

MAY — JUNE, 1920

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Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Henry George--The Man and His Message

By James F. Morton, Jr.

The Income Tax Fallacy

By E. J. Shriver

The Law of Rent and Wages

By Roy R. Waterbury

Call for Party Convention

YEARLY SUBSCRIPTION \$1.00

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What "The Single Tax Review" Stands For

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

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

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PUBLISHER'S NOTES

THE New York State Library at Albany is in need of No. 4 of Vol. 18 of the SINGLE TAX REVIEW. Readers kindly note.

THE following named gentlemen have made contributions toward the printing in pamphlet form for selective distribution the Editor's Open Letter to Eamonn DeValera on the Irish Land Question: E. M. Caffal, Morris VanVeen, W. E. Day, A. Weymann, Fiske Warren and M. C. O'Neill.

ON another page will be found the Call for the Second National Convention of the Single Tax Party, to be held in Chicago, July 10, 12 and 13. If Single Taxers are alive to their opportunity a large delegation will be in attendance from all parts of the country. The time is auspicious. The great necessary division of the party alignments can now be made by one bold stroke, for the existence of both old parties hangs by a tenuous thread. So far as they are held together at all it is by the powers of patronage.

The Single Tax Review

VOL. XX

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Current Comment

A VALUED correspondent takes us to task for our assertion that the Single Tax is opposed to prohibition. We know several Single Taxers who are Prohibitionists. But the philosophy of the Single Tax is nevertheless opposed to restrictions of this nature. Perhaps it will be desirable to add a word in illustration of our contention.

There may be those, who, looking at the Single Tax as a mere fiscal procedure, will wonder what taxation has to do with prohibition, but the Single Tax is not a method of taxation but a great economic philosophy.

Single Taxers are against taxation because it restricts, and they reject all theories of benevolence with which certain restrictions by taxation are justified. And "by the same token" they reject all theories of restriction, and all practices in support of restriction, however fortified by theories of benevolence that in any way seek to prevent the working out of the natural law of freedom.

Prohibition on prohibition—traveling with great velocity from one point to another, the tendency is to lay all human freedom under ban. It is worse than the license that proceeds from the absence of all law, for this exhausts itself by its very violence. Government restriction travels with the power of a juggernaut, silent, crushing, and gaining with every revolution of the machinery set in motion by the remorseless power of the State. The people grow used to infractions of liberty when they are gradual and insidious. Angry protests die away in faint and timid appeals. The soul of man shrinks before the government's assertive insolence, and the brutality of officialdom grows with every new infraction permitted to the executives, great or petty, of the imperial will.

THE Single Tax gets rid, not only of a multitude of burdensome imposts, but a world of artificialities, a status of industrial slavery, and the thousand deadening customs of thought and conduct. It puts every man on his feet; reads to him the charter of his birthright in the earth and sends him forth for the first time a really free man. It makes effective, for the first time in human history, the *sacredness of property*; nothing then that man owns that is the product of human labor but is his as against the world. Think of the scales that will fall from his eyes when he realizes that the curious legal fiction of ownership in the planet by virtue of transfer and sale to individuals has disappeared into the limbo of malignant superstitions—that all the bounteous earth is the property of those who dwell upon it—the living generations!

Civilization will then move on to grander heights. Its

first great era has ended; the civilization of the artificial order has ceased to be; the civilization of the natural order has begun.

How pitiful it is that we should have fallen into the habit of talking of this great change in terms of taxation!

THE *Atlantic Monthly* for April contains the following advertisement: "An Indestructible Security — 650,000,000 tons of coal. Located in a prosperous, growing community. Served by the main line of a big trunk railroad. Mined with the most modern machinery. Operated by an experienced and successful organization. Definitely valuable by reason of natural advantage. Paying five cents for every ton removed, to protect the bondholders' investment of half a cent a ton." And there is more of it. Note now that what is being sold is not the coal, for the 650,000,000 tons are not above ground. Therefore it is all land. Whose land? This potential coal, with the stored sunlight of thousands of years, legally belongs to the Pennsylvania coal barons; morally it is the property of the human race.

WE want to take this opportunity, while we think of it, to issue a much needed challenge to every reform paper now seeking public favor. This challenge includes the *Nation* and the *New Republic*. It must also include the *Freeman*, with which we frankly confess something of a disappointment.

The challenge is that they carry in some prominent part of the paper, in every issue and in double leaded type, what they consider the five or six (or less) fundamental principles needed for the reconstruction of society. This should state clearly their attitude on these problems, and the direction in which the responsible conductors of these periodicals are impelled, if they have not yet reached a position where they can definitely announce their convictions.

These six fundamental principles might be grouped somewhat as follows: 1. Land and its treatment. 2. The Tariff and its justification. 3. State and municipal utilities—how administered. 4. Labor unions and reasons for their origin. 5. Man's relation to the State, and the distinction between public and private functions, how drawn. 6. Liberty—and in what it consists.

We are not especially enamoured of this list, nor of the order in which the issues are placed. Doubtless a better one can be suggested, and the cleverness of Messrs. Lippman and Croly, of the *New Republic*, Neilson and Nock, of the *Freeman*, and Villard, of the *Nation*, will, we believe, be equal to the task. We are speaking in the interest of

the subscribers to these papers who may prefer to be instructed rather than merely amused. Some of them, we do not doubt, have become tired of being fed on rhetoric, and conducted on pleasant but not very profitable excursions into the realms of art and æsthetics.

Readers may weary in time of the somewhat cavilling criticism of statesmen and their blunders. They may begin to ask themselves if these blunders are not for the want of some guiding principle of political conduct fortified by the economic knowledge which would have enabled them to avoid these pitfalls, of which knowledge the editors seem to possess a monopoly, but the origin and nature of which they obstinately refuse to divulge. They rarely suggest how they would have acted under similar circumstances, and readers may begin to ask if they are really as wise as they pretend. Faith in the editorial prescience destroyed, they may even lose their present keenness of relish for the writings of those infernally clever persons who cover so much white paper in these so-called radical publications.

A Few Words With Representative Sisson

HON. THOMAS UPTON SISSON is a Democratic representative from Mississippi. Here is part of a speech recently delivered in the House:

"Now, gentlemen of the committee, I believe that as Republicans and Democrats, we may carry this Government rapidly, radically into a socialistic trend, and do it unwittingly. Every time the Government of the United States or a State government goes into a line of endeavor, thereby adding to its payroll to become a charge against the taxpayers, unless it is performing a proper function of government, something that ought to be performed by the government rather than by private individuals, then to that extent you have socialized the Republic. I do not believe, for example, in the government ownership of railroads. The government ownership of railroads is the first long step toward socialism. When you say I believe in the government ownership of railroads, then it becomes necessary, follows as the night the day, that you also have the control of those instrumentalities necessary to operate the railroads. You cannot operate the railroads unless you own or control the coal mines; and if you own the coal mines then you must have all the instrumentalities necessary to operate them. Where will it end? In my judgment our government was intended only, as conceived by our fathers, to give to every man in this Republic a fair, equal opportunity to develop himself in accordance with those powers which God has given him. If he is energetic, if he is wise, if he is thrifty, if he is economical, he will succeed. If he is unwise, if he is thriftless, if he is extravagant, he will not succeed. So that government which rewards endeavor makes the best citizenship on earth, but that government which taxes endeavor for the purpose of rewarding people who do not make any endeavor is a government of special privilege and will not live long in the minds and hearts of a people that can and will make a nation great."

These be brave words. But experience proves that a

man may speak the language without an accurate knowledge of what the words stand for. George Pitt Rivers, in a recent work entitled, "Conscience and Fanaticism," says: "Symbolotry is a common trait of humanity and few men analyze the symbols they worship. . . . The power of words and symbols is entirely independent of their real meaning." To the degree, we may add, that language is a symbol one may use it and still be in ignorance of what it is symbolic of.

The Declaration of Independence is one of the revered documents of the history of our fight for independence. It is the object of much lip service to this day. But may we not challenge every devotee of its sublime utterance: "Illustrate by example."

Patrick Henry said, "Give me Liberty or give me death!" It would not have been necessary to challenge the great Virginian with the words, "Illustrate by example." What he was doing, placing his head in a noose by his bold declaration against King George, was example enough. He did not need to explain.

Congressman Sisson is not in the same position. Therefore, our challenge, "Illustrate by example." He is against government ownership of railroads. So far he is explicit and definite. He is opposed to a government of special privilege. Very well. How would he take away the special privilege given to railroads in the ownership of valuable roadbeds, terminal sites, etc.? It is conceivable that he may have a plan to reconcile private ownership of railroads with the abolition of special privilege. Many Single Taxers do not believe in government ownership of railroads, but then being against special privilege, as Congressman Sisson is, they have a plan.

"A fair, equal opportunity to develop himself in accordance with those powers which God has given him," says Mr. Sisson. Very good, Congressman. But illustrate by example. Single Taxers have a plan to give every man that "fair, equal opportunity." This is less a plan than conformity to the natural law. It is not government ownership and it is not socialization. Assuming that Congressman Sisson is sincere in the use of words his place is with us. But are these words merely "tinkling cymbals?"—we had almost written "tinkling symbols," which words so often are.

British Ex-Service Men Want The Land

HOW far we are behind Great Britain is indicated in the proposals made in Congress to raise the needed revenues for the soldiers' bonus as compared with the suggestion of the National Union of Ex-Service Men in England. Congress can think of nothing save an additional income tax upon excessive profits as far back as 1917. This suggestion for a retroactive tax, stands in startling contrast to this declaration of the English ex-service men in a recent manifesto:

"Ex-service men call upon the nation to fulfill its finan-

cial obligations towards those who have served in the Forces during the war. They point out that, while the war continued, the service men could not enforce their demands as their fellow-workers at home were able to do. But the country cannot be permitted to take advantage of their having deferred their claims until the war was over. Ex-service men therefore now demand that every man who served during the war shall receive as "back pay" the difference between what he actually received and the rate of 6s a day (the rate paid to the Australian troops). Further, they declare that no refusal of this claim can be tolerated so long as the people of Britain remain dispossessed of the land which is their natural inheritance, and which, if restored to them, would enable the cost of its defence to be met in full."

Report on Housing Conditions in New York

THE report of the Committee on Housing Conditions appointed by the Reconstruction Commission is before us. It presents a very striking picture of the housing shortage. But its recommendations go no further than the use of State credits to apply to housing at low rates of interest and the passage of an enabling act permitting cities to acquire and hold, or let adjoining vacant lands, and if necessary, to carry on housing. And then follows this significant statement: "This legislation would permit conservation of the increment of land values for the benefit of the community creating it."

The report shows the following points of interest: That the housing shortage extends over the entire State; that there was a growing insufficiency of housing before the war; that the only cities to carry on co-operative building on a large scale are Elmira and Lockport, though other cities are now engaging in large scale building operations; that the survey undertaken by the Committee showed that families are crowded in dark, ill-smelling apartments and are unable to find better quarters; and that the landlord "is in complete control and can raise rents at will." And then follows a picture of misery, in which in cold but unqualified language, the truth is told of the frightful condition in which many of our tenement dwellers live.

Despite the entirely unsatisfactory nature of the recommendations to meet the problem, despite the statement that "the remedy seems to lie in community-ownership and control of large tracts of land," and despite the statement that "We can never hope to solve the housing problem until we have decentralized industry and limited the size of our cities," there is much in the report that is significant and worth reproducing. We content ourselves with citing the following:

LAND

The basic reason for the congestion of our cities is the high cost of land. Only the wealthy can afford to live at such a distance from our urban centers that land is cheap. As population increases, so do land values. The man of moderate means is driven into the suburbs. The poor man is forced into smaller and smaller quarters

in the congested areas. The increased value of the land, which comes from proximity to cities, is generally sufficient to prevent a large part of the workers from escaping from the slums.

LAND VALUES. The increased values of land which result solely from the fact that individuals are crowded together are of no benefit to those who create them. This land increment, in most cases, is wasted in land speculation. If the city pays for a subway to distribute the population over a wider area the land along the subway immediately increases in value. This increment, the result of the action of the community in building a new subway, and in making use of certain parts of this new territory for residential purposes generally goes to speculators. It is charged as a part of the cost of the house, either as rent or selling price. This increased value that comes from the causes above mentioned alone is sufficient to deprive a large part of the workers of this State of the chance to get decent homes.

The extent to which the increase in the cost of land brought about by its use enters into the cost of houses, is shown by the study made of the City of Lackawanna, N. Y., by Mr. Herbert S. Swan, for the Committee on Industrial Towns. In 1899, the Lackawanna Steel Company created a new city on vacant land near Buffalo. As farm land, before its settlement, it was worth \$770,000. Prices were increased when the steel company tried to buy large tracts. The total value of the land when the town was founded in 1899, exclusive of the land used for the plant was:

	\$1,983,000.00
The city has collected special assessments for local improvements	245,000.00
	<hr/>
Total cost in 1916	\$2,228,000.00
After Lackawanna had become a city of about 14,000 population, the land value (exclusive of the plant lands) totalled	9,016,000.00
The net increment, which the people of Lackawanna have given to the lucky land owners and speculators was, therefore	6,788,000.00

The land value in Lackawanna between 1899 and 1916 had increased from \$91 per person to \$644 (the plant land being eliminated in each case). There is a difference of \$553 per person or for a family of four, \$2,212. This is the amount that might have been saved to each family if the increased value of the land had been held by the community. A good house could be built for little more than that amount before the war. But a large part of the population of Lackawanna is crowded into dingy hovels, while large areas of land remain uninhabited. In fact, living conditions were so bad there in 1916 that about 70 per cent. of the workers in the steel plant lived in Buffalo, and of 7,000 men there was a weekly labor turnover of 1,500.

To a great extent the problem of housing is a land problem. The influx of a population into a new area immediately augments the value of the land. The newcomers pay the increase in rent or cost of house. Any improvement in housing has the same results. Neighboring land goes up in cost. Further improvements are stopped by the increased costs.

MAN did not make the earth, and although he had a natural right to occupy it, he had no right to locate as his property in perpetuity any part of it; neither did the Creator of the earth open a land office from whence title deeds should issue.—THOMAS PAINE.

Will They Never Awaken?

THE fourteenth annual meeting of the American Sociological Society, which took place at Chicago, Ill., Dec. 29-31, 1919, had for the general subject of its papers and discussions "The Problem of Democracy." Able speakers presented angle after angle of the question; and their expositions were closely commented on by keenly analytic minds. As the discussion ranged from abstract theory to the minutiae of present-day practical application, it might well appear that no possible aspect could have remained uncovered. The report of proceedings forms a bulky volume, in which the text of the addresses and comments occupies 243 large and closely printed pages. Surely these high pontiffs of the theory and practice of social relationships have left nothing of vital importance unsaid.

This supposition is almost justified. Capitalists, laborers, politicians, Socialists, the Church and its opponents and caustic critics, the school, the advocates and opponents of race prejudice, the philanthropists and social workers, the proponents of a host of minor reforms and readjustments, all receive thoughtful and sympathetic attention. Really only one point of view is entirely missing. Professor E. C. Hayes, of the University of Illinois, vaguely felt its lack, when he said, in the closing remarks of the meeting: "We have discussed almost everything except Democracy. Several of the speakers said that they do not know what democracy is. One member of our Association has said to me in private that he thought he should never use the word 'democracy' again." After this confession of failure, Professor Hayes, who is First Vice-President of the Society, undertook to give a belated definition of democracy in the following terms: "Democracy is organization devised and administered with impartial regard for the interests of all who participate in the organization as contrasted with organization devised and administered with primary regard for the interests of the organizers." This curious definition, which might with perfect propriety be applied to an honest theocracy or a truly benevolent despotism or oligarchy, remains as the net result of three days' discussion by the representatives of scientific sociology in the United States. To be sure, here and there a word was injected by one speaker or another regarding equality of opportunity as a thing to be much desired, although of course an unobtainable ideal, only to be quickly forgotten; and the learned speakers took exceptional pains to avoid any constructive propositions for bringing about that equality of opportunity to which passing lip service was so easily paid. In short, in this lengthy and elaborate discussion of democracy, nothing was lacking except an inquiry into the actual meaning of democracy and the fundamental steps necessary to actualize it. If these delegates had been discussing the play of "Hamlet," they would undoubtedly have omitted from consideration not only the melancholy Dane, but also the King, the Queen, Ophelia and the Ghost.

