

MARCH—APRIL, 1920

# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS  
FOUNDED IN 1901

The Irish Land Question--Open Letter to  
Eamonn De Valera

The Roman Catholic Pastoral  
By a Catholic

Curiosities of Taxation

A Bullock in a China Shop

All the Single Tax News of the World

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

## 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, whence 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

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

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

Entered as Second-class Matter Oct. 2, 1913, at the Post Office, New York, N. Y., under the Act of March 3, 1879.

### MARCH—APRIL, 1920

VOL. XX

No. 2. WHOLE NO. 99

#### INDEX TO CONTENTS

CURRENT COMMENT.....	35
EDITORIALS.....	37
THE IRISH LAND QUESTION. Open Letter to Eamonn De Valera.....	41
CURIOSITIES OF TAXATION..... <i>Joseph Dana Miller</i>	43
THE ROMAN CATHOLIC PASTORAL..... <i>A Catholic</i>	46
NEWS FROM MANY STATES.....	47
NEWS—FOREIGN.....	52
A BULLOCK IN A CHINA SHOP.....	55
EUROPE'S MALADY..... <i>Stephen Bell</i>	56
EXTRACTS FROM OUR CONTEMPORARIES.....	59
NEWS NOTES AND PERSONALS.....	63

### PUBLISHER'S NOTES

SEÑOR FELIPE A. ESPIL, First Secretary of the Argentine Embassy, 1806 Corcoran Street, Washington, D. C., is in need of back numbers of the SINGLE TAX REVIEW for the last ten years. Information as to our progress has been asked for from Argentine. Readers who have back numbers to spare will serve the cause by sending them to Señor Espil.

THE New York Public Library is in need of the following numbers of the SINGLE TAX REVIEW: Vol. 18, Nos. 5 and 6, and Vol. 19, Nos. 1 to 6.

OUR readers are asked to note that we are offering the REVIEW for one year and the SINGLE TAX FIVE YEAR BOOK for \$2.50, which is the price of the YEAR BOOK alone. If your library is not among the 700 that now have that work on its reference shelves, here is your opportunity.

SEND \$1.00 now for a year's subscription and, incidentally, receive the best value you ever got for this small sum. All the news, attractively presented.

# The Single Tax Review

VOL. XX

MARCH-APRIL, 1920

No. 2

## Current Comment

**I**T is a real housing crisis that confronts Great Britain and its cities. Government aid to building is now suggested in addition to local schemes which might be called "Measures of relief for the landlord," and builders are to be granted money to enable them to meet the high cost of construction and the competition of subsidized homes built by the local authorities. There is no indication that the government has the faintest conception of the high cost of land as offering any obstacle to improved housing facilities. Less and less is heard of the taxation of land values, and these schemes of locally subsidized houses, and appropriations for the aid of private builders, serve only to encourage land profiteering. The landlord is thus enabled to demand even more remorseless terms.

**A**GAIN we would impress upon our readers that the Single Tax is not a reform in taxation, but an economic philosophy, the application of which spells freedom. It is therefore opposed to all infringements of freedom. It is opposed to Socialism, and Prohibition, and it has no word of sympathy for those who would interfere with the use of tobacco. It opposes and detests all attempts to suppress the Sunday amusements of the people. It is opposed to the socialistic projects of the present State and federal administrations. It would not attempt to regulate the morals of the people.

The Single Tax philosophy belongs as much to the ethical as to the economic sphere of society. As its appeal is to the natural law, its command to government is "Hands off; mind your own business." The business of government ends with the securing of justice to the citizen and the raising and expenditure of revenues in accordance with exact justice.

**B**ECAUSE the Single Tax movement has been allowed to degenerate into a mere fiscal-tinkering movement, Socialism has out-distanced us. Because of this we did not know how to meet the new problems that arose. The war found us unprepared. Worse still, the after-the-war problems found us in a similar state of unpreparedness. Our philosophy, because it had been largely abandoned for innocuous measures of revenue reform that meant but little, offered no alternative to governmental policies that have swept so many of our statesmen and politicians off their feet.

**H**ENRY GEORGE taught us a great economic philosophy. The name Single Tax has been unfortunate in concealing from the people what we stand for.

If our movement is but the replacing of one form of taxes by another, it has no answer to Socialism and Prohibition. It is disarmed before the fight has begun.

Of course, Single Taxers themselves know better. "Progress and Poverty" gives just about 15 pages to the subject of taxation out of a total of over 550 pages. It concerns itself not at all with the minutia of tax administration or technique, and but slightly with the problems of incidence. But forgetting Henry George, we became tax-reformers; the splendid vision faded with the years that were lost in tax-tinkering recommendations. We heard less of the large and splendid phrases heard in the early years of our agitation. No wonder Socialism grew and magnified itself, that government became socialistic, and that we stepped almost over night into an era of regulation, control, price-fixing, not merely as war measures which are necessary in such emergencies, but as permanent peacetime policies. And so we lost out—lost out to as incompetent and feeble a set of men and principles as ever controlled the destinies of a nation.

**T**HE Single Tax movement began forty years ago with the publication of "Progress and Poverty." Its beginnings were more convincingly signalized by the mayoralty campaigns of 1886 and 1897, in the latter of which the great leader fell, and was borne to an honored grave amid the grief and love of a people he had so greatly served.

The years following have produced some fruits, but chiefly these have been rather in the changed attitude of public opinion to our question than by any actual triumph of our principles in practice. The positions of the political parties remain pretty much as they were; the conventional attitude of legislator and publicist is hardly much in advance of what it was in 1886.

Politically, if anything, we have gone back. For while the Single Tax stands for the right of property, the *sacred* right of property, with a demand that its inherent significance be stressed, the whole trend has been to violate this right by legislation and practices of taxation subversive of property rights. And whereas the Single Tax stands for individualism of a wholesome kind, the whole legislation of the last two decades has been of the most pronounced socialistic order.

So little have the methods of our propaganda influenced the legislation of the two parties! We have preached Single Tax purely as an academic question. The small results have at last made us realize what a serious mistake we have committed. There is but one explanation of the ineffectualness of our methods, and that is the methods themselves.

THE Authors' League has begun a fight on the inequalities of the Income Tax law. It holds that royalties from books are dividends, not incomes, and that authors should be free from the tax burdens that normal incomes bear, and subject only to the surtax on dividends. The League, of which Rex Beach is president, has among its members Gelett Burgess, George Creel, Arthur Guiterman, Henry Sydnor Harrison, Rupert Hughes, Channing Pollock, Leroy Scott, Jesse Lynch Williams and many others.

We confess that our sympathies for these writers, while measurably existent, are not acute. Legally we regard the contention as unsound. Some of these gentlemen know how they may be relieved permanently of these burdens without seeking relief in the subterfuge which tax legislation seems to afford them, but which the courts are certain to refuse them. Our old friend, Captain Rupert Hughes, is not without such knowledge, and we suspect Arthur Guiterman and Henry Sydnor Harrison are possessed of like information. But none of these has a word to offer for the relief of industry (all industry, including that of the pen) by the simple process of getting rid of all these taxes. Their attitude is as selfish as that of the labor organizations, to which the Authors' League can be likened in this respect to every other trades' union.

Of course, a tax on their incomes is unjustifiable as long as there is a source of public revenue almost untouched, attaching itself to land and due to the presence of population. A tax on the incomes of writers tends to reduce the literary output—which might on the whole be considered a not unmixed evil. It is, however, a violation of the right of property, and literary property is quite as sacred as any other kind. But all taxes violate the right of property, and authors are not entitled to any special favors at the hands of government. Henry George said: "I am not for labor—I am for men." So when these eminent literary craftsmen are brave enough to say, "We speak not alone for the craft, but for all labor," they will receive the consideration which in their present protest we scarcely feel they are entitled to command.

THE N. Y. *Globe*, of March 4, pointing out that the cost of living has increased more than four per cent. in the sixty days preceding the date of issue, and that the prices of commodities have increased 120 per cent. since the beginning of the war, says that President Wilson admitted that the government campaign to reduce the cost of living had failed, and that General Palmer made the same admission.

In a tone of hopeless resignation, the *Globe* asks: "Can government action bring down the cost of living?" and in conclusion it says: "We should recognize frankly that the great question remains unsolved; can we, without a fundamental change in the whole character of our government and its underlying theory, hope by official interference to relieve economic conditions which now weigh upon our people?"

Very simply indeed can the government do this thing. It need not change its "fundamental character." The

powers of the government are ample. All it needs to do is to remove the disabilities that rest upon industry. Did this ever occur to the *Globe*? It is right in regarding the various remedies that are offered as wholly ineffectual. But the real remedy is to unbind the patient, to take away the ligaments, and give him access to the air of freedom. It is not that he cannot move because no one is helping him, but because government is hindering him with laws which deprive him of his powers, and vest these powers in privilege. To change all this it is only necessary to change the fiscal incidence so that the earth will be open to use and industry be relieved of its present burdens.

THE *Times-Mirror*, of Los Angeles, Feb. 14, says editorially: "The argument against the Single Tax is as old as the decalogue. If the amendment were to carry, the tax on land would be so high that the renters would be driven off; the owner himself would not be able to earn enough himself to meet the taxes; and fertile California acres would turn back to the desert." Next!

GOD did not intend that all men should have equal opportunity. Some must be employers; all men cannot do brain work. Some men must do manual work." This is not the language of a school boy. Any intelligent school boy could do better than that. It is from a recent speech by United States Senator Myers, of Montana. The accident that has made Senator Myers a legislator and not a manual laborer is to be profoundly regretted.

THERE has met our eye, almost as we write, from a source on which we shall make further comment in a minute, the following, which we commend to Senator Myers and others who may share his views: "The natural inequality in the capacity and circumstances of men, the fact that generally each individual is distinguished by the possession of something of which others are destitute, is adapted to give every one a chance of receiving, and imparting, according to his wants and superfluity, and thus by free and fair exchange to equalize and raise the condition of all."

The contention, so rarely indicated, and made here for the first time, so far as we can recall, that the very inequalities of intellectual gifts, mental differences, varying talents and aptitudes lend themselves, by free exchange, to the establishment of equality, is a thought that perhaps Senator Myers is quite incapable of entertaining. But its insistence is of immense value.

AND what of the source from which we quote? It is from the *Quarterly Anti-Slavery Magazine*, and we refer to it because of something from the same source which is well worth quoting. The article is written by Dr. Chas. Follen, and the volume from which it is taken, old and worn, bears the date of October, 1836, nearly seventy-five years ago. And it is of interest to note that it was published just across the street from where we write, Nassau Street, number 143. Now in this same article by Charles

Follen (who was he?) is announced several years before Spencer began to write, the Spencerian law of equal freedom. Mr. Follen says:

"The internal history of every nation, every republic in particular, consists in the workings, the successful or unsuccessful conflicts, of the principles of Liberty and of Oppression. I mean by liberty the possession of all those inalienable equal rights which belong to each human being as a necessary moral attribute of human nature—the right of each individual to use all his faculties of mind and body in any way not inconsistent with the equal freedom of his fellow men, the right to share, as far as possible, equally in all the means of improvement which life affords; the right to form such social relations, civil and religious, as may best secure the progressive happiness of mankind.

"And I mean by Oppression any infringement, any undeserved and unnecessary abridgement of those natural rights, whether it be imposed on a portion of men, or a single individual, either by the cunning of the few, or the violence of the many." What can be better than that? It is the Spencerian law of equal freedom; it is the expression of Henry George's doctrine of economic and social emancipation!

MR. FRANK A. VANDERLIP has at times an almost uncanny proficiency in touching the heart of the world's problems. The late managers of the *Public* were profoundly disappointed in the fact that SINGLE TAX readers of that publication seemed cold to their enthusiastic espousal of Mr. Wilson's plan of a world's league. Mr. Vanderlip states the reason for this indifference when he says—and it could not be better said: "The trouble with those advocating the League of Nations was that they thought that the troubles of the world were political, whereas they are economic." Would not Henry George have said that precise thing?

## Losing an Opportunity

ONE might assume that the universal housing shortage, which is arousing the ire of classes in the community, that have hitherto viewed social injustice with complacency, would present an ideal opportunity for active work by believers in the Single Tax policy. Such an assumption would find little support in the facts. We have heard of few evidences of their putting forth their remedy, although it would seem to be a peculiarly appropriate proposal at a time like the present. The attitude of public officials and private citizens at this juncture is a splendid illustration of the affinity of the human mind for error. Their reasoning is somewhat as follows: The high rents are due to profiteering landlords; therefore let us restrict rents. Little attention is paid to the objection that legal and artificial restriction of price of anything invariably fails of its purpose. It was successful to the extent that it prevented the sale of sugar at any price, and it was not until the embargo was lifted that sugar began to appear on the market. People apparently preferred to pay an excribi-

tant price to doing without it.

Sugar can be dispensed with, but housing cannot, and it may be safely predicted that people who cannot find roofs to shelter their families, will conspire with landlords to violate the law, and will pay bonuses for apartments if they must, so as not to violate the provisions of the law regarding maximum increase of rents permitted. One would think that our experience with the Usury Law, which has never been effective in keeping down the real price of money, would teach people how little dependence could be placed on such restrictive legislation.

In addition to being ineffective, it will probably result in checking the investment of new capital in housing ventures.

Some members of the New York Legislature, only in the Assembly, however, have shown signs of common sense. Assemblymen Jesse and McCue have introduced bills proposing to exempt new buildings from real estate taxes, in one case for five and in the other case for seven years. These gentlemen recognize that investment of capital can be encouraged, but cannot be forced, and that it is only by the construction of new buildings that we can hope ultimately to restore the equilibrium between supply and demand.

A hearing was held in Albany on March 23rd, which brought depositions of landlords and tenants together, and threatened at some points in the proceedings to wind up into a riot. It may be said that while no valuable suggestion was made, one result was accomplished. The legislators were impressed with the gravity of the situation, and if they only knew what to do, they would apparently act. The one ray of light thrown upon the situation was flashed by Assemblyman McCue. The *N. Y. Times* refers to his contribution in the following terms: "The only speaker to satisfy both sides was Assemblyman Martin G. McCue of New York City, who was greeted with applause when he proposed a plan to stimulate building, embodied in a bill which bears his name, under which all real estate improved with dwellings before May 1, 1921, would be immune from taxation for seven years."

Single Taxers will smile at the criticism of this innocuous measure, as being an installment of Single Tax, yet that is the only argument that has been advanced against it; yet it seems powerful enough to scare senators from fathering either bill in the Senate. If the legislature should continue in session another thirty days, it seems possible that some action along this line may be taken.

We may be favored with an illustration of the historical fact, that only under extreme pressure and after all other measures have been tried and failed, does mankind move along the right lines.

Single Taxers have been preaching for years the injustice and stupidity of our treatment of the land problem. The existing situation demonstrates it more clearly than ever before. Of course the victims most severely hurt are the homeless poor, who buy their shelter, month by month.

But next after them come the gullible avaricious, who bought land, not with the intention of using it, but with the hope of making money out of the necessities of their fellows. These people have been holding on desperately for five or six years, hoping against hope that their chance to recoup themselves would come. The number of lots which have been abandoned in Greater New York and its vicinity, rather than pay the taxes on them, approaches three-quarter of a million. How much lost money they represent, one can but imagine; yet these are the very people who would exclaim most loudly if a system were put into effect which, by recognizing land value as the property of the community, would stop speculation in it forever.

## When Taxation Becomes Persecution

A business man today has to take a few days off, if he is conscientious, to prepare his income tax returns

If he is the head of a corporation the Federal Tax Law presents a new maze of bewildering questions which seriously interferes with his efficiency as a wealth-producer unless he can turn it over to some legal assistant.

It was not so long ago that Single Taxers were saying nice things about the Income Tax. Of all taxes, we were told, next to the Single Tax, the Income Tax was to be preferred. Of course they were mistaken. In itself and by reason of the machinery necessary to enforce it, it stands alone in its obnoxious features.

The language of the New York *Globe* of March 13, in an editorial entitled "The Incomprehensible Tax," follows:

"Probably no less intelligent document has ever been issued by any first-class government anywhere in the world at any time in the history of the world than that upon which the unhappy payer of federal income tax is required to write down the painful history of his financial year and by which he is expected to determine how much he owes the United States. Let us take the distinction—a very essential one—between net income and net taxable income. If the tax-payer is married and has two children his net income differs from his net taxable income by \$2,400. On this calculation may depend his liability to the surtax. Yet the text of the return fails to make in any unmistakable way this distinction between net and net taxable. The truth emerges only after prolonged study. For many taxpayers it probably never emerges. There are numerous other pitfalls into which the conscientious taxpayer may tumble and within which the unscrupulous may hide himself. The road is like an unmarked trail in a desert of drifting sand, with a watchful government at every turn waiting to bludgeon the careless and unwary. It is aimless, incoherent, illogical, and involved; it lacks unity, emphasis, and mass; it is bigoted and prejudiced; it is a crime against accounting and against literature. Such a document can only be the product of a mind which loves to confuse. Delude, delay, and embarrass—in short, of the bureaucratic mind with which the treasury and every other govern-

mental department is infested. As a final insult the taxpayer is not even allowed room enough to put down his answers; he is asked to write a three-hundred page autobiography in a white space barely sufficient for a ten-word telegram."

