

January—February, 1923

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

The New Movement in Britain

By Hon. R. L. Outhwaite

Can a Georgian Be a Socialist?

By R. B. Brinsmade

A Great Book by John E. Grant

Reviewed by the Editor

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

What "The Single Tax Review" Stands For

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

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

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

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

Published by

SINGLE TAX PUBLISHING CO., at 150 Nassau Street, New York
JAMAICA OFFICE, 72 Johnson Avenue, Jamaica, Long Island.

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

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

JANUARY—FEBRUARY, 1923

VOL. XXIII

No. 1. WHOLE No. 116

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PUBLISHER'S NOTE

THOSE who, on receipt of bill for renewal of subscription, do not wish to renew, are asked to notify us to that effect.

The Single Tax Review

VOL. XXIII

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No. 1

Current Comment

WE print in this issue a contribution to the REVIEW from R. L. Outhwaite, Secretary of the Commonwealth League, and member of the House of Commons from 1912 to 1918. To this article we invite our readers' attention. There is much in it that should be of interest to American Single Taxers, especially the attempt to get away from a too exclusive consideration of the taxation side of our movement, and the measure of success attained by the new method of propagating our truths through the medium of the British Labor Party.

MR. OUTHWAITE is mistaken, however, in assuming that the problem is the same as confronts us in the United States. What we are trying to do here is to get the movement back where Henry George left it, as the doctrine of the restoration of man's equal right to the use of the earth, and to remove, so far as possible, the undue emphasis laid on the taxation features of the movement. Taxation is the method of its accomplishment and we have no quarrel with it. Our quarrel is with those who would stop there. To talk Single Tax as a method of exempting certain products of labor, and not to indicate the goal and the great purpose of the movement, however gradual its fiscal approach, is to emasculate the great doctrine of industrial emancipation. To keep it in the background while advocating the Single Tax as a tax reform measure is to gain friends in certain quarters, but it is to lose sight of the truth that men have equal rights to land and that the earth and the rent of the earth are the common property of the born and unborn.

JOHN PAUL and his admirable and well named *Land and Liberty* have preached the doctrine consistently. If there have been differences these have been political, and not essential differences of principle, so far as we are able to see. We have yet to read any article from Messrs. Paul, Verinder, Madsen, Lester, or any of the splendid group of militant Georgists in Great Britain, in which the doctrine of our great preceptor that land is the birthright of mankind is minimized in the slightest degree. On the political differences that have arisen between our friends in Great Britain no Single Taxer here will presume to take sides. For the REVIEW to do so would be an act of presumption. It has done all that can be expected of it when it presents Mr. Outhwaite's side and the arguments of those who have chosen to work with the Labor Party, like Mr. Outhwaite, Col. Wedgwood and others.

WITH special reference to the movement on this side of the water it is necessary to reiterate what the REVIEW has so often said in words which have not fallen wholly upon heedless ears. The aim of the Single Tax movement is a free earth. Its modus operandi is through the taxing machinery—immediately, if it can be done, gradually if it must—to abolish all existing forms of taxation and to take the entire rent of land for public purposes. The aim must never be concealed by those upon whom has fallen the duty to preach the message of Henry George. It is not a tax measure, and is not advanced as a solution of our taxation troubles, though incidentally it will solve these, too. It has little relation to any tax facts. Its purpose is to establish equality of access to land. Hard as this doctrine is to many, it is the only thing that is really worth while in the message left us by Henry George. The expression of this truth is not "emotionalism," as it has been fatuously called—it is hard, stern, serious fact. It is not to be changed by current formulations of our doctrine before Chambers of Commerce and Boards of Trade, nor is the course of this great social reform in history to be altered one iota from the direction in which it travels by those once recognized as leaders and on whom it was thought the mantle of the Prophet had fallen.

SAMUEL GOMPERS and ex-Secretary of War Baker, now president of the Cleveland Chamber of Commerce, have had a controversy on the Open and Closed Shop. Mr. Baker is for the Open Shop. The letters exchanged between the gentlemen occupy an entire page of the *Cleveland Plaindealer*. The controversy is interesting as revealing the shiftness of Mr. Gompers and the failure of Mr. Baker to say the things he knows. Here are two men, both of whom prefer to indulge in wordy colloquies rather than to lift the veil that hides the real elements of the controversy. If Mr. Gompers is foxy, as he is often accused of being, the ex-Secretary cannot himself escape inclusion among the *genus vulpes*.

THE earth is the only Closed Shop about which it is necessary to make talk. To open it would be to relieve Mr. Gompers of the arduous duties that he performs, with a not inconsiderable salaried emolument, as head of the A. F. of L. For labor unions exist because there are men out of work bidding for employment—the unnatural auction of the labor market. With all natural opportunities open to labor, and all men employed, labor unions would exist only as harmless fraternal orders. Mr. Baker is right when he characterizes the relation of labor unions and employers as a state of strife. It is really civil war.

The shiftiness of Mr. Gompers consists in evading the conclusion that the closed shop can be maintained only by force in time of strike, and that in the ultimate analysis, with non-union workers taking the place of strikers, the unions can succeed only by violence and intimidation. It is to these abhorrent forces that underneath his suavity Mr. Gompers really appeals. Mr. Baker indicates this politely. But he fails to remind Mr. Gompers of what both know perfectly well—and that is *his* cardinal sin.

THE promoters of the International Conference on the Taxation of Land Values to be held in Oxford, August 13th to 20th, announce that a representative gathering seems likely. Those who intend going from here are requested to get in touch at once with the United Committee, 11 Tothill street, London, England.

EDITORIALS

Apologies to an Editor

IN a recent issue of the REVIEW we expressed the opinion that the former editor of *Colliers'*, Mr. Harford Powel, Jr., had in an editorial paragraph in which he suggests that industrial and business depressions were due to the conditions of human glands, reached the depths of editorial drool and inanity. It is only fair to Mr. Powel to say that the editorials of his successor, dealing with *Colliers'* plan for industrial peace and progress, exhibit a colossal ignorance that puts even the "gland" suggestion in the high class of a *New York Times* editorial substitute for thought. We are informed that these profound observations on social and economic conditions are the result of collective study and careful consideration by some of the best minds of 416 West 13th street. This seems probable, as it is altogether unlikely that one editor could be capable of evolving the mixture of stupidity and ignorance displayed in *Colliers'* programme for solving the labor problem and establishing permanent prosperity.

Spread the Light

THE real Single Taxer, one who is doing something to advance the principle in which he or she believes, has always a field of activity in which there is unlimited opportunity. The one great channel for the dissemination of important truths is today to be found in the newspapers and magazines. It is from them that the hundred million Americans get their news of what is being done, and, alas! it is from them that too many readers take their opinions and beliefs.

It has been apparent for some years past that there is a concerted action by the principal newspapers, including even those professing democratic or liberal principles, to suppress as far as possible all mention of the Single Tax.

Socialism, something far off that a lot of people want and hope they won't get, may be discussed. But a practical proposition such as the Single Tax is dangerous to the privileged interests, that through advertising and financial control are an effective censorship, so it must not be mentioned in the news or editorial columns. There remains, however, the "Letters to the Editor" department of most newspapers and many magazines. Here is a field for every Single Tax worker.

Joseph Pulitzer used to say that no editorial writer was worth his salt who did not get boiling mad at least once a day over some record of injustice in the daily news. When you read something about unemployed workers, idle land sold at a huge profit; tax burdens so great that they grievously oppress the consumers—anything that will serve as a text—sit down and write a short letter about it. Be good tempered. Don't abuse the editor because he doesn't advocate the Single Tax. He will, just as soon as his constituency shows that it favors it. Then it will be a question of his readers or his advertising, and the readers will win, as advertisers don't spend money on a paper that is not read. One letter a day is not much. Think of what it would mean if all Single Taxers should write even one letter a week. You don't need an association for this work—only a pen or pencil and a 2-cent stamp. This means you—not somebody that you are going to get to help you. Get busy.

Thoughts on Taxation From a Profound Thinker

WE have on numerous occasions referred to the ignorance and stupidity of the professional economists in dealing with the subject of taxation, and have at times wondered whether the amazing nonsense put forward as a serious contribution to the stock of knowledge on this question was due to lack of ability to reason, or a cowardly deference to the privileged interests that profit by a continuance of existing tax systems. It has long been apparent that no light or leading was to be expected from the professors of economics in Universities and Colleges sustained for the most part by the beneficiaries of privilege, for even though they should catch a glimmer of truth as to the natural law of taxation, they would not be allowed to teach their classes something regarded as dangerous radicalism.

Fortunately the United States is not dependent upon its economists and statesmen for advice regarding taxation. Under the free and democratic conditions prevalent in this country any man who can successfully manage a factory, a department store, a stock-jobbing "banking house," or any other enterprise out of which he makes a fortune, becomes at once an authority on all public issues, and is qualified to advise his less fortunate fellow citizens as to their rights and duties. Thus we have Mr. Otto H. Kahn, who becomes adviser to Congress on all matters pertaining to taxation and finance, and Mr. A. B. See, an estimable maker

of elevators, solves the problem of the higher education for women. Not to be outdone by these serious thinkers, Mr. Irving T. Bush, who has reached the millionaire class by getting possession of valuable waterfront properties on New York's harbor and erecting a mammoth warehouse system, discovers that he too has a mission to teach. Were it not for the adoption of the United States and New York State income taxes, and the imposition during the world war of the excess-profits tax, Mr. Bush might never have known that there was a tax question. But having been called upon to pay a considerable part of his profits as taxes he has kindly undertaken to instruct that highly intelligent section of the public that reads the Hearst newspapers as to the correct principles of taxation. With all the solemnity of one who has discovered something new, Mr. Bush advances the startling proposition that taxing thrift is all wrong; that our present system of Federal taxation oppresses those who save and use their savings for investment in business, and that as a substitute for the taxes on saving we should have—"a tax on spending—the sales tax."