That democracy is the correlation of individual and collective rights, interests and obligations, may seem to be

an abstract statement; but it is pregnant with vital conclusions wholly obscured in the discussion of the sociologists. I am content to leave it here as a mere seed-thought, since I am developing it elsewhere in a detailed manner. It is instinctively, if not always consciously, recognized as a basic justification of the great movement for the restoration of the people's heritage through the application of the principles of Henry George. It is this which was not even adumbrated in the many addresses before the sociological Society; and as a natural consequence the one logical and thoroughgoing demand for fundamental economic justice and the establishment of a true equality of opportunity on an unshakable foundation was practically the only seriously formulated proposal in the direction of progress in the realization of democratic ideals which was totally ignored by every speaker in the gathering. This studied omission causes the whole discussion to appear hollow and insincere.

Considering the many minor points which were eagerly debated, one can scarcely take a tolerant view of so amazing an affectation of ignorance concerning a movement which aims to lay the axe at the root of the existing economic and social maladjustment. That many of the delegates do not regard the Single Tax as a sound proposition, is easily conceivable; but that any one of the number can honestly regard it as a negligible matter, is hardly to be believed. Professor Albion W. Small, of the University of Chicago, an ex-president of the Society, took an active part in the discussion. Three or four years ago, Professor Small conducted and summarized a symposium under the auspices of the Society. Has he so soon forgotten the outcome? On that occasion, a carefully selected list of persons of notable distinction and recognized authority, representing a cross section of the best thought and achievement of the country, was requested to forecast the next important step in social progress. Much to Professor Small's own evident astonishment and discomfiture, a substantial plurality declared unequivocally for the Single Tax. Neither the importance of the issues nor its advocacy by those entitled to the utmost respect has diminished in the least degree; but Professor Small, like his colleagues, remained silent as the grave regarding even the existence of such a principle or programme.

That a sound principle of collecting public revenue could by any possibility have anything to do with democracy, seems not to have entered the head of a single delegate, not even of Professor Carver, who has in certain of his writings betrayed strong leanings toward the path of economic democracy. Equally alien to the spirit of the academic assemblage was the thought that the restoration of the land to the people could possibly constitute an approach toward democratic ideals. It remained, however, for Professor David Sneed of Teachers College, Columbia University, to cap the climax of ineptitude by the following extraordinary denial of hope for democratic democracy: "Before each child of today lie some, but only some, economic possibilities. So far as human prophesy can deter-

mine, the Sahara Desert and Labrador will not become fertile within the next generation. The habitable and wealth-producing areas of the world will steadily become more crowded."

Were not the printed page before me, I should find it incredible that any man with sufficient intelligence to hold a professorate in any university, even that headed by the noted reactionary, Nicholas Murray Butler, could be so ignorant or so audacious as to assert or imply that the only unused land of the world is inaccessible or barren, and that the barrier to natural opportunity has already been reached or must be reached in the near future. Does not Professor Sneed know that with the immense and matchless resources of our great land, the density of population is barely one-tenth that of Germany and about one-twentieth that of Belgium under pre-war conditions? Does he not realize that even on Manhattan Island, the most congested spot in America, 8 per cent. of the lots are still totally unimproved, with mere nominal and unimportant improvements on a much larger percentage? Has he never heard of the measureless tracts of the best land of the nation deliberately kept in idleness by the privileged few who are suffered to monopolize it? Is he so ignorant of elementary economics as to be unable to realize that society has the power to set free these countless acres by destroying the profit in land monopoly, and that the measure to be taken is of the simplest, consisting solely in the reclamation by society of the value which attaches to the land as the direct result of social service? And if this man was in very truth so amazingly ill-informed regarding that which it behooved him to know, what shall be said of his auditors, the cream of American sociologists, who sat calmly listening, and not one of whom in the subsequent criticism uttered a word of correction or protest?

To those to whom democracy is something more than a word to conjure with or a toy for idle moments, the fiasco at the meeting of the American Sociological Society forms a subject for painful reflection. If the intellectual leaders of the nation have so purblind a vision of what is most essential, what may be hoped for from the rank and file? If there is solace, it is only to be found in the fact that the academic mind, despite its superior pretensions, is not infrequently found to lag behind the more direct perception of common men and women, who have not entangled themselves in a maze of subtle analyses and distinctions. Our college sociologists have done valuable work in their special field; but in the application of their own principles they have failed to take their expected positions in the van. Like the man who could not see the forest on account of the trees, they cannot see society or its actual needs on account of social theories. The real battle for a progressive democracy must be fought with little help on their part, although they have furnished many of the weapons which others will wield with crushing effect.

JAMES F. MORTON, JR.

The Schoolmaster Abroad

THERE is a general agreement as to something being desperately wrong in our social system. This is clear to all thoughtful men. The single fact that notwithstanding continuous progress in wealth-producing power there is no corresponding increase in general comfort; that the actual result is the raising of some to unreasonable riches and the depression of others into ever deepening poverty, condemns the system.

But the Schoolmaster of the day is nonplused to account for this phenomenon and, as a consequence, utterly at a loss to suggest a remedy for it. The mournful conclusion of the political economic system seems to be that it is the result of a mysterious dispensation of divine Providence.

Malthus, who combined in himself the office of Political Economist and reverend clergyman, put forth the explanation that "population tends to outrun sustenance." This as the statement of a natural law, has been accepted and incorporated in the Science of Political Economy as taught since his day.

In Thomas Carlyle there arose a thinker who named such a science "dismal," as well he might. In his picturesque style he says, "Of all the quacks that ever quacked (boasting themselves to be somebody) in any age of the world, the political economists are, for their intrinsic size, the loudest. Mercy on us, what a quack-quacking, and their egg, even if not a wind one, is of value simply one half-penny." But Carlyle himself groped in the dark, though from time to time a momentary glimpse of the truth flashed on his mind. "A man with £200,000 a year," he writes, "eats the whole fruit of 6,666 men's labor through the year, for you can get a stout spadesman to work and maintain himself for the sum of £30. Thus we have private individuals whose wages are equal to the wages of seven or eight thousands of others individual. What do these highly beneficial individuals do for their wages? Kill partridges! Can this last? No, by the soul that is in man, it cannot and will not and shall not!" But all the same, good Thomas, it can and will and does, down to this much later moment. How is it that Carlyle remained so strangely blind to the fact before his eyes that it was the system of land monopoly itself that was the secret of the trouble, and not the circumstance that landlords personally were frivolous people who were fond of idle pleasures.

Then there was Froude, another of our modern schoolmasters. "The fact," says he, "that under our present social conditions every additional child is a curse rather than a blessing to poor parents, is one which still waits for elucidation." He, too, failed to see that the spoliation involved in the landlord system was the simple and sufficient elucidation. It also accounts for the fact that Canada is fast ceasing to be what it was not long ago—the haven of the poor emigrant. The conditions here are rapidly approaching those of Europe, because we have the same basic cause at work.

As with Carlyle and Froude, so with Ruskin, and all the other schoolmasters of our era—a clear recognition of the terrifying problem; a matchless eloquence in the depicting of the conditions, and utter helplessness when it comes to the suggesting of a remedy.

Henry George was the first of the modern schoolmasters to grasp firmly and set forth clearly the explanation of the great paradox of Poverty keeping pace with Progress; and what is still better, he was the first to present the simple, natural and practicable method whereby these evil conditions can be rectified; the proposal, namely, that land values shall no longer be allowed to remain the property of those who own the land, but shall be rendered up to the people as the just equivalent for the privilege that land-holders enjoy.

But it is not because this would involve a vast improvement in our system of taxation that the disciples of Henry George are filled with unquenchable enthusiasm. Their warmth and energy arise from their consciousness of being the custodians of a great truth, the triumph of which will make for the lasting well-being of the race. To them Political Economy is not a dry and dusty subject for college class-rooms, but the essential subject-matter of Religion. The old prophet summed the essence of all true religion in one phrase: "What doth the Lord require of thee but to do justly, to love mercy and to walk humbly with thy God," a text which might, I think, be briefly expounded to human governments—as—abolish all law-made monopolies; prohibit all injurious and unmerciful institutions, and refrain from all national cant and jingoism.

I dissent from the prevalent theory that Religion and Business, or Religion and Government are separate and distinct things, and the conclusion to which it leads, that the State is less holy than the Church. I cannot believe in an all-wise God without believing that He has supplied guidance for statesmen as well as for prophets and preachers. I must accordingly believe that there exists a natural and therefore just law of revenue as earnestly as I believe there is a divine distinction between Right and Wrong.

J. W. BENGOUGH.

"Let Not Thy Wrath In Its Terrors Awaken"

IT very rarely happened that Leo Tolstoy used a simile which was inadequate, much less misleading, but I think one case was where he spoke of the efforts of organized and respectable society to hush up the teachings of Henry George as comparable with the efforts of certain bees to wax over the bodies of beings who intruded within the hive. Only true *so far*. But the message sent from God by His servant, Henry George, is not the spiritual equivalent of a dead body, and those who wax it over do so at their own utter peril. Obviously. The advice which would have been "given" to the Tsar of all the Russias we know was to introduce

the Single Tax system as taught by Henry George and then to resign power into the hands of the representatives of the people. Every effort was used to wax over Tolstoyism—Stoliepin used his hangman's necktie to persuade the peasants to give up communal use of village lands and set up private ownerships. Thousands of millions were borrowed from France to fight with the long purse all agrarian and political reforms. Tariffs were adjusted on systems of graft to the Nth power for providing employment in secondary industries for all voluntarily or involuntarily deficient of their landed heritage. But the thing was alive. Incidentally, the Marxians turned from their creed of nationalizing "factories for cannon, ribbons and fancy soap" to shoot the Autocrat and all his advisers who could be caught; but their efforts also were doomed to failure when they turn to construction.

The Allies have given support without stint to anyone who would try to re-establish private property in land, or compensation for that utilized; and to that extent the Marxians have fully deserved their success, which was at least half due to the hatred by the released populations for our friends as soon as our policy was comprehended. For instance, it was generally reported that Denikin began his advance by burying to the neck round his camp such peasant elders as had taken part in the re-division of lands privately "owned;" though his last advance followed a cable notice that he had allowed retention of all land by the actual occupier, but no fresh "jumping" would be permitted.

This in spite of the Constituent Assembly elections having shown a 70 per cent. poll of sympathizers with the Single Tax and property rights in articles of human production!

The Marxians have now had to concede to the peasants the right to dispose of their grain, which stultification of their creed must be indeed a bitter pill. I cannot see how such a right can be denied to the grower of linseed, or hemp, or potatoes, under penalty of everyone growing corn, except the Labor serfs of the First Red Labor Army, who again will only act so under the lash, the gallows, or for uneconomic pay.

Woe be to the theorists who tamper with the development of Henry George's teaching, taking it for a corpse! "Capitalist" or "Marxian"—only if statesmen follow it no matter how cautiously and even timidly it offers them power, and to their countries wealth and happiness. Nigeria and Malaya are sufficient proof of this to those who see only racial progress in the results of a Georgist tendency in municipal legislation in the British autonomous Dominions. But of those who play up to the Georgist support and let every opportunity go by to realize expectations the downfall must be tragic. One does not know how the vengeance falls: what one sees in one chain of horror began when a police official, Alan Bell, threw Henry George, as a traveler in Ireland, into jail on suspicion of popular sympathies. The wheel swung full circle on March 26, 1920, when Alan Bell was removed from a Dublin tramcar and shot by a

group of revolutionaries who were certainly not Single Taxers, whatever they were. *Deus ullionum.*

This tragedy led to the removal to an easier job of the Secretary for Ireland, Ian Macpherson, on whom the principal press comment has been that no man has ever shown more ability in misleading the House of Commons. This unhappy man owed his first election to his profession of Georgist views and his letter of appreciation to the Scottish Single Tax organization was a model of grateful enthusiasm. At his last contest he showed the bad courage consistent with his career to avow that he was against the taxation of land values and always had been, adding, "you have a straight answer this time, anyway!" He graduated to his present position through the War Office, which in all English speaking countries seems to have a disintegrating effect on avowed Single Taxers' morals and opinions. In this the Office resembles the War itself which offered so unequalled an opportunity for noble self-sacrifice and indeed proved to be such in the case of almost all liable to Service legislation. But the pitiful cowardice of statesmen of "sonorous platitudes" before the Landed Iniquity and the public need of the adequate revenues that only all the value of God-given opportunity can provide are leading the nations of the world to unspeakable disaster, due to the "waxing-over" policy.

When Mr. Lloyd George made his suitable reply to Mr. Asquith's land-dodging speech to the National Liberal Club someone played The Land Song outside on a bugle. Lloyd George, like Pilate, made the one great opportunity of his life the occasion of a silly and pointless jest!

CAPTAIN MERVYN J. STEWART.

The World's Unrest— A Sane Remedy

TODAY, everywhere, a spirit of unrest prevails. In the past wealth has been unequally distributed and now the cost of living is abnormally high. A larger production is urged and a fairer distribution demanded.

Many remedies are proposed. Most of them would prove ineffective, some harmful and others impracticable.

Rational conditions should facilitate production and insure labor, either of muscle or brain, its actual earnings.

There is one reform that will do all this and more. It is the Single Tax as outlined by Henry George. It is simple, just, sensible, far-reaching and may be easily introduced.

ITS AIM

To open up the natural opportunities of nature, now monopolized, to all on equal terms. This is the great primary need. Men cannot enjoy their full right to "life, liberty and the pursuit of happiness" when the equal right to the use of the earth, on which they dwell and from which they derive their sustenance, is denied them.

ITS METHOD

Abolishing the taxes now foolishly levied on labor and

its products and, in lieu of them, increasing the tax now levied on land values, *exclusive of all improvements*, until the full annual rental value is taken.

IT IS SIMPLE

It requires no new governmental machinery since it utilizes that already used. The abolishing of a multitude of other taxes would do away with the army of officials who now pry into private affairs and levy and collect the taxes.

IT IS JUST

It takes for public purposes a value that belongs to the public and leaves to the individual the full fruits of his labor untouched by tax or toll.*

It says to the present holders of valuable locations, "You may continue to hold the ground, to which all other men, by rights, have as valid a claim as yours, but in the future you will pay into a common fund its annual site value. The product of your labor, however, will be yours in its entirety, free from the many taxes formerly levied."

IT IS SENSIBLE

It doubly encourages production first, by putting no imposts on production and secondly, by taxing natural opportunities on their *value* instead of on their *use*, as now.

IT IS FAR-REACHING

It cuts off, at the fountain-head, the main stream of unearned wealth, by stopping the tribute which the holders of valuable natural opportunities have long levied on the wealth producers, and for which they have made no return whatsoever.†

Killing land speculation it would open up freely to capital and labor the unbounded opportunities of nature. Hence it would increase production, lower prices, raise wages, reduce rents, promote home-owning, raise the standard of living and add greatly to the general welfare.

EASE OF INTRODUCTION

It can be introduced gradually, but even if adopted in its entirety at once it would bring no shock to the social structure. It would benefit every class except one and that, the land speculators, as social parasites, deserve no sympathy.

OBSTACLES

Only ignorance. Few people have any adequate knowledge of the object and methods of the Single Tax.

HAROLD SUDELL.

THE squalor and vice and misery that abound in the very heart of our civilization are but results of the misapplication of forces in their nature most elevating.—HENRY GEORGE.

*"The Single Tax does not interfere with private ownership and does give to industry and skill its reward. It takes for the State only the site value." Editorial, Philadelphia *Public Ledger*, Sept. 18, 1919.

†In the decade 1890 to 1900 the land values of New York City increased nearly \$1,200,000,000. This exceeded the combined production of gold and silver in the United States for the same period by \$75,000,000 and was greater than the railroad stock dividends of the country for the same time by \$280,000,000.

Henry George: The Man and His Message

HENRY GEORGE, known as "the Prophet of San Francisco," was one of those leaders of thought who have appeared but seldom in the history of mankind. From poverty and the almost hopeless grind for daily bread, he made his way, not to wealth and power, but to a commanding influence over the minds and hearts of men and women. Through his own struggles, he learned the lesson of sympathy with the struggles of his fellows; and his life was devoted to the redemption of humanity from the scourge of needless poverty and suffering. His economic teaching, known in this country as the Single Tax and taught in other lands by the same or other names, is the gospel of hope to many thousands of human beings; and every year sees fresh progress in the direction of its attainment.