The following letter from a reader of the REVIEW who desires to hide his identity, is of more than passing interest:

"EDITOR OF THE SINGLE TAX REVIEW: These days of making State and Federal income tax returns ought to be a good season for Single Tax propaganda. Many a man of moderate income would gladly pay twice the amount of his tax to be free of the trouble involved in making the return, and as a matter of fact, for to not a few such the cost of having some expert make out the return amounts to a doubling of the tax. As to the advice so handsomely offered by both jurisdictions, State and national, it often involves a loss of time quite out of proportion to the value of the service rendered. Yet again, the rival authorities are often doubtful as to the effect of the laws, and each is disposed to claim everything from the luckless taxpayer, as witness my own experience.

I removed in October from one State of this Union to another about 350 miles distant. Each State claimed my income tax, and each Federal District demanded that I pay to its local collector. I began discussing the issue with the several rival authorities in the first week of January, and had to decide for myself in favor of one of the States when I had barely time to get my return in before the date after which I should have incurred heavy penalties had I been delinquent. I have yet to hear from the State to which I made no return. It may put me in jail.

As to the two Federal Districts claiming my return, I had a long correspondence, in the course of which the authorities in one district exhibited exactly the kind of dense stupidity that I had encountered in the same authorities before. The Collector in the other district finally sent me a note saying that it had been authoritatively decided at Washington that men situated as I was should pay Federal income tax in the district in which they found themselves residing when the return was due. The result is that I have paid State income tax in one State and Federal income tax to the local collector in another.

I have thus had to mull over three different forms of income tax blanks, and if anything can be more complicated than the Federal blank it must be that of the State to which I made return. The other State form was simplicity itself compared with the two I used, but no doubt, if I succeed in establishing official residence in that State the authorities by next year will have made their form as complicated as any in the United States.

The tone of the form from the State to which I made return is offensive enough to make a potential anarchist out of the mildest citizen. It is inquisitorial, insulting, menacing, and from what I hear of the evasive tricks employed by those whose incomes incur heavy surtax, I believe the effect of this fashion of breathing forth threatenings and slaughter against the taxpayer merely frightens a timid few who would play fair anyway, incites the dodger to more clever means of evasion, and fills with a sense of injury, indignation and utter disgust every man of spirit. I abstain from giving my name and address for publication, for I have a shrewd suspicion that the authorities to whom I have not made return are malicious enough to take revenge upon any citizen who has the temerity to make public protest against the hectoring tone of the taxing powers. MORE THAN EVER A SINGLE TAXER."

## State Comptroller Travis In His Great Travesty, "The Cave Man"

STATE COMPTROLLER TRAVIS has issued a little blue pamphlet, the title of which is "Would you be a Cave Man?" It is an attempted justification for the taxes the law now levies. The assumption is that if we did not levy these taxes we would revert to the condition of the Cave Man.

We pass over the statement that "the Cave Man got mighty little out of life." We don't know and we do not believe that Mr. Travis knows. It is conceivable that the Cave Man might have got a good deal out of life. His mental processes are hidden from us and he has left few or no records. Mr. Travis says "he received no remuneration for his labor." The remuneration of labor is the product of labor, and the Cave Man got that, didn't he? We are told that "he suffered bitter cold in Winter." So have we this Winter, but the Cave Man grew a nice hairy covering which protected his hardy frame almost as comfortably as the more or less steam-heated flats protect the man and woman of the city.

Here is the analogy which Mr. Travis seeks to establish. We tax our incomes to provide ourselves with "creature comforts;" and we do it cheerfully. We should as cheerfully tax our incomes for the advantages and comforts which government has furnished. A very pretty analogy, and as false as most reasoning from analogy is. For Mr. Travis must, in order to make his analogy rest on solid ground, fortify it with this statement: "The benefits from the government tax flow equally to all those who dwell in the community."

Does Mr. Travis believe that? If he does, his friend the Cave Man, could teach him better. For without these things the land inhabited by the Cave Man had no value. Mr. Travis has forgotten one advantage he had over the modern man. He didn't pay rent to any other Cave Man. Then along came government, with the benefits that Mr. Travis has enumerated—and the Cave Man discovered that he had to pay some landlord for the benefits conferred by society and government. It is idle to tell us that these benefits follow equally to all, for they do not. All these benefits increase land value, and we do not participate equally in the enjoyment of land values.

But that question, "Would you be a Cave Man?" There are times when we think we would. For half of the discomforts which Mr. Travis has mentioned were not discomforts at all. "He had no hot water to wash in." Think how the Cave Man would have laughed at the idea of washing in hot water during the few times he needed to wash at all, living the life he did. "He had no telephone." Well, he escaped that annoying experience. "He suffered from many diseases, which have been wiped out under modern government." But he lacked many of the diseases which

civilization has introduced. "He had no stove to cook his food." Has Mr. Travis ever eaten a meal cooked in the open over a brush fire?

But why go on? Of course, civilization is desirable, and the condition of the Cave Man undesirable—but for hardly any of the reasons which Mr. Travis gives. Civilization is desirable because of the greater social, intellectual and moral advantages which arise. But with these arise also the means of paying for them—and, new and curious as it may seem to Mr. Travis, paying for them *without a penny of taxes*. For land values are then called into being. They measure the utility value of government to a sufficient nicety. It is not because a man works and produces wealth and derives an income from his labor that he should pay for the services of government, but because land values flowing to him measure all that government is worth to him.

Mr. Travis thinks if a man gets any kind of an income he owes something to government. But he owes no more than the Cave Man, for it is not government but his labor that produces this income, if it is earned. Society has given him the advantages of co-operation, and his product is thus increased. This is reflected in land values. Society gives him railroads, telephones, telegraphs, etc. These help him to increase his income. But government does not give him these things, and he owes nothing out of his income from his labor to government in consequence.

Mr. Travis confuses society with civilization and government, and seems to think that what has transformed the Cave Man into the modern man are government and taxes, whereas the less we have of government and taxes the greater the income flowing to labor. Greater, too, the "creature comforts," and the more important things that differentiate the modern man from his cave-dwelling, tree-climbing ancestor.

But perhaps even the Cave Man would smile at a great State Government using the tax-payer's money to circulate a pamphlet like this, with its misleading conclusions, its *naïve* implications, and its humiliating confession that here is a State Comptroller who has apparently never heard that land values, and not individual incomes from labor, reflect the benefits of social and government service.

## Selling Space in Cleveland

FOWLER AND WORMAN are real estate dealers in Cleveland. They advertise for men to sell lots. "Previous experience not essential." "Men who never sold anything are making \$1,000 per month." "They will make considerable (sic!) more when the selling season is fully under way."

Another real estate dealer, S. B. DuBain, advertising for help, says, "We have men who never sold real estate who have earned better than \$10,000 last year."

The Elworthy-Helwick Real Estate selling agency, also advertising for salesmen, tells of an agent whose "earnings" for one week netted \$217, and he had had no previous experience. This firm tells us a "Mr. J. V. B. joined the

firm as a salesman with only \$6 in his pocket." "His earnings after three days of hard work totalled \$93."

It is all very inviting. The Elworthy-Helwick people tell us in this adv. that they can provide opportunities this year for more men to double their earnings from \$5,000 to \$10,000 in the next nine months.

Evidently the business of selling space in Cleveland is at its height. The English of these advertisements is execrable, but the real estate business probably does not need men who have more than a bowing acquaintance with the Queen's English. They are able to make handsome salaries without any previous experience in selling, and probably they can get on with a few additional minor deficiencies, since selling space in a great city seems so simple a matter. We need not any longer complain of the high salaries of railroad brakemen, house-servants, or window-cleaners, since some previous experience is necessary in all these occupations.

It is a great life, my merry gentlemen! But we cannot go on making a living by taking in one another's washing. A country cannot exist by trading eternally in jack-knives. This business is worse than that. For the game is a ruinous one. A million "turn-overs" in real estate in Cleveland in a year would add not a single penny to the sum total of wealth in the community. What is drawn in salaries and commissions comes out of what labor must produce. It is worse than a game of draw-poker at which men may sit down for a sociable evening. If they lose, it is their money they part with. Here it is other people's money. These speculators in land are gamblers in the people's necessities—indeed, if we will but recognize it, in the people's *only* necessity, for with land in their possession the people can produce all they need.

But the Saturnalia is on. The land boom is coming, is indeed here. Thousands will become rich. For a time we will be "prosperous." Then following the debauch will come the "morning after," violent convulsions, and the prolonged industrial depression that follows such excesses.

## Henry George Unknown In Philadelphia

THE following from a recent issue of the *Philadelphia Record* must be humiliating to us. Forty years after the first appearance of the doctrine for which Henry George stood, so little stir has it made in the city of his birth that to a certain section of the people his name is unknown. Progress has been made, it is true, and the pages of the REVIEW are full of significant indications of much progress. But there is another side, of which this article gives us a striking illustration.

"Two pilgrims in search of Henry George's birthplace in an Italian quarter near the corner of Queen Street and South Tenth. Diligent inquiry brought the puzzled "Ghorgh-e. Ghorgh-e! Nobody name laika dat lif 'bout here." The strangers were watched with curiosity and suspicion as they went from one shop to another, vainly repeating their inquiry. At last they addressed themselves

to a man whose profession implied education and a probable acquaintance with the works of him whose birthplace they sought. One of the pilgrims went into a brief sketch of Mr. George's life and influence. The words "Single Tax" fixed the listener's attention. "There's no tax-gatherer named Henry George in this neighborhood," he said.

By dint of much telephoning and an hour's wait the pilgrims at length learned that they might find the house they sought in South Tenth Street, near Pine. Here was a region of antique shops and equally antique gentility. At the shop on the corner the name Henry George set the proprietor thinking. For him it had some association. "Yes," he exclaimed, after searching his memory. "He lived in New York, and he was an orator, eh?" Those of the quest assented, and then the man of the shop gave them specific directions, for he knew the house.

A ring brought an intelligent and courteous colored woman to the door. Yes, a good many persons came to visit the house as the birthplace of a man named Henry George. She knew nothing of the man. Most persons came in Summer-time, and some took pictures of the house. She had occupied it six years, and for 10 years before it had been vacant.

"The pilgrims saw that an extra story, with mansard roof, had been put upon the little house, and that an ornamental bay window of iron had been thrown out in front. Upon entering they found it much as it must have been when Henry George left the place as a boy. Within and without it must have been in Henry George's childhood just such a house as thousands of families in moderate circumstances occupied all over the Philadelphia of something less than three generations since. Now the region is undergoing a transition."

## From A Socialist Organ

CONCERNING the franchise tax and other taxes abolished by Single Tax, I assert that the franchise tax is a humbug. The Socialist worries because it is proposed to untax monopolies which he believes should be taxed to the hilt. They should consider the effect of taxing any corporation that produces, sells or transports anything the people need. The corporation merely adds the tax and a collection charge to the price and the people pay the tax—and pay the corporation for collecting it. Clever, is it not, worthy of Bourgeois intelligence, this corporation tax? The Railroad Commission not only includes but is required to include tax costs in fixing rates for the companies. Take a big building. Tax the building, and who pays it? The landlord passes it on to the tenant and he passes it on to his customers. Everything is passed on to the ultimate consumer, nine times out of ten, the workers. That which Single Tax taxes is a community-created value and therefore attaches to the land and cannot be effectively passed on. The community merely takes what the community creates, and landlordism will perish by starvation. ROLAND D. JOHNSON, in *The New Justice*, Los Angeles, Calif.

THE mathematician does not call for a pair of compasses to test a proved theorem with, nor does the man with healthy faith wait for more evidence after he hears what the moral law says. It is enough for him that a thing is RIGHT. He will never believe that the carrying out of what is right by right means, can be injurious. —HERBERT SPENCER.



# The Irish Land Question—Open Letter to Mr. Eamonn de Valera

DEAR SIR:

For the struggle of Ireland for independence, Americans generally, Single Taxers almost universally, feel the greatest sympathy. You have shown a disposition to treat of the question temperately, and have even held out to Great Britain the proposition of a protectorate in the event of Irish independence, similar to that exercised by the United States over Cuba, such protectorate to involve no imperialistic meddling in what are essentially affairs which concern a self-governing people.

It is true that this suggestion has not been well received by those who remember only Elizabeth, Cromwell and Drogheda, but to those whose minds incline them to a practical solution of the question, which at the same time concedes all that is important in the claims for Irish freedom, it will be regarded as a possible way out. The only thing that stands in the way of such a solution is the sentimentalities of history, which do not relate to the actual facts of the present. Such a settlement of the Irish question as you proffer will enlist in its support the general favor of the English working classes, now fast becoming the governing element of Great Britain; its opponents will be the unconverted and unconvertible Tories, and those whose Irish nationalism is merely an historic passion—who, if they love not Ireland less, hate England more.

But the great question back of all claims for political independence, back of all forms of government, of all strivings, as in this instance, for such modes of political expression as will secure a realization of the aspirations that are involved in Irish nationalism—is *economic justice*.

Therefore I have sought, but regret to have sought in vain, amid your eloquent pleas for justice to Ireland, for even some slight recognition of the principle of justice for Irishmen. I confess that I am more profoundly interested, as are all followers of the late Henry George, in justice for Irishmen than in the claims for Irish independence, save only as the latter may serve the former.

It has been the fashion of many of the Irish orators in this country to attribute the sufferings of Ireland to economic oppression by England. Whatever warrant this indictment may have had in the past it lacks all justification in the present. The cause that makes of the Irish tenant farmer a slave to some resident or absentee landlord is the same that made a Whitechapel in London, or an East Side in New York. It made Liverpool the "dark spot upon the Mersey;" it is the cause which everywhere impoverishes and embrothers men and women and dwarfs and stunts the growth of millions of little ones born too late into the world. This is the cause that divorces men from the soil, that condemns them to lives of unceasing toil, to the payment of unwilling tribute to the privileged owners of the earth, whether in cities or in towns.

This system is not peculiar to Ireland, and the economic oppression of a noble race is not, as I have said, to be laid to England's doors, whatever she may have suffered from her hands in the past, for England lies under the palsying touch of the same "dead hand" which from her own workers exacts unceasing tribute. Indeed England is to be credited with attempts—mostly halting and largely futile, it is true—to mitigate the severity of Irish conditions. She has hesitated to do for her own people what she has done (with what motives we need not now inquire; it is sufficient that she has done it) for the oppressed tenantry of Ireland. The legislation passed by Parliament relating to landlord and tenant in Ireland comprises no inconsiderable part of the statutes of each Parliamentary session.

It is not an accident in a country where the evils of landlordism are particularly obvious that the most deeply implanted historic tradition, one that has called forth the noblest utterances of her patriots, has made the *Irish land question* seem almost synonymous with what we visualize when we speak of "the Irish question." The right of Irishmen to the land of Ireland is a tradition that has never been lost. It became in a way the faith of many a *soggarth aroon* of the people, and was taught at many a cottier's fireside, and sung in the folk songs of the nation. It animates the pathetic strains of the Neo-Keltic singers of the present. James Finton Lalor gave it a prose setting in which the national yearnings were wedded to the economic principles which he sought to enforce. Bishop Nulty gave to it the sanction of his pastoral office in his Letter to the Diocese of Meath. Michael Davitt voiced it again in his forceful way, and the walls of Kilmainham Jail closed upon him. They closed, too, at the same time upon his friend who had done more to popularize the doctrine of economic justice than any man that ever lived, the great American economist, Henry George, whose disciple Michael Davitt was proud to own himself.

To ignore the land question is to ignore Ireland; it is an act of faithlessness to those men who have been named; it is to forget what Ireland stands for in the Sisterhood of Nations. If the rights of Irishmen to the soil of Ireland be ignored then are all her sacrifices in vain.

We know how disappointing are mere changes in political institutions; how under republics, as under monarchies, the masses remain mere hewers of wood and drawers of water. There is no assurance that under an independent Irish Parliament the lot in life of a single Irish tenant farmer or city worker would be improved one iota.

You hold out no promise that the system of landed privilege which depresses Irish agriculture and impoverishes her manufactures, will be changed in any of its features. Not a whisper has emanated from you and the earnest patriots who surround you, that the system which divorces

Irishmen from the soil they love so well will be changed to secure those inherent rights of man which even the Irish clansman could claim in the common land, of which the Brehon laws appear to have contained more than a passing recognition.

I say not a whisper. But you *do* propose something. In an advertisement of the Irish Republic Bond certificates which appeared in the *New York American* it is noted that the money received will be used;

"To establish Land Tenancy Societies with a view to the occupation of untenanted land.

To establish a Land Mortgage Bank to Finance the Land Tenancy Societies."