Just so. Taxes on the great fortunes of the privileged few, and upon the surplus earnings of huge corporations, injure the people by limiting industrial development. Therefore, as a remedy we should tax the sale of goods of all kinds, so as to encourage thrift and industry! Mr. Bush is the people's friend. He knows that cheap goods lead to idleness and extravagance. The consumer buys more and works less. How different it would all be with the sales tax, that would make everything cost more and discourage buying. Then the happy workers would not have so many things to make, and they would have abundant leisure in which to read the amusing efforts of Mr. Irving T. Bush to explain how industry is to be encouraged by shifting the tax burden to the people who buy things.

Editors of alleged funny papers complain of the lack of humorous material. We take pleasure in informing them that Mr. Bush's address is 100 Broad street, New York City.

More Wall Street Economics

THE *Spur*, a magazine chiefly devoted to the sports and amusements of our American aristocracy, publishes a photograph of Mr. Jules S. Bache, senior partner of one of the largest brokerage firms in Wall street, with the comment that Mr. Bache is a keenly observant writer on both financial and economic subjects. This is possibly true, since Mr. Bache, or his efficient publicity agent, is prolific in his counsels of advice to Congress and the American people as to their duty to take the burden of taxation off great fortunes and put it on the consuming public. This is the same Mr. Bache who has been going around telling Rotarians and other unfortunates who have to listen to him how little he knows of taxation or any other subject of public interest. An indication of the intelligence of this "economist" is found in his statement in *The Spur* that "the value of the whole wheat crop of the United States is based on the neg-

ligible percentage which it must have left over, after its own consumption is provided for." Pity the poor farmer! The value of his wheat is not, as he had supposed, in what he could exchange it for, but the price paid for the exported surplus! Possibly Mr. Bache, or his publicity expert, meant to say "price" instead of "value." He probably doesn't know the difference between value and price. This, however, is unimportant. What is important is the terrific ignorance of these broker-economists, who arrogantly and impudently assume to lecture Congress and instruct the American people. The insolence of great wealth acquired through the Wall street game may impose upon some unthinking persons who venerate riches, but it will be properly rebuked in the not distant future.

The "Levy on Capital" Delusion

SUGGESTIONS for payment of all or a large part of the interest on war debts by what is termed a "levy on capital" have been put forward by representatives of Labor in various European countries, and the issue was raised in the British election contest by the Labor Party. No definite plan for the proposed appropriation of private capital has been outlined, but it is assumed that it will take the form of a tax levied directly upon the owners of property. It seems to be believed by a large number of Labor leaders that by taking for public purposes a considerable percentage of what they call "surplus wealth," the burden of heavy taxation that now crushes industry and trade could be materially lightened, to the advantage of the consuming public.

The erroneous belief is founded, as are so many illusory schemes for economic readjustment, on the popular misunderstanding of the nature and functions of capital. From the arguments advanced for the capital levy it would appear that its advocates think of capital as money;—the vast amounts of gold, government currency, or banknotes deposited in the banks. But money is not capital. Nor are government or private promises to pay money. The great proportion of a country's wealth represented by lands and buildings occupied as homes is not capital. Speaking accurately, capital is that form of wealth—labor products, devoted to the production of more wealth. For practical purposes it may be defined as buildings, machinery and other equipment employed in making and distributing goods.

Assuming that the proposed capital levy is undertaken, the interesting question arises: what would be the effect on production? How could a part of the factories or machinery be taken by government without seriously diminishing the output of goods? What effect would decreased production have upon the employment of labor, especially in such countries as Great Britain, largely dependent on the export trade? What use can be made of the confiscated capital in the payment of debts to foreign countries? The creditors do not want buildings or machines. Government could

not profitably employ the seized capital in making goods. The experiment of Soviet Russia with its confiscated factories is a sufficient answer to the curious notion that seizing a part of a nation's productive forces will promote the public welfare.

Of course, to the extent that a levy on "capital" would include evidence of indebtedness, and particularly government bonds, the practical effect would be cancellation or repudiation to the extent of the tax, and this would relieve industry of future taxation that otherwise would be imposed to meet the claims of landholders.

Turning Over The Iceberg

AMONG the various schools of what are termed liberals, radicals or progressives, there is a growing tendency to complain of the inefficiency of representative governments, and to demand such changes in the methods of selecting legislators and administrators as will increase the influence of what are vaguely called "the people." It is claimed that under the system of party government the public interests are neglected, and that control of the party machinery enables a few "bosses" to manipulate nominations and elections, despite popular primaries and similar devices. The shortcomings and limitations of lawmakers and public officials are ascribed to the alleged fact that the politicians are in control, and elections by groups of agricultural, industrial, and labor interests are suggested for establishing what is fondly expected to be more efficient and economical government.

The effort to make government more truly representative of all the people would seem destined to failure so long as the great majority of the voters take but little interest in public questions. Too much stress is laid on the machinery for recording the public will, and not enough on the vastly greater importance of educating the electorate so that it will be able intelligently to pass upon the various issues submitted to its judgment. From many of the proposals put forward by reformers who vainly hope for a regeneration of society through more laws and governmental agencies, it would seem that they believe that if political power can be put in the hands of group interests, existing social and economic disorders would quickly disappear. They are doomed to disappointment, for there is no magic in numbers, or in the conflict of antagonistic interests, that will supply greater efficiency in public affairs. Their attitude toward the problems of government is that of one, who, observing that the portion of an iceberg exposed above water is cold, believes that if it could be overturned the lower portion would be found to be warm. There is no reason for thinking that by giving the "plain people" a greater share in moulding public policies, that wiser laws or more competent administration would be assured. It is not the manner in which public sentiment finds expression, but the quality of that sentiment that is all important. Given a people who know what is best for

the general welfare, and how to attain their purpose, they have the power to enforce their will. To enable a larger number of imperfectly educated voters more directly to shape legislation, will bring no improvement. The iceberg is cold all the way down.

The Lesson of The Fascisti

THE peaceful revolution by which the government of Italy was taken over by a non-official body of armed men, who forced the King to call upon their leader to administer the laws, has been variously regarded by Americans. To many the setting aside of constitutional forms at the request of men who had no other mandate from the people than their own will to rule, has appeared a parallel to the overthrow of the Kerensky government in Russia by the Soviet dictatorship. The important distinction is found, however, in that whereas the Lenine despotism aimed to destroy the rights to liberty, property and the freedom of expression, Mussolini and his followers assert that their purpose is to maintain these rights against Socialistic and Communistic movements. Whether the aim justifies the attempt to govern without consulting the Italian people is a question to which the answer will depend largely upon the faithfulness with which the pledges of the new dictator are fulfilled.

To those misguided persons who have been deluded into believing that desirable social reforms can be brought about by violence, the success of what are termed the reactionary policies of the Fascisti should prove a wholesome warning. Originating as a protest against extreme radicalism, the movement spread rapidly until it became sufficiently powerful to suppress all outward Socialist activities. The methods resorted to for breaking up radical assemblages, and putting an end to strikes, were practically those suggested by the Syndicalists, Communists and other extremists in dealing with property owners and capitalists. As George Bernard Shaw once said, in protesting against the notion that violent methods can help solve the labor and other social problems: "When it comes to violence, the forces of reaction can give the radicals cards and spades."

That attempts to overthrow the established order of society by force inevitably provoke retaliation in kind, is so evident that it is surprising that there is still foolish talk of establishing co-operative commonwealths by violent revolution. A resort to physical force by radicals invites the use of force by reactionaries. In the old fable of the wind that tried to make the traveller give up his cloak, the harder it blew the closer the garment was held. Utopia builders who rely on class-hatred, envy and physical force to abolish the defects of the imperfect society created by as yet imperfect people, will find an instructive object lesson in the recent developments in Italy.

CAIN first of all men set boundaries about lands.
JOSEPHUS' "Antiquities of the Jew."

A Trustless Industry

DESPITE the claim of the Socialists that the economic laws governing the development of industry make inevitably toward great combinations of capital with power to extort monopoly prices, there is at least one field of productive and distributive activity that has shown no evidence of taking on the form of competition-destroying trusts. This is the great fishing industry, that employs many thousands of workers on sea and shore, and contributes so largely to the world's supply of food. While there are some great companies engaged in catching, preserving and selling the products of the ocean and fresh water lakes, they are all keenly competing with each other and thousands of small concerns. Efforts have been made at various times in the United States to form great central combinations that would dominate the industry, but so far they have not been successful in either raising prices or driving out competition. The consolidation of the sardine-packing interests of Eastport and Lubec, Maine, and the attempt to perfect a national organization handling the bulk of the oyster supply, both failed because of the fundamental conditions that made limitation of production impossible.

The reason for the failure of price-fixing combinations, or of trust methods of abolishing competition, to develop in the fishing industry is found in the basic fact that the ocean is free to all. Anyone who can secure enough capital to build and outfit a staunch schooner or small trawling steamer can go a-fishing on his own account. Very often co-operative ventures are formed by men of small means, who are part owners of the fishing vessel. The much-talked of "equality of opportunity," exists now so far as getting wealth out of the sea is concerned. Any serious attempt to corner fish production would be promptly met by new competitors, attracted by the prospect of profits, and the additional supply would soon bring down prices to a fair and reasonable point. There is a lesson in this for the trust-buster and corporation-baiters. If they would only apply themselves to securing the enactment of legislation by which the natural resources of the land can be thrown open to all who are willing to work in developing them, the power of great industrial units to charge monopoly prices would quickly disappear.

IF Mr. Ogden had come from heaven with flesh on his bones as we now see him and said that the Heavenly Father had given him a title, we might then believe him.—RED JACKET (Indian Chief), Stone's "Life of Red Jacket," chap. V, p. 227.

HERE is the fundamental error, the crude and monstrous assumption, that the land which God has given to our nation is or can be the private property of anyone. It is an usurpation exactly similar to that of slavery.

—PROF. E. W. NEWMAN, Lectures on Political Economy.

Suggestions For Single Tax Bequests

THE paragraph in last issue of the REVIEW referring to the friend who desires advice as to how a bequest to the movement should be administered has called forth a number of letters. As these are of interest both to our friend and others who may be considering the same question, extracts from some of these letters are appended.