The life of Henry George was one of service, both to individuals and to the race. He was born September 2, 1839, in Philadelphia, Pa., of parents of very modest means, and left school before he was fourteen years of age, to relieve his father, in part at least, of the burden of his support. As he was one of ten children, and his father's salary amounted to but \$800 per year, this seemed the only thing to do. After two or three years spent in the usual small positions open to a boy of his age, he shipped as foremast boy on a vessel bound for Australia and India, his father giving a reluctant consent.

Returning home after a year's voyage, he learned to set type, and held several positions as a printer's assistant. Unsatisfactory labor conditions and the restlessness which survived to him from his experience on the water led him, however, to think of trying his fortune in a newer part of the country. Accordingly, at the age of nineteen, he undertook to work his passage to San Francisco.

A long period followed of struggle with poverty, met at all times boldly and cheerfully. From a printer with irregular and generally poorly paid employment, Mr. George finally acquired some notice as a newspaper correspondent and writer of promise. At the very height of his difficulties, he took what seemed under the circumstances the rash step of marrying for love a girl as poor as himself. The pair were hard put to it to make a living for themselves and the children who came to them; but the end was unqualified happiness to both.

Henry George possessed at all times a serious and studious mind, which refused to stop at superficialities. When, therefore, in the fullness of time, he directed his attention to the economic and social conditions around him, he could not be satisfied with the conventional explanations given by the political economy of his day. The continued existence and apparent increase of poverty side by side with the enormously multiplied development of sources of wealth and means of producing it, was to him the riddle of the Sphinx. Turn where he would, no complete answer came to him, until, almost by accident, his mind was suddenly

directed to the huge speculative profits derived by certain persons from the power to monopolize land, and to hold it out of use until their terms were met.

It was at once plain that this power of land monopoly could not be broken by any trivial attempt at its control by the government; nor, on the other hand, would it be possible to abolish private ownership of land, and revert to primitive conditions. The paradox remained that production under modern conditions was absolutely dependent on stability of tenure on the part of those who used the land; while, on the other hand, the power of ownership enabled individuals to corner desirable land in any quantity and hold it out of use, to the detriment of production, until their extortionate terms should be complied with by the desperate needs of would-be users.

To the riddle there is but one answer. It had been expressed, though insufficiently developed and justified, by the French Physiocrats of the eighteenth century, by Patrick Dove and several other thinkers of the early nineteenth century, and even, incidentally, by the great philosopher Spinoza and by the ancient Chinese sage Mencius and the celebrated Greek orator Dio Chrysostom, and had been just missed by Adam Smith and John Stuart Mill as the logical result of their own economic teachings. Of all these writers, however, Henry George at that time knew nothing. Coming independently to the inadequately stated and generally forgotten conclusions of these earlier thinkers, he established them on so strong a foundation as to rescue them forever from the danger of oblivion.

Starting from the premises of political economy itself, he proved step by step that only one ultimate consequence could be derived from the universally recognized law of rent. Whatever is produced by human beings is taken from the land, which in the economic sense includes all nature exterior to man and unaltered by him, and is fitted by labor to satisfy human desires. Capital is the union of labor and land, that portion of wealth which is set aside not for direct consumption but to aid production. The two primary factors of production are, therefore, land and labor, with capital as a secondary factor. That which is produced is inevitably divided among these factors, part going to land in the form of economic rent, part to labor in the form of wages and part to capital in the form of interest. Absolute control of either of the primary factors must mean the power of oppression. Absolute control of labor is the condition known as slavery; absolute control of land means land monopoly, with consequences equally disastrous to the dispossessed.

From these and related premises, Henry George reached the conclusion that land monopoly, cutting labor off from the very source of production, rendered the producer a mere tributary of the landowner, the lord of the land. The privilege of undisturbed possession of land, necessarily granted by society in order to stimulate production, has come to be abused by making land ownership consist in the power to demand rent, which tends always to become

a larger and larger share of the total product. The value of a given piece of land depends not on what the owner does to it, but on the activities of the entire community. If the owner of the land is permitted to reap the full benefit of this value, created by others, he receives something for which he has given no equivalent, and which does not rightly belong to him. It is not involved in the title to his land, nor implied in the social contract to protect him in the possession of the land itself. As the right of each individual is to whatever he produces, the right of the community to what it, collectively, produces must be paramount to all other rights. Since, therefore, land value, the annual return of which each year is measured by economic rent, is a social and not a private value, it logically and rightfully belongs altogether to the community.

The answer, then, to the riddle of the Sphinx, as given by Henry George, was that society should resume for its own purposes that which it has itself produced, leaving to the individual the undiminished possession of whatever was produced by himself. Economic rent forms a natural basis for social revenue, belonging naturally to society, being easily determined and easily collected, and being amply sufficient for all social needs. As all other taxes are not natural and inherently just, but wholly arbitrary and in no way proportioned to the social privileges accorded to the particular payer, and as each of them is shifted to the producer of wealth on the one hand and the consumer on the other, the taking of economic rent for the expenses of government would, of course, be accompanied by the abolition of all other forms of taxation. This would be fair to all. Everybody uses land, whether as owner or as direct or indirect renter. Hence, if the State collects all economic rent, nobody escapes, and each pays in proportion to the social value of the quantity, quality and location of the land which he occupies. On the other hand, a heavy burden is lifted from labor and from the producing classes, which are thus set free to create wealth unhampered by arbitrary restrictions or by the compulsion of paying tribute to any person or class.

Economic rent cannot be shifted, since the land is incapable of increase or decrease by human effort; and the attempt to charge more than its value for the use of any part of it cannot succeed in the absence of monopoly. It is not the same with buildings and other products of labor, the total amount of which can be increased or diminished at will by those who find that by diminishing the output they can secure higher prices. The effect of taxing land values is to make it unprofitable to hold land out of use. As the tax cannot be added to the rent, because of the availability of other land for the use of the person from whom it is sought to extort a higher rent, merely holding and renting land to others ceases to bring any net return to the owner; and still more does holding land out of use in the hope of selling at a higher rate become utterly unprofitable, since the tax will increase as fast as the value does, so that no profit can ever be made on a sale at any obtainable price.

The landholder has only one of two things to do under such circumstances. He must either put his land into use, and thus benefit the community by producing more wealth and by increasing employment, and thus fairly earn all that he gets; or he must give up the land which has become simply an expensive elephant on his hands. Whichever he does, the community gains. As a result, land soon becomes so cheap that anybody can have it for a song, provided he pays the annual tax on it. This the legitimate producer can afford to do, as the tax is not arbitrary but based on what it is really worth to the average user.

Only the would-be parasite, who wishes to live merely by taking rent, and to render no service for the income he obtains will find his attempt to loaf on the community frustrated. The earned wealth of a Thomas A. Edison would remain untouched; while the unearned wealth of a William Waldorf Astor would turn to apples of Sodom in his hands. There would be no artificially maintained equality of riches among human beings; but a normal and just equality of opportunity, in which none need suffer want, and the possessions of each would be in natural proportion to his industry and thrift.

Such is, in brief, the message of Henry George, as given to the world in his great work, "Progress and Poverty," and in a series of economic works which followed. From 1879, when "Progress and Poverty" appeared, to his death in 1897, his best energies were given to spreading the economic gospel which he had announced. He lived to see himself surrounded by a multitude of zealous disciples, many of whom are still in the work, growing gray with years, but filled with the holy enthusiasm of the founder of the Single Tax movement.

In the effort to secure practical results, Henry George took an active part in various political movements. He died in the harness, carrying on an active campaign for mayor of New York, a nomination which he had accepted against the advice of his physician, solely in the interests of social justice. Today, his name is a sacred one in many a household, and his work goes on with a momentum which nothing can stop.

JAMES F. MORTON, JR.

ISSUING BONDS TO HELP THE LANDOWNER

No, the City Commissioners do not intend to tear down the Alamo National Bank to widen North Presa Street—not with this bond issue. The opening of Presa Street from Commerce to Houston was necessitated by the lack of activity in real estate in that section. San Antonio (Tex.) *World*.

WHEN I beheld the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it and how it might be cured.

HENRY GEORGE.

It is wrong to say God made rich and poor; He only made male and female, and He gave them the earth for their inheritance.—THOMAS PAINE.

Fear

THE idea of many personal devils came with and has gone with the idea of many personal gods. The conception of one devil came with the Hebrew conception of one personal God. Whether or not fear was the origin of man's idea of God, fear and fear only, was the origin of man's conception of many personal devils.

This idea of a personal devil yet persists as a fear of some force which, though not clearly defined, is yet sufficiently strong to prevent equal distribution of earth's bounties. This fear, inherited from ages past, is the only devil—is the only evil.

This, and this only, enabled a hireling of the landlords of Great Britain to foist upon the world the economic theory, "That population, constantly tending to increase, must when unrestrained, ultimately press against the limits of subsistence, not as against a fixed, but against an elastic barrier, which makes the procurement of subsistence progressively more and more difficult."

And thus whenever reproduction has had time to assert its power and is unchecked by prudence there must exist that degree of want which will keep population within the bounds of subsistence. This, the Malthusian theory, though it obviously denies the existence of a just God, was welcomed by the rich and acquiesced in by the poor because of the hypnotic influence of their surroundings.

These surroundings were the result of monopoly. Monopoly in its various forms is but the outgrowth of the fear inherited from the past. It is an effort to construct a wall of legal right so high that the wolf cannot enter.

This doctrine was eagerly welcomed by the rich because, to use the language of another, it "parries the demand for reform and shelters selfishness from question and from conscience by the interposition of an inevitable necessity. It furnishes a philosophy by which Dives as he feasts can shut out the image of Lazarus who faints with hunger at his door; by which wealth may complacently button up its pockets when poverty asks for alms, and the rich Christian bend on Sundays in a nicely upholstered pew to implore the good gifts of the All-Father without any feeling of responsibility for the squalid misery that is festering but a square away. For poverty, want, and starvation are by this theory not chargeable either to individual greed or to social maladjustments; they are the inevitable results of universal laws, with which, if it were not impious, it were as hopeless to quarrel as with the law of gravitation. In this view, he who in the midst of want, has accumulated wealth, has but fenced in a little oasis from the driving sand which else would have overwhelmed it. He has gained for himself, but has hurt nobody.

Even if the rich were literally to obey the injunctions of Christ and divide their wealth among the poor, nothing would be gained. Population would be increased, only to press again upon the limits of subsistence. or capital, and the equality that would be produced would be but the equality of common misery. And thus reforms which

would interfere with the interests of any powerful class are discouraged as hopeless. As the moral law forbids any forestalling of the methods by which the natural law gets rid of surplus population, and thus holds in check a tendency to increase potent enough to pack the surface of the globe with human beings as sardines are packed in a box, nothing can really be done, either by individual or by combined effort to extirpate poverty, save to trust to the efficiency of education and preach the necessity of prudence."

This doctrine was stolidly acquiesced in by the poor because it accorded with their thought, or lack of thought. They had, the world over, been reared in an atmosphere of monopoly—under a system the necessary result of which was starvation for some and privation for most of humanity. They could conceive of no other. This lack of faith in a just God gave the Malthusian doctrine its influence.

The effect of fear as formulated by Malthus is best exemplified by the German people of today. Taught by the unscrupulous, and themselves hypnotized, the poor of Germany accepted, without any reservation, this abominable doctrine of Malthus. The result was the late war. The Germans did not invade Belgium from lust of carnage, but because they feared God was not able to provide for all His children.

The agony of the world today is caused by fear and by fear only. Fear is the result of ignorance. Just as knowledge reduced the many devils of our savage ancestors to one, so knowledge will banish the fear of poverty from the modern world. Not many years hence the Malthusian theory will be as obsolete as the notion that the earth is flat.

NELSON L. YOUNG.

Wealth Distribution in 1890

WHEN the bill to take the census of 1890 was pending before Congress, I secured an amendment requiring the enumerators to ascertain the distribution of wealth through an inquiry into farms, homes and mortgages.

Using the figures thus secured by the enumerators of the census of 1890, on June 10, 1898, I delivered a speech in the senate of the United States on the subject of the distribution of wealth in the United States and from the census of 1890, I showed that 52 per cent. of the people of the United States owned \$95.00 worth of property per capita, or \$95.00 each of second-hand clothing and second-hand furniture, and that over four thousand families owned twelve billions of the wealth, and that 6,604,000 families, or 52 per cent. of the population, owned three billions of the wealth, or just five per cent.—EX-SENATOR R. F. PETTIGREW.

THE widow is gathering nettles for her children's dinner; a perfumed seigneur, delicately lounging in the Oeil de Boeuf, hath an alchemy whereby he will extract from her the third nettle and call it rent.—CARLYLE.

The Income Tax Fallacy

DEVELOPMENTS along lines of taxation and discussion during the past few years, have been almost equally disheartening; perhaps in part at least because the paramount necessity of getting enormous sums of money for absolutely necessary public use has made both people and public men more than usually careless about scientific methods of obtaining it. But the very fact that there is at least a difference of opinion as to the necessity for or the desirability of the suggested service men's bonus has at last started an inquiry into the incidence of each of the various taxes that have been proposed for the purpose. Single Taxers have less excuse than the average citizen for the vagaries in which they have indulged respecting the merits of income and excess profits taxes.

As the REVIEW ably pointed out in its March-April number, there has often been on the part of many Single Taxers a looseness of thought akin to economic heresy in their treatment of the principle of the income tax. While it is not a burden on industry and an obstacle to its exercise in the degree that tariffs and taxes on merchandise or buildings are burdens and obstacles, it does, in its extreme form, operate to discourage active enterprise and leads to the speculative holding of natural opportunities out of use whenever conditions arise like those now prevailing, of rates that are sure to be reduced in the future so that future increments will be penalized less heavily than present ones.

On the mere ground of equity little or nothing can be said in its favor if only because it is practically impossible to discriminate through an income tax between earned and unearned increment. With the surtax system, the pirate who is injuring the public by withholding land from use pays no income tax on it now even though its value may be steadily appreciating, and in all likelihood when he does realize his profits will pay a much smaller percentage; while the genuine captain of industry, such as the type of railroad or bank president who is engaged in actual constructive work and not merely a manipulator of stock values, drawing a salary that brings him well up in the surtax scale, is mulcted heavily on the income that he has fairly earned by contributing to the general production of wealth. Even when the vacant land speculator does realize his profits now, while the total for himself and his tribe will run into figures far greater than the individual large payments for true services rendered, the working of the unfair surtax system may take from the individual land speculator for public use a much smaller percentage than it takes from the individual high-salaried working man.

In its effects of this nature—and they are by no means sporadic cases—the income tax does not even meet the requirement that it is a rough and ready way of getting at the unearned income: the thought of which is undoubtedly the instinctive influence that has led many Single Taxers to advocate the income tax as the "second best" way to raise revenue. But after all the scientific rule of taxation

is not concerned primarily with the effort to have the government try to make an abstractly fair apportionment of taxes. At the bottom of that idea is the theory of laying taxes according to ability to pay, rather than in proportion to the benefits received from government. It should never be forgotten by Single Taxers that, as the REVIEW has pointed out elsewhere, our fundamental object is to restore to all men the right to the use of the earth, by removing the obstacles which now prevent free access to it.

To accomplish this, the income tax avails not at all, but on the other hand it serves as the red herring across the trail which Henry George was so fond of using as an illustration, by misleading those who just look blindly for some scheme to correct inequalities of return for service into thinking they have found one. The bungling methods under which our own income tax has been enacted have helped to open the eyes of the people to its inefficacy, but Single Taxers have not done what they might to point out its fundamental error. Even as a horrible example it has failed, because instead of leading men's minds to better methods, as some Single Taxers have argued would be the result, it has instigated agitation for such monstrosities as consumption taxes, which are being adroitly pushed forward by special interests to take the place of what are being recognized as burdensome imposts, and advocated on the specious plea that they are so small on each purchase as not to be felt at all.

In the actual administration of the income and excess profits taxes, a condition has developed that would seem to contradict the economic axiom that direct taxes cannot be distributed. To what extent this is true when surtax provisions come into play, may perhaps be a question; for while of course there is no reason to suppose that recipients of unearned or interest incomes on which even 80% is taken in taxes would balk at receiving the balance, it is possible that employers of capital-producing incomes of which say 60% is taxed, may prefer not to take incidental risks to keep their capital employed. Of course, there are all sorts of methods of evasion, and one of these which is not generally advertised but with which bankers are perfectly familiar, is that receivers of large incomes will invest in Liberty Bonds as far as these are wholly or partially exempt from income taxes and then borrow on them, investing the proceeds in taxable securities, against the proceeds of which they can charge off the interest on their Liberty Bond loans to reduce their taxes on the other investments.