Am I wrong in saying that this is nothing? It is worse than nothing. For there is not in it a whisper of hope for the landless man of Ireland. In what you have proposed there is nothing that will make land easier of access. Indeed, the very suggestion will be soothing to the expectation of the land speculator. You are going to facilitate by your Land Mortgage Bank the ability of the Irish tenantry to pay rent. What will be the effect upon land values?

Do you think the friends of Ireland in this country should be solicited to contribute money to swell the incomes of Irish and English landlords, resident and absentee? There will be great rejoicing in landlord circles when under Irish independence the Land Mortgage Bank is running full time; and champagne will flow faster in London cafes. But in nothing will the lot of the Irish tenant farmer be improved.

Your advertisement appears in a newspaper owned by a man who typifies in himself all the abuses of absentee landlordism, and who to make more secure his land-holdings in Mexico would not hesitate, and indeed has not hesitated, to stir up war with our friendly neighbor to the South of us. In it you promise to "Put the Irish flag on every sea," "Start the looms spinning," and "Lift Ireland up." All this you propose to do, and I do not doubt your sincerity. But if you do all this for Ireland you do it for the owners of Ireland. Those who will chiefly profit will be the men who control the natural resources of the country. Bring "national prosperity" to Ireland, and you will benefit those who in every country are the chief beneficiaries of so-called "national prosperity," while the masses, even in what we call prosperous times, are condemned to ill-requited toil.

I shall be told, as indeed I have been, that to raise the standard of "the land for the people" at this time, would be inexpedient; that when Irish independence is attained, the Irish land question can be dealt with once for all. Of this there is no assurance. As the Lords and the Commons of Great Britain are a Parliament of landlords, so, largely, must be any Irish Parliament of which we can conceive. The same forces and the same influences will be at work. Irishmen will only have undergone a change of masters. The Lord of the Countryside will control the vote of his Irish tenant as the English landlord controls his. The same poverty that makes of rural England many a Tory stronghold will produce no different results in Ireland.

Perhaps it is incumbent upon me to warn you that with the banner of "the Land for the People" borne in the forefront of the fight for Irish independence, those who now are most clamorous for the political freedom of Ireland will desert your standard. Of this you may be certain. For it is not the rights of the Irish peasant, dear to loyal Irish hearts, that many of these professed and professional lovers of Ireland think of when they speak eloquently of the wrongs of your race. If you will examine the list of some of your supporters in this country you will find that they have not been especially active in democratic movements, or that the rights of the people anywhere have given them any great concern. It is useful for their purpose to hitch their political wagon to the star of Irish freedom. If they thought your programme meant economic freedom for Irishmen their enthusiasm would quickly wane.

Yet what you would lose would be more than made up by the new army that would rally to your standard. Your cause would be lifted up, a banner for all the world!

And what an opportunity is presented to link this struggle for Irish freedom with the movement now spreading over the earth for the economic freedom of all peoples! Surely, your heart must thrill at the thought! That little green isle "set in a silver sea" may become the land beckoning the world to new and grander heights! Civilization is today shaken to its very foundations. The clash of contending armies has rocked the pillars of the house, which trembles in the tempest of passion aroused by the World War. No prophesy can foretell what greater storms may break. The future is black with uncertainty, and in the shadows of impending disaster the governments of the world, stricken with a paralysis of indecision, stand impotent and helpless.

Years ago, at a less serious time for the world and humanity, Henry George, who prophesied as a consequence of social injustice the breakdown of civilization that has come, addressed these most eloquent words to the Irish people. I commend them to your consideration:

"The harp and the shamrock, the golden sunburst on a field of living green! Emblems of a country without nationality! Standard of a people downtrodden and oppressed! The hour has come when they may lead the van of the great world-struggle. Types of harmony and ever springing hope, of light and life! The hour has come when they may stand for something higher than local patriotism; something grander than national independence. The hour has come when they may stand forth to speak the world's hope, to lead the world's advance!"

JOSEPH DANA MILLER.

It may be necessary distinctly to reiterate, that by human progression we do not mean the progression of man's nature, but the progression of man's knowledge, and the progression of his systematic arrangements,—PATRICK EDWARD DOVE.

WHEN the ownership of land can command labor or the products of labor, the transaction, though in form it may be an exchange, is in reality an appropriation.

—HENRY GEORGE.

## Curiosities of Taxation

IN the evolution of a community from barbarism to civilization the systems of taxation first to be adopted differ but little from brigandage and piracy. They partake of the nature of both, and are polite concessions to the growing dislike of violent methods for diverting wealth into the pockets of those who do not earn it. Those who earn it are too busy earning it to study methods of keeping it, and those who do not earn it have all the time there is for devising methods for extracting it. The most successful of these methods is taxation—brigandage simplified and highwaymanship translated into forms of law. It is cheap and convenient and lacks the element of personal risk. It possesses the counsel of precaution. It permits of multifarious devices ingeniously hidden from public view, and is what Turgot (or was it Colbert?) called it, "the art of plucking the goose without making it cry out."

So strong are the motives of self-interest in the classes concerned in imposing and continuing taxation, that history has been wrested from its true purpose as a faithful chronicler to blacken the characters of some of the most eminent and patriotic rebels against taxation—Watt Tyler and Jack Cade. We are taught to regard these men as two of the most odious enemies of constituted authority. They are made to serve as examples of all that is most ignorant and dangerous in the present day demagogues, real or accused, whose reputation it is desirable should be painted in colors dark as possible. Yet what is the truth? One must dig deep into history and reject some very respectable interpretations—Shakespeare's among the rest—to arrive at a true knowledge of the causes that gave rise to these men and the characters of the men themselves.

When the taxing power passed—theoretically, at least—into the hands of the people, the masses vaguely recognized the inequality in the distribution of wealth, and sought to arrest it by divers inventions of new methods of taxation. They started out on a career of experiments, largely frustrated, to compel a partial restitution by the wealthy into the coffers of the State. These attempts were foredoomed to failure. Indeed, a great share of the missing wealth of the poor is to be sought for in the attempts to reach capital by taxing it. Whether wielded by friends or foes of the people taxation still remains the most perfect instrument of extortion, and always reacts upon those least able to pay. This is true even of taxes whose equitable enforcement would not so result, but whose practical operation makes them all that could be desired by the predatory classes, to whom evasion of taxes is an art and a science. The personal property tax belongs to this class. Widows and orphans, whose funds are in trust, pay almost to the final penny. Farmers, whose belongings are visible and known to all their neighbors, pay the most of it.

Taxation has always been aristocratic. It always takes from two to twelve times more from the poor and middle classes than from the rich. In the days of protection in

England the monstrous inequality in the customs duties helped to overthrow it. The coarsest teas and the poorest tobaccos paid from 100 to 200 per cent. more than superior grades. So with the stamp taxes of past times, which bore on the poorer classes with amazing disproportion, making their tax five per cent. against one per cent. for the rich.

It is sometimes urged that certain taxes ought not to be imposed because they cannot be shifted, and again we often hear that as a particular tax distributes itself—i.e., can be shifted—it is therefore a tax that ought to be imposed. Now what is the true recommendation of a tax—that it can or cannot be shifted? If the object is to tax certain objects of wealth it is a sneaking method that will try to do it through a third person. But we shall seek in vain for any agreement between authorities on the canons of taxation.

Perhaps the one most generally accepted is that taxation should be levied upon individuals in proportion to their ability to pay. The application of this principle is amusingly illustrated in the instructions sent to the Commissioners of Counties by Archbishop Morton in the reign of Henry VII, to the effect that such as were sparing in their manner of living might be assumed to have saved money—therefore they were able to pay, and those that lived in a splendid style showed evidence that they were in the possession of wealth—therefore they were able to pay! In the times of the Norman kings revenue was derived from assessments for offenses against the powers. Individuals so assessed were *in misericordia regis*, and the same ingenuity was practiced in the invention of supposed offenses that is today brought into play for the invention of new tax systems. It was a kind of taxation that survives in municipal fines for drunkenness, etc., but in those days it was assessed on all those who incurred the ill-will of the king; and the suggestion of ill-will was to be found in the worldly possessions of the offender. In this respect it conforms to the predatory canon of thoughtless teachers of taxation that taxes should be levied upon individuals in proportion to their ability to pay—a theory of taxation that would find unanimous approval in a community of pirates.

It is related of Edward IV of England that his methods of taxation were especially effective, owing to his handsome countenance. Thus a rich widow of whom he requested a "benevolence"—for so in delicious euphony certain taxes in those days were called—gave him £20, accompanied by a compliment on the beauty of his person, whereupon he kissed her, which so delighted the lady that she gave him another £20. It must be confessed that most of the necessary operations between the payer and the tax collector in modern times have rarely been accompanied by any such delightful civilities.

In Puritan times in England a weekly meal tax was once levied—a tax upon every person the price of one meal per week. A "hearth tax," known to the public by the

less dignified term, "chimney tax," was also in vogue in England during the reign of the Stuarts. It was objected to on the ground that it "exposed every man's house to be entered into and searched by persons unknown to him." For a short time there prevailed taxes on marriage and burials—varied in amount not according to the degree of desirability of entering those states, but by the social standing of the unfortunate. Thus a duke could be buried at an expense of £50 and a plain "gentleman" at £1, which no true gentleman could object to. The same proportion was observed as to the penalty for entering the marriage state, gentlemen getting in at about the same rate. The tax on births stood in about the same relation to dukes and "gentlemen," births of dukes yielding £30 to the State and "gentlemen" in swaddling clothes getting into the kingdom at the paltry expense of £1. Certainly this was not unfair, for the dukes cost the country about 30 times as much.

Among the taxes which ruled at various times in England was one on postmasters, on persons keeping carriages, the tax increasing according to the number of carriages kept. It is interesting to note that an increase of this tax brought into existence the gig as a substitute very largely for the more expensive phaeton. There was once a tax on establishments employing ten men servants, which was said to be the "reduction of the proud animal man to a taxable commodity on the same humiliating level of salt, soap and candles." A tax on "establishments of women servants" lasted only six months, owing doubtless to its obvious want of gallantry toward the sex. Newspapers, which Pitt regarded as a luxury, once bore a special tax, but this was finally abolished in the early 50's, along with the tax on advertisements appearing in the public prints. A tax on shops imposed by Pitt was objected to by Fox on the ground that it was a tax on a particular class. Pitt, however, maintained that this tax was recouped by shopkeepers from their customers, and in this he was undoubtedly correct.

The ingenuity of man has been exhausted in the attempt to invent new tax devices. England once had a hat tax. At the beginning of the last century hair powder, of course greatly in demand at that time, was subjected to a tax which brought in nearly £200,000 annually. At a later period it did not yield nearly so much, and perhaps its general disuse may have been occasioned by the tax, which was one guinea a year. Watches and clocks were taxed specifically at the latter end of the eighteenth century in England, and this netted a revenue of £250,000. At this time few people carried watches, so the tax must have fallen more largely upon clocks, and therefore upon the poor and middle classes. From the first the imposition of taxes on commodities provoked remonstrance. Thus in 1610, when a tax on coals at the pit was proposed, the fear was expressed in a petition to the king that "the reason of this precedent may be extended to all commodities of this kingdom," which prophesy was fulfilled, though we cannot but wonder at the sensitiveness of our British forefathers which experience in the sons has made more callous.

About 1784, when a number of new taxes were imposed, a rhymester of that day broke forth in the following:

Should foreigners staring at English taxation  
Ask why we still reckon ourselves a free nation,  
We'll tell them we pay for the light of the sun,  
For a horse with a saddle to trot or to run;  
For writing our names—for the flash of a gun;  
For the flame of a candle to cheer the dark night;  
For the hole in the house, if it let in the light;  
For births, weddings and deaths; for our selling and buying,  
Though some think 'tis hard to pay three-pence for dying.

The most popular taxes in the old days of England were those levied upon the Jews. This department of the national revenue was one of the most flourishing under Henry II and King John. David A. Wells tells us in his "Theory and Practice of Taxation," that there is a writ of Henry III, in which, in payment of a debt to his brother, Richard of Cornwall, he assigns and makes over to him "all my Jews of England." Foreigners under the Plantagenets were considered a legitimate source of revenue, and were made to yield a good return.

Bacon said: "He that shall look into other countries and consider the taxes and tallages and impositions will find that the Englishman is most master of his own valuation, and the least bitten in purse of any nation in Europe." If this were truly so most wonderful indeed must have been the tax systems of the continent. Yet even this is not hard to believe. Peter of Russia levied a tax on beards, probably to get rid of a source of dirt among his not over cleanly subjects. In Weimar there was once a tax on musical parties. It is related that a musical troupe having arrived at the frontiers of Saxony with a crown of laurels awarded to them were taxed on the laurels as spice. The tax on windows was general both in England and on the continent. To escape the tax, windows were sometimes blocked up, or houses made with as few windows as possible. A ten per cent. tax on the winnings of bookmakers at the race tracks was in vogue in Austria. France derived an income from the same source. A tax on marriages and a tax on bachelors were two taxes once concurrently enforced in England. A tax on plum pudding even is said to have been for a short time in vogue.

Taxes have been provocative of many great wars. They are alluded to by Boadicea before the battle with Suetonius. Spain, the proudest of monarchies, and Holland, staunchest of republics, were reduced by taxation to the position of third rate powers. David A. Wells says: "Few of those who consider themselves well read and well informed realize that the terrible decadence of Spain up to 1808 is attributable to the tax on sales (the Alvalaca) more than to any other cause."\* The revolt of the American colonies

\*The Tax on Sales, is a favorite tax reform measure of the *New York World*, which has apparently not heard of the experience of Spain.

was due to the successful efforts of a landlord parliament to transfer from themselves to the shoulders of consumers the burdens of government. The stamp tax and the tax on tea and other commodities had to be resorted to because of the reduction of the taxes on the land. S. Baring Gould in his novel, *Gabrielle Andre*, has used the awful taxation preceding the French Revolution as the ground-work of his story. Harriet Martineau also wrote a novel to illustrate the evil effects of the window tax and other taxes common in her time, taxes which in England led to a less bloody but more far reaching revolution.

Let us not plume ourselves even at this late day on any notion of our superiority in tax methods. The United States is the only country in the world that taxes debts and credits. This country is the only one that ever attempted to impose a tax of over 1,000 per cent. in excess of the cost of the article. This distinction was attained by the tax on distilled spirits in 1864.

We have said there is no agreement anywhere on the true canons of taxation. Most economists teach that there is no science of taxation, just as they teach that there is no science of political economy. If it then be asked what are the economists engaged in teaching anyway, or what these professors are professors of, no satisfactory answer can be given.

Certainly taxation is the only universal practice that lacks any generally accepted axiom or principle. It is the only universal practice to which the average man pays no heed save to object strenuously to his own assessment. Every man's efforts have been made to evade his own direct taxes, in which attempt he has only saddled himself unknowingly with a greater burden of indirect taxation.

It would take more space than can be given here to enumerate the many fallacies with which this subject is surrounded. Thus it has been held that the productiveness of a source of taxation justifies the tax, yet a very light tax may permanently dry up such sources, which feed the most profitable channels of the nation's industry and commerce. So, too, it is sometimes held that "equal" taxation should be the equal taxation of all property, and that any system which provides for the exemption of any kind of property is therefore unequal. Yet this is manifestly absurd. One of the most elementary recommendations for a tax is that it should be levied but once, yet even this rule is violated constantly. The observance of this rule gained for Napoleon's marshal in Egypt, General Kleber, the name of "The Just." How does our own system accord with this principle? The contempt of our legislators for such principles as have been worked out by those who have given their lives to the study of the subject is on a par with the lofty indifference of those who draw large salaries as professors of a science which they say has no existence.

Certainly no part of our system reveals greater absurdities and inconsistencies than our tariff. No one has yet begun to touch the humor of it. The argument that sus-

tains the system—full as it is of every conceivable fallacy known to logicians—is of itself an inexhaustible chapter of humor. From the major premise that upholds it in the minds of the masses—i.e., that it is needed for the protection of American labor—to the minor arguments in its defense, all form when taken together such an incongruous and contradictory jumble as to make it inconceivable how as "a body of doctrine" it could find any place outside of Bedlam.

Truly the reason for the continued existence of all these crazy tax and tariff laws must reside in the absence of any genuine sense of humor in the American people. A people who boast of their Literature, Science and Art, and yet lay such burdens on all three; whose growth in Industry and Commerce are two causes for self-approval, who talk everywhere of "opening up new avenues of trade," yet who hamper industry and commerce by medieval restrictions, must be intellectually deficient at some point. Yet we are perhaps as intelligent as any people on earth. We should have made as much progress as the United Kingdom in tax reform, but we have not. Even Japan in 1873 abolished over 1,000 miscellaneous taxes, an exemplification of advancing civilization even more important than Togo's victory in the Japan Sea. Are we too busy making wealth to stop to consider the laws that conserve it, among which the abolition of taxation and the resort to the natural source of revenue is not the least important?