A new subscriber, J. R. Williams, of Manitoba, writes:

"The friend who is considering leaving a bequest, and how to use it has touched a subject that I have given a good deal of thought. In my air castles I often think what I should do if I had a million. I should first protect my family and use the remainder to advertise the Single Tax. I should use the regular mediums, the same as business does, advertising Henry George's works, with short extracts from his books, and endeavor to show that, without the Single Tax, the more we progressed, the worse off we should be. Not one dollar, in fact not one cent, would be spent to help elect any one, and this would include the finest Single Taxer in the country.

When an election was on, I should stop all advertising, and if five cents would make Single Taxers of the whole members of the Senate as well as all the legislature, I should not spend it. My idea is to have the people force their representatives to put in Single Tax, and not the representatives to force it on the people. I should discourage any Single Taxers running for office, as I consider he can do much more good outside than inside. As soon as a man gets elected to a political office he is an unknown quantity to me and I think the past proves this."

Mr. J. H. Kaufman, of Columbus, Ohio, writes as follows:

"Referring to the November-December issue on page 163 I note that 'A friend of the Single Tax desires to leave a bequest to the movement * * *,' and asks for suggestions as to how such bequest might be administered.

I do not know the amount of the intended bequest but I once heard a great person of this country say 'One great unselfish soul in each community would actually redeem the world.' I believe this, and taking each State of the U. S. as a community, I know a man in Ohio who, if given \$50,000.00 or possibly just the income from \$100,000.00 to finance a program for a period of five years—possibly less—could put across the Single Tax in Ohio. When Ohio does that all other States will follow.

If I had a bequest to make in support of the Single Tax movement I would seek out that man and put him to work. There are likely other men or perhaps women of the same type.

Single Tax can be made effective by constructive educational activity. Opponents would have no case if brought to the bar. Our methods and failures in regard to taxation constitute the most stupendous blunder of our history. The greatest monument in the history of the world will be erected by a grateful people to the person or persons who make effective the remedy. In doing it, actions will speak louder than words tho words such as appear in the REVIEW and other publications from time to time are very inspiring and are needed to bring us to action. I often wonder why we allow this perjurious, criminal, death-dealing taxation procedure to go on."

Howard M. Holmes, of Cleveland, Ohio, alive to the dangers that beset such bequests, voices this caution, which seems to us one to be heeded:

"You ask for opinions which may be helpful to 'a friend of the Single Tax' who 'desires to leave a bequest to the movement.'

My advice is DON'T.

There is harm in college, church and charity endowments. No one is wise enough to *decide* how his wealth, or his legalized power to take wealth, can be used to advantage after his death.

The best way is to give as wisely and as largely as his judgment permits, and during his lifetime, to whatever form of Single Tax propaganda most appeals to him, and watch the results.

Single Tax endowments are almost sure to cause trouble. We have two wings in the movement, and bitterness between them is already appearing. I want them to keep good-natured. If a large fund were left for them to quarrel over, the feeling would be intensified.

Single Taxers should pay for their propaganda as they go along. They will make mistakes enough without spending endowment funds; but the giving does us good, and probably every form of Single Tax work is helpful in some degree.

If he feels he must make such a bequest, the best way is to put his stocks, bonds, money or lands into the possession of some younger Single Taxer in whose judgment and honesty he has confidence, and do it as secretly as possible, so that other Single Taxers will not be tempted to quarrel over its use. And it should be done without legal restrictions."

Grace Isabel Colbron, known as a gifted and devoted worker for the cause, favors the REVIEW with this thoughtful comment:

"The little notice in the last number concerning a friend who wished to leave a bequest to the Single Tax and did not know how to secure it properly, comes near to many of us.

I find myself in the same dilemma. Some years ago while the Fels Fund was in existence, it had a provision for such bequests, and I made my will, leaving a part of any money of which I die possessed to the Fund for Single Tax educational work. Now that the Fels Fund is no longer in existence, I do not know what to do about it. There is no existing organization that seems to me to do exactly the same thing. And I cannot put in a committee of individuals to administer my bequest for the simple reason that, . . . even did I want to bother some of my good comrades with that extra labor, those who would do what I want done with my money are mostly my contemporaries in years and there is no particular reason to expect they would outlive me if I can keep out of the way of automobiles!

I have spoken to one or two younger friends, but do not like to saddle the responsibility on them.

Cannot those of us who find themselves worrying about this very same matter get together and devise some sort of a central committee which can administer bequests and which will be self-perpetuating? Which will also have, in the forms to be used in wills, provisions that the donor may state whether he wishes his (or her) money to be used in political propaganda work? For that is the point of difference which divides us more than it should. There

is room for all kinds of work and all kinds of workers in the vineyard!

Will you agitate for something of the kind in the REVIEW?"

W. R. Whitelaw, of Toronto, suggests that the bequest of our friend "be the nucleus of an endowment fund having as its object the demonstration of the simplicity, effectiveness and justice of raising public revenues by a tax on the unimproved value of land."

"For this purpose select some old established town of about five thousand population favorably located for trade and residential purposes. When the fund is subscribed and invested in State government bonds, propose through some agency to the said town or municipality that on certain conditions they were authorized to pay the interest on the consolidated debt of the town for from three to five years, the conditions being as follows: First that the town or municipality secure, if necessary, a special act of the State legislature authorizing it to substitute for its present or Municipal Council, a Board of Directors, elected by the shareholders (taxpayers) using the Proportional Representation system. The elected Board to choose its own chairman (Mayor) and employ a manager trained for the service the town must provide for. Also that the said town raise all its revenue from a tax on the unimproved value of land."

Mr. Whitelaw presents this as "a mere outline of a suggestion," and we in turn give it for what it may be worth.

Making the Farmers Prosperous by Lending Them Money

IM an editorial published in the last issue of the REVIEW, we labored earnestly and at some length to point out the "Farm Credits Delusion," with particular reference to the recommendations of Mr. Bernard Baruch that the farmers be given better credit facilities. We think we presented the economic objections to his proposal clearly and fully. But one of the newspaper humorists puts the argument in a phrase. Under the well-known "Abe Martin" cartoon appears this gem:

"It's goin' t' be interestin' t' watch an' see how th' gover'ment is goin' t' git th' farmer out o' debt by loanin' him money."

'Nuf sed!

THE widow is gathering nettles for her children's dinner: a perfumed seigneur delicately lounging in the *Oeil-de-Boeuf* has an alchemy whereby he will extract from her the third nettle and name it Rent.—THOMAS CARLYLE.

THE notion of selling for certain bits of metal the *Iliad* of Homer, how much more the land of the World Creator, is a ridiculous impossibility.—CARLYLE.

At Last---A Great Book---John E. Grant's "The Problem of War and Its Solution"

SUPPOSE we were called upon to review "Progress and Poverty" as a work fresh from the press in 1923. We could not do so with an approach to adequacy even after several readings. We could only read and wonder with bated breath. We could but exclaim, "Here at last is a great book!"

Both because of the nature of its treatment, and because of the clear revelation of page after page of this work of John E. Grant's, we are similarly estopped from the perfunctory and hackneyed phrases of commendation which spring so easily to the mind of the reviewer. Such phrases seem all too tame in the presence of a work like this.

So we can but exclaim, Here at last is a great book! It is the biggest book since "Progress and Poverty." It completes this work, brings it down to date, and fits the newer world of 1923 as completely as Henry George could have done had he been alive to supplement "Progress and Poverty" in the light of those happenings that have rocked the world since 1914.

How mean seem the flood of works on economics and current problems in the light of this splendid achievement, how inadequate the thought and philosophy of so many pompous emendations heralded with profuse encomiums of press and publisher. Even the best of them, Wells and Van Loon, seem trivial beside it. For here we have true philosophy, real insight, clear economic knowledge, apt allusions that jump out at us from every page even as they do in Henry George, and an embracing knowledge of books, men and epochs.

There are two qualities in which "Progress and Poverty" ranks superior. These are the quality and degree of eloquence, though in Mr. Grant's work many passages have eloquence of a kind, and in the greater symmetry and completeness of Henry George's work, with which indeed there is hardly a modern work to compare.

But when this is said, what we have written in commendation must be allowed to stand. In his treatment of the doctrine of Malthus, for example, Mr. Grant makes complete the demonstration of its fallacy, advancing the argument to a total annihilation.

We cannot do justice to this work by the brief citations which our space affords, but we can at least give a taste of it. Here is his approach to the "Problem:"

"Our problem is not only to investigate the origin of civil and international hatreds and wars generally, but especially to scrutinize the underlying cause or causes of modern strife.

We shall clear away as far as we can the debris which strew the path over which we must tread, composed of the fragments and boulders shattered from the mountainous fallacies long ago exploded by giant pioneers. These have discouraged former research parties.

On our way toward the source we may examine certain tributary theories to see where they lead, but not every one. The time is short, our friends remaining behind are anxiously awaiting our news. Guided by the finger of Truth, our expedition must not halt, therefore, but press forward, sustained by the conviction that fatalism is opposed to common sense."

This promises well, and we proceed to page 42, where the author says:

"From our point of view there is no mystery why children of the slums should be so often defective mentally and physically, and it is not necessary to assume hereditary transmission from defective parents. The appalling conditions under which our slum barbarians are forced to live would be hell to the lowest savage. On the other hand, the startling contrast afforded by modern public school girls, developed in healthy and freer surroundings than the hot house feminine culture of forty years ago, equally finds its interpretation.

While it is impossible to indicate where the tendency in heredity ceases and merges into the stimulus of environment, enough is known of the dynamic factor of environment, especially for ourselves—that part we have called super-organic. It is clear that we must look for some maladjustment in social institutions to account for the unhealthy phenomena of warlords, millionaires, paupers and criminals."

This is from page 48:

"It is almost impossible to assess absolute values in race until all races have equality of opportunity."

On page 68, treating of the Principle of Population, Mr. Grant says:

"What has been said with regard to the animal kingdom applies in a special way to man. The apex order of the primates, he alone within the final limits of water, air and sunshine can modify and extend his environing "solution" beyond anything imagined in the most Utopian dreams.