When it comes to the excess profits or war profits taxes an entirely new set of complications is presented; largely due, no doubt, to the hopeless muddle with which they have been surrounded by the small fry lawyers, both Democratic and Republican, who have had in hand the drawing of provisions for such taxes. On the face of the returns, as we might say, there would seem to be an element of fairness and perhaps no burden on production if we could make the profiteers who have been reaping great returns from war expenditures, pay back into the public treasury some portion of these returns. But in practice it would seem as if

such ability as we have been able to command for the purpose, has been utterly unable to make any just apportionment and we are now hearing loud cries that taxes of this kind are simply added to prices, and thus reimbursed from the consumer. How far this is true is by no means certain, but to some extent it is probably a fact, although mainly no doubt because of the unscientific methods by which government attempts to impose such taxes.

Coming back to fundamental principles, however, the man or woman who has really absorbed the Georgian philosophy, should never forget that the main thing is to free industry, that there is no justice in government taking anything from the individual except in return for what it gives to the individual, and no wisdom in penalizing industrial effort through measures that are ostensibly aimed at making recipients of income disgorge the proceeds derived from the industry of others.

E. J. SHRIVER.

High Prices and Taxes in 1767

THE "enormous expenses and unparalleled success of the late war" is the reason given for high prices and extravagance in the *London Magazine or Gentlemen's Monthly Intelligencer* for the year 1767, in an article which the American Exchange National Bank here does good service in reprinting in pamphlet form. It is interesting to compare the situation then and now and to find how similar conditions of fact and thought were a century and a half ago.

The writer says that "whoever remembers the many millions annually borrowed, funded, and expended, during the last war" can be under no difficulty to account for the high prices of provisions, etc., and he shows how the interest on these borrowed funds and the new taxes every year imposed "must unavoidably increase prices."

"For," he says, "a duty laid on any commodity does not only add the value of that duty to that commodity, but the dealer in it must advance the price double or treble times that sum; for he must not only repay himself the original tax, but must have compensation for his losses in trade by bad debts, and loss of interest by his increased capital. Besides this, every new tax does not only affect the price of the commodity on which it is laid, but that of all others, whether taxed or not, and with which, at first sight, it seems to have no manner of connection. Thus, for instance, a tax on candles must raise the price of a coat, or a pair of breeches; because, out of these, all the taxes on the candles of the wool-comber, weaver and the tailor, must be paid. A duty upon ale must raise the price of shoes, because from them all the taxes upon ale drunk by the tanner, leather-dresser, and shoemaker, which is not a little, must be refunded. No tax is immediately laid upon corn, but the price of it must necessarily be advanced, because, out of that, all the innumerable taxes paid by the farmer on windows, soap, candles, malt, hops, leather, salt and a thousand others, must be repaid: So that corn is as effectually taxed as if a duty by the bushel had been pri-

marily laid upon it; for taxes, like the various streams which form a general inundation, by whatever channels they separately find admission, unite, at last, and overwhelm the whole. The man, therefore, who sold sand upon an ass, and raised the price of it during the late war, though abused for an imposition, most certainly acted upon right reasons; for though there were no new taxes then imposed either on sand or asses, yet he found by experience, that, from the taxes laid on almost all other things, he could neither maintain himself, his wife, nor his ass, as cheap as formerly. He was, therefore, under a necessity of advancing the price of his sand, out of which alone all the taxes which he paid must be refunded. Thus the increase of taxes must increase the price of everything whether taxed or not; and this is one of the principal cause of the present extraordinary advance of provisions, and all the necessaries of life."—*Market Review*, issued by J. S. Bache & Co., N. Y. City.

What Others Think Of The Review

Here are a few commendations from the many recently received:

I send you the most cordial greetings and congratulations on the continued excellence of the REVIEW.—ALEXANDER MACKENDRICK, Glasgow, Scotland.

The SINGLE TAX REVIEW is always good, every number.
HON. F. F. INGRAM, Detroit, Mich.

Heartiest good wishes for the good work you are doing.
CHAPMAN WRIGHT, Birmingham, Eng.

I believe that the REVIEW has a distinct reason for being. I agree with its vigorous editorial policy and its whole conduct.—PRESIDENT OF A PENNSYLVANIA COLLEGE.

I enjoyed your letter to the Irish very much.—W. A. DOUGLASS, Toronto, Canada.

I send this in appreciation of your article on Controller Travis and the Cave Man.—W. B. LOWENSTEIN, Memphis, Tenn.

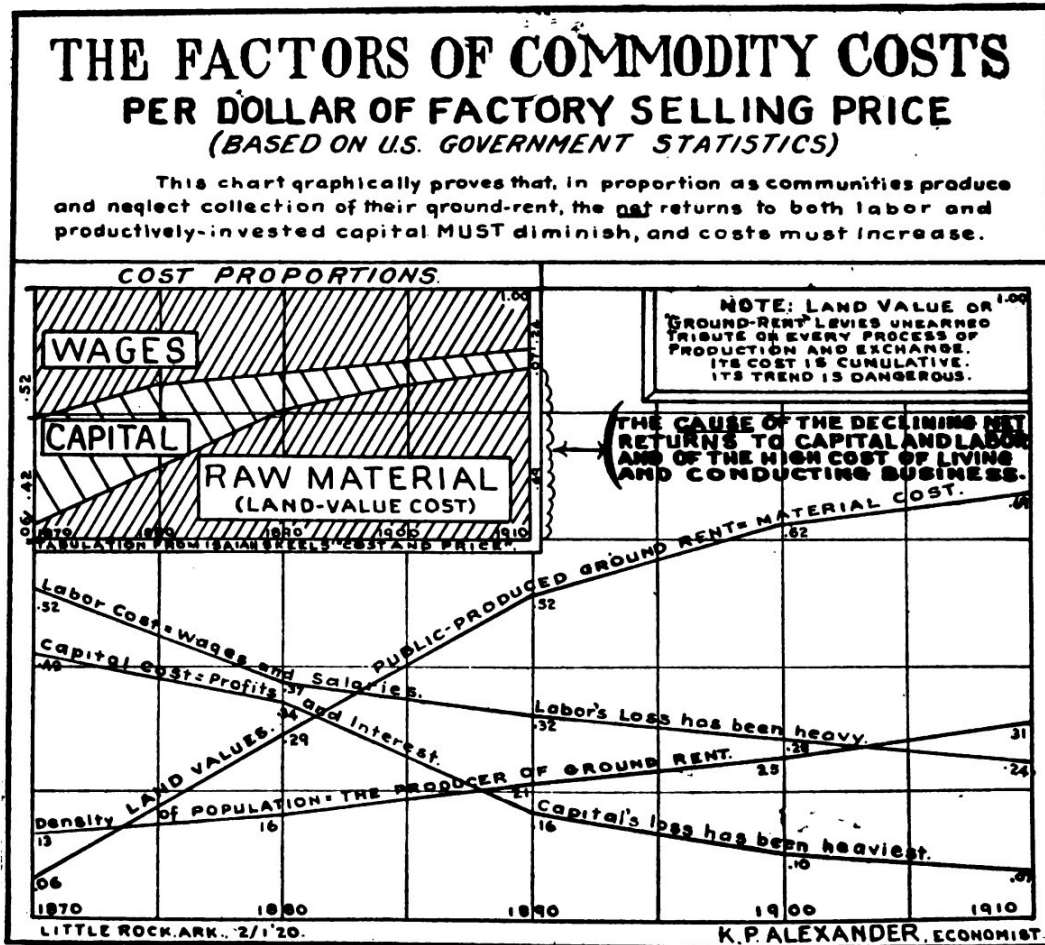
I want to express my approval of your Open Letter to DeValera. I heard from my mother's lips the tales of '48.
F. W. LYNCH, San Francisco, Calif.

I always much appreciate the REVIEW and am always very glad to see it.—W. R. LESTER, Sussex, England.

The Handwriting on the Wall

LAND speculation proceeds feverishly in many places despite amateurish attempts to repress rent advances. Goodbody & Co., members of the New York Stock Exchange, remark that land values are the last to rise in a business boom, and when they do a revulsion is not far off.

Commerce and Finance, N. Y. City.



Some Economic Deductions

FROM this chart, the following observations are suggested:

(1st.) From the year 1870 to 1910, in spite of the enormous increase in productive power, and regardless of the fluctuation in the commodity value of currency, the *proportional* net returns to *productively* used capital and labor (the only *active* factors in production), shrank from 94c. per dollar of the labor-processed commodity that capital and labor jointly produced, their total loss being 63c. per dollar of product.

(2nd.) While 7% may at first thought appear to be much less than the average net returns in interest and profit to capital, careful reflection will indicate that such return as capital may *appear* to receive in excess of 7% is really return from "ground rent," and therefore cannot properly be considered as return from *productively* invested capital.

(3rd.) Labor cannot reasonably expect, either by strikes, six-hour work days or otherwise, to augment its 24% proportion from the 7% proportion going to *productively* invested capital. This is particularly true while there is

an *unearned* and *inactive* 69% of the factors of production which may, and by land-value taxation should, in the interest of both labor and productively-invested capital, be drawn generously upon.

(4th.) Capital, when net returns from *productive* business dwindle to less than is hoped for thru rapidly rising land values, inevitably tends to flow from *productive* business to land speculation, in proportion as the anticipated gain from investments in land values exceeds the return in profits and interest from capital invested in *productive* businesses.

(5th.) The two *active* factors of production cannot reasonably be expected to willingly and indefinitely continue accepting 31% returns as payment for each \$1.00 of their productive effort (minus true economic rent), at least when there is no military or essential economic necessity for so doing.

(6th.) To further intensify the unnatural struggle between labor and capital by additional strikes or lockouts at this time, consequent to further "spiralization" of prices, due to decrease in production, can only result in lowering the net purchasing power of wages and salaries and still

further increasing the cost of living, is certainly futile and is possibly suicidal.

(7th.) Increase of wages to labor, or of interest and profit to productively-invested capital, or, any increase in their joint effectiveness resulting in either greater production or greater economies, under *present* conditions, as has been uniformly true in the past, will be ultimately absorbed by land values.

(8th.) The possibility of averting industrial depressions and financial panics, and, promoting any increase of *net* returns to labor and *productively* invested capital, is positively proportionate to such reductions as taxation may make in land-value or raw-material costs. Land-value or raw-material costs, which in 40 years have risen about 65%, is the *only* cost factor that has *risen* and is the *single* cost-factor which *taxation* can *reduce*.

(9th.) At *every* process of production and distribution, selling price must *necessarily* include *every* cost factor of productive and distributive effort, plus an adequate margin of profit on the cumulative investment in the product sold. But, selling price now *unnecessarily*, and *improperly*, also includes an increasingly burdensome *ante* production cost in the form of ever-rising land-value costs. As this constitutes both the *principal* and the *compelling* cause of the *needlessly* high cost of living and of conducting business, neither greater production, nor economies, in themselves alone, can possibly reduce total costs.*—K. P. ALEXANDER.

The Function of Rent

IT is sufficiently obvious that the share of the rent of land, which may be taken to defray the expenses of government, does not affect the industry of the country. The cultivation of the land depends upon the capitalist, who devotes himself to that occupation when it affords him the ordinary profits of stock. To him it is a matter of perfect indifference whether he pays the surplus, in the shape of rent, to an individual, or, in that of revenue, to a government collector.

In Europe, at one period, the greater part of at least the ordinary expenses of the sovereign were defrayed by land which he held as proprietor; while the expenses of his military operations was chiefly defrayed by his barons, to whom a property in certain portions of the land had been granted on that express condition. In those times the whole expense of the government, with some trifling exception, was therefore defrayed from the rent of land.

If a body of the people were to migrate into a new country, and land had not yet become private property, there would be this reason for considering the rent of land as a source peculiarly adapted to supply the exigencies of the government: that industry would not by that means sustain the slightest depression; and that the expense of the government would be defrayed without imposing any burden upon

We leave Mr. Alexander's interesting analysis to our readers. We may have some comment to make on it later. Just now we desire merely to say that we find it impossible to give it unqualified endorsement.—EDITOR SINGLE TAX REVIEW.

any individual. The owners of capital would enjoy its profits; the class of laborers would enjoy their wages without any deduction whatsoever; and every man would employ his capital in a way which was really most advantageous, without receiving any inducement, by the mischievous operation of a tax, to remove it from a channel in which it was more, to one in which it would be less productive to the nation. There is, therefore, a peculiar advantage in reserving the rent of land as a fund for supplying the exigencies of the State.
JAMES MILL (1820).

Office Rents in This City

THE *New York Times* of Sunday, April 25, contained an article on Rents in New York Business Buildings, showing increases of 100 to 500 per cent. We have only to reflect how such increases operate upon business efficiency to discover another cause of high prices. The business activity of a manufacturer may be limited to a particular section. He finds himself under the necessity of transferring, at a few weeks notice, all his office appurtenances; all his machinery of publicity, to some less desirable location. The work of years must in a measure be begun all over again. The orderly processes of his business are interfered with and production is interrupted. To many business men the matter is a very serious one.

We append from the *Times* article a few of the instances given.

PREMISES	PRESENT RENT	DEMANDED FOR RENEWAL
132 West 21st Street	\$2,200	\$5,500
11-13 East 26th Street	7,500	17,500
314 Fourth Avenue	9,500	30,000
115-123 West 29th Street	4,058	10,000
110 West 27th Street	2,400	7,000
7 West 30th Street	3,750	8,000
159 Madison Avenue	7,500	13,500
37 West 20th Street	5,000	12,000
63 West 38th Street	7,000	20,000
20 West 38th Street	6,000	28,500
632 Broadway	3,500	10,000
105 Fifth Avenue	10,000	20,000
48 West 4th Street	4,250	12,000
12 West 21st Street	2,500	5,000
29 West 38th Street	5,000	12,000
37 West 28th Street	4,000	8,000
149 West 24th Street	3,000	9,500
312 Seventh Avenue	1,550	5,000
147 West 24th Street	1,300	4,200
132 West 31st Street	2,650	6,000
133 West 19th Street	1,750	4,500
4 West 16th Street	1,800	4,000
26 West 17th Street	4,000	12,000

POVERTY palls the most generous spirit; it cowers industry, and casts resolution itself into despair.—ADDISON.

News From Many States

ARKANSAS. A. S. Rieff, who is running for State Auditor on a Single Tax platform, and of whose candidacy mention was made in our last issue, has been in public life for twenty-five years and has a great many friends all over the State. He will distribute campaign literature broadcast to the farmers of the State, to whom he intends to make a strong personal appeal. He is practically assured of the labor vote of the State.

For the purpose of wide distribution of this literature he asks financial contributions. Those desiring to make donations for this purpose may address Hon. A. S. Rieff, Russellville, Ark.

CALIFORNIA. The most important work being done in California at the present time is getting signatures to the initiative petitions. George A. Briggs, of the Great Adventure League, is superintending this work with the assistance of C. F. Hunt, of the California Single Tax League. Roy R. Waterbury is handling the work in the San Francisco district. Work in this direction is being pushed as fast as the receipt of funds permits in the hope of getting it out of the way as soon as possible in order that educational campaign work can be started. This is most important as the H. C. of L. combined with rent profiteering has made many of the voters dissatisfied, and if Single Taxers can secure money enough to get the message before every voter in the State the amendment stands a good chance of carrying. It is a time of rapid changes and people are seeking a way out of the difficulties that confront them.

The Anti-Single Tax League is very active and continues to warn the people to beware of the "pernicious amendment" to be voted upon at the November election. They are busily engaged trying to secure evidence to the effect that in places where the Single Tax has been partially applied it has not been successful. First they tried Vancouver, and recently the Secretary of the Los Angeles Realty Board wrote to Mobile for information relative to Fairhope, asking if the Single Tax had not met with "indifferent success" there. The reply from E. Q. Norton stated that if State laws permitted, Single Tax would exist not only in Fairhope but in many other communities in Southern Alabama. We don't know why they go so far from home to find out how the Single Tax works as it is being used for irrigation purposes right in California—in Modesto, and one or two other districts.

The enemy—unable to find legitimate reasons why the Single Tax should not be adopted—continues to misrepresent, and one of their false assertions, which the Los Angeles *Times* prints from time to time, is that Single Taxers are drawing \$50,000 a year from the Fels Fund. The *Times* devoted a column editorial almost wholly to this recently.