It is idle to talk of "reforming" taxation—that is, it is idle for Single Taxers to talk of it. It is no part of our work to "reform" it. It is unfortunate that the taking of ground rent in lieu of taxation should ever have been associated with the name of "tax," though that is now unavoidable. But the confusions arising from the adoption of the name need not be perpetuated.

It is, of course, no small recommendation of the so-called Single Tax that it will supplant all these methods of taxation, confused, harsh, restrictive, impolitic, extravagant, cruel, inquisitorial and vexatious. The substitution of natural for artificial methods of revenue is important. But it is not nearly so important as the restoration of the rights of the individual to the land by which and from which he must live. The Single Tax is the philosophy of the natural order. The abolition of all taxation must follow as a necessary consequence. But the rights of all men to the earth, and their equal participation in the enjoyment of values due to the presence of the community, is the gospel which Henry George preached, and which is accepted by those of his followers who have not forgotten the doctrine learned at the feet of the Great Emancipator.

JOSEPH DANA MILLER.

BUT it is still evident, as Adam Smith said, that labor (in the sense of exertion) is "the real measure of the exchangeable value of commodities," "the only universal as well as the only accurate measure of value, or the only standard by which we can compare the values of all commodities in all times and in all places.

—HENRY GEORGE.

## The Roman Catholic Pastoral

IT is now thirty-five years since the Archbishops and Bishops of the Catholic Church in America published their last joint pastoral to the clergy and laity. Conditions of unrest throughout the nation are offered as reasons why it should appear at this time. Few will deny its timeliness or the wisdom of the following utterances.

"This is not a time for makeshifts. The facts are before us plainly and roughly. They cannot be set aside with mere expedients or formalities that smooth the surface of things but leave the virus beneath. Rightly or wrongly, the movements that are shaking the foundations of order come out of men's souls. They embody a demand for right. They may be stayed for a time or diverted, but if, in keeping with American principles, order is to rest on the willingness of the people and their free co-operation, their souls must be reached. . . ." "Justice obliges us to give every man his due, because he is a man. It prescribes respect for the rights of the individual, of society and the State."

Naturally the pastoral stresses the importance of religion as a remedy for present evils and unrest, but obviously this advice can only relate to persons—and alas, natural persons have ceased to be guiding entities in the world of today. Corporations which are said to have no bodies to be kicked or souls to be damned, have no souls to be saved either, and we do not know that Catholic directors of corporations, however punctiliously they may obey their spiritual guides in private affairs, carry Christian principles into their board meetings. Indeed we feel that a truly Christian man endeavoring to apply the Golden Rule would not only find himself *persona non grata* at a directors' meeting but would be eliminated at the next election. Kipling's dictum "The sins that ye do, by two and two, ye shall answer for one by one," has an application in this direction, which perhaps he never contemplated.

It is, of course, when we come to the part of the pastoral dealing with "capital and labor" that we find two injunctions and reflections that interest us most directly. We regret that we do not find in the treatment of this subject the same clearness of statement which characterizes the statements in regard to religion and morals. We should be inclined to doubt whether the subject is not beclouded by the metaphysical attitude which regards capital and labor (which are here mere abstractions) as having mutual obligations or indeed any obligation at all. The concept of obligations or rights can only attach to human beings. Capitalists and laborers have mutual obligations, as have all men when they come into relations with one another, but organized capital and organized labor have only those relations and obligations to each other that their owners have as men.

We cannot help feeling that the pastoral fails to recognize the real source of the unrest which it so justly deplures, because it regards capital and labor abstractly as the contestants. It does not recognize the existence of the third factor, which economists are obliged to invest with at least

equal importance—special privilege in the form of ownership of natural resources—for convenience, called land—but needing to be publicly categorized as land, mines, forests, water power rights and other State created property, access to and use of which are necessary to supply the fundamental needs of life. In general thinking these things are included in the term capital, because they are usually *capitalized*, just as houses and land are included in the term real estate, but it needs only rudimentary thinking to comprehend the difference between the house and the lot on which it is situated and it should be quite as easy to see that there is an equally wide distinction between a mine and the capital used in its operation and that even though capital may be paid for the mine, that fact does not make the mine capital. Indeed, it is not going too far to say that it is the inclusion of natural resources in the term capital that lies at the root of the bitter conflict between capitalists and laborers. Any attempt to harmonize the conflicting forces on the basis of a voluntary recognition of mutual interests must fail as it has always failed. The laborer feels sub-consciously that social adjustments have put in the hands of a limited group the power to rob or starve him, because they are able to keep him and his fellows from working directly upon the earth for their own support, and the only reason such action is not taken, is the fear of loss in the operation or ultimate physical revolt, which might lose the superior classes their privilege as it seems to have done in some sections of Europe.

No remonstrances can alter these conditions, however sustained by the authority of their authors, as long as the fundamental facts remain unchanged. It is regrettable that, in spite of the fact that for a number of years this truth has been pointed out by great men inside and outside the Catholic Church, it remains true that no impression has been made upon the collective mind of the Catholic episcopate. In this respect, it differs in no regard from the governing bodies of other Churches which continue to hold up to the members the ideals of a Christian life, in a world where the practice of such ideals would doom a man to a lifetime in jail or in an almshouse. Those who plead for such a change in the social order as would bring the Christ-life within the realm of possibility for the mass of mankind are viewed askance as troublers of the peace.

It is indeed a mystery of psychology that men whose own lives are often models of self-sacrifice should not play the role of Nathan and denounce those who "add house to house and field" to field, so that there is no place left for the poor to stand except what their earnings can pay for. Can they not see how the accumulation of enormous fortunes, due to appropriation of public values, makes it possible to insidiously corrupt all branches of public life, all methods of popular education? Can they not see how there have grown up in fifty years gigantic combinations, based at first, second or third hand on special privilege, which determine how we shall be housed, wherewith we shall be clothed, what we shall eat, read and think, until originality and individuality have become a burden or a crime. It is not indeed a wild surmise that before long the same meth-

ods will be applied to our churches and in the holy name of efficiency standards will be established and boycotting methods applied in the one region of thought where competition is yet permitted to operate with a measure of freedom.

The fundamental atheist is he who concedes that God made the world to be monopolized by the few to the exclusion of the rest. All religions calling themselves Christian have had the other concept. The Bible is full of the idea that land must not be treated as property like other things, but only in rare instances have the Churches fed such teachings to their flocks. Their action in this respect is often defended on the ground that they have no divine inspiration in economic matters, but surely there is as much Biblical warrant for promulgating these doctrines as many of the things that they do teach, and it is in line with the observation of human nature.

The motive of the issuance of the pastoral was of course to pour oil on the seething sea of social unrest. We wish that it may have such effect because calm thinking rather than revolutionary action is what the world most needs, but there is grave reason to fear that the age-long oppression of the poor will not incline them to philosophy, and the restraining influence of religion has not proven in the past a reliable barrier when the red tide begins to run.

A CATHOLIC.

## Evils of Land Speculation

**E**VIL results of this speculation in land are becoming apparent. In the corn belt most sales during the past six months have involved the immediate payment of only a small per cent. of the purchase price at the time of sale, the remainder of the cash payment to be made on March 1, 1920, at which time the buyer is to receive possession of the farm. In a large number of cases the farm subsequently is sold several times. As a result no one knows who will be the owner March 1, and tenants are unable to make contracts for next year. Consequently, many tenants will be unsettled and uncertain in their plans for the coming year. On the other hand, if the farm is now occupied by the former owner, he can make no plans for the farm and is inclined to neglect improvements and preparation of the fields for next year's crops. The man who already owns his farm and who takes advantage of the advance of land prices to sell, often appears to have made a handsome profit. However, if he intends to continue farming in the same locality he is likely to find that he must pay as much or more than he received to obtain another farm of the same quality.

In a number of cases farmers have been forced to pay from \$10,000 to \$15,000 to rebuy the same farm which they had previously sold at an apparently large profit. The farm owner may sometimes improve his position by selling at the present high prices and rebuying in another State where prices of farms have not increased in the same proportion for farms of equal quality. However, this involves migration with the resulting separation from friends, relatives and established associations.

*Farm Journal.*

## News From Many States

**ARKANSAS.** Mr. O. S. Rieff, of Russellville, will make a fight in the next primary election for the nomination of State Auditor, and will stand on a platform which he thus announces:

"I am going to make my race upon a platform of Tax Reform, on the basis of the Single Tax.

It must be largely a campaign of education. The people generally know little about the Single Tax proposition and what they do know is, perhaps, of a prejudicial nature.

But the tax-burdened masses of this State are in such a frenzy of discontent and rebellion against the injustice and iniquity under the present method that if the Single Tax is properly presented they will, I believe, approve and adopt it."

A pamphlet of nearly one hundred pages, in convenient pocket form, neatly printed and filled with arguments drawn from the facts of industrial life, is Mr. Rieff's unusual but striking method of announcing his fight for the office of Auditor of the State. This pamphlet leaves nothing to be desired for boldness and clarity. We hail Mr. Rieff's candidacy as another symptom of the passing of the movement from propaganda to politics, where this great issue belongs.

**CALIFORNIA.** The work of getting out petitions in California is well under way and is being superintended by George A. Briggs, former member of the Fels Fund Commission and now chairman of the finance committee of the Great Adventure League. Friend Briggs has a big job on his hands but Briggs is a big man—not only in a physical way, but as an executive. He has nearly a hundred paid circulators, besides a number of volunteer workers throughout the State.

Owing to the shortage of houses and profiteering in general a growing interest in the Single Tax Amendment is being manifested, especially by organized labor. It was the purpose of organized labor to initiate a constitutional amendment providing for a graduated land tax, but it is known now that this will not be done, and labor leaders are showing friendliness toward the Single Tax Amendment to be voted on at the November election. Wm. L. Ross of the Great Adventure League, with headquarters at Los Angeles, and Roy R. Waterbury, of the California Single Tax League with headquarters at San Francisco, have recently addressed labor unions in Los Angeles, San Francisco, San Diego and other cities, and have been invited by P. H. McCarthy, president of the Building Trades Council, and former mayor of San Francisco, to address their State convention to be held at Bakersfield this month. Mr. McCarthy is desirous of having the merits of the Single Tax explained to organized labor. He and other labor leaders are awaking to the fact that something fundamental must be done, and realize that no benefit is derived from an increase in wages when prices go up in proportion or even at a greater rate.

The Central Labor Union, of San Diego, endorsed the

Single Tax Amendment several months ago. Mr. Ross recently addressed a large meeting of the Federal Employees Union in that city, and when the president said that every word the speaker uttered was true and that he hoped they would not forget it on election day, he was warmly applauded.

Resentment is being shown all over the State against the efforts of the Anti Single Tax organizations to cripple the Initiative and Referendum. It was predicted by Single Taxers that the Anti's would stir up a hornet's nest by their action. The nest has been hit and the hornets are out buzzing. The Direct Legislation League, with Dr. John R. Haynes—a wealthy and influential physician—as president, is fighting this attack on popular government. Some of the other hornets in disguise are Daniel C. Murphy and Paul Scharrenburg, secretary-treasurer of the California State Federation of Labor, who have sent out a letter to all trade unionists in the State advising them to vote down the pernicious amendment of the Antis. When the people see that the profiteers and land speculators who are supporting the Anti Single Tax League are willing to resort to so contemptible and unfair a method to gain their ends, it will be quite clear that these monopolists are merely working for their own graft and decidedly not for the interest of the whole people.

Mr. Gerrit J. Johnson and Mr. Ross visited Henry George's old friend Judge Maguire while in San Francisco recently, and he told them that he considers the present amendment an admirable measure and has strong hopes for its adoption in November. A. H. Ross.

The *Los Angeles Record* the only penny paper in the State, with a circulation larger than that of any other paper on the Pacific coast, is supporting the Single Tax measure.

Mr. C. F. Hunt, of Chicago, is acting as treasurer of the joint committee—the Great Adventure and the California Single Tax Leagues.

Single Taxers of the State have in contemplation a monument to Luke North, with suitable inscription. It will take the shape of a large stone at the mouth of the North Canyon, in the Tujung, near Sunland, California, and here his ashes will rest. In the time to come, when California will be freed from the grip of the land monopolists, that stone will tell the story of the devotion of the simple, heroic soul to the truth as he saw it.

While Mr. and Mrs. Ross were on their way to address a labor conference in San Diego, the stage in which they were riding collided with another machine and they were laid up in the hospital for about a week. Mr. Ross is now able to be about, but Mrs. Ross has not yet fully recovered. Mr. Ross found the Single Taxers in San Diego a loyal group and predicts they will roll up a big vote.

COLORADO. Single Taxers of this State have not been idle during the last few months. They have organized the Old Age Pension League of Colorado, and will submit to the voters at the next general election an amendment to the State constitution for a special tax levy to provide

pensions for the aged. Those who are back of this movement are John B. McGauran, Rev. G. S. Lackland, Margery Lyance and Judge Ben Lindsay. Mr. Barney Haughey is secretary of the league.

This special tax levy for old age insurance will be on the site value of land and on the value of franchises in public roads and streets. Mr. Haughey estimates that the amount needed to pay pensions to about 14,000 aged persons will be in the neighborhood of \$4,000,000, and that this will be realized by a tax of one per cent. levied in the manner stated, personal property and improvements to be exempt for such taxation. He says:

“The cost of living will not be raised one cent by the old age pensions, for all personal property and improvements will be exempt from taxation. As a tax on site values cannot be shifted, it is clear that the whole burden will fall on big taxpayers who are perfectly able, and we hope willing, to bear it. A man will not be taxed for old age pensions if his land is worth less than \$2,000.”

In a letter to the SINGLE TAX REVIEW Mr. Haughey says (and we present his estimate of the situation without attempting a reply at this time):

My thirty-two years' experience in this work makes me aware of the fact that this will be called a half-way or compromise measure. But like John McGauran, Vernon Rose, and other old timers I am convinced that Single Tax measures should hereafter be submitted with a view of having them adopted, and not merely for propaganda.

We all criticized the Bucklin bill which was submitted to a vote in this State in 1902 because it was not straight Single Tax. Since that time we have pulled off six Single Tax campaigns in our Home Rule cities, two in Denver, three in Pueblo, and one in Colorado Springs. I took an active part in all of those campaigns, and prepared the amendment we voted on in Denver twice. Those amendments were also criticized because they provided for city taxes only, leaving State, county and school taxes unchanged. Of course the work done during all of those campaigns familiarized the voters to some extent with the Single Tax idea, but we never had, and we knew we never had, a chance to put them across.

Senator Bucklin saw this, and before his death he advised me to put up something that had a chance to win. That advice I had in mind in preparing this Old Age Pension bill. If you think that the adoption of this bill will not be much of a forward step, I believe you will admit that it stands a good chance of adoption. No doubt most of those who vote for this Old Age Pension bill will do so merely to aid the aged poor, and they will neither know nor care anything about Single Tax, but if you will take the trouble to read the bill carefully you will notice that our main objective is to secure the assessment of land and franchises apart from other property so that we can put the Single Tax provisions into the charters of our Home Rule cities. Our defeats in Denver and Pueblo were mainly due to the fact that the State Tax Commission disregards the law in this respect. Of course we may fail to line up the charitably-inclined for Single Tax in this way, but at any rate it won't cost much to try it.

To get it on the ballot we need but 17,000 signatures, and as most of the labor unions have already indorsed the bill it will not be hard to get the signatures in this woman suffrage State, where any voter can sign wherever you chance to meet him.”



ILLINOIS. The State Teachers' Association by unanimous vote will submit to the Constitutional Convention shortly to be called, a series of resolutions which include the following:

"Since our natural resources are the gift of nature to the race and are the real source of all wealth, and therefore the natural and original source of public revenues, provisions should be made to collect more revenue for public purposes from:

Water power;

Mineral deposits, such as oil fields and coal beds;

The unearned increment of land values, which, after all, is really earned by the labor and productive power of the whole community and should be taken in taxes to support community institutions;

Any socially created increase in the value of natural resources;

Any part of our natural resources held out of use for gain or speculative purposes."

NEW JERSEY. The Commission appointed to investigate the tax laws of the State have rendered their report. The Commission consisted of Frank B. Jess, as chairman, Arthur Pierson, George L. Record, Senator Case and George T. Smith.

The report advocates the abolition of the general property tax. It states that "reliance upon the general property tax is the chief cause of the inequalities and unsatisfactory operation of our taxing system." It declares that the worse fruits of the general property tax are produced in its application to personal property.

What the report says on the subject of the personal property tax is well said. It recommends, however, as a substitute for the personal property tax, a personal income tax. The report also recommends a tax upon the net incomes derived from business, the income and business tax to take the place of the personal property tax.

Referring to the modified form of Single Tax in Northwestern Canada, and the graded tax of Pittsburgh and Scranton, it says that the testimony taken has not been sufficient to form a final conclusion, and that the results have been "inconclusive." It admits that the Pittsburgh experiment has been conducted under abnormal conditions due to the war, and that it is well worth watching.

