of present methods of taxation, Mr. Witt said:

*"El Georgismo," by Dr. A. Maspero Castro, published at 20 cents, Argentine paper, by "Ediciones Populares Bernardino Rivadavia," Esmeralda 91, Buenos Aires

"We pay a tax assessor \$3 a day to place values on property. This man goes into the home of a wealthy citizen and finds an oil painting worth \$10,000. How can he place a value on the picture when, perhaps, the nearest he has come to art is a chromo his wife got when she bought a pound of tea?"

C. F. HUNT, of Chicago, is for the present living in Los Angeles, California, and has enlisted for work in the campaign in that State.

THE death of Julian F. Hayward, of Paonia, Colorado, marks the passing of a devoted soul. His death occurred on November 8th. Mr. Hayward was a sufferer all his life from an incurable disease that deprived him of the full use of his limbs. Patiently and indefatigably he pursued his work for the Single Tax, a faith that was nearest his heart. He wrote letters almost constantly to the great dailies and many of the magazines and contributed liberally to the cause whenever his help was needed. He circulated freely many books and pamphlets treating of our principles.

Born in 1883 at Quincy, Mass., he was an alumnus of the agricultural department of Harvard College University, 1902-1904.

Thinking little of his own affliction he sought to minister to the greater wounds of humanity, for whom his sympathies were warm and glowing. Many who knew of him and his work will grieve for his too early death.

By adhering to the advice of a professional economist we will pay four cents more a pound for sugar, said Senator Pomerence, referring to our failure to secure as soon as we might have done the Cuban sugar crop. May we not add that the loss to the country from adhering to the advice of professional economists is much more than what is included in this one item?

THE TRANSIT PROBLEMS OF NEW YORK CITY is a pamphlet prepared by Hon. Delos F. Wilcox, proposing the complete municipilization of all transit, street car and bus line services in New York. It has the endorsement of a number of eminent citizens.

The *Citizen's Advocate* organ of the colored people of Los Angeles, ably edited by Charles Alexander, published in its issue of December 29 an article from J. W. Bengough, entitled "What the Single Tax Will Do," and in another issue a statement of the Single Tax by the editor of the SINGLE TAX REVIEW.

We learn from *Land and Liberty* that F. C. R. Douglass, whose writings are well known to members of the movement both here and in Great Britain, has been elected alderman from the Bateria (London) Borough Council.

ANDREW MACLAREN has returned from a trip to Norway. He made a number of addresses in Christiania and other cities, and met many Norwegian land reformers.

We are sorry to announce the death of William J. Douglass, General Manager of the *Toronto Mail and Empire*. He had always been a good friend to the cause.

THE *New York Tribune*, of December 21st, in an interesting article on E. C. Drury, the newly-elected farmer premier of Ontario, who is a Single Taxer, says of another of the advocates of our doctrines in that province: "The Hon. T. A. Crerar, who has made a splendid reputation as head of the Grain Growers, is looked upon in many quarters as the next Premier of Canada."

The *Land Question*, edited by M. L. Chambers, of Ada, Oklahoma, continues to be full of interesting matter. In a recent issue it pub-

lishes from the SINGLE TAX REVIEW, "What is the Single Tax."

THE Massachusetts Single Tax League has again taken up the work, and will try to revive the movement in that State. It is not reassuring, however, that one of its stated objects is "the development of Mr. Towne's American Newspaper Corporation," which it naively adds "is a proposal still incomplete but moving forward and prospectively a powerful ally of our cause."

We are glad to have the opportunity to commend favorably on the Report of Benton MacKay's on Employment and Natural Resources, issued by the Department of Labor at Washington. Referring to the Australian system, which makes the private tenure of land dependent upon use, the Report gives preference to that system over the unrestricted title in fee simple as under our own Homestead law. For this recognition, small as it is, we give thanks.

JAMES W. HILL, of Peoria, Ill., at the age of seventy, will face the operating table this month. All the friends of this sterling worker will wish him a successful outcome from the ordeal.

THE largest inheritance tax ever paid to the State of California was received in January from the estate of Henry Miller. Mr. Miller was the senior member of the firm of Miller and Lux. Over 1,000,000 acres of land belonging to the estate was appraised by agents from the Controller's office.

We acknowledge receipt of a little pamphlet, "Labor Manifesto," a well-reasoned argument for the Single Tax, by G. W. Slowcomb, of Los Angeles, California, which ought to be useful in the campaign now being waged in that State.

MR. HENRY PREISMAYER writes the REVIEW: "I regret to report that our ranks of workers in the Henry George Mission in St. Louis has been depleted by the passing of four long-time crusaders, who died during November, namely: Christian H. Osterwisch, who was president of our St. Louis League. Mr. Henry F. Hoffman, for over thirty years in the cause, having been president at one time and holding other offices at intervals. Mr. Silas Moser, one who had over twenty-five years service in the ranks, and Mr. Everett Patterson, one who gave financial aid to the work at all times."

PREMIER DRURY, of Ontario, has finished his speaking tour. All his speeches forecast action on the land question. Local option in taxation is the weapon he would use for the elimination of land speculation.

K. P. ALEXANDER, a leading Single Taxer of Little Rock, Arkansas, was recently unanimously elected president of the Little Rock Science Club, an organization of leading business and professional men of that city. Two years ago he was their secretary. The retiring president, W. S. Cole, in charge of the U. S. Weather Bureau, is also a Single Taxer.

MR. JOHN E. WILSON, of San Francisco, a recent visitor to this city, has returned to California and will try to organize the Single Taxers of that State into a Single Tax Party. Unquestionably, such party organization will add effectively to the strength of the Great Amendment measure and to all future work.

MR. CHARLES H. INGERSOLL was the principal speaker at the Thomas Paine dinner on Thursday evening, Jan. 29th, at Gonfarone's, this city, his subject being "Thomas Paine, the Prophet of the Single Tax."

We are glad to say that the report of the death of H. W. McFarlane, which was announced in our last issue is entirely unfounded. The source of the report which came to us was no doubt the death of Mrs. McFarlane last Summer.