One of the hopeful signs of the times is the real interest being manifested by labor organizations in the Single Tax.

Paul Scharrenberg, Secretary-Treasurer of the State organization of the American Federation of Labor, and editor of the *Seaman's Journal*, recently published an article favoring ground rent going into the public treasury. At the State Convention of Organized Building Trades, held at Bakersfield, Single Tax addresses were made by W. L. Ross and James McCleery. Both were received with enthusiasm. The chairman, J. P. McCarthy, read a letter from the Anti-Single Tax League in which they asked to speak before the convention. He laughingly said that the request had come a little late and refused to consider the matter.

Mr. S. C. Graham, president of one of the large land companies, debated the Single Tax with W. L. Ross, on April 5th, before the Business Women's Civic Club. Mr. Graham's main objection seemed to be that people owning land would not be compensated should the full Single Tax be applied.

Regular weekly meetings are being held here by the Committee of Forty-Eight. Most of its members are in sympathy with Single Tax principles. John Z. White spoke at one of these meetings and all were much pleased with his brilliant talk. Mr. White has also made other addresses in Los Angeles, San Francisco, San Diego and other points.

The San Francisco Single Tax Club has elected the following officers for the ensuing year: Mr. Joseph S. Thompson, president of the Pacific Electric Mfg. Co., being elected President, and Mr. John Encell Wilson, representative for California on the Committee of Forty-eight, being elected Secretary. The Club proposes shortly to re-organize by establishing three associations to be known as San Francisco Single Tax Club, Oakland Single Tax Club and Richmond Single Tax Club.

The Committee of Forty-eight has endorsed the Single Tax amendment.

NEW YORK. The New York Single Tax Party has rented new headquarters at 32 E. 13th street, this city. A meeting will soon be called to undertake the nomination of a city ticket. Street meetings will begin at once, and friends of the movement in Greater New York are notified that their services as speakers and distributors of literature will be in demand from now on. Money, too, is needed for the work here, and Single Taxers in the city where George lived and died are urged to help. The workers at the New York headquarters are a live group, but this fight takes money.

OHIO. A convention of the Single Tax Party of Ohio was held at the Cleveland Hotel, Cleveland, on April 21. There were fifty in attendance. The purpose of the convention was the adoption of a Single Tax platform and the nomination of a full State ticket. The nominations are as follows:

For Governor, E. H. Foote, 3010 Berkshire Road, Cleve-

land Heights. Lieut.-Gov., W. O. Blase, 15 South Hazel street, Youngstown. Secretary of State, Jasper Shuman, 604 Stickney avenue, Toledo. Auditor of State, J. H. Kauffman, P. O. Box 1914, Columbus. Treasurer of State, George Edwards, Youngstown. Chief Justice of Supreme Court, Jos. W. Gottlieb, 354 E. Federal street, Youngstown. Judge of Supreme Court, Frank R. Field, 8 Renner Bldg., Youngstown. Judge of Supreme Court, E. L. Clark, 3440 Deming avenue, Columbus. Judge of Supreme Court, (2-year unexpired term), George Cook, 1337 East 93rd street, Cleveland. U. S. Senator, Henry B. Strong, 2230 East 83rd street, Cleveland.

The National Single Tax Party platform was endorsed and the following named gentlemen were elected officers of State Executive Committee: George Edwards, Youngstown, Chairman; Thos. J. Dolan, 2073 W. 81st street, Cleveland, Secretary; R. C. Barnum, Cleveland, Treasurer.

The Ohio platform is very brief and is as follows:

We demand the abolishment of all taxes, both direct and indirect, except the SINGLE TAX, which shall take for public purposes the full rental value of land, exclusive of improvements and all other products of labor.

The newspapers of Ohio have given some publicity to the new party. The *Press*, of Cleveland, has noted the nominations, and in an interview with Thos. J. Dolan, quotes the latter as saying, "We are getting into the field for a real political fight." It prints the portrait of E. H. Foote, the Single Tax Party's candidate for Governor, with a biographical sketch. The *Plaindealer* also notes the nominations. In the *Cleveland Citizen*, one of the representative labor papers of Ohio, the indefatigable Secretary of the Party, Thos. J. Dolan, appeals in a most forceful way to the labor movement with which he has been long identified to take up the Single Tax politically, since a party committed to it is now in the field.

Arrangements are being made for the calling of a County Convention to place in nomination a full county ticket.

OREGON. The Single Taxers of Oregon filed their initiative petition with the Secretary of State on May 2. The law has been complied with to the smallest detail, but our friends do not propose to take any chances, but are going ahead to secure more signatures, regarding it as one of the best methods of propaganda. The campaign will open at once.

The *Oregonian* has mysteriously ceased to attack, and is strangely silent. The *Telegram* says the appearance of the amendment on the ballot is a good thing, since it will bring out the vote. The *Journal* has published leading editorials admitting that the present system cannot be defended but refraining from commenting on the Single Tax amendment.

The endorsement of the measure by the State Federation of Labor is certain to line up the labor vote of the State in its favor.

J. R. Hermann is indefatigable in his communications to the labor press of Oregon. Money is needed to push

the campaign, and appeals are being sent out. Large quantities of literature have been contributed by Mr. Harry H. Willock, of Pittsburgh.

TEXAS. Six candidates for Governor, four for Lieutenant-Governor and none of them stand for anything beyond conventional utterances. I say none, because they all want office and none of them want to stand for any measure that might jeopardize that ambition. One leading candidate has mildly proposed a graduated land tax. Another leading candidate says he is "opposed to any new fangled tax ideas." All who are familiar with the average political campaign know that the majority of candidates measure their words to fit the local audiences. Texas is no exception this year.

John Z. White recently made a tour of the State, speaking some eighteen times in eleven cities. Reports indicate good results. These speeches in the main were made before business men's clubs. White, as is generally known, treats the subject from the fiscal point of view, and makes his appeal on the basis of business. Such appeals are needed, but it is only a small part of the force needed to win.

The writer recently made a three weeks' trip through East and North Texas, planned to meet with Labor organizations in their annual conventions. I spoke before six conventions, concluding with the State Federation of Labor. I also spoke before several Labor locals, and at one Rotary Club luncheon. The response that Labor gives the Single Tax is gratifying. We did not ask any of the Conventions to pass resolutions this year except the State Federation. This is the sixth consecutive year that the Texas State Federation of Labor has declared for the Single Tax on land values and the third consecutive year that their resolution demanded the submission of an amendment to exempt all personal property and improvements from taxation. It has practically become a part of the conscious thought of organized Labor men of this State.

For the past two years the State Federation has invited representatives of farmers to meet with them. There is a marked feeling of co-operation growing up between these two large groups, and we have a right to look forward to a still greater political bond between the working farmer and the organized Labor man. Texas is coming hopefully to the front and promises to be one of the first States to adopt the Single Tax principle. WM. A. BLACK.

WHERE wages are highest, there will be the largest production, and the most equitable distribution of wealth. There will invention be the most active, and the brain best guide the hand. There will be the greatest comfort, the widest diffusion of knowledge, the purest morals, and the truest patriotism.—HENRY GEORGE.

As we go to press we learn of the death of our old friend, Emanuel M. Klein, long a worker for the SINGLE TAX in this city. Mr. Klein was Secretary and Treasurer of the Manhattan Single Tax Club for eight years.

Resolutions

PASSED BY THE TEXAS FEDERATION OF LABOR,
AT CLEBOURNE, APRIL 1920

WHEREAS: The Texas State Federation of Labor in its Declaration of Principles, of many years ago, adopted a programme to obtain social and economic justice alike for every citizen, and

WHEREAS: By unremitting effort we have secured the adoption of a notable part of the programme, such as "child labor laws," "Compulsory Education" and "free text books," "the eight hour day," "equal pay for equal work, regardless of sex," "election of United States Senators by direct vote of the people," and "compensation laws,"; and

WHEREAS: For many years we have stood for "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," and for five years we have demanded Constitutional relief from an iniquitous and unjust tax system; therefore

BE IT RESOLVED: That we again demand the submission to a vote of the people of an Amendment to the Constitution of the State of Texas, exempting all improvements and personal property from taxation, and at the same time the abolition of the Poll Tax, and that the Joint Legislative Committee and the friends of Organized Labor in the Legislature be urged to use their best efforts to secure the adoption of a Joint Resolution calling for the submission of such amendment to the vote of the people; And

BE IT FURTHER RESOLVED: That copies of this Resolution be sent to every Labor Local in the State with request that its reading be made a special order of business to the end that all Labor men be made familiar with this one pressing need of the hour.

Reasoning with the Legislature

HON. JOHN J. HOPPER has addressed an admirable letter to members of the New York State Legislature in which, speaking of the bills recently enacted, he says:

These bills will, in my opinion, tend rather to prevent more house building, for capital is very timid and enterprise wary and they will not enter a field where conditions are not both inviting and certain.

Till every other resource is exhausted I do not think it is advisable for the State to enter this house-building field. England's attempt in this line has been unsuccessful.

What we must do is to make house building as an investment attractive to capital and enterprise so that they will not only be secure but will get as good a return as they can get in other lines of investment. Until we do this we need not expect either the builder or the money-lender to be interested in the housing question.

It has been suggested that interest on mortgages be exempt from income tax as an inducement for capital to enter this

field. While this is a step in the right direction it is too small in each operation to be effective—while at the same time it deprives the State of a large amount of income which it sorely needs.

What we want to do is to induce builders, a large number of builders, to take up building again as a profitable line of activity and the numerous investors also to return to this line.

Each operation, therefore, must be considered singly when we consider inducements offered as, contrary to the general impression, the greater part of the money loaned on buildings comes in comparatively small amounts from private interests—individuals, trustees, executors, etc., and not from large corporations.

In an operation of \$100,000 with a mortgage of \$60,000 at 6%, the mortgage interest is \$3,600. The State income tax on this amount can be at the most 3% or \$108, a mere bagatelle and no inducement to the builder or money lender although, taken in the aggregate, a great loss to the State in revenue if the income tax repeal is adopted.

Mr. Hopper suggests the following legislation:

1. Exempt new buildings from the recent legislation as to rents, etc.
2. Repeal the Usury Law.
3. Exempt new buildings from taxation.
4. Raise future revenues by taxing land values.

Mr. Hopper fortifies these suggestions with arguments forcibly and clearly stated.

John Z. White's Lecture Engagements

MURFREESBORO, ARK.: Monday, Tuesday, May 17th and 18th.

HOT SPRINGS, ARK.: Wednesday noon, May 18th, Rotary Club.

LITTLE ROCK, ARK.: Thursday noon, May 20th, Rotary Club.

NORMAN, OKLA.: Monday noon, May 24th, Rotary Club.

OKLAHOMA CITY, OKLA.: Tuesday noon, May 25th, Rotary Club.

GUTHRIE, OKLA.: Wednesday noon, May 26th, Rotary Club.

TULSA, OKLA.: Thursday noon, May 27th, The Lions Club.

OMAHA, NEB.: Wednesday noon, June 2nd, Rotary Club.

KANSAS CITY, MO.: Thursday noon, June 3rd, The Triangle Club.

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

FREMONT, NEB.: Friday noon, June 11th, Rotary Club.

MASON CITY, IOWA: Saturday noon, June 12th, Chamber of Commerce.

OMAHA, NEB.: Monday noon, June 14th, Chamber of Commerce.

FORT DODGE, IOWA: Wednesday noon, June 16th, Rotary Club.

OMAHA, NEB.: Thursday, June 17th, The Concord Club.
 LINCOLN, NEB.: Friday noon, June 18th, Kiwanis Club.
 KEARNEY NEB.: Monday evening, June 21st, Rotary Club.
 HASTINGS, NEB.: Friday evening, June 25th, Rotary Club.
 BLOOMINGTON, ILL.: Tuesday noon, June 29th, Young Men's Club.
 GALESBURG, ILL.: Wednesday noon, June 30th, Kiwanis Club.
 CHICAGO, ILL.: Friday evening, July 2nd, American Association of Engineers.
 ELGIN, ILL.: Tuesday noon, July 6th, Kiwanis Club.
 FREEPORT, ILL.: Wednesday noon, July 7th, Kiwanis Club.
 BATTLE CREEK, MICH.: Thursday noon, July 15th, Kiwanis Club.
 DULUTH, MINN.: Friday evening, July 9th, City and County Employees.
 DULUTH, MINN.: Monday evening, July 12th, Trades and Labor Assembly.
 LANSING, MICH.: Thursday noon, July 22nd, Kiwanis Club.
 GOSHEN, IND.: Thursday noon, October 20th, Kiwanis Club.
 COLUMBIA, S. C.: Friday, November 12th, University of South Carolina.

News From Ontario

AFTER many years of propaganda, in its various forms, a bill to permit Ontario municipalities to exercise Local Option in Taxation, so as to gradually shift the burden now carried by improvements, incomes and business, to land values, had its first and second readings in the Ontario Legislature on April 23rd and May 4th, respectively.

Though it had considerable opposition on the last mentioned date, it was passed on by the Legislature to the Committee on Municipal Law, which met on May 12th, when a representative deputation of Single Taxers presented excellent arguments in its favor.

This committee by a vote of two to one approved of the bill, and sent it back to the House for its third and final reading, to be given before the end of May.

The chief newspaper opponent of the bill in Toronto admits that its adoption by the Legislature is assured.

At the last meeting of the Single Tax Association Executives—with a record attendance—it was decided, when the bill becomes law, to inaugurate a special financial campaign to secure funds to make this legislation operative in one or more strategic municipalities of the Province.

A recent feature of our work was a successful tour by the Assistant Secretary of Eastern Ontario, when seven important centers were visited, resulting in new members

and many favorable newspaper comments on the general work of the Association.

One notable result of a special circular letter entitled "The Solving of the Problem," sent to all sections of the Dominion, was a reply from the Saskatchewan Provisional Board of the Retail Merchants' Association of Canada, intimating that the letter would be taken up at its Provincial Convention to be held in Moose Jaw, Sask., on June 8.

S. T.

Cuba

IN a list of twelve measures of economic relief voted by the National Labor Congress held in Havana, on April 14-16 last, we note the following interesting items:

- No. 2. "Suppression of all restrictive taxes on all articles of prime necessity, such as cattle, chilled or frozen meat, food, clothing or shoes, which are not articles of luxury, and every class of drugs and medical products.
- No. 3. A heavy tax on vacant lots, in order to promote building.
- No. 4. A law obliging every landowner, leaseholder and tenant, to sow a fixed proportion of his property with fruits and vegetables; the government to establish in every municipal area definite zones for such cultivation.
- No. 6. A law exempting from taxation all small houses of wood or other material, suitable for workmen, in all the towns and cities of the Republic.
- No. 7. A law ceding to the builders of workmen's houses, lands held by the nation and municipalities throughout the Republic, according to an official assessment and valuation."

Denmark

AFTER long waiting the Radical Government at last introduced bills in the lower House, Folketinget, proposing land value taxation for local and State purposes.

As told in my last news letter the land, regardless of improvements, is to be valued in 1920. That valuation is to be used for the proposed land value taxes.

First, as to the State taxes: From July 1, 1920, the tax on improvements is to be abolished and laid upon land values exclusively. The rate is 5 Kr. pr. 1,000 Kr. land value.

The principal feature of the bill for local taxation is the limited local option in taxation. All the present real estate taxes (which now largely fall upon improvements) are obligatory, to be converted into land value taxes, and furthermore the local boards are allowed to levy as much as two per cent. upon land values in order to lower the income tax. Together with the State tax the total land value tax then may be 2½ per cent. of the present land value.

In 1926 the land is to be revalued and an unearned increment tax ($1\frac{1}{2}$ per cent. of the increase) is to be levied if the local board chooses to do so. The total tax upon the future land values thus may reach 4 per cent. ($2\frac{1}{2}+1\frac{1}{2}$). As the land is to be valued regardless of these taxes and the present rate of interest is about 5, the bills then allow the community to take about four-fifths of the unearned increment in land values.

Generally Single Taxers are quite satisfied with the bill for local taxation, proposed by Mr. Rode, Minister of the Interior, as it gives the local boards a chance to lower the income tax now so unpopular in our cities. It often takes one-fifth or more of what a man earns by his labor.

In regard to the State bill it is, of course, the right way to abolish taxes on improvement, but the rate is so low, that there is no possibility of lowering the present heavy taxes on consumption and income, which is one of the reasons for the high cost of living in Denmark (142 per cent. increase from July 1914). Still, the bill marks a beginning, and the question will be brought before the public.