Then the report says: "The Commission has decided not to submit bills to carry into effect any of the recommendations." and it puts the matter squarely up to the legislature to authorize the Commission to draft such changes in the tax laws as the legislature shall deem desirable.

Mr. George L. Record submits a Minority Report. He takes issue with the majority on the Income tax and says: "The income tax, instead of simplifying our tax system, adds a new tax which can only be collected by the creation of another complicated, expensive and inquisitorial State bureau."

He says: "The most important and the most promising improvement in our tax system would be the abolition of all taxes. . . . and raising all taxes for local purposes by increasing the rate of taxation on land values."

The minority report of Mr. Record's, his answers to possible objections, and the spirit, clarity and forcefulness of what he has to say, are wholly commendable. We quote the following paragraphs:

"The effect of exempting buildings and personal property from taxation would be to offer a premium upon improvements and the building of homes and the establishment of businesses, and to reverse our present stupid policy of penalizing industry, thrift and improvement, and offering a reward for the holding of land out of use. In the last analysis all wealth comes out of the land. Every piece of idle land is therefore a potential source for the employment of labor and the production of additional wealth. Our present system, by undervaluing land and taxing the man who makes an improvement upon land, or produces wealth, according to the value of his improvement or wealth production, puts a premium upon holding land out of use, and thus obstructing production, and puts a penalty upon those who use land for the production of wealth.

There is nothing more stupid and unbusinesslike than this feature of our taxing system. In the case of personal property the glaring injustice of this proposition has become so plain that public opinion now demands the abolition of this tax, but the same principle applies to the taxation of buildings or other improvements upon land."

To this report Chairman Jess furnishes a supplementary statement, which is gratifying in that he also favors a tax on the unearned increment in land values, and a surtax to discourage speculation in land.

OHIO. The Single Tax Party of Ohio has been organized with Geo. Edwards, Youngstown, chairman; Thos. J. Dolan, Cleveland, secretary; and R. C. Barnum, Cleveland, treasurer, with the following members of the State Committee: Jasper Shuman, Toledo; Wm. Gindlesperger, Cleveland; Henry B. Strong, Cleveland; Thos. Taylor, Youngstown; Evan J. Edwards, Youngstown; Frank R. Field, Youngstown; William J. Hammond, Youngstown; Joseph W. Gottlieb, Youngstown; and Frank Tweed, Cleveland.

Mr. Dolan is a prominent member of the Carpenters Union of Ohio, and has been a prominent worker for the Single Tax in and out of the union and through the trades union and labor papers of Ohio for many years. He is an enthusiastic worker, and enters the Ohio fight for independent Single Tax Party action with high enthusiasm. About twelve years or more ago he was chairman of the meeting that introduced to a large audience Sam Jones, then mayor of Toledo, as candidate for Governor of Ohio. It was in the nature of a political miracle wholly unlooked for that Mr. Jones carried the county of Cuyahoga, in which the city of Cleveland is located. Mr. Dolan thinks that it may be as easily possible to carry the county for the Single Tax. The labor unions of Ohio have, as Mr. Dolan points out, repeatedly endorsed the Single Tax in official recommendations.

Mr. Edwards and Mr. Barnum are both well known to readers of the REVIEW. Mr. Edwards has been prominent as an advocate of the Great Adventure, and Mr. Barnum is a well known business man of the city of Cleveland.

In the *Cleveland Citizen*, of March 13, there appeared an

article from Mr. Dolan in advocacy of a Single Tax party. This is printed elsewhere in this issue. At the time of writing Mr. Dolan was unaware of the fact that there was effected last July in the city of New York a national Single Tax Party organization and that it had sent Mr. James A. Robinson west as National Organizer. The organization of the Ohio State Single Tax Party is among the many results of the organizer's work.

**OKLAHOMA.** Mr. L. M. Chambers will contest the Congressional District in which the city of Ada is located, as a Single Tax democrat. The primary election will take place next August.

Mr. Chambers states that there are 20,000 tenant farmers in this Congressional District, and that there are already 100,000 tenant farmers in this new State.

Mr. Chambers announces that he will deliver the lecture which Henry George delivered in 1885, "The Crime of Poverty," but brought down to date and applied to conditions as they exist in Oklahoma.

Mr. Chambers, who is a union printer and a zealous advocate of labor, talks nothing but the land question. His example is proving contagious. A lawyer in another county has announced that he will run for County Judge on the same platform, and another will contest a legislative seat on the same issue.

Mr. Chambers has already presented the Single Tax to 10,000 voters and says he will make 50,000 voters understand it by August 1.

**OREGON.** The Oregon amendment will surely find a place on the ballot. 12,000 names have been secured, the law requiring less than ten thousand. But it is deemed a necessary precaution to have many more than the required number to make up for possibly irregular signatures and failure to register.

The new Land and Labor Party has met at Salem. The tentative programme advocates the abolition of all taxes upon the products of industry, and the raising of revenue from the community values of land; public ownership of public utilities, and abolition of the State senate. The owner of land shall be his own assessor, and the State may buy the land at a ten per cent. advance over the landlord's assessed figures. The *Portland Oregonian* waxes funny over the proposition.

The Interstate Realty Association has announced that it will adopt measures to combat the Single Tax movement and the Land and Labor Party which endorses the movement. District chairmen are to be appointed to take charge of the work, and an energetic propaganda will be entered on. This is good news and shows that the Single Tax is making real progress in Oregon.

The getting of signatures to the petitions is under the supervision of Louis Bowerman, one of the stalwarts of the Oregon movement. To Mr. Bowerman is due the credit for the adoption of the straight-out declaration for the Single Tax at the Labor convention. His was the

influence that finally won over those who would compromise the great principle from motives of expediency.

J. R. Hermann is busy writing letters to the press. *The Tax Liberator*, which calls itself the official publication of the Tax Payers' League of the State, is out in opposition to the measure. It is fair enough, however, to print a long letter from Mr. Hermann, in advocacy of the measure and in reply to the editor's statement opposing it.

A debate between Mr. Hermann and Robert B. Kuykendall, of the Portland bar, took place in that city. Mr. K. insisted that if the value of land was an unearned increment so was any measure of success where capital was involved.

He maintained that if a young man entered society and by dint of enterprise, worked up a reputation that he could capitalize, that was just like land values, and that the fluctuation of the price of beef or corn or chickens were likewise unearned increment. Mr. Hermann said in reply that our opponents admit too much. If it is true that there is a natural increase inherent in the nature of capital then it also belongs to the community and his logic would lead us direct into the communist camp. He insisted that no such value attaches to capital by the growth of the community. But the so-called unearned increment in capital was merely high prices caused by monopoly and did not reside in the nature of capital itself. For instance, half of the high cost of living was tax and the tribute levied by monopoly because we taxed production and not privilege. What we mean by that is this: The artificial value of capital exists because capital is taxed and because land is monopolized and that the Single Tax was a double-edged sword that cuts both ways and would destroy monopoly in both directions. First by removing the tax from capital. Thereby freeing capital and making it cheaper, and thus taking the monopoly out of it; and by placing the tax on land, it would drive the monopoly price out of land also. And then natural capital which is only stored-up labor would be free to act on free land minus the landlord, and production would increase to a point where capital would lose all oppressive power and become a handmaid to labor, and true democracy would prevail on earth for the first time in history.

The *Portland Oregonian* takes a slap at the Single Tax and personally at Mr. Hermann in almost every issue, which shows the impression that is being made.

**TEXAS.** The Single Tax League of Texas was four years old this March 17th, 1920. Some sixty earnest Single Taxers met in Dallas four years ago and adopted a programme of education that has been followed without a break up to this time. There had been a year of pioneering previous to this convention, so that we have to our credit practically five years work. There is no way to measure the work accomplished. Five years ago only the few scattered Single Taxers thought of its need, and most of them were hopeless of its adoption. They generally claimed that Texas was a non-progressive State and would prove a barren field for propaganda.

On the contrary, Texas ranks as a progressive State and

a most promising field for the Single Tax. The vote of the State is two-thirds farmers and that means slower work. There has been no representative farmers' organization in the State through which we could reach them en masse. We have to depend upon individual work. Several thousand farmers today understand the Single Tax more or less but until there is a farmers' organization with a definite political policy our work will still have to be through individuals.

The Nonpartisan League may prove to be our saving instrument. The first plank in their State platform reads: "Exemption of farm improvements and equipment from taxation and taxing undeveloped lands at least as high as developed lands of the same class."

Organized Labor is our strongest dependence at this time. We are now reaching the rank and file. It votes at least 60,000 strong. We are reaching them through their own declarations. Nearly twenty-five years ago the State Federation in its Declaration of Principles said; "We favor a separate assessment of land values from the values of improvements and other labor products, as a first step towards a more equitable system of taxation, which would relieve labor of the disproportionate burden which it now bears." We also have had specific resolutions passed at every convention for the past five years. Labor is rather proud of its record on things accomplished and we find them responsive to complete their unfinished programme.

A "Labor Nonpartisan League" is being organized. This League is not a part of the State Federation of Labor, but its work is encouraged by Labor leaders generally. This organization declares for "Taxation on land values and exemption from taxation of improvements." We believe this Labor Nonpartisan League will prove the connecting link between the farmers and organized labor. Already one political campaign has been made with these combined. Harris County, including the city of Houston, recently elected three members of the legislature and a State Senator to fill vacancies. Organized labor and members of the Nonpartisan League met in conference and drafted a constitution. The first plank of their platform reads: "Encouraging home ownership through revision of taxation laws, so as to tax speculative land holdings at least as high as improved lands of the same classification." This Harris County platform has been copied in other parts of the State. There is promise of this being made a political issue in many legislative districts this Summer. In fact, the outlook for Single Tax legislation is most hopeful. Unless greater reaction than now seems possible comes, a Constitutional Amendment embodying the Single Tax principle will be submitted two years from now. We are patient but persistent.

The work in the State is largely supported by new recruits. Many of the old time Single Taxers cannot get over their accumulated pessimism. We are getting some generous support from outside. That will increase as the Single Taxers of the country realize that Texas is really moving toward the goal.

WM. A. BLACK.

## John Z. White's Lecture Engagements

Following are the lecture dates definitely assigned to be filled by Mr. John Z. White—March 22nd to June 18th:

PORTLAND, ORE: Y. M. C. A., Monday, March 22;  
VICTORIA, B. C.: Wednesday and Thursday, March 24 and 25.

SAN FRANCISCO, CALIF.: Section Industrial Relations, Commonwealth Club of California, Monday, March 29.  
Kiwanis Club, Tuesday noon, March 23.

SAN DIEGO, CALIF.: Sunday, April 4, to Thursday, April 8, inclusive.

LOS ANGELES, CALIF.: Kiwanis Club, Friday noon, April 9.

SAN BERNARDINO, CALIF.: Rotary Club, Tuesday noon, April 13.

PHOENIX, ARIZONA: Wednesday, April 14, to Sunday, April 18, inclusive.

FLAGSTAFF, ARIZONA: State Normal School, Monday, April 19.

FARWELL, TEXAS: Wednesday, April 21.

AMARILLO, TEXAS: Rotary Club, Thursday, April 22.

CANYON, TEXAS: West Texas State Normal College, Friday, April 23.

FORT WORTH, TEXAS: Kiwanis Club, Monday, April 26.

TEXARKANA, TEXAS: Rotary Club, Tuesday, April 27.

MARLIN, TEXAS: Kiwanis Club, Thursday, April 29.

SAN ANTONIO, TEXAS: Rotary Club, Friday, April 30.

BEAUMONT, TEXAS: Rotary Club, Wednesday, May 5.

PORT ARTHUR, TEXAS; Rotary Club, Thursday, May 6.

NEW ORLEANS, LA.: Rotary Club, Wednesday, May 12.

OMAHA, NEBRASKA: Rotary Club, Wednesday, June 2.

COUNCIL BLUFFS, IOWA: Rotary Club, Friday, June 4.

OMAHA, NEBRASKA: Concord Club, Thursday, June 17.

LINCOLN, NEBRASKA: Kiwanis Club, Friday, June 18.

Organizations desiring to secure Mr. White may communicate with the Henry George Lecture Association, 538 South Dearborn Street, Chicago, Illinois.

The Association is offering prizes of \$10, \$20 and \$30 for the best essay on the Single Tax, prepared by any student in any high school of the country.

Mr. White will prepare an article each month to be sent to papers which have shown a friendly spirit to his work in cities where he has spoken.

THE power which the ownership of valuable land gives, is that of getting human service without giving human service, a power essentially the same as that power of appropriation which resides in the ownership of slaves.

—HENRY GEORGE.

## The Movement In Ontario

THE Single Tax Association of this Province is resuming its pre-war activities, so necessary to allay the unrest now perplexing its statesmen.

A recent visit by the Assistant Secretary to Hamilton, Brantford, Preston, London and St. Thomas, indicated that the people are ready for progressive measures as the result of clear thinking on political economy.

Following up this tour spent in supplying public libraries with the books of Henry George, interviewing officials, making appointments for speakers, securing many new members, and other activities, similar work will be undertaken in other parts of the Province.

Since the beginning of the year many meetings have been addressed by Mrs. Prenter, J. W. Bengough, W. A. Douglass, A. W. Roebuck, A. C. Thompson and others.

The example of our English co-workers in publishing a series of leaflets entitled "A Tale of Two Cities," wherein English centres are severally compared, as to taxation methods, with Sydney, N. S. W., incited us to issue a similar leaflet, showing how far Toronto is behind that city of the Antipodes.

Apart from the monthly meetings of the Executive Committee, held in the Y. M. C. A. whose directors contribute the use of a room for that purpose—we have had another each month, social or educational in its character.

Alderman Honeyford, a convinced follower of George, was successful a month ago in carrying a resolution through the City Council requesting the Ontario Legislature to grant Toronto the power to assess land values higher than improvements.

If the financial contributions continue to increase at the present rate, the total for this year will be double the amount collected in 1918-19.

Apart from our volunteer speakers, we have a group of helpers who do clerical work in the office, and this is opportune, as a series of special letters, circulars, and articles are now being sent broadcast from the Toronto office to all the Provinces of the Dominion.

In the early Summer we are planning to hold a convention of Ontario Single Taxers in Toronto, and should the Assessment Act be amended in the meantime, so as to permit municipalities to have Local Option in taxation, the results of such a gathering will be of untold value.

Encouraged by the successful tent meetings held last Summer, we expect to make good use of our canvas and its equipment, to push for successful onslaughts into the ranks of the Ontario reactionaries.

S. T.

## Winnipeg

THE Single Tax League of Western Canada met in Winnipeg in January and elected the following board of officers for the ensuing year: Honorary President, S. G. Bland, D.D.; President, John W. Ward; Vice-President,

D. E. Peddie; Corresponding Secretary, Geo. E. Wright; Financial Secretary, Hugh Mackenzie.

The following Executive Committee was appointed; F. W. Brownell, D. W. Buchanan, T. A. Bayley, P. M. Clemens, J. S. Clark, F. J. Dixon, D. A. Fowler, John Kennedy, W. D. Lamb, M. T. McKittrick and A. Summerfield.

President Ward spoke in part as follows:

"A brief survey of the present situation shows that Single Taxers are rapidly coming into power in this country. In Ontario we have a provincial government which came into power on a platform which includes the taxation of unimproved land values, and which is led by a premier, Mr. E. C. Drury, who is a pronounced Single Taxer. The platform of the Canadian Council of Agriculture on which four federal by-elections have recently been won, declares for the taxation of unimproved land values as a substitute for the protective tariff. Hon. T. A. Crerar, M.P., the leading spokesman of the Farmers' Party and the New National Policy, is a believer in the Single Tax and a member and generous supporter of this league. Coming closer home we cannot help being interested, as Single Taxers, in the result of the recent civic elections. We may have differences of opinion as to some of the issues which were raised in that contest, but, as Single Taxers, we note with satisfaction that one of our own members and one of the soundest Single Taxers in the city polled over 12,000 votes in the contest for mayor.

"It is in the federal field, however, that we must eventually look for the triumph of our cause. If the party supporting the New National Policy should gain control of the government at the next election, I am confident that they will inaugurate a system of taxation of unimproved land values for federal purposes. The organized farmers of Ontario, Manitoba, Saskatchewan and Alberta have repeatedly declared in favor of the principle at their annual conventions, and their leaders almost to a man are not only advocates of the system but are fundamentally sound Single Taxers."

## New Zealand

STANDING as candidate of the Progressive Liberals, on a platform demanding that a substantial and increasing amount of the community created value of land should be collected and used for community purposes, Hon. George Fowlds, of Auckland, contested the Grey Lynn elections, as he has so often done before, and sometimes successfully.