So far as food alone is concerned, chemistry in agricultural practice demonstrates that the most unpromising inorganic matter, as for example, basic slag, lime, sulphate of ammonia and the nitrates, can be converted to food stuffs under suitable conditions, so that an almost limitless population could be fed. The whole population of the world is already fed, clothed and housed by the labor of a small percentage of mankind, and it could be very well continue being supplied with these requisites, if all the lengthy, twisted line which connects a man with his food were short-circuited. Not only is the present efficiency extremely low, the proportion of the unemployed at each end of the social scale being high, but the toiling masses are to an unrealized extent engaged in useless or harmful occupations.

The surface of the earth has only been touched in a few places, and it is in fact crowded with inexhaustable possibilities. The barren rivers of New Zealand were turned into an angler's paradise by the importation of a few boxes

of English trout spawn. Newfoundland fishermen were provided with an abundance of fresh food by the introduction of American hare. Following the example of Dr. Jackson in Alaska, Dr. Grenfell in 1908 took reindeer over from Finland to Labrador, which saved the Eskimos from rickets, scrofula and tubercle, because they were thus provided with milk, cream and butter. If famine can be exchanged into plenty in hard climates and in sparsely populated mountainous countries, it can be surely so in fertile lands possessing good climates and inhabited by plentiful industrious people, who have all the advantages of close intercourse and co-operation."

From page 81:

"If we allow our senses and intelligence to be dwarfed or obscured by superstition, if we shut our eyes and in blind vanity disregard the plentiful warnings—the danger signals against the retention of social institutions *which are not standing the test of time*—then in the fog engendered by the assumption that all is well, Nature may appear hostile as we persist in wrong directions, hurting ourselves in doing so."

On page 128, under "The Law of Rent:"

"Belief in the private ownership of land is a comparatively modern form of error. To the nomadic mind, no matter how degenerate in credulously imagining that man may own his fellows as he owns sheep, land was never regarded as the subject of more than temporary possession, as pasture for flocks and herds."

And again on the same page:

"To afford equal opportunity for every one to the land it is only necessary to collect the fund of economic rent and return it in equal portions to every member of the community."

On the question of "Compensation" on page 133:

"Not only is it morally wrong to propose that those who now suffer because the community has lapsed into superstition should pay 'compensation' to the persons profiting by injustice, so converting landlords into bondlords, but land cannot be bought back—cannot be 'nationalized' by purchase. The land is, and always has been, a national possession; therefore it is only necessary to assert the common right and proclaim that upon an Appointed Day the Crown should collect for the people the Economic Rent, which is the outward and visible measure of its communal value."

And on page 207, in words that remind us of George:

"The progress of civilization may be likened to the advancement of a yacht under sail, which speeds along in the breeze. The pilot on board, representing society, is an amateur. He steers the yacht too dangerously near the wind, and brings her to a standstill. In technical parlance, the little vessel is 'in irons.' If the pilot is slow to learn, he may be driven ashore upon the rocks of anarchy, and may have to refit.

The yachtsman does not retain freedom to progress by giving way to violent panic or by refusing to learn from experience. To preserve himself he must act in accordance with certain immutable laws or so-called laws of nature.

The freely running steam engine, quiet and efficient, provides little scope for unilluminated comment, but the en-

lightened mind finds a never-failing source of pleasurable interest in it.

If, however, the engine has been erected upon a defective foundation which has therefore subsided, was out of alignment and strained, so that owing to friction in the moving parts it was almost scotched, and steam leaked from every joint, no one but a crazy person would find satisfaction in the spectacle.

The scientific engineer would not try to remedy matters by pouring sand into the bearings, nor would he add weights to the safety valve of the boiler for the purpose of increasing steam pressure to overcome the abnormal resistance. He would instead lay a sound foundation, and make adjustments that would have the effect of liberating the mechanism."

On page 355:

"If the sluice gates are opened in time and the Rule of the Land is put into operation, the community will magnanimously look upon the past sins of individuals as the outcome of maladjustments for which, due to superstition, all are responsible.

Compensation to those who have been living rent free, or who have been receiving tribute from the industrious for the use of the earth, cannot be entertained. Indeed, the land has been redeemed in blood and labor many times over, and its restitution will bring compensation not only to those hitherto deprived of their birthright, but also to those now superstitiously believed to have some peculiar right to it."

But quotations furnish a very inadequate notion of the thought of this work. Especially do we desire to commend the chapter entitled, "The Secret of History."

What is chiefly notable is the courage with which it faces the consequences of making land common property. In this it is in startling contrast to the timidity of some of our brethren in the movement who, in this secondary stage of our progress, would emasculate the doctrine to make it palatable to the conservative. So great and beneficent will be the change from a chaotic civilization to the natural economic order that we can afford to take into account and provide if necessary for the incidental losses and business disturbances that will result as a temporary condition while entering the period when Justice will rule and Privilege will cease to reign. In this his faith is as sure as that of Henry George and every Single Taxer who has read understandingly the message of our great leader.

One reflection occurs to us. Our admiration for the work increases our reverence for "Progress and Poverty." For this work of John E. Grant's comes at a time when his conclusions are reinforced by all that has gone before, the conclusions arrived at by other thinkers, and the events of the World War. But "Progress and Poverty" was written in 1879 before the flood of books dealing with the Social Problem, and when predictions based upon the trend of civilization lay mostly in the realm of prophesy. This is not said in detraction of the merit of Mr. Grant's monumental achievement. But what a reflection it is on the intelligence of the army of writers who have tried their "prentice hand" at solutions of the economic and social

problem without the slightest reference to the profound and illuminating studies of Henry George!

The work is from the house of E. P. Dutton and Company, of this city, and is a volume of 400 pages. The price is five dollars, which keeps it out of the reach of the general reader. We hope that the sale of the work will be sufficient to encourage the publishers to try a cheaper edition. It deserves the widest reading by men and women of the English speaking race, for no work of such importance has appeared in the last three decades.

JOSEPH DANA MILLER.

Suggestions For Practical Work

IT having been said of me in a recent issue of the REVIEW that I am an enthusiastic adherent of the Single Tax Party and a convert to the party idea, I feel inclined to explain my position, more especially as there has been going on more or less discussion of the moral as comparable with the fiscal presentation of our Big Idea.

I was asked to be one of two candidates for the New Jersey Assembly at the last election, and I complied with the request. No great splurge was made in the local campaign, but the candidacy gave Gaston Haxo and myself an opportunity to meet some people and do some propaganda work that we would not otherwise have been able to accomplish. As a means of advertising both the moral and fiscal aims of Single Taxers the party plan has many advantages, beyond question.

But my view is that the party scheme has a more natural affiliation with the economic and fiscal than with the moral foundations of our proposal. There is to me an apparent absurdity in the attitude of men who claim to be "middle-of-the-rovers"—excited and obsessed by the cruelly unjust conditions brought about by our land system—refusing, like William Lloyd Garrison to compromise, minimize, extenuate or equivocate—and yet who are content to be active in such a trifling enterprise as the formation of a party or a party organization. There is, undoubtedly, ample justification for a crusade against the private appropriation of economic rent. One cannot deny that this appropriation is a great crime against humanity, but surely those who take the responsibility of protesting against the crime should not be content with what amounts to a negligible use of party opportunities. A great crime demands adequate protest—even the "howling dervish" state of frenzy or fervid conduct and utterance.

Again, it is evident to me that some of our most distinguished promoters of the purely fiscal presentation of the Single Tax quite unnecessarily refrain from pointing out that there are equal rights to the use of the land—that exclusive possession of land is a privilege or franchise for which an annual return should be made in some way. Since no one really denies this, it could always form part of an address on taxation before even a Chamber of Commerce, and thus disarm much of the criticism leveled at

the fiscal talkers by those who are sometimes called "all-at-oncers."

The fiscal lecturers also are by me offered this advice: Let them conclude their fiscal explanations, duly accompanied by an outspoken belief in the principle of equal rights to the use of the earth, with some practical suggestions as to how, in the State where the speech is delivered, legislative progress might be initiated. By doing this last they will absolve themselves from the charge of being more interested in perennial sowing of seed than in helping in a harvest. For one, after some thirty-five years of connection with the Single Tax movement, I am ready for something really worth while to be accomplished.

And why should not the fervent moral enthusiasts and the devoted fiscal improvement workers join in seeking some way in which legislatures can move in the right direction, even in a preparatory way only? Here is common ground, where antagonism can be forgotten in participation in joint effort.

Take New Jersey, for instance. The question of taxation or reduction or change has been raised by our new Governor. The principal member of the State Board of Taxes and Assessment has gone on record as claiming sound reasons for differentiation between taxation of land values and improvement values. The legislature is in session. Why should not all those in sympathy with the Single Tax find means of consulting together and submitting to the legislature one or more practical suggestions? We need some kind of a loose State organization to bring about this co-operation.

One suggestion I would like to make is that in New Jersey the tax law be so amended that assessors shall be specifically instructed as to how separately to list land values and improvement values, not only in cities and settled localities, but also in rural locations. Surely before we can get farmers to become interested in a shifting of taxation from improvement values to land values, we must be able to show a definite rule for separate listing. In one township near here the lands are assessed for \$750,000 and the buildings for \$350,000. It is probably true that the pure land value in the township should not be figured at over \$250,000, buildings and other improvements accounting for the other \$850,000. Such a radical revision of the taxable valuations would immensely help in getting farmers to join manufacturers, merchants and home-owners in demanding that at least annual taxes upon buildings and improvements should be strictly limited.

GEORGE WHITE.

As I am born to earth, so the earth is given to me, what I want of it to till and plant; or could I without pusillanimity omit to claim so much.

—EMERSON.