The fate of the bills is, however, uncertain. The majority of our politicians have not grasped the essential preamble, although we have Single Taxers in all political parties in- or outside parliament.

On account of a political upheaval and several elections this Summer and Fall, there will hardly be any results before in the session 1920-21, when we have settled the issue and got our constitution amended. ABEL BRINK.

Victoria

MUNICIPAL Councils of Victoria have been given the power as well as the machinery to raise their needed revenues from the land, leaving improvements totally exempt. The rating is optional; it may be adopted by resolution of any Municipal Council, due notice of intention being given. Ten per cent. of the rate payers may demand a poll.

Caulfield City is the first municipality to pass a resolution in prescribed form for the adoption of land value taxation. The present mayor of Caulfield in 1911 instituted a movement for Land Value Rating throughout Victoria, and unquestionably has contributed by his work to the result he now witnesses. His name is W. A. Wharington, to whom our congratulations.

New South Wales

THIS part of Australia, once so progressive, is more backward now than Victoria. With an elaborate plan for public works the government proposes no way of raising the needed revenues, save the old and hopeless one of increasing taxes on labor and industry. Neither the National nor the Labor Parties show a disposition to reverse this policy. The worker is to have all sorts of things done for him, minimum wage, technical education, profit sharing. But the land policy is to remain unaltered.

The situation is admittedly grave. With every increase in wages there follows an increase in the price of commodities, and the cost of living mounts. But the Single Taxers are not idle. As long as A. G. Huie is alive the gospel of social redemption will not lack a voice to proclaim it, on the hustings and through the columns of his admirable paper, the *Standard*.

New Zealand

THE Prime Minister, Mr. Massey, speaking in Auckland, commented in this fashion on the candidacy of the Hon. George Fowlds for member from Grey Lynn: "I cannot understand how a man can be so silly as to imagine that a country can be made prosperous by taxation. Production cannot be increased by imposing a tax on production."

The only thing that is true of this assertion is the statement that Mr. Massey does not understand. The *Liberator*, organ of the Single Taxers of New Zealand, says that if Mr. Massey had had the time or the inclination to pursue some wider economic reading, he would soon perceive that a tax on land values is not a tax on production, and is the only tax that does not raise the price of land or goods.

Moses, Rivadavia and Henry George

(The following article by M. Lopez Villamill, appears, in Spanish, in the March issue of *Macabeo*, organ of Argentine Zionist Organization, Buenos Aires. By invitation, Sr. Lopez Villamill gave an address before the Organization a few weeks later, April 14.)

MORE than three thousand years ago, a powerful, rich, learned and cultured people dazzled all other peoples by its greatness, the magnificence of its temples, monuments and palaces; the luxury and pomp of its magnates and the marvellous conquests of its inspired thinkers. Nevertheless, in the heart of this splendid civilization existed the most cruel and despotic tyranny; the most abject and hopeless slavery. Whereas the governing classes enjoyed all the pleasures, the mass of the people remained in the wretched condition of mere beasts of burden.

And in this environment outwardly flourishing but inwardly corrupt; in that resplendent and tyrannical Egypt, a young captive, born of a patriarchal Hebrew family, summons the descendants of the small tribe, now grown to a numerous people, and, breaking the chains that bound him to the chariot of the Pharaohs, launched the call to Liberty. This call, echoing through the valleys, over the hills, the desert and the sacred Nile, provoked one of the greatest events registered in history—the Exodus.

The exodus of half a million souls who, overcoming innumerable difficulties, march out to found a new nation. Their leader is not merely the general who organizes the resistance against the Egyptian army; he is also the statesman, the legislator, the sociologist and priest, who, in the

name of the God of their religion, maintains his hosts united. That God-man is Moses.

The genius of Moses is extraordinary. As statesman, he breaks with all Egyptian traditions and founds a nation on the holy foundation of the brotherhood of man, the fatherhood of God and, consequently, equality in rights and duties. As sociologist, he reached conceptions to which only recently the subtlest thinkers of our times are arriving and which are expressed in the modern phrase: "The social question is a land question." Moses comprehended with perfect clearness this conception, and legislated so that the land should not be held as private property; and he spoke of the land as the common gift of God, saying: "The land which the Lord giveth unto thee," "the land the Lord giveth unto thee."

As legislator he gave from Sinai to humanity the most sublime code ever witnessed in the centuries: the decalogue. Its precepts, based on eternal truths and on natural laws, are the expression of the will of God and will be eternal as the Universe itself.

Let us consider Moses, however, solely as sociologist. He divided the land so that everyone should have his share and be able to sit "in the shade of his own vine and fig-tree." Every fifty years came the Jubilee, when debts that could not be paid were cancelled and the land was divided up again. In this way everyone could share in the bounties and mercies of God, and nobody could get privileges which permitted him (as happens today) to live on the labor of others. The dominant sentiment was one of justice, the feeling that what God had given for all should not be made private property nor become the object of purchase and sale.

It is curious that, three thousand years later, it should have been the consummate Argentine statesman, Bernardino Rivadavia, who, inspired with the same sentiments of justice and equity as Moses, proposed to the National Congress of 1826 his famous Law of Enthypusis. Rivadavia, like Moses, considered the land as national patrimony and denied the right of private property in same. The State gave the land in lease to the individual, at a rental of so much per cent. annually, calculated on the value of the land. The rate of rental was subject to revision every ten years, but the lease itself was without term, permanent.

It is evident that, except for details of form, due to differences of epoch and social organization, there is at bottom a perfect parallel between Moses and Rivadavia, in regard to the land question.

But, alas! Roman tyranny overthrew the wise Mosaic land system; and the tyranny of Rosas destroyed the wise agrarian system of Rivadavia. Even in this, the fate of their reform, the parallel between the two inspired men was continued.

Today, that heroic people, great in the Exodus, but greater still in adversity, after pitiless persecutions and cruel sufferings, has felt its soul stirred by a tremor of hope, and is preparing to gather together its scattered sons in the ancestral home so long sighed and yearned for.

Is it possible, under present conditions, for the plans of

Moses and Rivadavia to be fulfilled? At this query, arises in the mind the figure of another inspired man, the prophet of San Francisco, Henry George, and the answer is: "Yes, the same end can be attained, though by different means: apply the Single Tax to the value of land, free of improvements."

Now here in synthesis is the Single Tax, adopted as economic system for the future Jewish State, by the Zionist Congress met recently in the United States:

"The factors of production are three: land, labor and capital. In order to reward the three producing factors, the product is divided into three parts: one for the owner of the land (Rent), another for capital (Interest) and the third for the laborer (Wages). The total product is equal to the sum of Rent, Interest and Wages. If Rent is increased, then Interest and Wages are necessarily diminished."

This phenomenon is what invariably occurs when land is populated and a country expands economically. Where population is scanty and living conditions are easy through the cheapness of products, land has little value and rent is low. The laborer there enjoys life in comfort and happiness. The reward of his labor (Wages) is not yet reduced by the increase of Rent. By the inflow of immigration, the population becomes denser, big cities arise, and at once the prices of articles of consumption rise, and Rent goes up.

In this way, all the material advantages, all the pecuniary benefits, are accumulated in the hands of the owners of the land.

But, if the State takes, by means of a tax, the rent of the land; and, at the same time, suppresses all taxes upon industry, commerce, labor and other useful activities, then the baneful effects of private property in land are nullified, and there will always be land in abundance for those who wish to cultivate it, since, as a result of the tax, all land of value will be placed at the disposition of Labor.

In this way, Moses, Rivadavia and Henry George complete one another.

M. LOPEZ VILLAMIL.

An Effective Form of Propaganda

MR. EDWARD M. CAFFALL, of New Jersey, is busy at a form of propaganda to which attention may profitably be directed. He is contributing regularly to half a dozen town weeklies a column of comment on political and economic topics. These are much the same in general substance, varied only in accordance with the local needs of the papers in which they are to appear.

The editors are glad to accept them, and Mr. Caffall manages to get into them much enlightening material on economics without mentioning the Single Tax too often. The *Palisadian*, of Palisade, N. J. and the *Messenger*, of Bogota, N. J., are two of the excellent papers which run Mr. Caffall's column regularly under the *nom-de-plume* of Earsen I. Sopen (Ears 'n Eyes Open). Testimony is forth-

coming that it is interesting an increasing number of readers. The comments are admirable in tone and temper, and are provocative of further inquiry on the part of the readers.

Our purpose in calling attention to it is that it is a form of propaganda worthy of imitation. Not many may be able to equal Mr. Caffall in writing suggestive paragraphs. But this gentleman is not a newspaper man by profession, and what he is doing others may be able to do. Editors of town weeklies, and even of the smaller dailies, will welcome the contributing editor who will dress his thoughts in attractive newspaper setting, make it topical, give it a local interest, and supply the matter with some sort of regularity.

That many of our readers can do this we believe, and in this way the editors as well as their readers may be educated. It will be found that habit in this sort of composition will give unexpected proficiency in expression, and that many who doubt their ability to do this sort of work will be surprised how easy it will become after a time.

A Victory for Oscar Geiger's Son

GEORGE RAYMOND GEIGER, son of Oscar H. Geiger, won the Gold Medal First Prize at DeWitt Clinton High School last week in the Metz Medal Debate.

Their medals, gold, silver and bronze, are awarded each year by Herman A. Metz, former Comptroller of New York, to the best debates in "Clinton."

The subject this year was "Compulsory Arbitration of Labor Disputes," George Geiger being on the affirmative and his side winning the decision over the negative.

The judges in their award, declared this year's debate to have been the most masterfully handled and the most closely contested debate of any ever held in the High School, each argument advanced being taken up and squarely met by the opposing side instead of each debater making individual orations that pass each other as the "Ships that pass in the night."

The judges paid George the compliment of stating in their award that in all but the first prize they were divided in their opinions as to the relative merit of the prize winners, but that in their award of the gold medal to him as both the best debater and the winner for his side, their choice was unanimous.

George Geiger is a member of the Round Table Club, a class of ten boys, pupils of Oscar Geiger, whom he has developed to a high state of proficiency as public speakers and experts on economic and political subjects. The debates in which these boys have taken part have attracted large audiences and much flattering comment.

ALL the sufferings against which the civilized nations have to struggle may be referred to the exclusive right of property in the soil as their source.—PROF. LACHARIE.

A Stirring Appeal

THE following striring appeal has been sent out by Gerrit Johnson to many thousands of sympathizers with the California movement for the emancipation of the people of that State:

"There is every indication that kind Providence has set the stage so as to free the State of California from the curse of landlordism. Rents are soaring sky high, and the question is seeping through the minds of those who have to pay high rents—why all this vacant land?

The Los Angeles daily papers of February 6th made the announcement that there would be two mass meetings that evening by the homeless people, to protest against high rents. In these same papers were still larger announcements that a man by the name of Clark had placed an order for a magnificent marble tomb to cost \$250,000, which was to be placed in one of our local cemeteries. What a lesson! One man spends a fortune for a marble hall to lay his useless bones, while thousands are protesting because they have no place to lay their heads.

Our present civilization is much like a soap bubble; it looks beautiful while it is afloat, but pick it with a pin and it bursts; there is nothing to it. It is hollow and has no soul. But why blame the rich? They are simply a product of our making. We cannot change the nature of man until we give the soul and not the hog in him a chance for full expression.

Single Tax is the only safe and sane solution for our economic and moral problems. It is not only a political measure, but a moral issue. It is a real religious movement, with the God of justice back of it. Single Taxers have heard the voice of God, telling them to strike the shackles off the earth and free the land.

Los Angeles is a city of many churches. A great many of them draw beautiful pictures representing Jesus with outstretched arms, saying: "Suffer little children to come unto me." Yet, if we want to rent an apartment or bungalow from one of the members, you are usually met with the words, "No kids wanted!"

The Los Angeles *Examiner* of January 25th contained a picture of a woman with her two children. She was publicly offering her unborn babe to anyone who could properly take care of it. Her mother love was great, but the demand of the profiteer was greater. In all our display of wealth such sights are common.

Los Angeles also has 29 dog hospitals with full-fledged doctors and graduate nurses. See them operate on a dog, so carefully and tenderly; and then see the hundreds—yes, thousands of human beings who are supposed to be made in the image of their Creator, struggling for an existence. Is it any wonder we sometimes feel the earth tremble? Some may call it an earthquake, but who knows. It may be the mysterious warning of a just God. The Anti-Single Taxers seem perfectly contented with these conditions. They are the ones who own the unused land. Their leaders live in the millionaire rows. See them with their millions.

They are the ones who so largely support the million dollar churches and the dog hospitals.

The Anti-Single Taxers have a powerful organization. They have money to burn. They know that money largely controls the avenues of thought. They know that lies become as living truth, if often told. If you doubt this statement, just look the world over. They know that the Single Taxers have the best of the argument. They dare no longer stand up before the ballot box, which is the American bar of justice. They have evolved a new scheme. They would destroy the power of the initiative and referendum by changing the law so that it will take 25 per cent. instead of 8 per cent. of the total votes cast to place the amendment on the ballot. They would thereby make any change in tax law prohibitive, and by so doing they would make themselves safe with their idle land. No, don't blame the rich; even though we could reverse the conditions between the struggling mothers and the patrons of the dog hospitals, these conditions would remain the same. Struggling mothers and dog lovers must both be given an equal opportunity.

If you have had just a little glimpse of that beautiful vision held by Henry George, you will realize that there is only one way out—with the ballot we must free the land, and let human beings have the same privilege as the birds of the air, to build their nests in any place not in use.

California Single Taxers are standing shoulder to shoulder. The line of cleavage is sharply drawn between them and the Anti's. It will be a battle royal until the votes are counted in November.

Single Taxers are fighting for the landless people; for the young men and women who want to live clean lives; for the mother who wants to raise her own children. Single Taxers would be good to dogs, but they believe in children first. In this struggle to emancipate ourselves from hypocrisy and landlordism, what will you do? Go look into the glass and ask yourself: "What should I do?" Go into communion with yourself, with the God that is within you, and then let your conscience dictate the amount.

Yours for a better world,

GERRIT J. JOHNSON.

WE gather from the *Revista del Impuesto Unico*, of Buenos Aires, news of Dr. Octavio de Souza Caneiro, mayor of Nichteroy, capital of the State of Rio de Janeiro. Dr. Souza Caneiro is an enthusiastic Georgist and succeeded in establishing the Single Tax for revenue purposes in his city. In other ways he was a conspicuous figure in his country, occupying the post of technical director of the great Brazilian steamship line, the Lloyd Nacional.

THE necessary relation between labor and land, the absolute power which the ownership of land gives over men who cannot live but by using it, explains what is otherwise inexplicable—the growth and persistence of institutions, manners, and ideas so utterly repugnant to the natural sense of liberty and equality.—HENRY GEORGE.

The Law of Rent and The Law of Wages

(ADDRESS BY ROY R. WATERBURY BEFORE THE CALIFORNIA BUILDING TRADES COUNCIL AT BAKERSFIELD, MARCH 18.)

IN San Francisco there is a live Men's Club for the discussion of present-day problems, known as the Commonwealth Club. Labor leaders are among its principal speakers. Much research work is done through committees, which in turn report periodically to the Club. Some time ago the writer was asked by the president to designate the committee to which he would rather belong. He replied, "To the Committee on Industrial Relations," giving as his reason that he was a Single Taxer. He received a reply that he had better change his preference to that of the committee on taxation or the agriculture committee, as there seemed to be but a remote relation between the land question and the wage question.

Strangely enough, at a previous time I had received an almost similar reply from the secretary of the law and legislative committee of the Central Labor Council of San Francisco in response to a request of the writer asking for a hearing by their committee on the form the next Single Tax measure should assume, he writing me "there were other things of much greater importance to which organized labor must give its attention."

Now, is there only a remote relation between the land question and the wage question?—and is there anything of more fundamental importance to labor than the land question?

To each of these propositions my answer is an emphatic "No!" It is what one can produce on land at the margin of cultivation which determines the prevailing wage in the cities as well as in the rural communities.

The land question is at the bottom of the wage question. It is what labor can make employing itself on a piece of land which determines what it will obtain in the form of wages elsewhere.

What one can make for himself on a piece of land after paying rent determines the going wage not only for the farm hand, but for the laborer in the city as well.