He carried on a vigorous campaign, being committed not only to the taxation of land values as an issue, but to prohibition and proportional representation as well, so it is impossible to estimate the true causes of his defeat. But it was on the question which has made Mr. Fowlds well and favorably known in many parts of the world, i.e., the land question, that he made his real fight. In a declaration to the voters he said:

"I have been a keen student of Economics and Sociology for over thirty years, and have thus become fully convinced that substantial changes are necessary in our system of government and taxation in order to attain Social Justice. The aim of my public life has been to secure these changes by evolutionary means, knowing full well that the violation

of natural laws involved in the present system must, if continued, bring disaster on our civilization."

Following is the vote, showing a plurality for the Labor candidate of 481.

Bartram, Labor, 3,141; Miss E. Melville, Reform (Govt.), 2,660; George Fowlds, Liberal, 2,405.

## South Australia

MR. E. J. CRAIGIE is an Independent Democratic candidate for the Senate, and is out with a striking manifesto in which he announces the issues of the campaign. He is standing for Proportional Representation, Free Trade and the Taxation of Land Values. He points out that the United Farmers of Ontario put up fifty candidates and won 43 seats, and that the main planks of the party were Proportional Representation, Free Trade and the Taxation of Land Values. He asks why the Australian farmers do not follow the lead of their Canadian brethren.

He indicates that the farmers of Australia have large areas of land but of small values, and this statement is fortified by a series of comparisons between rural and urban land which should open the eyes of Mr. Craigie's farming constituency. The issues are very thoroughly treated in the limits of the manifesto.

Under the head of "Repatriation of the Soldiers," Mr. Craigie says (and we commend it to the attention of former Secretary Lane):

"This is a most important matter. When these men enlisted they were told they were fighting for their country. Now the fighting is over it seems they are unable to get a portion of the country for use in production unless they buy it back from the landlord class at a high price. The proposal to buy back land for soldier settlement is an insult to "the digger." It means loading him with a heavy debt for many years to come. Then, when he has acquired the land on these unjust terms and starts to get ready for production, what have the big political parties to offer him? Simply a greater burden of taxation. They propose to tax his plough, his drill, his harvester, his binder twine; in fact, everything he requires. How can he expect to succeed on the land if he is handicapped right from the start in this manner? It is utterly impossible. It is certainly a piece of political hypocrisy to offer a gratuity with one hand, and then take more than that gratuity away in indirect taxation. It is not fair to these men who have undergone such hardships. My proposal for the returned soldier is to make land available to him simply by paying the rental value each year into the public treasury. I would advocate the total abolition of all taxes now levied on his tools and implements, thus giving the returned soldier on the land a chance to make good as a primary producer. A policy such as this is of more practical benefit than the vague, shadowy proposals put forth by the political parties now angling for the soldiers' vote. It should, therefore, command the support of those who believe in a fair deal."

The first thing that a student has to get rid of is the idea of absolute ownership. No man is, in law, the absolute owner of lands; he can only hold an estate in them.

—WILLIAM, On the Law of Real Property.

## Great Britain

IF we were to judge by outward appearances in Great Britain, our movement is at present "snowed under." Even at election times it is relegated to a back seat. The fact that Mr. Asquith spoke in favor of the Taxation of Land Values during the Paisley election does not, in the light of past experience, count for much. Probably the attitude of his labor opponent on the question, which as *Land and Liberty* says, was "deplorable," contributed more to his success than his own guarded utterances in its favor. On the other hand, the successful labor candidate in the Spen Valley election, the result of which was given in your last issue, was favorable to taxation of land values, while his opponent, a prominent Liberal, was not. It is too early yet for the influence of the Single Taxers who have recently joined the Labor Party to show itself in the policy of the party, but we may be sure that men like Hemmerde, Outhwaite, McLaren, Wedgwood and Dundas White, will be able in some measure to educate the party on the vital importance of placing land reform in the front of their programme. Meanwhile, municipal rates are rising to an alarming extent, (15s. in the pound will in many places be reached this year), houses are next to impossible to get, coal is scarce, transport difficult, with labor everywhere unsettled. The Labor Party is advocating as a remedy for this state of things, municipal and national house-building, to be subsidized from the national purse, nationalization of mines, railways, etc., and although land reform in one shape or another finds a place in most of the Labor and Liberal programmes, in the numerous by-elections which are now taking place, it is treated in such an off-hand way as to show that the candidates neither know nor care very much about it. We have not yet recovered from the war fever and the apathy which follows, so the immediate work of Single Taxers will be to educate trade unions, co-operative societies and similar institutions, for the approaching time when financial necessity will force the question to the front.

WM. THOMSON.

## Roumania

THE *Nation* of February 14 publishes the text of the "Legislative Decree Concerning Expropriation for Reasons of National Emergency," published in the Roumanian Monitorul Oficial of December, 1918.

The purpose of such expropriation is declared in this Decree to be the purchase of arable land by the peasants actually working it. It includes arable lands owned by the Crown; all land outside the cities owned by subjects of foreign countries who are alien by birth, marriage or otherwise; rural land owned by absentees; two million hectares (hectare being a little over two and a half acres) to be obtained from the arable lands of all private owners owning over and above one hundred hectares of such arable land.

The price of the lands thus expropriated is to be fixed

according to the category and quality of the soil, local rents and assessments for taxation, but in no case will exceed twenty per cent. of the regional rent figure.

The land so expropriated will be turned over to the communities of peasants to be formed at once, or as soon as practicable and the fixation of boundary and price is to be determined by District and Local Commissioners.

As the expropriation proceeds steps will be taken to allot the lands and offer them for sale to the peasants according to provisions of the Act. The payment of the price agreed upon will be in bonds redeemable in fifty years, bearing five per cent. annual interest. To lighten the burdens of the peasants at the beginning the State will contribute an amount not to exceed 35 per cent. of the expropriation price. In the case of communal pasture land the State will contribute one-third of the yearly payments, but only when the owner agrees to the expropriation of the sub-soil as well.

Peasant communities will be formed in accordance with a constitution setting forth the privileges and obligations of their members.

This Decree is interesting in its various provisions. As to what has been its development we are unable to say at this writing. The recent election has resulted in the capture of a number of seats in parliament by the Peasants' Party. But the situation in Roumania—as indeed in most European countries—is in such a muddle that all prediction is hazardous.

## Bulgaria

A Henry George movement has been begun in Bulgaria under promising auspices. The works of the Prophet of San Francisco will be translated and published in the Bulgarian language and an organized effort made to extend the philosophy all over Bulgaria.

The secretary of the organization is Mr. Lassar Karavanov, 29 Macedonia St., Plovdiv, Bulgaria, who writes us that the new movement is meeting with much favorable response, though yet in its infancy.

## Germany

FROM a recent survey of the situation of the Georgist movement in Europe, prepared by Dr. Manuel Herrera y Reissig—a distinguished Uruguayan Single Taxer and publicist, now established at Lisbon as charge d' affairs of his government—we extract the following data and suggestion, as especially interesting at the present moment:

"Where the movement is most serious and has assumed a more practical direction, acquiring extraordinary importance and diffusion, is in Germany. It is, I believe, the only country where Georgian ideas have succeeded in penetrating deeply into municipal legislation, transforming it completely.

"The German leader, Mr. A. Damaschke, has in twenty years accomplished a gigantic task. He has, with his Agrarian League, succeeded in creating a powerful party,

which, according to my information, contains today more than two million adherents, of all social classes.

"You have seen that Damaschke is a serious and highly reputed candidate for the future presidency of Germany.

"Judging by the data contained in his book, 'The Agrarian Reform' (latest edition, published during the war), the Georgist ideas are rapidly winning popular opinion and slowly expelling Marxian socialism, which in these latter days has fallen into great disrepute.

"I believe that this movement is worthy of study and imitation by our Latin co-religionists and even by those of other countries."

The facts mentioned in Dr. Herrera's report certainly deserve attention, particularly by the leaders of the Single Tax movement in Henry George's own country. It is a challenge to the American genius for organization, common sense and efficiency in the work of advancing our ideals.

## Argentina

FROM *La Epoca*, the government organ in the daily press of Buenos Aires, we extract the following significant item of news, from its issue of Feb. 6, 1920:

"Land Tax: Congress approved last night the following dispatch of the Budget Committee upon the Land Tax:

ARTICLE 1. Until Dec. 31, 1920, the existing law, No. 5062, will remain in force, with the following modifications:

ARTICLE 2. In place of Articles 1 and 2 of said law, the following is substituted:

All the land and buildings privately owned in the Capital of the Republic and in the National Territories shall pay a tax of six mills on the peso annually upon the amount of the valuation made in accordance with the present law. From the product of this tax in the Capital, 36% shall be destined to the Municipality of Buenos Aires, and 64% to general revenue.

Article 3 of the present law shall also be substituted by the following:

Lots where new streets are opened, or new divisions made, or which are the object of a new contract of sale, as well as those benefitted by new sanitary, traffic or embellishment works, such as parks, squares, drains, roadways or any public work undertaken by national or municipal authority, shall be immediately the subject of a new valuation. The new buildings and improvements in the fields and lots privately owned shall be valued by the Valuation Department with a view to the separate valuation of the land and the tax on inheritances.

ARTICLE 3. The buildings and other improvements existing already or which in the future may be made in rural properties and the buildings erected in towns and cities after the sanction of the present law, shall be exempt from direct taxation, only the fields and lots under them being taxed.

ARTICLE 7. In the Capital of the Republic and in the National Territories, a new valuation of real estate shall be made, the fields and lots being valued separately on the one hand and the existing buildings and other improvements on the other.

ARTICLE 8. The expenses occasioned by the execution of the present law shall be paid from, and imputed to, general revenue."

*Israel*, the organ of the Argentine Zionist Federation, Buenos Aires, has published the article of Mr. Norwalk, which appeared in the *Jewish Forum* of this city, February 1919, and which now is published in pamphlet form by the Zionist Organization of America.

A CONCISE and vigorous little pamphlet of 74 pages, entitled "The Single Tax Within the Reach of All," by Jose F. Menchaca, has just been published by the Argentine Single Tax League. We congratulate the Argentine League on this practical little instrument of diffusion of economic education amongst the masses. The author, who for 23 years served as stenographer in the Senate and Congress of the Argentine nation, has graduated from a good school of debate. He has placed that special experience at the service of the Single Tax.

## A Bullock In A China Shop

A commission of citizens (or subjects) of the Province of Manitoba, appointed by the Executive Council, was created in July, 1918, to study the tax question in the Province. They reported in December, 1919. There is no indication of the identity of the compiler of the Report, though we should judge he was not unacquainted with Professor Bullock, of Harvard, whose name appears no less than ten times in seventy pages and always under circumstances indicating the incontrovertibility of his dicta. One would probably not be far wrong in concluding that the compilation must have been made by some pupil, who has a reverence for the Professor's omniscience almost equal to that which the Professor entertains for it himself. For the benefit of the uninformed, it may be stated that he is more than once referred to in the Report as Professor Bullock, Professor of Political Economy in Harvard University—all in "Caps."—just like that.

Well, after a statement of the importance of an expert body to be known as a tax commission to supervise the work of local assessors and agreeing that "to properly appraise real estate is a very difficult matter," we come to what may be regarded as the real core of the report. In the judgment of many conservative persons the Western Provinces of Canada had been betrayed into an unwise policy of exempting improvements from taxation and levying taxes on the value of land, exclusive of improvements. We shall not be far from the truth if we conclude that the

real purpose of this report was to combat and overthrow this policy.

Part 2 of the report is entitled "Single Tax." A commission in search of information on the subject might be expected to approach it without bias, but as no member of the commission deemed it necessary to file a minority report, it must be taken that the report as printed represents the undivided sentiment of the commissioners. At the beginning the statement is made that the Single Tax has had enthusiastic supporters. Then appears this gem: "Few persons, however, have any well defined idea of what it really involves, while others, with a species of **mental** indigestion, and carried away with alluring statements of its advocates, have neglected to inform themselves as to the **problem** from the standpoint of modern economic science." Truly we might stop here our perusal of the report. A mind capable of framing such a sentence would find little difficulty in rending such a frail tissue as the Single Tax theory. How a person can contract mental indigestion from absorbing information which he has neglected to acquire puzzles our comprehension. Then what is the *problem*? We have viewed the Single Tax from many angles, but never as a problem before.

But let us proceed. There follows a very fair statement of the Single Tax theory, not problem, we beg to remark, and then we come on the following impartial, considerate statement made in advance of the submission of any evidence: "We quote the following in support of our view that the so-called Single Tax theory is a veritable Will-o'-the-Wisp, and lacking the essentials for practical use in any scheme of taxation." This attitude is reminiscent of Speaker Sweet's method of dealing with the five Socialist members, whom he caused to be ejected from the Assembly, after which action he appointed a Committee to determine whether they had done anything to justify his action.

Here follows two paragraphs from Professor Seligman. No reference is given to any work in which they appear, so they may be presumed to be extracted from a letter specially written to the commission. They contain reflections on the Single Tax which will surprise and perhaps hurt some Single Taxers, who, in spite of the life-long quibbling and hair-splitting which have marked the Professor's economic utterances, have assumed that it proceeded from his fear of the social and academic ostracism which his profession of the truth might entail. If he was ever open to the suspicion of harboring friendly views on the Single Tax he has now made a full and complete recantation. He anathematizes it—"fiscally, politically, morally and economically." We wish there were space to quote it in full in order that our readers might see how palpably erroneous and misleading it is. It concludes with the statement which fairly summarizes his whole argument: "It (the Single Tax) seeks to put the burdens of the many on the shoulders of the few." *Vale* Seligman.

Then comes Bullock of Harvard—not very exhaustively. He says the Single Tax has failed where it has been tried in other parts of Canada but saves himself by referring to

the "so-called Single Tax in Vancouver and Victoria," showing that he knows that the system there experimented with was only Single Tax in name. He suggests that what Manitoba needs is to *broaden* the basis of taxation. As the land value tax system would apply to the whole area of the Province, we wonder how far he would extend it into the Pacific or over adjacent territory.

Professor Adams, of Yale, does something more than make assertions; he dignifies the subject by argument. He makes the following assertions, whose value we leave to our readers to decide.

1. The Single Tax has been *vigorously* championed for more than a century, during which time taxes have become steadily more diversified.
2. Time proves there are several sound theories of taxation—not only one sound theory. (Illustrations are not offered.)
3. Single Taxers admit this by approving inheritance and income taxes.
4. Progressive income taxes based on ability to pay are more serviceable than Single Tax proposals based on a half truth.
5. Concedes that there is justification for heavier taxation of land than improvements.
6. Makes the point that since the war there has been an unearned increment in buildings due to increased cost of producing new buildings, therefore any attempt to exempt them would merely result in giving owner increased profit.
7. Why penalize the investor in land more than in building. He often makes no more profit than the other man.

Such are the contributions to the solution of the social problem made by the Big Three—Columbia, Harvard and Yale. "Having eyes to see, they see not; and having ears to hear they hear not," and having brains to understand—but this is making an assumption which we do not feel justified in following to its presumptive conclusion.

A few more extracts from the report will throw some light on the frame of mind of its compiler. It says, solemnly, "Our investigation of the principles involved in the Single Tax theory has convinced us that it is impossible to properly value land without having regard to the buildings upon it . . . . When a house is erected surely the site and building are one. (At this point one expects someone to say 'Whom God hath joined, let no man set asunder.' But no one did, perhaps, because he did not think of it.) "

It is gratifying in the discussion of so dry a subject to find an author capable of perpetuating the following and doing it quite seriously. Referring to Vancouver, the report says: "*When land was soaring, fortunes being made daily in land speculations, and general prosperity reigned throughout the West, the Single Tax publications and supporters were boasting far and wide of the success of the theories of Henry*

George in Western Canada. All went well until 1912, when prosperity began to wane and the *chilling frosts of a monetary* stringency began to be felt. Then taxation again became a *burning* question."

Further on there is a reference to the "few years Single Tax nightmare of Vancouver and Victoria," and later on to the "Single Tax bogie in Victoria." Alas, not one redeeming feature does the author find. The summing up is in the words of Professor Plehn, of California, who finds private property in land the very root of civilization and the Single Tax the sum of all iniquities. One can almost observe the tear in his eye and the break in his voice when he says; "It taxes the poor man's land and exempts the rich man's personal property, mansions, skyscrapers and factories. It is not based on income or any other good general measure of ability to pay. It exempts nearly all monopolies and trusts. It discriminates against the small home owners, mostly the working men."

O, Universities! What idiocies are perpetuated in your names! After reading these dicta one is tempted to exclaim "Quos vult perdere Deus, priusquam obfuscat."

Part 2 of the report concludes with the figures of the Oregon and California referenda and the malediction is by DeYoung's San Francisco *Chronicle*, which describes the Single Tax proposition as "shockingly wicked and absurd."

There are other matters of interest in the report to which we would wish to advert did space permit. The commission finally recommends taxation of land at full value and improvements at two-thirds of their value and that value of land and improvements be made in separate columns. It urges business, income, special franchise and license taxes. The taxation of rural land to be on value of land only, but in village areas tax must be much as in towns previously set forth. Church exemption to be limited to building and land on which it stands, which, however, may be sold for arrears of taxes due on non-exempt portion of site.