WE have seen that the expropriation of the mass of the people from the soil forms the basis of the capitalistic mode of production.—KARL MARX, "Capital," chap. XXXIII, English Translation pp. 793-4.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

ADELE BONNYCLABBER, who, on account of the existing Franco-German imbroglio, does not at this writing see her way clear to depart for Europe, said the other evening that in her mind the conjunction of the Cat and the Fiddle is symbolical of two main categories (oh, Adele!) of human nature—that is, human nature psycho-analytically considered. “I mean,” continued she, “that our open minds are sometimes capable of ‘seeing the cat’ about the same time that the hidden functionings of our sub-conscious selves burst forth in emotional overflows of the spirit. Do I make myself clear? Art and song, poetry and the drama—and harking back to your Fiddle, did not Nero fiddle while Rome howled?—are thus elements of weight in the elucidation of the obscure. Therefore, the immense(?) by intriguing *reclame* of Economics should be bound up in a sweet and wholesome union with all the Fine Arts, don’t you think?” At this point Horace Wenzel, arch cynic that he is, broke in, “Have you ever, Miss Bonnyclabber, witnessed a Chinese play and listened to the musicians sitting upon the stage? There you have ‘the thing in itself,’ the real harmony of the Cat and the Fiddle, the true concatenation!”

Horace Wenzel, by the way, is of the same family as the grandchildren of old John Wenzel, of West Virginia, who made a fortune in oil as far back as 1866. Old John was a partner of Culpeper Edwards—the Virginia Edwardses—and was mixed up later in the scandalous affair of the “Waterhole,” which caused so great a sensation at the time. Horace went to Harvard and later entered the real estate business in New York, in which he has been remarkably successful. He understands very thoroughly the far-reaching significance of the Single Tax proposals, but he considers them coldly—as he would study a distant star. “Not in our day,” says he, “shall we be called upon to give up our economic privileges. As for myself, I mean to play the existing comfortable game to the end. I am a very ‘limited’ Single Taxer and really I often wonder why you people at the Cat and the Fiddle put up with me as you do. You certainly are an indiscriminating, charitable lot.” Thinking it over, I suppose we are a hospitable class—and I’m glad of it. Let some one sing of our Inn what a Greek poet sang of the house of Admetus,

‘Hail House of the Open Door,
To the guest and the wanderer free,
The Lord of the lyre himself of yore
Deigned to inhabit thee!’

“I see,” said Michael O’Shea the other evening, “that the Souviate form of government has extended itself into the sacred precincts of the U. S. Congress. The Agri-

cultooral Souviate, called the Farmers’ Block, has for its blockheads a fine assortment of rale hayseeds ripresenting the old folks at home. Now if that is not the Souviate idea, phat is it? I always felt we’d come to it. Begorrah, ‘tis the auld Farmers’ Alliance come to life agin, masquerading today as the great Farmers’ Souviate. Thin we have the more aristocratic Bankers’ Souviate, with a commissar always in the Prisdent’s cabinet on watch. Say boy, did ye iver hear of the Railroad Souviate? And phat about the Manufactoorers’ Souviate, with their commissars lending a helping hand with each and ivery tariff bill? And the Whiskey Souviate and the Coal Souviate? By Jinks, we’re one grand Souviate and we didn’t know it, and we bullyragging the Roosians and blackguarding thim and hounding thim and blockading thim for doing with their Souviates just what we do with ours!”

* * * * *

“I am wondering,” queried Professor Dowdy the other night, “who will come forward to reconcile and co-ordinate the Georgian philosophy with Einstein’s Relativity hypothesis? Forty years ago when Henry George was writing his books on political economy the Evolution controversy was being widely advertised and discussed, and George played ducks and drakes with the Evolutionists, showing that the development of man physically and mentally had probably not advanced materially from the time of the earliest records of the human race. “It may be possible,” pursued the Professor, “that the great Einstein comes now with a sword to destroy the correlations between economic postulates that seem as firmly established as were the theorems of Euclid and the gravitation laws of Newton. Who shall say?” Several of us were at once up in arms. “Take the idea of Space, for example,” continued the Professor, deprecating the interruption. “Upon that idea rests the entire superstructure of site or location in Political Economy, whence of course is deduced the theory of site-value or location-value, the basis of the entire Georgian philosophy. Along comes Einstein, deftly interfering with our reciprocal play of forces, like Mephistopheles setting aside the sword of Faust’s antagonist. Space, says Einstein, is as changeable and unreliable a criterion as anything you could consider in the universe. Location is continually changing. Nothing stands fixed. All is relative. All is Relativity. Or take the idea of Time, whence Henry George deduced his postulates of the inevitability and justice of interest on capital. Time, Einstein shows, is a mere myth, a figment, the fourth dimension, which it may be given to the mathematical superman, but not to the ordinary human being to understand and fathom.” “Look here, Professor, are you trying to kid us?” exclaimed Wiggins at this point.

We print the following Ode from "The Wrath of Latona," E. Yancy Cohen's Single Tax play.

"In the Acroceronian Mountains,
The snowy, steep heights of the North,
Down-dripping in tremulous fountains
The waters of Lycia come forth;
And the warm heart of Earth throbs to meet them
And melts in a welcome profuse,
And the joyance of Life springs to greet them
And rises to Zeus.

In the parching brown midsummer valleys
All scorching with Chimæra's heat,
Oh, boon, when a runnel outsallies
From its cold and most secret retreat:
The gold on the floors of the rivers
Is a glittering mockery then—
In the *water* the Gods are the givers
Of riches to men."

* * * * *

I don't know whether cold weather sharpens one's wits, but these long Winter evenings we of the Cat and the Fiddle sit round the chimney-fire and indulge in "thinking" games. We have lately been playing "Delusions," which consists of each one in turn announcing a common delusion in terse or epigrammatic form. I am betraying no confidential secrecy in writing down here a few of the "Delusions" handed in:

The foreigner pays the tariff tax.

Poverty always has existed in this world and always must continue.

The rush of women into business has permanently raised their condition.

In this 20th century of progress we have naturally outgrown our addiction to superstition, magic, fortune-telling, occult sciences, etc.

College boards of trustees are disinterested bodies, looking only to the advancement of learning.

Increase of hospitals is sufficient to deal with disease, and a trained nurse is better than precious ointment.

There are two great political parties in the United States—of diametrically opposite principles.

Going to law is the best way of getting your money from a debtor.

In these days Diplomacy continues to be of service, and a national "policy" is of advantage.

Panics are permanent and natural institutions of modern industrial society. Commodities are high in price where ground rent is high.

Plenty of money in circulation is sufficient to account for good times.

The landlord who sends his check to the tax collector pays the tax.

Church and State are divorced in this country, and the Church receives no public recognition nor aid.

Any boy can be President.

Among the many treasures to be found in the library of the Cat and the Fiddle none is more worthy of attention than the unpublished Mss. of the Second Part of "The Story of My Dictatorship." The history of this rare literary curiosity is veiled in mystery: All we know about it is that there it lies under lock and key, in a glass case. I am one of the few who have been permitted to make a study of the Mss., not for my own personal edification, but for the benefit of the readers of this great bi-monthly Magazine. I have pleasure, therefore, in presenting the following brief introduction to the Second Part of the Story.

It appears that the Social Revolution which placed me—I continue the first person singular, as in Part I—upon the dizzy pinnacle of Dictatorship became in time world-wide, and after establishing itself in every other civilized country finally reached the United States. I may with all becoming humility say that my reputation as an expert professional Dictator had become so firmly established that I had no difficulty in adding this country to my list of clients. I accepted the call to social service with accustomed alacrity and soon found myself firmly established in the seat of office. And as in almost every case in other countries my troubles at once began. You will remember that in the English uprising, for example, my official duties were much retarded by the complaints, criticisms, back-bitings and threats of certain unseemly loafers, shop-keepers, Socialists, railway directors, directors of the New River Company, members of the Liberty and Property Defence League, lawyers, etc. With immense difficulty, yet with undeniable skill, I overcame each and every one of those disputants—and I attribute the success of my professional confutations to a certain dictatorial habit I had acquired in the years of my economic apprenticeship: I need not dwell upon the brilliant successes I subsequently had as Dictator in the Central and South American republics, where the Georgistas had paved the way for me—nor my narrow escapes in Russia and in fact in all Central Europe, the ancient communistic institutions of those regions making my more evenly balanced and scientific system seem dangerously subversive in their eyes. It was in the United States, however, that I encountered the most savage opposition of all. Let me say again that my professional success I attribute to my uncompromising thoroughness. I am utterly heartless in my disregard of the claims, importunities and tears or the conspiracies and counter-revolutionary activities of the beneficiaries of privilege. In the case of the U. S. I had not only to meet the machinations of the dispossessed, but the orgies of the Restoration, intermingling with which I found my back-biters particularly active—those older propagandists of our Theory who had made a mess of it before my coming. I cannot blame them for their envy of me, for a sour nature waits upon long years of hope deferred. When I mounted the steps of the Capitol as Dictator hundreds of familiar faces stood there in front to join their half-hearted hurrahs with the wild cheering of the more ingenuous proletariat multitude.

Alas, before long I had cause to regret my assumption of office. This time it was not a counter-revolutionary movement that caused me to bring down my iron fist—it was the cloud of biting, poisonous gnats which attacked me asleep and awake, the aforesaid propagandists, each one of whom wanted to run his proboscis into my flesh and with his tiny sword make my life unendurable. I often have wondered why this was so. One would suppose that a certain *esprit de corps* must naturally exist among the propagandists of a cause, urging all to eschew bickering and at least in public, to present a united front. Not so with these my opponents. They advertised our differences and gloried in our divergencies. I grew at length weary of the difficulties they were putting in my path of duty, and my professional engagements became so retarded by the lost hours I was forced to devote to them that self-protection pointed out to me a way of making short work of their continued interference. You who will have the privilege of reading the Second Part of the Story of My Dictatorship will know the rest.

The New Movement In Britain

AS the issue discussed in the SINGLE TAX REVIEW regarding the presentation of the philosophy of Henry George is one that has arisen in Britain some facts in relation thereto may be of interest. It is a matter which concerns Single Taxers the world over.