The law of rent and the law of wages are therefore complements of each other. Labor gets what it produces less what is absorbed in the form of ground rent. If the basis for ground rent is two-fifths of the amount of wealth produced (as it is in many rural communities) it means that labor is getting but three-fifths of what it produces. This approximates the extent of the robbery to which labor is subjected today. In other words, the man getting \$6.00 today should get \$10.00, and the man getting \$10.00 should receive \$16.00. He should get this without experiencing a diminution in the purchasing power of the dollar he receives.

But to attempt to get such an increase without putting a stop to unearned incomes flowing into the pockets of

private individuals in the form of ground rent is as futile as trying to lift ones self by pulling on one's own boot straps.

In San Francisco today land values, after deducting all improvements, total \$600,000,000. Figured at 10 per cent., this means \$60,000,000 being paid to a few individuals for the privilege of living in and doing business in San Francisco, equivalent to \$100.00 a year for each man, woman and child in San Francisco, or \$500.00 per family. This means, figured out at 10 per cent., that there is being taken from the producers and given to privilege \$300,000 annually as tribute for the privilege of doing business on one acre in San Francisco.

Consider for a moment, the factors of production—

LAND

LABOR

IMPLEMENTS (Called also Capital)

Land—Created by the Almighty,

Labor—Individual effort,

Implements—Labor of yesterday.

We thus see that the passive factor is *land* and the *active* factors are labor of today and labor of yesterday. The division of the things produced manifestly should go to the active factors—the labor of yesterday and the labor of today. In other words, the products of labor should divide in two parts, one in payment of the labor of today (wages) and the other in payment of the labor of yesterday (interest). Instead, we permit it to be divided into *three* parts, the third, ever increasing in amount, going, not to labor, but to *privilege* in the form of ground rent.

How puerile and hopeless the attempt to increase the amount received in the form of wages unless something be done to reduce the other two (rent and interest).

The way to reduce interest is to stop wars. In times of peace the interest rate steadily declines.

The way to reduce rent (rent always means in economics, *ground rent*) is to place it in a common fund, then use this fund to meet the common expenses of society, such as schools, old age pensions, liability insurance, etc.

Only thus can privilege be curbed and equality of opportunity be restored. Only thus can labor, be it of hand or brain, receive what it produces.

Thus we see that the law governing rent, properly applied, will free labor by equalizing opportunity, and, it may be added, by opening up additional opportunities for labor to apply itself—the result being more jobs than men. Concurrently it will reduce the cost of living by taking off all taxes which pass on to the consumer.

The land value tax cannot be passed on to anyone, because, to tax land heavily forces it into use, makes more land available, and reduces its selling price.

A tax which increases the available supply and reduces the selling price of a thing is quite different from a tax which makes the article scarce and increases its selling price.

The Single Tax Amendment now before the voters of California proposes to relieve all labor and labor products from taxation. By increasing the tax on land values, it will force land, especially land in the cities, into use. All

business will be benefited. The building trades will be especially benefited.

Only the business of holding valuable land out of use will be deterred.

Permit me to close these remarks with a quotation from "Progress and Poverty," a work first published by Henry George in San Francisco in 1879:

"The reason why, in spite of the increase of productive power, wages constantly tend to a minimum which will give but a bare living, is that, with increase in productive power, rent tends to even greater increase, thus producing a constant tendency to the forcing down of wages."

"What I therefore propose as a simple yet sovereign remedy, which will raise wages, increase the earning of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, and taste, and intelligence, purify government and carry civilization to yet nobler heights, is—to appropriate rent by taxation."

H. J. Chase Killed By Motor Car

IT is our sad duty to chronicle the death by accident of Henry J. Chase, of Providence, R. I., a veteran Single Taxer whose distinguished services to the cause will be long remembered. He was run down by an automobile, and was carried three blocks to the home of a physician where he died.

Mr. Chase was nearly seventy years old. He was a graduate of Trinity College, New Haven. Long a familiar figure in Providence, he was widely known as an advocate of the Single Tax.

Later his favorable consideration had been aroused by the Single Tax Party idea and he was preparing for use by the National organization a list of those who might help to carry the issue into the politics of Rhode Island.

For years Mr. Chase had been a loyal lieutenant of ex-Governor Garvin. A letter just received from Mr. Garvin says: "Rhode Island has lost its most faithful and persistent worker. For years he has given his whole time to the work. As Secretary of the Business Men's Organization of which Mr. James A. Doran is President, he interviewed hundreds of influential persons in the State, convincing them of the justice and expediency of applying the Single Tax here. Those who survive him will need to work the harder."

"COME with me," said Richard Cobden to John Bright, as John Bright turned heart-stricken from a new-made grave. "There are in England women and children dying with hunger—with hunger made by the laws. Come with me, and we will not rest until we repeal those laws."

THE taxation of land values is a just principle which is becoming universally established.—LORD ROSEBERRY.

Single Tax Party to Hold Its Second Annual Convention In Chicago, July 10-13.

Following is the call issued by the Executive Committee of the Single Tax Party:

THE widespread unrest, the crisis in our industrial affairs, the high cost of commodities, the rent extortion, the appalling increase of tenant farming, the increasing burden of taxation, the obstacle to a larger production caused by land being held out of use by speculators, offer problems for solution that should engage the attention of every American citizen.

The Democratic, Republican and Socialist Parties, in their platforms and policies, either ignore or seek to diminish the importance of these grave questions. Mere palliatives utterly inadequate, sinister suggestions potentially destructive, or trite platitudes, indicate no serious or intelligent treatment of the tragic situation. No fundamental note is sounded. Principles long cherished are completely abandoned, while a hysterical cry for summary legislation involving communism and paternalism, come from the Democratic and Republican as well as from the Socialist Party.

With confidence in the honesty and intelligence of the electors, and certain of an earnest desire on their part to adopt measures calculated to establish proper relations on a just basis, the Single Tax Party demands the immediate collection of one hundred per cent. of the rent of the land of the United States, in lieu of all the burdensome and vexatious forms of taxation, thus making unprofitable the withholding of land from use, and permitting capital and labor to have access to the natural resources, free from private or public extortion. Believing that only by a drastic change in our laws can this desired end be achieved, and in conformity with the spirit of our institutions, we call upon the citizens of the United States who desire to join a party pledged to this purpose, to meet the members of the Single Tax Party in national convention.

Pursuant to action taken at a meeting of the National Executive Committee of the Single Tax Party, held at the National Headquarters, 32 East 13th Street, New York City, on May 29, 1920, the members of the Single Tax Party and all Single Taxers who desire to join the Party, are urged to attend the Second National Convention of the Single Tax Party, to be held at the Auditorium Hotel in Chicago, Ill., on July 10th, 12th and 13th, 1920, for the purpose of nominating candidates for the offices of President and Vice-President of the United States, and to adopt a platform setting forth the principles of the Single Tax.

COMMITTEE ON ARRANGEMENTS:

HERMAN G. LOEW, Chairman ARTHUR H. MORINO, Sec'y
E. YANCEY COHEN FRANK CHODOROV,
JAMES A. ROBINSON JOSEPH DANA MILLER
ROBERT C. MACAULEY,
Chairman National Executive Committee
of Single Tax Party

Nominations by the New York City Single Tax Party

THE following nominations have been made by the New York City Single Tax Party. For Congress: Oscar H. Geiger, Morris VanVeen, George R. Macy, Joseph Dana Miller, Mrs. Alma Ford, J. P. Hansen, and B. W. Burger.

For the Assembly the following nominations have been made with others still to be nominated: Frank Chodorov, Miss Katherine Simms, Nicholas Secreta.

For District Attorney of Queens: Edmund Conger Brown.

The Ralston-Nolan Bill

A BILL to relieve industry of a portion of the intolerable federal tax burden has been introduced into Congress.

This Bill—the Ralston-Nolan Bill (H. R. 12397)—proposes to reduce the tax burden on business enterprises about \$1,000,000,000, and raise the same revenue by a federal tax of one per cent. on the privilege of holding land—urban, agricultural, coal, oil, mineral, timber, water-power, etc.—valued (irrespective of improvements) over \$10,000.

The Committee of Manufacturers and Merchants on Federal Taxation, of which Mr. Otto Cullman is secretary, and which organization includes some of the prominent business men of the country, is engaged in an active campaign for this measure by means of communications to other manufacturers, Boards of Trade and Chambers of Commerce. A systematic effort is being made to inform business men and to enlist their active support of this bill.

A Tale of Two Cities

A COMPARISON BETWEEN TORONTO, CANADA,
AND SYDNEY, AUSTRALIA

THE taxpayers of Toronto who pay nearly three per cent. in taxes should compare their position with that of the citizens of Sydney, New South Wales, the most populous State in Australia. In that city there is no tax on the products of industry or on business. The man who puts land to its worst use is taxed as much as the man who puts it to its best use. There is no penalty for improving.

Toronto taxpayers pay nearly three per cent. taxes on the assessed value of their houses, shops, factories, and offices, and also on their business.

Sydney taxpayers pay no taxes on houses, shops, factories, workshops, offices or business.

A Toronto manufacturer puts up a factory at a cost of \$50,000 and pays a tax of \$1,500 on his improvement, besides a tax of \$750 on his business.

ALL reformers are handicapped by temporizers who study results, which they cannot foresee, and forget principles which never fail.—WM. LLOYD GARRISON.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

TAXATION INSANITIES

STATE Comptroller Eugene M. Travis has dropped his little stick of dynamite. "The State income tax," says he, "may have to be increased 100 per cent. in order to meet the year's expenses as indicated by the tentative budget." This is the inevitable course of any income tax system. It brings easy money. The temptation to legislators to spend it before they get it is irresistible. Then the taxpayer is in an unescapable plight; the poor old State must have the money, so he must furnish it.

The Federal income tax started at one per cent. A couple of years after, it jumped to two. Now it is four, normal, and as it mounts takes finally more than half the payer's income. One of two things must result and does result: Either the citizen finds no special incentive to effort, since he can enjoy only half the product of it or else he piles up the price of his effort so that he will still have what he thinks it is worth, even when the government takes half of what he nominally receives. In a word, the man becomes either a slacker or a profiteer to beat the tax. Not every man, of course, but how many?

Talk of the high cost of everything! What is to be expected when taxation is piled on remorselessly and regardless of all economic law? The citizen who gets off most easily today in New York pays five per cent.—Federal and State combined—of all his income over say \$2,000; the hardest hit pays from 55 to 60 per cent. This is all money either piled on to prices or else withheld from capital accumulation or both. Business expands; it needs more money yearly to carry it on. Where is the increase to come from if the governments rake in practically everything that is earned above carrying charges? How is capital to grow if all surplus gains are dissipated by the State and Federal administrations? *N. Y. Sun*, Feb. 14

TAXING LAND VALUES

IT is a law of economics that the taxation of land values forces vacant land into use by making it more difficult to meet the tax bills on property that returns no revenue to its owners, while the taxation of buildings discourages their erection and adds to the annual cost that falls upon the user.

Toronto needs buildings, and needs them badly. There are thousands of families living in this city "doubled up," as the real estate dealers say—two or three families in a house intended for one. That is a serious condition of affairs from the standpoint of sanitation and of morals. It should be ended, and the civic and Provincial authorities have the support of all good citizens in any measures taken in the direction of betterment. The Legislative Assembly and an overwhelming majority of the ratepayers believe that some improvement would result from a partial exemption of the cheaper class of dwellings from taxation, accom-

panied by the increase in the taxation of all land, whether in use or vacant, that must follow the removal of part of the taxation of improvements.

Against this measure the Assessment Commissioner has conducted a prolonged and obstinate agitation, buttressed by his official position. The figures of his department show that he is pursuing the same policy in assessment as in regard to legislation. In the past six years—that is, since the Summer of 1914, when the assessment for 1915 was made—land values in Toronto have been increased a little less than ten and a half million dollars, or from \$284,478,000 to \$294,951,000. During the same period the assessment of taxable improvements has been increased from \$200,794,000 to \$235,997,000, chiefly by the addition of new buildings to the rolls. Although the increase in land value assessment in the past five years has been only 3.68 per cent., while the increase in the assessment of improvements has been 17.53 per cent., Mr. Forman announces that the older improvements in many cases are under-assessed and that a general revision is to be undertaken by his department that will add materially to the taxation to be obtained hereafter from buildings.

Are the citizens going to stand for what will be virtually a bonus to the holders of vacant land, whose taxes will become smaller automatically as the taxation of buildings is increased under the proposed revision? Is that the sort of tax reform Toronto is to get after much striving?

Toronto Globe.

TIME TO HEED HENRY GEORGE'S WARNINGS

"There is much in events of today to remind one of Henry George's warning:

"In our time, as in times before, creep on the insidious forces that, producing inequality, destroy Liberty. On the horizon the clouds begin to lower. Liberty calls to us again. We must follow her further; we must trust her fully. Either we must wholly accept her or she will not stay."

We have not wholly accepted her and we see leaving us even now, freedom of speech and of the press. We see democratic reforms as the direct primary successfully attacked. We see men and women imprisoned for expressing honest opinions. We see elected representatives barred from legislative bodies. All this, we may be sure, is but the beginning of a programme to make junkerdom as firmly established an institution in the United States as in Prussia. It would be foolish to close one's eyes to the fact. As to what there is to be done about it, here is Henry George's advice. Single Taxers need not be the only ones to accept it:

"If, while there is yet time, we turn to Justice and obey her, if we trust Liberty and follow her, the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation."

Evening Journal, Bellingham, Wash.

LAND VALUE ILLUSTRATED

If all the people of Cleveland and Cuyahoga county moved all of their buildings, and all other improvements made by labor 30 miles east, to Fairport on the lake, would it not greatly increase the value of land in Fairport and Lake county?

And, as Cleveland and Cuyahoga county would be deserted, would the land here be of any more value than land in other parts of Ohio that have no inhabitants?

Well, then, as all of the people, collectively, who make their homes in Cleveland and Cuyahoga county, are the ones who by their presence make all land here more or less valuable, and as a lot in the heart of the business district has a rental value equal to 200 or more similar sized lots in other parts of Cleveland or suburbs, would it not be a square deal for all of the people in Cleveland and Cuyahoga county for each lot owner to pay in taxes the full rental value of each lot to support the government, city, county, State and nation? Why, of course, as you say, "Nothing could be fairer."

And what better plan to make the above effective than the one offered by Henry George in his book "Progress and Poverty," of one single tax on the value of land?

THOMAS J. DOLAN, in Cleveland (Ohio) *Citizen*.

LAND AND THE COST OF PRODUCTION

The statement of the Department of Agriculture on the boom in farm lands, printed on another page, raises serious questions as to whether agriculture is organized upon a stable and economic basis. Before the war and in many sections of the country even during the war, farmers did not earn the average going wages for their labor, and often failed to earn any return or more than 1 or 2 per cent. upon their investment, perhaps one-quarter of the interest they were paying on any mortgage on their property. They relied before, as during the war, on the increase in value of their farm land to enable them "to break even," but as the Department of Agriculture points out, those increasing farm land values are a tremendous boomerang upon the farmers themselves, and apt to recoil upon and hurt them financially. Reliance upon increasing farm land values as a substitute for a fair price for farm products and economic methods of marketing farm products is as foolish for farmers as it would be for business men to conduct their business at a loss, relying upon cornering of the market to recoup themselves, as foolish as it would be for business men to carry heavy insurance and have frequent fires to save themselves from bankruptcy. It is clear that the future of general agriculture belongs to those sections of the country which have relatively cheap selling price of land and which keep the price of land at a reasonable figure. The farm land question is tied up with the question of co-operation and we ask also the careful reading of the summary of two important bills on co-operation now before Congress. To make co-operative distribution and sale most effective and beneficial there must be freedom from the tribute now extorted from producers and consumers alike through inflated

land values, freedom from the toll levied by monopolizers of credit, monopolizers of natural resources in the land, and high freights because of our unscientific and wasteful transportation system under private ownership and management. The Farmers' National Reconstruction Programme is the only sound economic basis for successful co-operation.

Farmers' Open Forum, Washington, D. C.