## Europe's Malady

THE New York *Commercial* recently published a new and up-to-date map of Europe which is the most frightful thing I have looked upon for many a day, when the significance of the new boundaries is considered. These are not like our own State boundaries, mere delimitations of legal jurisdictions and administrative areas, but are barriers against the economic co-operation of these nations, new and old, and as such are obstacles to the economic recovery of the continent.

That Europe is far from peace and is sick unto death is the dictum of all. Political and economic doctors alike are at their wit's end to effect a cure. A sign of hope appears in the summary of economic conditions and one of the prescriptions offered recently by the Supreme Allied Economic Council. It is the first truly radical (as distinguished from the false "radicalism" that occupies the stage and disgraces the true) utterance we have seen from any International body of responsible men, for it declares that the



embargoes and excessive tariffs that run with these boundaries "will most seriously hamper if they do not entirely prevent the restoration of economic prosperity."

In the limits of this article but a brief allusion to the restrictions that are choking the economic life of Europe are possible, or indeed necessary, for they are mere types, representative of those duplicated in varying forms on all the boundaries.

The new States of the Austro-Hungarian Empire are each seeking to use such economic resources as they possess to gain the trade whip-hand of the others. Austria, most unfortunate of the lot, permits no imports from countries not part of the old Empire save by special license, the granting of which is dependent on the judgment of the Minister of Finance at Vienna. Her neighbors are chary about permitting exports to Austria, for she is "slow pay," having little to export in return. The Central Division of the Czecho-Slovakian Finance Department fixes the rates of exchange and controls foreign credits. The Austrian Finance Department controls terms of payment for imports as well as exchange rates.

Greece requires importers to deposit 20 per cent. of purchase price of imports in local banks, sworn statements that the goods will be used exclusively in Greece, and deposit is not refunded until customs certificate is shown and the transaction checked off. A lapse of six months forfeits the deposit. Failure to deposit prevents banks from remitting, and open credit and consignment dealings are thus prevented.

Bulgaria requires the value of all goods imported to be deposited with the Bulgarian National Bank in the name of the exporter or consignor of the goods. The money is sequestered for a period of ten months to a year, the bank paying 4 per cent. for it, or, if converted into Treasury bonds, 5½ per cent. The money may be released earlier if needed for the purchase of Bulgarian products.

Belgium has rescinded import licenses save in case of German products which might seriously compete with Belgian products. Switzerland controls imports of fuel, and as her rate of exchange is favorable to imports from all her neighbors is considering a higher tariff on many products. Great Britain herself was saved from the evils of a wholesale system of license restrictions by a Court decision that the "Orders in Council" on which they were based could not operate in peace time, save as to war goods. To this fact, more than to any other, may be attributed Great Britain's more rapid recovery from the full effects of the war.

I have said little about tariffs, for in detail it is impossible to say much. The British *Board of Trade Journal* from week to week devotes whole pages to information as to the import and export duties imposed by the various commercial and financial authorities of the Continental countries, as well as the "executive orders" by which exchanges are shackled. It is a wonder that any trade at all can be done. An army of men who might be engaged in the production which all declare to be necessary for the

world's salvation, must be unproductively engaged in "regulating" the exchange of the small amount of goods which are actually produced. That much "illicit" trade is going on which cannot be intercepted is really fortunate, for otherwise almost total strangulation of trade would ensue.

It is not probable that Europe can enjoy anything like the prosperity which America has enjoyed until some power capable of enforcing the decrees that no nation shall levy import duties on goods in international trade, just as the United States Constitution prohibits the imposition of interstate tariffs.

The break-up of interstate trade that would follow the setting up of a net work of interstate tariffs in this country is precisely the break-up that has followed the erection of tariffs between the old States of the Austro-Hungarian and the Russian Empires.

Were Europe free from this pestiferous strangling of trade, she could, in the course of comparatively few years, equal or surpass any prosperity that the United States has ever known, and, like our States, she would have nothing to fight about.

STEPHEN BELL.

## Words to Be Recalled At This Time

I HAVE had a growing conviction for many years that making a fiscal reform of our cause would do for it what tack hammer methods did for the free trade movement. After twenty years of hair splitting and indirect floundering we find that we shall have to return to Henry George's methods after all. His clear statement of the subject and the matchless literature he gave the world is a rich legacy that all his followers should take full advantage of. But the very boldness, the honesty of purpose, the firmness of resolution, the dauntless courage with which he challenged a system that had long been looked upon as wise and natural—it was this that won the loyalty of an army of followers and proved a fortress of strength whose walls could not be broken. (Applause.)

George said that we should supplement the zeal of the propagandist by the skill of the politician; but in the same connection he said that "The advocates of a great principle should know no thought of compromise."

I have been criticized for saying that the leaders of the Movement were long on politics and short on the zeal of the propagandist. When I explain what I mean by that statement you will know why so many of us are for the "Great Adventure." Twenty years ago when Henry George ran for Mayor of New York, Frank Stephens and Arthur Stephenson headed a delegation of over twenty speakers from Philadelphia. We went to New York and all talked straight radical Single Tax. We were counseled by some of our Single Taxers, who fancied that the mantle of political wisdom had fallen about them—we were counseled not to talk the land for the people but to talk New York politics.

They were long on politics and short on the zeal of the propagandist. I asked Henry George's advice. He affectionately laid his hand on my shoulder and said: "My boy, you can't talk too much Single Tax." Then he said to Mrs. George, who was with him: "Mother, they can't talk too much Single Tax."

The Philadelphia group were so radical that they attracted special attention, and before they departed, Tom Johnson, Willis Abbott and Arthur McEwan, who were on the campaign committee, called the Philadelphia group together and thanked them and told them that what the Old Guard was to Napoleon the Philadelphia group was to that campaign. The same question came up again in the Ohio campaign when Johnson ran for Governor. The leaders counseled us to be moderate and not to talk Single Tax. They, too, were long on politics and short on the zeal of the propagandist. From Address of WILL L. ROSS at Atlantic City Conference.

## Giving The Game Away— Indiscretions of Chicago Real Estate Men

THE *Real Estate News* of Chicago is a mine of useful information about the growth of land or community values in the progressive Middle West. In this connection, we particularly commend an article in a recent issue, entitled "Chicago Real Estate Analyzed," by William H. Britigan. It tells frankly things not usually told, things that are well worth consideration by governing authorities in search of new and stable sources of revenue.

While Mr. Britigan exhibits community values as a rich plunder for the private investor, his arguments and facts are none the less interesting to the intelligent and conscientious legislator and to the taxpaying and land value producing community as a whole. Land values—a collective product—have been considered too long as the private reserve of the speculator. In reality they are the legitimate income of the community.

"In the process of gathering riches," says Mr. Britigan, "Chicago's people have always paid much attention to investments in lands and city real estate. This naturally follows from their knowledge of land values and from the experience of their forefathers in days when the Middle West was in the process of making."

"As Chicago itself grew, many of these people began to put their savings and their profits into Chicago city property. The return from such investments was generally good, in some cases better and in still others very unusual. Acreage property that sold for a few hundred dollars in the eighties today is worth hundreds of thousands and in some cases more. Lots that after the World's Fair brought only the amounts of the mortgages have since made their owners wealthy. . . ."

"Still the progress goes on—still the trend of value goes upward and will continue upward as long as Chicago main-

tains its position as the metropolis of the great American prairies. . . ."

"Population means demand, and demand means increased value of property. That there will be an increased demand is unquestioned by those who know what present economic necessities are. . . ."

"Real estate has two characteristics as an investment: (1) it is permanent, and (2) it is constantly increasing in value. . . ."

"It has been truly said that there is just one crop of land in the world—and this crop does not increase. On the other hand, population does increase and will continue to increase century after century until the end of time—this in spite of destructive wars and all the other death-dealing instruments of humanity.

"In European countries, tracts of land smaller than the State of Rhode Island support twenty times the population of Rhode Island. In the United States, farm lands, which ten years ago were purchased for \$10. an acre, today bring from ten to twenty times that amount. . . ."

"Indeed, the needs of the people are constantly forcing up the prices of the world's supply of land; and this process will continue decade after decade and century after century. . . ."

"These things should all be carefully weighed by the man or woman who is building for the future."

The game of bleeding the community, to the private advantage of a relatively few speculators in land values, is becoming increasingly plain to the victim—thanks largely to the advertising efforts of realty agents themselves, the professional directors of the game.

As the community grows wiser to the economic sterility and waste involved in land speculation, it will demand a fiscal foreclosure upon such operations. For this, no simpler, more practical method has yet been devised than that of releasing production and exchange from all fiscal handicaps and shifting the burden of taxes directly to land values, thus absorbing and removing from the real estate gamble its only pawn of value, its only lure.

## Founded on Justice

THE only just principle of taxation is that a man should pay to the State for what he gets from the State. Our present system of taxation is based on the robber theory that the State should get taxes from the rich. This penalizes industry and ability. The only system of taxation founded on justice is the Single Tax.

*Democracy*, for January, edited by DR. FRANK CRANE.

### COMMENDATIONS

"SUCCESS to you in your good work."—HENRY WARE ALLEN, Wichita, Kans. "I must congratulate you on the appearance of your paper."—W. H. ROBINSON, Brooklyn, N. Y. "I am in agreement with most of the readers of your paper in saying that the REVIEW is the most complete publication in the field of Single Tax."—H. WHEELER CHATFIELD.

# Extracts from Our Contemporaries Showing the Growth of Public Sentiment

## WHAT THE SINGLE TAX MEANS TO THE COLORED RACE

The Anti-Single Taxers are busy. They have raised a large fund to misinform the voters of California. We understand that they contemplate employing a colored man to publish a weekly newspaper, in which they, the Anti-Single Taxers, will print their views for the benefit of colored people. If we have a colored man in California who knows what Single Tax will mean to the race and who at the same time will fight against it, we would like to have him pointed out to us. He would be a great curiosity to us. Everyone who knows what Single Tax means, believes firmly in it and will vote for it. The fallacies which the land monopolists give out are calculated to fool those who know nothing about the economic and moral benefits to come with Single Tax. *The Citizens Advocate*, Los Angeles, Calif.

## FRANK CRANE ASKS CONSIDERATION FOR THE SINGLE TAX PARTY

Some fifty years ago or so the Eden Farm on Manhattan Island was worth around \$25,000.

On the 9th of March, 1920, it was sold for around five millions.

The Single Taxers are the gentlemen and ladies who arise and ask the impertinent question, which very much irritates the folks who hate any disturbance, "Where did that increase in price come from? The heirs got it? Who gave it to them? Who earned it?" and similar Bolshevik remarks.

This writing is not the Single Tax propaganda. It is merely an effort to show the reader what the point is which Single Taxers make. Having seen the point you can do as you please—either join the party, or denounce its apostles as crack-brained theorists. Only it is not sensible either to join or denounce until you know what it's all about.

And it's about this: When a piece of property is worth \$25,000 at a certain date, and fifty years later it is worth \$5,000,000, who earned the increase?

Not the owner, manifestly. All he had to do was to sit on his doorstep and smoke his pipe. If his property lay in the heart of a big city he did not have to hoe it, plant it, fence it, build on it, nor keep the weeds out of it. He might have gone to Europe and left it alone. It would go right on mounting in value a hundred thousand dollars a year or so just the same.

Hence he gets something for nothing. You may say it was his shrewdness in investing that earned the increase. But he didn't even need that. It was pure luck. It was no higher order of shrewdness than that of the gambler who plays the red and not the black.

And where any one gets something for nothing there is a tort. The law recognizes that (partially) in that it pro-

hibits lotteries and holds that no promise to pay is enforceable unless there is a consideration.

The Single Taxer points out the party who earned that enormous increase. It is the Public. The Eden Farm became a bonanza simply because thousands of people settled around it and prospered.

The earning was communal and by right therefore belongs to the community.

The Single Taxer further buttonholes you and insists that this one dramatic instance is but illustrative of what is going on all over civilization; that while every man should get what he earns, he is not entitled to get what the community earns for him; and that this increase in values, the natural increment of commercial progress, is so vast that, if the State were to take it, it would not only take what is rightfully its own, but it would not then need to lay a tax on any man's property.

FRANK CRANE, in *N. Y. Globe*.

## PEOPLE WHO GET EASY MONEY

"What is 'unearned increment'?" is a question often sent to newspapers for answer in the question and answer departments.

An answer to this question may be given with peculiar force at this time by citing the proposal to build a canal across the State of New Jersey, to connect New York harbor with the Philadelphia harbor by a shorter "inside" route than is now to be had.

When the State pays a million dollars or more for the land for the project, and then spends several other millions building a canal, millions of dollars will be added to the value of land along the canal, and thousands of small property owners, without any effort on their part, without any good management on their part, will have their land values enhanced, and many a man who is now even "land poor" will be made wealthy when the State spends millions of dollars to improve his property by the canal project.

The "unearned increment" is this ADDED VALUE which the property owner gets, not through his own efforts, but through the money the State is spending to build a canal.

Another illustration, much nearer home, is the value of property on Lewis Street, Union Hill, on the block between the *Dispatch* building and Bergenline Avenue. When the *Dispatch* building was completed, it drew thousands of people every day to its own offices, to the post office in the building, to the Merchants' and Manufacturers' Trust Company bank, to the District Court and to the many business and professional men who have offices in the building. Immediately the property on Lewis Street increased wonderfully in value, and the surrounding properties began to sell at double the prices.

The *Dispatch* building, representing a big investment, was directly responsible for these increased values, not the people who happened to own the land. The increased value of the adjoining property to the *Dispatch* building shows another bit of "unearned increment."

There is now, and has been for years, a great deal of discussion over proposed laws to tax this "unearned increment," so that the community, and not the land owners, can get the benefit of improvements. With millions at stake in the proposed canal improvement, this discussion is a very vital matter at this time.

Hudson County (N. J.) *Dispatch*

#### MEN DISTINCT IN THEIR SELFISHNESS

Some one has said that men are distinct in their selfishness from any of the other orders of animal life. Dogs may have been known to hold a manger to the temporary inconvenience of the rightful occupant, but only temporary—they soon would think of more congenial pursuits. Cows sometimes stand by a trough of water just for the selfish satisfaction of keeping others away, but only for a short time. No animal save man surrounds the necessities of life with an imaginary circle and maintains an army of guards to watch it. Yet this very selfishness has its purpose, and one has but to imagine a state of actual freedom with a manhood intelligent enough to know its own, when it will appear that this inborn principle of self-preservation must compel each to secure his own product, leaving to all others only the results of their efforts. To the writer this seems the most important fact of revelation or science, as it may be seen from either point of view, and the means of giving it free play to work out the highest destiny of the race seems, until accomplished, the only object worthy of our thought and action.

F. K. PERRY, in Naugatuck (Conn.) *Daily News*

#### THE CURE FOR STRIKES

The cure for strikes to be effective must be more radical than the setting up of courts or commissions. It must drive at the root of the trouble, at the thing in our social system that operates steadily, inevitably to make some few men the masters of the jobs and a very great many dependent upon those few. Make things over so that there will be such opportunity for labor as to make the scarcity of workers great enough for them to establish their own pay. Make the earth an open shop which neither the bosses nor the unions can turn into a closed shop. This is the only possible democratization of industry that will work out. The free worker on free land with no penalty upon his productiveness, whether of head or hand, won't have to strike to get his rights. He will be a true partner in productive enterprise and powerful enough to get all that is coming to him of his product. No one should have more. The free play of right, natural economic law would give to everyone the full measure of what he earns by service. No need to worry about the mythical "wage fund." No dollar exists until some one has worked for and produced it. With all men free to work, untaxed by

State or landowner for the privilege of working, the wage fund would be provided.

*Reedy's Mirror*

#### HOW TO END WAR

There is still discussion whether or not humanity will disarm and the lamb and the lion slumber in peace side by side. I note in your paper that Australasia is preparing.

That reminds me of an incident relative to the preparedness campaign just before we went into the last war. Mr. Metcalf, Bryan's partner, in an address in the Auditorium in Denver, made the following remark, "If the man could be found who started this war he should be sunk so deep into the depth of hell that only a search warrant from Heaven would ever be able to find him."

When Judge Lindsey returned from the Ford peace expedition, I presided at the reception given him by the Single Tax Club, and I ventured to answer Mr. Metcalf on that occasion, and my answer was this; "The Single Taxers hold no brief from Heaven, although I can see no reason why they are not entitled to that claim at least as much as the 'Ich und Gott' combination. But should we be authorized by Heaven and armed with a search warrant to find the man who started the late war and other wars, I fancy our errand would take us past the present Kaiser, and all of the crowned heads of Europe. Indeed, we would not linger long with the present generation of peoples. Some say it would take us back to the time the devil was thrown out of Heaven. But Single Taxers would date the present war to that monster who invented an instrument known as a title deed in fee simple to an acre of land where the owner could appropriate rent for private use. And this war will continue, no matter how many victories are won on the battlefield or how many disarmaments take place. The war of the human race will continue until the last bulwark and fortification of that infamous institution is erased from the organization of society, and the Single Tax alone can do it."