Early in 1919 a group of Single Taxers formerly associated with the Liberal Party met to consider the new conditions that the war had created. They decided that the prevailing "prosperity" would soon give way to calamitous industrial conditions and that a futile physical revolution could then only be averted by the application in full of the principles enunciated by Henry George. That the hope of the realization of economic liberty lay in the Labor movement, which term may be taken to signify in this country the striving of the workers to secure just conditions. That it would be futile in the times that lay ahead to urge Justice and Liberty in terms of taxation, and that the presentation of the case must be fundamental and its method of realization be presented in the simplest terms. To achieve these objects the Commonwealth League was founded to demand from Parliament:

(1) A Declaration of Common Right to the Land on the precedent of the Declaration of Rights of 1689 which implemented by the Bill of Rights established the supremacy of Parliament as against the Crown.

(2) A Finance Bill to implement the Declaration by calling upon each holder of the Common property to pay its economic rent to a Common Land Rent Fund as a tenant of the Common estate.

(3) Provision to be made for the allocation of the Common Land Rent Fund to the local authorities per head of the population served by each.

It will be seen that by this simple demand the complexities of taxation have been avoided. As also the irrelevance of calling a rent a "tax," which has prejudiced the cause in the eyes of those who fail to see why the landowner should be singled out for taxation in preference to the immediate enemy, the "Capitalist." Furthermore it gets rid of controversy associated with a land tax as to the possibility of its being "passed on."

Finally, and most important of all, it lessens the danger of a manifest and fatal departure from principle that a tax provokes. All direct taxation carries with it an exemption. In Australia and New Zealand exemptions in the land taxes have reduced the cause initiated by Henry George as one for human emancipation to one for the "breaking up of big estates." The result had been that the taxation of land values has proved to be the most potent method ever devised for the extension of land ownership and the consolidation of the power of reactionary forces. This has been particularly the case in New Zealand where the Henry George movement first found practical realization and where the method of partial application has proved disastrous.

As regards the demand for the allocation of the Land Rent Fund to the municipalities per head of population served, two great principles are involved. To place in the hands of the State a vast and growing fund would enhance the power of the State and of its attendant bureaucracy. The allocation of the rent fund to the Municipalities would place it under direct popular control and with the power which they already possess enable them to satisfy the communal needs of the people and inaugurate conditions of civic life which are now but numbered amongst the dreams of visionaries. And by this method of collection and allocation the principle that economic rent is created by all alike is realized. This cannot be attained by the rating of land values which would result in an unequal participation in favor of the resident of the great city as against the country dweller.

The method proposed by the League would secure the regeneration of the countryside in which lies the solution of the wage problem and of Poverty. The State would then be left to tax the rewards of labor for the carrying on of anti-social ventures such as war and Imperialistic exploits and as such would come to be regarded as the enemy of democracy. The transference of the administration of social services such as Education, Poor Relief, Maintenance of Asylums and so forth to the Municipalities by Parliament has relieved the taxpayer at the expense of the ratepayer, with the result that the local authorities have largely been reduced to a bankrupt condition.

For instance, in Sheffield, the great engineering centre, unemployment has reached such tragic proportions that one-fifth of the population are in receipt of doles. The rates total 22 shillings on the pound of rent paid by the occupier for land and buildings and of this sum over 10 shillings in the pound is raised for poor relief. So we have

this grotesque state of affairs, that the working man pays on a cottage rated at £15 a year 6 shillings a week in rates of which 3 shillings goes to poor relief of which he is perchance a recipient. It will therefore be seen that the forthright and uncompromising demand of the League is related to urgent and distressing problems that cry aloud for immediate solution.

When the Commonwealth League was founded the taxation of land values had been brought to the political gutter by the fiasco associated with the Liberal Government. Indeed the late Coalition Government with the assent of Mr. Lloyd George scrapped the State valuation that had been initiated and which he had sponsored, and returned to the landlords the amount already paid under the trumpery taxes of the Budget of 1909. The founders of the League contended that they were setting out as pioneers and that the landtaxers who clung to the Liberal Party and to old methods of advocacy need have no fear, for they would reap where the League had sowed. That by demanding a full measure of justice the politicians would hasten to proclaim themselves to be in favor of the taxation of land values. And so it has been. The General Election that has just been held has fully justified the League's political forecast. The Labor Party with 143 members now sits as the opposition in the House of Commons. The Commonwealth League thus started under most adverse circumstances but immediately met with a full measure of encouragement. The propaganda was so swiftly accepted that within little more than a year the Annual Conference of the Labor Party at Scarborough carried unanimously a resolution under the head of Municipal Finance which demanded the appropriation of the economic rent of the "National Property," the land and its allocation, to the Municipalities "on the basis of population and relevant considerations."

Since then the "Scarborough resolution" has been unanimously endorsed by district Labor Conferences and at some 500 meetings convened by the League.

At the recent General Election the League questioned the candidates of the Labor Party as to whether they were prepared to support the Scarborough resolution and received 200 affirmative replies and two in the negative. Of those who replied some 70 were returned, and as they include the most active members of the Party considerable advance has been made. A gratifying and significant feature of the affirmative responses is that they came mainly from Socialists who were wont to scoff at the taxing and rating of land values.

But the League does not propose to let the matter stand at that. A Conservative Government is in office and we have to endeavor to ensure that at the next General Election the assertion of the Common Right to the land shall be the main issue. So the League now proposes to revert right back to first principles and to appeal to the people past the politicians. It will raise the issue of the Equal Right to Life and consequentially that of the Equal Right to the

Earth. It has drafted the Declaration of Common Right to the Land on these lines and will direct its propaganda to a demand for it to be brought before Parliament. So at last we are getting back to first principles and nothing but the lack of funds prevents their adequate presentation to the people and their securing a measure of support that would assure realization at no distant date.

It has to be realized that in this propaganda the members of the Commonwealth League are not actuated by the enthusiasm of the "impossibilist." What before the war would have been merely a propagandist effort now accords with the terrible needs of the times and is the only solution of a desperate situation. The disruption of trade in Britain, a nation of which only 10% are engaged in agriculture, means that millions have become superfluous and starve upon "doles." The workers as a whole have been reduced to starvation level and to conditions of acknowledged slavery. To talk to such men of redemption through a penny tax or to try to meet the oncoming of revolution by offering justice and liberty by small instalments, is a policy of futility. The Commonwealth League may fail, for the time is short and its means inadequate, but its failure will inevitably be signalized by events that will stagger the world. Yesterday the march of 20,000 unemployed and starving men on to the prohibited area around Parliament House was sidetracked by leaders fearful of the consequences when they came face to face with the forces arrayed against them by the authorities. So today, but if tomorrow the hapless be also the hopeless, rule will be established by way of the machine gun, and cruelty born of fear will demand a military despotism. Thus it is that the League is striving to turn the tide of hunger-provoked despair into the broad channels of liberty.

We may fail just as in France the first Single Taxers failed to avert revolution. But at least we feel that our efforts should be known to all, who knowing, would accord a measure of sympathetic interest. For the issue that is coming up for determination is the acceptance by the industrial masses of British of the Socialism through Freedom of Henry George, or the Socialism through coercion of Karl Marx. And the result of that decision will determine the future, not only of Britain, but also of the world.

R. L. OUTHWAITE.

It begins to be asked on many sides how the possessors of the land became possessed of it more than you or I.

—RUSKIN, *Fors Clavigera*.

THE greatest "burthen on land is the landlords."—JOHN STUART MILL, "Elements of Political Economy," Book II, chap. 2, sec. 6.

LANDLORDS are perhaps the only great body of men whose interest is diametrically opposed to the interest of the nation.—H. T. BUCKLE.

Can a Georgian Be a Socialist?

HAS the time arrived for the American Single Tax Party to formulate its exact attitude towards Socialism? This question is pertinent just now because in Argentina the new "Liberal Georgian" party is fighting the propaganda there of the Socialist party with just as much zeal as it opposes the programme of the ever dominant landlords. The present uncertainty of American Georgians on this question is doubtless chiefly responsible for their grouping in the conservative minds, along with Communists, Anarchists and Bolsheviks, as "pernicious radicals."

Before proceeding further I must define, technically, the term "Socialist" for the popular conception of it may include anything from an advocate of public ownership of railways to a bomb-throwing Red. Anyone examining for the first time the political platforms of the Socialist parties of the various nations will be struck by their remarkable resemblance not only in principle but even in phraseology. And if he seeks for an explanation of this phenomenon he will find that it is due to the fact of their common origin, Germany, and their common oracle, Karl Marx. Consequently all modern Socialists may be truly classified as "Marxians" and an analysis of the early doctrines of Karl Marx in every case will yield their social programme.

When Socialists glibly advocate: the "public ownership of all means of production," they are perhaps not aware that this proposal springs directly from the doctrine of Proudhon that "all property is robbery." But such is the fact, and Marx spent the most of his long life in trying to sustain this adage by a minute investigation of the statistics of production in England, the most advanced industrial nation of his time. His results were embodied in the bulky work "Capital," the first of the volumes being published in 1867, but the last two only posthumously, the second in 1885 and the third in 1893. Owing to the fact apparently that Marx first studied manufacturing, it was a long time before he discovered the fallacy of Proudhon's adage. But any reader of "Capital" with patience enough to wade through its first 2178 pages until he reaches Part VI, entitled "Ground Rent," will there find that Marx almost, if not quite discovers that only "monopolistic property"—rather than all property—may truly be called "robbery." He thus reaches the conclusion of Henry George, though he never seems to have publicly acknowledged it, and is said to have sneeringly referred to Single Tax as: "the last ditch of capitalism."

However, few Socialists have ever read "Capital" as far as this, and even these few have evidently had no effect on the practical programme of Socialism. This was formulated some years ago, before Part VI of "Capital" was published and, assuming that all property is robbery, declares a war of classes and advocates the confiscation, as soon as possible, of all private property by the State in order to abolish both interest and rent and leave the whole result of production to be divided solely among the "working

class." Theoretically, this division may be unequal, grants a greater reward for superior intelligence or activity, but practically, if the result is to be determined by universal suffrage in a society where ignorant manual laborers may have the bulk of the vote, the division would inevitably soon be made equal whatever may have been the case at the inauguration of the system. Moreover, whatever Socialism may say about respecting private property *not* used in production, such as mansions, pleasure carriages, elaborate house-furnishings, wardrobes and libraries, the inauguration of its system anywhere would doubtless soon mean the compulsory division also of these "stolen superfluities" among the proletariat as proposed by Kropotkin(1).