AN IMPORTANT DISTINCTION

The La Follette programme, just carried in Wisconsin, is very explicit. It calls for the restoration of civil rights, the abolition of injunctions in labor disputes, and "such legislation as may be needful and helpful in promoting direct co-operation and eliminating waste, speculation, and excessive profits between producer and consumer." It also calls for ultimate public ownership of railways and all monopolies, "and all natural resources, the private ownership of which is the basis of private monopoly." In respect of this last statement, the programme deserves the severest possible criticism. The basis of private monopoly is not the private ownership of natural resources; far from it. It is private ownership of the *rent* of natural resources, a wholly different thing. It is extremely unfortunate that so able and admirable a man as Senator La Follette should have chosen this time and occasion to abet the inveterate confusion that exists between the concepts of communal ownership of natural resources and communal ownership of economic rent.

The Freeman, N. Y. City.

PEACE HATH HER CALAMITIES

NO LESS THAN WAR

Elections were won by Liberals who believed in the Taxation of Land Values and who taught it in all its fullness as a sound Liberal doctrine; but when the testing time of legislative enactment came it was the leaders who refused to apply the true principle. Mr. Asquith asks for support for his Liberal candidates because he feels the need of additional debating strength in the House of Commons. At Paisley he carried the Taxation of Land Values to the mill girls, but in his messages to the Liberal candidates at Camberwell, Edinburgh, and other places, as at his own public meetings since the question is completely set aside, while the curtain is rung up on a wordy duel between the Prime Minister and Mr. Asquith as to their relative claim to Liberal leadership. Mr. Asquith says: "I led you into the war." Mr. Lloyd George replies: "I led you into the peace." Which is the worse calamity will doubtless continue to be subject of much apparent doubt and misapprehension. The people are bewildered with policies and negotiations, and by way of a diversion they are provided with something in the nature of a circus entertainment.

Land and Liberty, London, Eng.

TAXATION

Taxation should provide for full contribution from wealth by a tax upon profits which will not discourage industrial or commercial enterprise.

There should be provided a progressive increase in taxes

upon incomes, inheritances and land values of such a nature as to render it unprofitable to hold land without putting it to use, to afford a transition to greater economic equality and to supply means of liquidating indebtedness growing out of the war. (From report of the Reconstruction Committee, adopted by American Federation of Labor, June, 1919.)

A BINGHAMTON PAPER SEES THE LIGHT

Anne Martin, who announced April 5 that she will run for Senator from Nevada, has this plank in her platform:

"Legislation imposing a tax on the value of land and of other natural resources held for speculation and on the capital value of property with a fair exemption."

Why not tax the land values held for speculation? Just now taxation is one of the principal functions of the Washington government. The revenue bureau has outgrown the departments in size.

Regarding land values held for speculation, one of two things will happen. If the community doesn't take from the owner of the idle land as much as the increase in value will be, then the owner will take from the community that same amount, without giving any service in return.

If the government taxes the idle land held for speculation, the owner will quit holding it. This would cause the land to fall into the hands of people who would use it. Once put to use the land could afford to pay a stiff tax and at the same time produce sufficient to help lower the high cost of living. But so long as the land is held for speculation, and not for use, it will perform no service to ease the burdens of mankind.

The same applies to the natural resources.

But why was it left to a woman to think of this? Note here one of the benefits of woman suffrage. Who said men did all the thinking?

Morning Sun, Binghamton, N. Y.

LANDLORDS AND LOS ANGELES

The land lord is the only lord left in America. The landlord doesn't earn his living. You earn it for him. When he wants more money, he raises the rent. You have got to find it.

Political economists use the term "unearned increment" to describe increases in rent due to other causes than the "efforts or merits" of the landlord. Most rent is "unearned increment."

The landlord is the only citizen of Los Angeles who retains the powers of the mediaeval baron. The mediaeval baron sold his serfs with his land. The landlord sells you with his houses. You can't prevent him because there is nowhere else to go. The serf was well or badly treated at the whim of the baron. So are you at the whim of the landlord.

When food prices advance, you can eat less. When clothing goes up, you can wear less. But when rents are increased you must pay.

Any other speculator in human wants gives you a chance

at readjustment by economizing. The land lord gives you no chance. You can't camp in the street.

Since governments ceased letting out the privilege of tax collecting to the highest bidders, profiteering landlords have become the chief unpunished criminals in Los Angeles.

The law of supply and demand doesn't apply to landlords. That law presupposes a source of supply. There is now no source of supply of new houses. Therefore, the law of supply and demand is superceded by the law of monopoly, which knows no law.

History shows that sooner or later every injustice against the people is revenged. If not at one time, then at another. Frequently the revenge is as cruel as the original crime. See Russia today.

Speculators who buy houses simply to raise rents will not have legitimate complaint when society takes them by the throat and makes them disgorge. Sooner or later that will happen.

England, the land of lords, is beginning to get rid of its landlords by constructing municipally-owned dwellings. That is too easy a death for the profiteer.

Los Angeles (Cal.) *Record*.

INCREASING THE HOUSING SHORTAGE

When Mayor Hylan makes faces at profiteering landlords he indulges in a practice which is certain to be popular with the crowd. The anger of the people at the housing situation has reached such a boiling point that the politicians can do nothing else than roar with them. Yet it still remains necessary to point out that rent strikes backed by the city will not add a single room to our over-taxed facilities. And a general strike by union labor would make the situation worse. That profiteering exists is obvious; but it is also obvious that the delights of such profiteering are not sufficient to enroll the needed capital for a real building programme. The houses are not being built in quantities in any way adequate for the demand. Until they are, profiteering will go on. In fact, anyone who specifically indorses and approves of unrestricted competition and the law of supply and demand cannot complain when landlords take advantage of that law to feather their own nests.

What is needed is houses; what prevents them from being built is, first, the high cost of materials and labor, coupled with the expectation that these costs will suddenly decrease in a year or two; and, second, the fear of arbitrary legislation which will be confiscatory of the landlord's profits. No remedy which does not meet the issue squarely on the basis of these facts is worth talking about. Several plans for State aid to a new building programme have been suggested which would be feasible were it not for limitations in the State Constitution. There remains one simple and undoubtedly effective remedy which apparently no one dares mention for fear of the opposition of the powerful "interests." That remedy is to make the tax rate higher on vacant land than on land occupied with buildings. In other words, penalize the man who holds a vacant lot waiting for it to increase in value, while that lot is needed for use.

Such action would inevitably result in building; it would mean either a decrease in land values which would counter-balance higher costs of building, or it would give sufficient impetus to the landowner to make him consider building if there is any chance at all of such action proving profitable. Whether the authorities, who have sat with hands folded for a year and four months while this situation developed, can be made to understand the way out is an open question. If they cannot the city must face a very gloomy future unless fortuitous circumstances comes to our rescue.

N. Y. *Globe*, March 8.

I WAS surprised to find that it (Paine's 'Agrarian Justice') was the Single Tax of today enunciated 124 years ago by Thomas Paine, in honor of whose birthday we are here assembled tonight.

"Paine was indeed a seer, a revolutionist and reformer. He recognized the impostures of landlordism and the injustices of taxation from which his fellow-men suffered. Paine's 'Agrarian Justice' was written to awaken the people to their just rights in the matter of land and in the hope of eventually effecting a reform. 'Agrarian Justice' is a keen and incisive argument against land monopoly. Paine argues very ably for the cultivation of the idle acres that covered England and France and which were holdings, or inheritances, of the wealthy. Land monopoly is simply an example of the dog in the manger fable. I recommend to everyone present that he read Paine's fine essay 'Agrarian Justice' and I also recommend the works of that other great student of economic problems, Henry George."—CHAS. H. INGERSOLL, at the Thomas Paine Dinner, Jan, 29, 1920.

THE Henry Astor Estate is selling out. In page advertisements in the metropolitan newspapers they tell us many things intended to attract the purchaser of these properties, but which should be equally enlightening to the disinterested citizen. These advertisements tell us that "Purchasers not wishing to occupy the premises themselves can obtain largely increased rentals and make a good investment, with the opportunity of selling at a profit." "Tenants to erect buildings on the ground." "Tenants to pay all taxes and expenses." "For 125 years this plan has been followed by the Astor family." The following is the only erroneous statement: "The first opportunity the public has had to take advantage of this wealth-creating investment." Of course, these investments do not create wealth—they divert wealth. Among the things you may secure by purchasing this land, says the advertisement, are "above all, peace of mind and comfort." Nothing is said of the peace of mind and comfort of those who are to pay the largely increased rentals that are to be exacted by the new purchasers.

I SHOULD myself deny that the mineral treasurers under the soil of a country belong to a handful of surface proprietors in the sense in which these gentlemen appear to think they did.—LORD CHIEF JUSTICE COLERIDGE.

How can you buy the right to exclude at will every other creature made in God's image from sitting by this brook, treading on the carpet of flowers, or lying listening to the birds in the shade of these glorious trees—how can I sell it to you? Is a mystery not understood by the Indian and dark I must say to me.—N. P. WILLIS.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for April 1, 1920
State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Owner of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Joseph Dana Miller, 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St, New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Joseph Dana Miller, 150 Nassau Street, New York City.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: None.

JOSEPH DANA MILLER,

Publisher.

Sworn to and subscribed before me this 24th day of March, 1920.

J. Frederick Cryer,

Notary Public, Westchester County. Certificate filed in New York County. (My commission expires March 30, 1920.)

CORRESPONDENCE

FROM THE OREGON LEADER

EDITOR SINGLE TAX REVIEW:

I am pleased with your editorial position. Of course it is the same as ours. If we do not succeed along this line then the human race is hopeless. It is left without a guiding star, and our stewardship will be forfeited, and restrictive Socialist legislation will come. Mere appeals to selfishness will in the end wreck all semblance of social order and as George has plainly pointed out in the "Dawn of Human Progress," civilization will decline.

But we have reason to hope, and the hopeful spot is Oregon.

Portland, Oregon.

J. R. HERMANN.

THE SINGLE TAX CANNOT BE SHIFTED

EDITOR SINGLE TAX REVIEW:

In the July-August issue of the REVIEW I note a letter from Dr. C. J. Lavery, Aberdeen, South Dakota, asking in substance if the Single Tax cannot be transferred by the owner of land to the renter of it as it is under our present system of taxation, and your answer which does not seem to me to fully satisfy.

If all the site rent of land were taken for taxation—ownership of land for rental purposes would not exist, for what man would care to own land simply to have and hold it without receiving income from it? Suppose he did own and rent land, and suppose each year he raised the site rent and his tenant paid it, the State would take each year that additional amount. All site rent should properly go to the State.

A man might own improved land and rent those improvements and

supply and demand should regulate what a man could charge and get for the rental of them. If he charged too much it is inferred that his renter would move—and if all owners were charging too much rent, the renters would more than likely find a vacant spot of land and erect an improvement of their own thereon.

They could do this very handily, because there would be no ground hogs holding that land for inflated speculative prices. Land would be available. Single Tax effectively prevents monopoly of land.

Under Single Tax, that is to say, under a system where all site rent of land is taken by the State, there would be no returns, ultimately none, at least, on vacant land. The State would own it.

It seems to me the easiest concept of Single Tax is this: to think of the State as owner of all the land, which is to say, all natural resources, which the State rents to individuals or corporations, the rent collected being determined by the site value of the land's location. Think of the renter having all the rights and privileges an owner of land now has, so long as he pays the site tax, or rent.

You will in this concept then catch that broader vision of a society deriving all its revenues from values which accrue to land by reason of population—the civilization, advancement, and enterprise of that population.

You will see that none of this immense revenue will go into private pockets, thus making it impossible for men to make millions from land monopoly—the very root of all monopoly. You will see Labor, the farmer especially, receiving the full product or reward of his toil.

One must not infer that Single Tax will promptly make a perfect society. Honesty, goodness, and unselfishness, cannot be legislated into men. But certainly Single Tax will do more to increase production, reduce the cost of living, destroy Poverty and Parasites, and come nearer fulfilling the promise of the Declaration of Independence than any measure or programme yet conceived by the mind of man.
Chicago, Ill. GEORGE D. CARRINGTON

CHARLES FOLLEN

EDITOR SINGLE TAX REVIEW:

You ask who Charles Follen was from whose paper you quote.

Dr. Chas. Follen was a refugee from Prussia after the revolutionary movement of 1850. His name was Karl Follenine, which he Anglicised to Charles Follen. He married Elizabeth Cabot of Boston ("The Lowells speak only to Cabots and the Cabots speak only to God.") and took a leading part in the reforms of his day. A church in Lexington was erected for him and a street in Cambridge named after him.
New Haven, Conn. ERVING WINSLOW.

(Other correspondents have identified Chas. Follen. Mr. F. W. Lynch, of San Francisco, tells us that Whittier refers to him in his poem "Expostulation." James F. Morton, Jr. writes that an earlier statement of Spencer's law of equal freedom is to be found in William Godwin's "Enquiry into Social Justice," from which he conjectures both Dr. Follen and Herbert Spencer may have derived it.—EDITOR SINGLE TAX REVIEW.)

A SUGGESTION WITH THE MERIT OF NOVELTY

EDITOR SINGLE TAX REVIEW:

Labor it is which applied to land produces wealth. But we Single Taxers in our eagerness to answer the question, Whose is the ground rent? have neglected at the start to consider the question, Whose are the wages? This is more inexcusable, because, under the Single Tax all, or nearly all, ground rent would be used in the payment of wages.

On page ten of the Jan.-Feb. SINGLE TAX REVIEW we find Smith charging Jones for sewerage, schools, fire department, street pavement, library, etc. Are not governments the products of repeated elections as truly as land values are the products of the above governmentally-provided advantages? What excuse can we have—with ground rent in our possession—to ignore the right of the voter to the wages due him for the mental, spiritual and physical work done when he votes?
Memphis, Tenn. WALTER B. LOWENSTEIN.

NEWS NOTES AND PERSONALS

HON EDWARD POLAK, Register of the Bronx, N. Y. City, has addressed a letter to the Hall of Fame Committee proposing the name of Henry George as a candidate for the Hall of Fame. Hon. W. D. Foulke has done the same. It would be well for Single Taxers to follow their example. The Hall of Fame Committee may be addressed care of the New York University, N. Y. City.

MAJOR-GENERAL WILLIAM C. GORGAS has accepted a five year contract with the Peruvian government to direct its sanitation programme. General Gorgas is now in Peru.

AN article by Prof. Harry Gunnison Brown is translated from the REVIEW and appears in the February number of the *Revista del Impuesto Unico*, of Buenos Aires, under the title of "Modern Property in Land—a Parasitic Type."

CAPTAIN W. W. GILMER, a long-time subscriber of the REVIEW, is now the Governor of Guam.

MISS FRIEDA MYLCRAINE and Philip H. Cornick were married in Philadelphia on April 15th. Miss Mylcraine was the secretary of Mrs. Fels for a number of years, and Captain Cornick is a well known Single Taxer, son of Dr. Boyd Cornick, of San Antonio, Texas.

A RECENT testimonial dinner was tendered to Mr. A. G. Huie, of Sydney, Australia, by his fellow workers. Mr. Huie was presented with a check for 125 guineas as a slight recognition of his work for the cause as editor of the *Standard* and in other efficient ways.

THE President of the Czechoslovak Republic, T. G. Masaryk, who celebrated his seventieth birthday in March of this year, in investigating the subject of suicides, finds that 30 per cent. is caused by want. He concludes that this proves that something is radically wrong with the economic and social mechanism of society.

THERE is a movement pending to impeach Louis F. Post, who is alleged to have exceeded his authority in throwing obstacles in the way of the deportation of aliens who are members of the Communist groups. One member of Congress has even accused Mr. Post of advocating Free Love. As Mr. Post is the author of a book exalting the ideal of marriage, and upholding the legal, social and moral status of the institution against its critics, the accusation tends to the ludicrous. As Mr. Post cites legal authority for his actions in the matter of accused aliens, the burden of proof rests with his accusers. He will succeed in giving them a merry time.

THE *Washington Herald* prints a half-tone cut of Charles Newburgh, an old Single Taxer who holds a position as translator in the Pension Office. We learn that Mr. Newburgh was born in Germany in 1837, and has been daily at his desk since the Civil War began.

PETER WITT, one of Cleveland's most distinguished citizens, is a Single Taxer of many years' standing. He was a member of Tom L. Johnson's Cabinet, when Johnson was Mayor of Cleveland.

He started his business career as an iron moulder, and as moulders use sand in their work, and as the land is made up mostly of sand, Peter naturally became a Single Taxer, and never got over it.

He has had lots of experience with sand, and has lots of it.

When he was a pupil in the kindergarten in Orchard School, in Cleveland, his teacher said to him one morning: "Petey, what would you say if I came to school with such sandy face and hands?" And Pete said: "I'd be too polite to say anything."