Did I give an answer to Metcalf?

J. R. HERMANN, in *Metal Trades' Worker*

#### A TAXLESS STATE

While her sister State to the South is worrying over an increase in taxes—State, city, county and school—Wyoming is blithely looking forward to the day when she shall consider herself a taxless State. Today Wyoming is receiving in oil royalties at the rate of two dollars per minute or something over a million dollars a year and this is but a beginning. By the end of the year Wyoming's treasury will be taking in at the rate of a million and a quarter per annum and by this time next year the amount will be around three million dollars per annum. In three years the State should be free entirely of all taxes for State purposes and have plenty on hand to build miles and miles of highways, to enlarge the State University and make it a distinguishing feature of the commonwealth of Wyoming, and do other big things for improvement, spiritually and physically, of the fortunate State.

Wyoming deserves her good fortune. Public spirit re-

quires the conservation of the State's natural resources. Wyoming did not sell her patrimony in the early days for a mess of pottage. She held rather carefully to her public lands. The discovery of oil made them valuable beyond measure. The reward is coming fast. In a few years State officers will be devising ways and means of how to invest her surplus revenues from oil and coal. All the better for the State. It is no longer a "cow country" to be exploited in moving pictures. The State will develop fast in the coming decade as a result of its inherent wealth and the public spirit of its citizenship. A State that can afford to give the very best educational facilities at a minimum cost to the residents is not going to be neglected.

All hail Wyoming of Taxless Fame!

And a word of warning to those responsible for Colorado's imposts: Look out or there will be an exodus across the northern line! *Rocky Mountain News, Denver, Colo.*

### THE WOLVES IN COUNCIL

The meeting of landlords at the Hotel Astor yesterday was the kind of thing that makes every renter see red. If ever there was an exhibition of calculated cunning in conference with insane greed the city saw it in this collection of real estate owners. Their talk was a revelation. We knew that landlords had increased their profits unreasonably, but we had no inkling of the character of the men who were responsible. Perhaps we thought them more or less helpless in the grip of the laws of supply and demand. We know better now. No pack of wolves ever howled and slavered more eagerly or threw themselves with more remorseless delight on their prey. The issue that divided these respectable business men was between avarice and policy. Should they limit their returns now in order to make certain of huge dividends in the future, or should they take all they could get, take it immediately, and defy the community to do its worst? And policy was unpopular. There was an "uproar of opposition" to Mr. Browne's proposal to limit present profits to 20 per cent. in order to escape more stringent limitation by Albany lawmakers.

Stewart Browne, President of the United Real Estate Owners' Association, was the Polonius of the occasion. His contention was simply that if the owners wished to continue gouging they would have to gouge with care. And his plan for combating the anti-rent profiteering bills was a logical and astute method of getting the most out of the city in the long run. He did not deny, and neither did he deplore, that there was rent profiteering in existence. He predicted an advance of 200 per cent. in New York rentals during the two years just ahead. When John Becker, one of the landlords present, protested that it was a waste of time to advocate a voluntary limitation of rents to escape legislative interference, the chairman reminded the assemblage of the value of strategy. "The first thing you know," he said, "you will be killing the goose that lays the golden eggs."

"We want all the money we can get," replied Mr. Becker. And the sentiment of the four hundred was with him.

In the face of such arrogance we have no choice of action.

The State legislature must lay the scourge across the owners' shoulders, if only to get vengeance for their attitude. And legislation to hold down rents will be of some immediate benefit, aside from its value in keeping landlords humble. But Stewart Browne's predictions were sadly true. If left to themselves rents will go up; if they are regulated building will stop. It may be taken pretty well for granted that there is to be some regulation; in any event some way must be found to stimulate building. The State constitution might be changed to allow the municipality to put up dwellings. Or, better still, the tax on improved property might be lowered, that on unimproved property increased. We must by some means rid ourselves permanently of the petty tyrants who met yesterday to boast of their stranglehold on the city. *N. Y. Globe.*

### THE STATE SOWS—THE LANDLORD REAPS

The commercial results of land-drainage are illustrated by increase of land-prices in drainage districts, in a paper read before the National Drainage Congress by Isham Randolph, a Chicago engineer. In the Little River district of about eight hundred square miles, in Missouri, the best lands, we learn from an abstract of Mr. Randolph's paper in *The Engineering News* (New York), were sold at an average price of \$16 per acre before the drainage was begun, while during 1918 and 1919 the average was \$55, and some of the drained land has sold as high as \$75 per acre.

In Mississippi County, Ark., approximately \$5,000,000 has been expended for drainage in the past ten years. Cut-over land, where all merchantable timber has been removed, was unsalable at \$10 an acre ten years ago. Today the same land is selling at \$150 to \$200 per acre. In Crittenden County, Ark., next year practically the entire county will have been drained at a total expenditure of approximately \$3,000,000. *Literary Digest.*

### SINGLE TAX PARTY FAVORED

As you, Mr. Reader, and the rest of the people of Cleveland are equal stockholders in the community corporations known as the City of Cleveland, the county of Cuyahoga, the State of Ohio, and the United States of America, instead of bothering only about a slight raise in street car fare, why not make a start to make a good job of protecting your interests as a stockholder by joining with the one or two million Single Taxers and make an effort in this the year 1920 to put Single Taxers in all of the offices to be voted on in State and Nation?

The Single Taxers have been spending their time and money for many years past to get the attention of the people to their real democratic plan of government and have never sought public offices, and that is the reason why the people should rise in their might and put them in charge of our political affairs. The Lord helps those who help themselves, and Single Tax must be put into use by Single Taxers, as there is no possible chance for it in the hands of the agents of the special interests who are filling the legislative halls in State and Nation.

Don't take the word of the writer, as he has been a Single Taxer since his attention was directed to it by reading Henry George's "Progress and Poverty" 30 years ago, so he may be prejudiced, but investigate it yourself and you will find that the adoption of Single Tax will benefit 95 per cent. of the people without doing a wrong to the other 5 per cent., as it would destroy the monopoly of land, the greatest of all monopolies, which would give every one an easy opportunity to use a part of the earth for a home.

We have been praying for centuries to the Father of all to have His will done on earth as it is in Heaven, but which will be impossible until we repeal the edicts made by kings several hundred years ago, which "gave" a few individuals all of the earth that lies between the Atlantic and Pacific Oceans.

And millions of acres of it are still "owned" by foreigners who never saw or never will see it, and there are millions of persons born in the United States homeless and in many instances they are put in jail for no other offense than walking on the earth.

If we want to prove that we are the most intelligent people on earth, there is one way to do it, and that is to sever our connections with the two foul-smelling political parties and put Single Taxers on the job to make a start to put Single Tax in force, as it would necessarily take a number of years to put it in full force, but when the people get a sample they would want it much quicker than the most enthusiastic Single Taxer could hope for.

THOS. J. DOLAN, in *Cleveland Citizen*.

#### HOW ABOUT IDLE LANDS?

A gentleman by the name of Meredith took the oath of office, the other day, as Secretary of Agriculture and in so doing he put forth a few remarks on the high cost of living which were, in effect, that the farmers were willing to do their part in production, but that they expected the remainder of the country to assume an equal responsibility.

The cost of living problem, said Mr. Meredith, cannot be solved through the efforts of one class, but all business and all labor must recognize the solution as a common duty.

Mr. Meredith then explains that men in non-productive jobs must be weeded out so as to compel them to work in productive jobs and that farming must be made as pleasant and attractive for the farmer as city life is for the worker in industry if the food supply is to be increased and prices lowered.

Mr. Meredith, we believe, comes into the cabinet from the State of Iowa. That is a State notorious throughout the United States for driving its young men away from its farms because the prices of farm lands have become so high that they cannot be bought by the young fellow starting out for himself. The farm boy in Iowa must hunt a job in town or become a tenant. He cannot own the land he tills. As a result, the Iowa farm boy, if he wants to farm, usually hies himself to some other State, notably in many cases, Texas, where lands are not yet prohibitively high.

This, however, is but a single point in the complex whole.

What is true of Iowa in a specific sense, is true in large measure all over the United States. Did it, perhaps, ever occur to some of the farmers who are complaining that they cannot get enough help to run the old home place, that they have sent much of their available labor to the city because they never gave the laborer a chance to own a farm? If every farmer in the United States who has more land than he can till with his available supply of labor would place his surplus acreage on the market at prices and on terms that would permit the other fellow to own a farm, the food situation would promptly right itself.

San Antonio (Texas) *Light*

#### BALTIMORE'S TAX ADVANTAGES

We just cannot refrain from printing a portion of an advertisement that appeared in the *New York Times* over the name of the Citizens' National Bank of Baltimore.

It is well to remember in this connection that during the recent taxation campaign Baltimore was cited as a community proud of the fact that it did not have the uniform rule in taxation to interfere with its continued progress. The advertisement reads:

"Upon the occasion of the recent announcement by Mr. Frank S. Whitten, president of the Columbia Graphophone Company, that his concern would build a great plant in Baltimore, he said:

'The difference between Baltimore's tax rate and that of competing cities is so heavily in Baltimore's favor that in twenty years we will save enough taxes to pay two-thirds of the cost of our plant.'

"Mr. Whitten further suggested that if the people of Baltimore would acquaint the world with the fact of its tax advantages, industries would flow to the cheaper taxes of Baltimore as water flows down hill.

"The secret lies in the fact that all raw materials—products in process of manufacture—manufactured goods—tools—machinery—equipment and book accounts are exempt from taxation by both city and State."

All of which is pretty good evidence that it does pay to treat some classes of property differently from other classes.

*Ohio Journal of Commerce.*

#### NEWS NOTES AND PERSONALS

OUR old friend, E. J. Foord, has a breezy article in the *Forced Draft*, a little paper issued by the employees of the George A. Fuller Ship Yard.

WE are apprised by the *Fairhope Courier* that John Cairns, of South Manchester, Conn., is visiting that famous Single Tax Colony on Mobile Bay.

MR. CHARLES F. HUNT, after a stay in Los Angeles, has been so much impressed with California that he will make his permanent residence in that State.

IN the *Vegetarian Magazine* for March Mr. Bolton Hall gives some advice on the founding of colonies, on which subject he can speak with some authority.

MR. H. W. MCFARLANE is president of the Public Policy Club, the object of which organization is to provide for the voters of Los Angeles a training in citizenship through neighborhood meetings.

E. G. HARRISON, of San Francisco, writes to the Board of Supervisors of that city, suggesting a license to be placed upon all vacant lots, and fortifies his suggestion with the arguments familiar to readers of the REVIEW.

A TESTIMONIAL dinner was given by the Manhattan Single Tax Club on the evening of March 24, to Stoughton Cooley, late editor of the *Public* and now editor of *Taxation*. Mr. Richard Eyre presided, and a number of speakers paid their tributes to the veteran editor.

WE have just learned of the death of Mrs. Jennie L. Monroe, long one of the prominent Single Tax workers of Washington. Mrs. Monroe was connected with the Land Office in Washington for many years. Details of her death are lacking as we go to press.

THE *Kansas City Star* under the title of "The Pioneers of the Single Tax," gives nearly a column account of the growth and development of Fairhope, the occasion calling for such an article being the celebration by that Single Tax Colony of its 25th Annual Fair.

THE California Single Tax League has elected Jos. S. Thompson of San Francisco, President of the California State Single Tax League. Mr. Thompson is also President of the Pacific Electric Manufacturing Co., and a successful manufacturer, and is not afraid of his convictions.

JULIUS CHAMBERS, the veteran newspaper correspondent, whose special articles in the *Brooklyn Eagle* were long a welcome feature of that paper, is dead at the age of seventy. His article on the late Single Tax campaign in this city, with its very friendly reference to the issue raised by the candidacy of the Single Tax Party was noted in the November-December SINGLE TAX REVIEW.

THE National Association of Credit Men which met on Feb. 9 in New York assailed the excess profits tax. The statement issued by the Association wobbles a little bit, but its conclusion is sound: "The question of taxes is one of the most important facing the business men of this nation today, and it should be given grave consideration. Prompt action should be taken by Congress to change the system of taxation now in vogue."

HAPPILY phrased, economically sound and typographically rarely appealing is the "Single Tax Question Box," of which Chas. LeBaron Goeller, of Union, N. Y. is author and publisher and, we surmise, the printer as well. It is a pamphlet of 28 pages and cover.

The work is in the form of questions and answers, all in Mr. Goeller's well known lucidity and clarity of expression, and there are two pages of notes where reference to authorities are given.

THE Church League for Industrial Democracy, of which the Rt. Rev. Chas. D. Williams, Bishop of Michigan, is president, and the Executive Secretary of which can be addressed at 831 Munsey Building, Baltimore, Md., has a half page advertisement in the *Baltimore News*. It is an appeal to the Americanism that seems in danger of being lost in the days of panic that have fallen upon the people. It points out that the words "radical" and "reds" are being used in a loose and general way, that the whole tradition of toleration has broken down. It asks that Americans should read the Bill of Rights, the Declaration of Independence and the Constitution of the United States. Bishop Williams is, as our readers know, a Single Taxer.

A DINNER was tendered on the night of February 10, at the Cafe Chevalier, this city, to Mr. Antonio Bastida, on his departure for Cuba, where he will make his home. Over forty of Mr. Bastida's old friends sat down, and at the conclusion of the dinner indulged in short speeches, in which his services to the cause were reviewed and the old friendships renewed. Among the speakers were Whidden Graham, Jerome Reis, Morris Van Veen, Frank Chodorov, James F. Morton, Jr., Miss Grace Isabel Colbron, Joseph Dana Miller. Miss Charlotte Schetter presided in an admirable manner. To Mme. Gaston Haxo is due, in large measure, the success of the occasion. Mr. Bastida leaves the city for his home in Cuba with the affectionate regards of his co-workers in the cause for which he has made real sacrifices. We shall hope that he will find a field for activities for the cause in the country to which he goes.

JOHN BAGOT, editor and publisher of the *Middleton Guardian* (Middleton, Eng.), is dead at an advanced age. Some years ago he published a four penny edition of "Progress and Poverty," which had a wide circulation. The *Guardian* advocated the Henry George philosophy with great courage and brilliancy for many years. Mr. Bagot was highly esteemed by his co-workers in England. His correspondence with the SINGLE TAX REVIEW, extending over a long period of years, makes his loss seem a keenly personal one.

AN effort is being made to resuscitate the old National Single Tax League. The *Bulletin* as the organ of the League, has appeared from Wilmington, Del., with Samuel Danziger as editor. Frederick C. Howe is President. He prints in this issue an appeal to Single Taxers. In it he says, "Germany has declared for the assumption by taxation of the unearned values of land." This would be important if true. Mr. Howe says in the same article, "Russia has nationalized the land, so has Bohemia. So have the Hungarians and Rumanians." None of these statements is true.

JAMES DANGERFIELD, whose death in February of this year, came as a great shock to the members of the Single Tax Party of New York and to his many friends of the movement, was born in 1844, in Edinburgh, of Scotch-English parentage. He came to this country when a young man, and entered the employ of Colt's Iron Co. Later he became widely known as an expert in precision tools and developed many patents.

He leaves a widow, and a son and daughter, Mrs. Helen Dangerfield Hall, and Captain James Dangerfield, now in Armenia with the Near East Relief Service.

Mr. Dangerfield's remains will be taken to Elgin, Ill., his old home, Here his body will repose after years of unselfish service to the cause, and in which he was wonderfully active to the ast. Mr. Dangerfield was the Single Tax Party's legislative candidate in the last election in the 12th Assembly District of Brooklyn.

FROM a private letter written by E. Yancey Cohen, Treasurer of the National Single Tax Party, to a friend in a distant State, we are permitted to extract the following:

"Our party has made plans for important progress during the current year. Our national organizer has just finished getting the State of Missouri in line, where we now have a strong organization, with talk of putting up a full ticket in the Fall. This year the New England States will be heard from in the elections, for in Maine, Massachusetts, and Connecticut we have active State committees. As usual Pennsylvania, New York and New Jersey will be on the ballot.

"At the conference of the Committee of 48 at St. Louis in December last (which a number of us attended), we found a strong sentiment for the Single Tax. There were about fifty Single Tax delegates in attendance and we fought the Single Tax to the front—wrote it in the platform and developed a strong drift toward our party in many Single Taxers who have hitherto stood aloof. Altogether we accomplished a great deal."

## THE ADVANCE SHEET

WISDOM guides  
LOVE impels  
POWER performs

This principle goes through all being. It is taught in the ADVANCE SHEET as the philosophy of life, especially as it pertains to Religion, Political Economy, Orthography and so on.

Edited by JULIA GOLDZIER  
Published Quarterly  
50 cents a year \$1.00 for three years

26 East 45th Street  
BAYONNE NEW JERSEY