That these practical results of the Socialist doctrines are not just theoretical deductions has been amply proved by the recent trial of Marxism on a vast scale in Bolshevik Russia. There, though the votes seem always to have been limited to received members of the Communist party (mostly trained urban workmen and therefore superior in intelligence to the bulk of the proletariat) Socialism, as long as the worker's votes controlled, always took the ridiculous form of equal wages for all manual workers, the voting majority, and equal wages, *but on a lower scale*, for the mental workers, the minority. However, the failure of this economically absurd system to produce anything but lamentable results seems to have convinced even the ruling demagogues of its fallacy and having, within four years, either consumed or destroyed all the accumulated chattels of the bourgeois, they are now apparently returning to the former capitalistic organization of production as fast as they can do so and save their faces.

Whatever may be the case in a heavenly nation, whose inhabitants form one great family of unselfish and intelligent persons, it is clear to any student of human nature that any existing earthly nation could only be organized into a going Socialist commonwealth by the use of force without stint to coerce refractory minorities. This has been well proved in Russia where there was first established the "dictatorship of the proletariat" which in practice meant the absolute control of a disorganized nation of 150,000,000 by the compact and armed Communist electorate numbering less than 1% of the total population. Force had first to be used by the Communists to reconcile the *bourgeois* to the nationalization of its property; and then, in order to make this productive, the same arms had to be turned against the proletariat, many of whom refused to work as long as there was anything left to "nationalize" which could supply them, gratis, with food and clothes. By a State control of food these thieving loafers seem to have been gradually forced by starvation back to the factories, wherein, when they arrived, a military discipline with a firing squad in the background insured their reasonable activity even during the twelve-hour day. Western Socialists for a long time refused to believe the reported results of the Russian experiment, claiming they were

merely "capitalistic propaganda" and that the actual facts were far different. Now when this argument collapses in the face of the reports of many trustworthy Socialist visitors to Russia—including the Englishman (2) Wells, the American, Schmidt, and the Belgian, Vandeveldé—they fall back upon the defense that it is not Socialism but war and blockade that have ruined Russia. Yet the unbiased student is forced to believe from the evidence that these latter evils had already done their worst in 1918, before the Socialistic experiment started, and that the *coup d'etat* of the Bolsheviki minority in November, 1917, which prevented the establishment of a constitutional republic, was the chief cause why Russia has gone from bad to worse since the Armistice (3).

Though the Socialist Party has controlled the government of Germany since 1918, it has never dared to introduce there the Marxian confiscation of property, being appalled apparently by its failure in Russia. Instead it has dishonestly busied itself in printing paper marks by the billion in order to complete the ruin of the German middle class; at home, by forcing its acceptance for bank credits, mortgages, salaries, etc., and abroad, by exchanging it or its equivalent in public "bonds," for hard American dollars. The vociferous "party of the proletariat," it has by its fraudulent fiat money forced the wages of German workmen, measured in purchasing power, to far below the Japanese level. As a crowning betrayal of its published principles, and in infamy comparable with its steady support of all the Kaiser's war budgets between 1914 and 1918, it has now installed as Minister of Finance, Herr Hermes, the tool of the German Rockefeller, Herr Stinnes.

Yet all this recent disgraceful record of the Socialist party in Russia and Germany has been no surprise to Georgians. Indeed, what would happen, if Marxians ever attained political power, was clearly predicted a decade ago by the Swiss, Gustav Buscher, in articles published in the SINGLE TAX REVIEW.

Accepting "Socialism" then as synonymous with Marxism, it is evident that Georgians have nothing in common with its practical *political* programme, which means the extinction of individual liberty and the establishment of the all-dominant State. Such a State can only be successfully operated, in the present state of social development, as an oligarchy or autocracy, and that means the discard of all the bills of rights ever won by our ancestors against oppressive governments. Accustomed to an oligarchic and arbitrary State, German workmen see no incongruity in Marxism; nor do Russians who, by its adoption, have inevitably established a Lenine as their autocrat instead of a Nicholas. But with Americans, nourished by traditions of freedom dating from Magna Charta in England and the charters of the free cities of the Netherlands, it is another story, and as soon as they comprehend the real political nature of Marxism they must inevitably reject it in toto.

Nor can Georgians accept the economic programme of Socialism because the State monopoly of all employment

by force means the sure destruction of economic liberty and the establishment in practice of State slavery, whatever may be its camouflage in theory. If a worker must work for the State or starve, it is clear that he must accept employment at whatever terms the State chooses to offer. This lack of choice is the essence of slavery and not the manner of enforcing discipline which might well vary from the sawing apart at the waist of the Haytian revolution. (4) to the placing of a dunce's cap of a Yankee country school. Whatever may have been the usefulness of chattel slavery in ancient society (5) in forcing the wandering and fitful savage to acquire regular habits of work, it was always an anachronism in the Constitution of the Great Republic, though half of its States had to suffer a cruel civil war before finding it out.

The Georgian programme of freeing the land is merely the doctrine of liberalism carried to its logical conclusion. If an individual be cut off by land monopoly from his natural employer, the earth, even an economic novice can understand that he is no longer "enjoying freedom subject to the equal rights of others," as postulated by the doctrine of "laissez faire," but is artificially restrained in his natural rights. The break-up of the medieval static society by the liberal doctrines of the French Revolution, and the free development of the initiative of the formerly suppressed classes, have been the basis of all modern economic progress, especially in the United States where, until recently, the vast unoccupied frontier and the homestead policy protected the citizens from the worst effects of land monopoly. The Georgian proposals aim to preserve perpetually and in more perfect form our industrial freedom of the early XIXth century. The Single Tax means no change in the organization of American industry, on the basis of individual liberty and initiative, but merely the destruction of the parasites of private monopoly which now drain its life-blood. It is indeed the only remedy that can save liberalism from its reactionary enemies, whether monopolistic or Socialistic, which now threaten its speedy extinction everywhere.

I have said enough, I hope, to show that Georgians have nothing in common with Marxians, either in their political or economic programme, and should therefore continue the policy of separation which was first wisely adopted at Chicago in 1920 when the Single Taxers refused to follow the other Forty-eighters into the socialistic Farmer-Labor Party. Of course, this policy does not prevent Single Taxers from encouraging trading or co-operative societies which are founded on a *voluntary* basis. A co-operative organization is socially a higher form than the prevalent one of capitalist and wage-earner; and, as the former becomes better developed, it will gradually excel the latter in efficiency and capture its markets in many other industries besides the few it now dominates. Later, in some future age, our free co-operative societies may succeed in integrating themselves into a co-operative commonwealth.

With such a happy outcome of economic freedom, Georg-

eans will have no quarrel and may then safely call themselves "socialists," as Marxism will long since have perished. Meanwhile the Single Tax Party can never gain the confidence of the American people and commence to win elections till it convinces them that it has entirely repudiated Marxism, that dreadful menace to existing civilization. Finally, I believe that the Georgan programme offers the only policy to save the American middle class from destruction by the combats—or worse—the price-raising combinations of the land and labor monopolies—the modern Gog and Magog of free institutions. But this demonstration must be left for another article.

R. B. BRINSMADE.

REFERENCES

- (1) "The Struggle for Bread," by P. A. Kropotkin.
- (2) "Russian Privation," by H. G. Wells.
- (3) Booklets, published in 1920, by American Association for International Conciliation, on Bolshevik Russia.
- (4) "The Revolution in Hayti and Santo Domingo," by Stoddard.
- (5) "Ancient Society," by Lewis H. Morgan, Part VI.

Henry George—Prophet

THE captain of the hosts of Syria lay stricken with a leprosy. Naaman was a great man. Great in honor and achievement. His hand had freed Syria of the foreign tyrant. But he was a leper.

It was determined to send him down to Israel to be cured by the great man there who was reputed to be a Prophet of God.

When Naaman came to Israel, Elisha, the prophet, bade him bathe seven times in Jordan and be clean.

"How foolish," spake Naaman and his retinue. "Are not the waters of Syria as potent to save as the waters of Judea? If the great man had stood forth and called upon God to save the flesh of Naaman we would have believed him. If the man of God had laid hands upon Naaman and made him whole we would have said he was truly a prophet.

"But to ask Naaman to bathe seven times in the foul waters of Jordan is a silly and a foolish way to cure a leprosy."

So hath it ever been with prophets.

Once upon a time there was a country called Columbia. On the western slope was the province of California. A man named Henry George lived there. He was a poor printer employed by one of the great newspapers. He saw a great transcontinental railroad approaching his city of St. Francis. Tie by tie, and mile by mile, nearer it came. As it approached, the town lots in St. Francis rose in selling value, which is to say use value, by leaps and bounds; and in the sister city across the bay, where the railroad must have its terminus, the once useless and valueless land was being sold at thousands of dollars per acre. This was a phenomenon about which Henry George spent many an hour of thought.

Across the great country of Columbia on the eastern shore, was the city of Manhattan. It was the greatest of all the cities of the land.

Famed was Manhattan, as a city of countless industries. Men gathered from every quarter of the earth to labor, and its wealth increased marvelously.

But lo, a grievous leprosy fell upon the land. As wealth and progress came there also came to those who toiled, a grinding poverty. Splendid tenements arose. Those who created the wealth of the city were huddled in hovels of misery and hounded by the fear of destitution.

To this City of Manhattan came Henry George, the Prophet. Material prosperity he found. Wealth was abundant and comfort luxurious. But wealth was not distributed; comfort was not diffused. On one side was fabulous riches; on the other was poverty so degrading that its victims had lost all hope. Between these two extremes was a harrowing fear and a paralyzing dread of poverty that seemed worse than poverty itself.

Although Manhattan was extraordinarily prosperous, due to the augmented working power of its numberless men and wonderful labor saving machines, yet it was those who actually did the work who remained poor and were ever becoming poorer.

Wherever the Prophet saw Progress he always saw the leprous handmaiden, Poverty, stalking by her side.

He had reflected with infinite pains upon the significant fact, found everywhere, but especially marked in Manhattan that "where population is densest, wealth greatest, and the machinery of production and exchange most highly developed, we find the deepest poverty, the sharpest struggle for existence, and the most of enforced idleness."

This poverty was not merely deprivation; it meant shame, degradation; searing of sensitive natures as with hot irons; the breaking down of morals; the denial of the strongest impulses and sweetest affections.

When George first saw and realized the squalid misery of the great city it appalled and tormented him and would not let him rest for thinking of what caused it and how it might be cured.

"For what does it matter when death shall come," he asked, "whether we have fared daintily or not, whether we have worn soft raiment or not, whether we leave a great fortune or nothing at all, whether we shall have reaped honors or been despised, have been accounted learned or ignorant;—as compared with how we may have used that talent which has been entrusted to us for the Master's Service?"

With this consecration the Prophet called the great men of the city together and told them how the leprosy could be cured.

He proposed to them that a cure could be at once effected, "by gradually, but as rapidly as possible, exempting everything but land values from taxation."

Simple? Yes, too simple for the great men of Manhattan.

Like Naaman and the captains of Syria, they laughed with scorn.

"How foolish," said they. "Have not the great teachers

of political economy given us the laws of wages and of rent and of population? To attack the evil by merely shifting the burden of taxation is a silly and foolish way to cure a social leprosy."

So hath it always been with prophets.

The priests of Judea gave no comfort to Naaman and his followers.

"Bathe ye seven times in Jordan, and be clean!"

No other cure was offered, although one can well believe that Naaman tried every lotion and nostrum that quackery and cupidity could offer him, until in desperation he finally went down unto the waters of Jordan, and lo, he was clean!

Then did he and the hosts of Syria acclaim Elisha as truly a Prophet of God.

The great men of Manhattan and the leaders of Columbia also have persisted in refusing to accept the simple formula of their prophet. Nostrum, after nostrum, born of quackery and cupidity, are being tried in an effort to cure the social leprosy, but it continues to grow worse, as did Naaman's of old.

But George stands always before them saying: "Turn to Justice and obey her; trust Liberty and follow her, and the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation. With want destroyed; with greed changed to noble passions; with the fraternity that is born of equality taking the place of jealousy and fear that now array men against each other; with mental power loosed by conditions that give to the humblest, comfort and leisure; and who shall measure the heights to which our civilization may soar?"

"Words fail the thought!"

"It is the Golden Age of which poets have sung and high-raised seers have told in metaphor!"

"It is the reign of the Prince of Peace!"

* * * * *

Now it was really a harder task for Naaman to accept the cure offered him by Elisha than for the wise men of Columbia to accept the teachings of George, because Naaman had nothing to go upon but the word of the Prophet. He had to believe that *word* and have *faith* to go down unto the waters of Jordan.

But George asked no exercise of Faith. He asked the men of his day to apply to the cure of their social leprosy a faculty that all men have. That faculty is reason. He gave unto them an unanswerable argument, an argument that they and their teachers could read and weigh and ponder. The arguments of the Prophet are in the hands of all men. Every book store and library in all the land of Columbia has made them accessible to the people. Priests of the Prophet proclaim the saving gospel every day. None have been able to controvert or overthrow them, and yet—

This Naaman, Columbia, still stands stubborn and reluctant on the Shores of Jordan and the leprosy still wastes her flesh!

E. G. LESTOURGEON.

NEWS—DOMESTIC

California

THE call for a Single Tax conference at Fresno, signed by 95 Single Taxers in the State, has been definitely called off. The reasons assigned by the Los Angeles body is that without waiting for the action of the conference the Eastern leaders of the Great Adventure group announced a campaign for 1924. We regret this decision. There could be no harm, and might be much good in interchange of opinions, and we trust the decision to abandon the conference will be reconsidered.

The *Henry George Standard* for December points out that those who voted against the Single Tax measure were but a third of the electorate and that the adverse vote was decreased ten per cent. 325,000 of those casting their ballots refused to vote against the Single Tax.

Colorado

MR. B. HAUGHEY is busy in Denver and will work for an amendment to the city charter to be voted on May 16. The purpose of the amendment is to reduce rents and encourage industry by lowering the city tax on homes, stores, factories and their contents twenty per cent. each year and to increase the tax on city lots twenty per cent. each year whether they are used or not. No city tax is to be levied on the value of any building erected after the adoption of this amendment if the building is used exclusively for dwelling purposes.

Gerrit Johnson has made a generous contribution to get the movement for this amendment started.

The measure is called the Optional Amendment because it gives owners of improved property and others the option of paying the tax proposed, or in lieu thereof to remain under the old system at a reduced rate.

The Denver *Express* promises support for the bill.

Cleveland Club's Work For 1922

THE work of the Cleveland Single Tax Club for 1922 is told in the club's Bulletin of eight pages for January. Fourteen speaking dates were filled in December and six secured for the first month of the new year. During the year 13 speaking dates were secured for John Z. White and 19 for James R. Brown. Local speakers—E. W. Doty, Virgil D. Allen, Peter Witt, Charlotte Smith, Henry P. Boynton, Bradley Hull, Wilbur B. Lutton, and James B. Lindsay—addressed more than 105 audiences. The club celebrated the birthday of Billy Radcliffe in April and that of Henry George in September; held a picnic in June at the country home of William Feather; and had a large and lively

meeting with Rowland C. Haynes, director of the Cleveland Community Fund, which raises several million dollars annually to support 115 local charity organizations. The club members put some very searching questions to Mr. Haynes as to the tendency of large charity organizations in shutting off inquiry into fundamental causes. The club paid James R. Brown \$100 for his expenses in Cleveland; distributed 11,200 pieces of literature; gave a copy of "Progress and Poverty" to the Women's City Club; a picture of Henry George to the City Club; secured an enormous amount of newspaper publicity; spent \$2,495.16, and had a small balance left.

Charlotte Smith devotes all her time to the work, has an office in the Hippodrome Annex, and receives \$120 a month salary as secretary.

In this Bulletin, Edmund Vance Cooke, who is a personal friend of the new U. S. Senator from Michigan, Woodbridge N. Ferris, says the senator is a Single Taxer and glad to have it known.

Mr. Cooke himself is in demand as a Single Tax speaker and is always willing to respond. But he is also by profession, a poet and public entertainer; he is immensely popular.

Assessment Reform Campaign in Toronto

THE statement in Nov.-Dec. SINGLE TAX REVIEW that a mandamus had been issued restraining the municipality from submitting the measure for progressive exemption of improvements to the voters of Toronto needs correction.

The facts are these. On October 9th our petition containing 16,393 signatures was presented to the City Council and of this number 10,350 were signatures of electors qualified to vote on money by-laws, and whose names we had checked off by the last official voters' list.

The petition remained for 12 days in the City Clerk's office with no effort to examine it, and on the 21st of October it was sent to the Assessment Commissioner to be checked.

This official found that the necessary ten per cent. of owners qualified to vote had been checked up by our workers. But in order to block the legislation he sent out fourteen men of his own department to question and confuse those who had signed. After 3,177 signers had been called upon he found that it was only 55 per cent. valid, basing his report to the City Council on such so-called discrepancies as

1. Signatures by others, with consent of "Owners."
2. Signers who did not remember signing.
3. Alien names.
4. Signers not found.

These names, amounting to over 800, and whose validity had not been disproved, would make up 70% of the signa-

tures as valid, whereas 63 $\frac{1}{8}$ % would more than be sufficient.

As the City authorities refused to act, ex-Alderman Honeyford, in the name of the Association, applied to the Courts for a mandamus to compel the Council to submit this question to those qualified to vote.

This action was defended by the City before Judge Lennox, who refused to grant the mandamus, in a judgment that was most partial to the Assessment Commissioner's methods, and unfair to the merits of the petition.

Further legal action is being considered as the Association is determined to prove the validity of this petition. S. T.

A FURTHER CORRECTION

In your December issue, you have a very inaccurate report of the recent Tax Reform battle in the City of Toronto, and it is perhaps advisable in the interest of the movement that a correct statement should be published.

After a great deal of labor and expense the Assessment Reform Association of Toronto obtained a petition signed by over 16,000 voters, demanding that the City Council should submit to the people on January 1, 1923, the question of raising municipal revenue entirely from the taxation of land values by a gradual process of elimination spread over a period of 10 years.

This monster petition was duly presented to the City Council of Toronto on October 9th, and was by that body referred to the Assessment Commissioner for a certificate as to its validity. Instead of following the requirements of the law in checking the petition, this official endeavored in every possible way to disparage the genuineness of the signatures. At the last meeting of the City Council for the year, he delivered a report showing a great many alleged irregularities in connection with the signatures, with the result that the City Council refused to pass the necessary by-law to submit the question to the people. An application was thereupon made by our organization to the Court for a mandamus to compel the City Council to submit the question, but the Court ruled out the application on technical grounds, and one more victory appeared to be won for the enemies of progress.

The Assessment Reform Association do not admit defeat in this matter, and the fact is that a great deal of public interest has been stirred up in the City of Toronto, and the inevitable goal has been brought one step nearer.

Toronto occupies a unique position among the larger cities of this continent on the question of Tax Reform. The legislature of the Province of Ontario in 1920 passed a Statute giving local option to all municipalities of the Province in the matter of taxation; and it provided that upon a favorable vote of the ratepayers, the Municipal Council should have the power to raise municipal revenue entirely from the taxation of land values. In 1921 this Statute was amended so as to provide that if a petition signed by at least 10% of the qualified ratepayers were presented to the Municipal Council it should be compulsory to submit the question to the ratepayers.

The result is that the City of Toronto, with a population of over a million, has the necessary legislation for rational taxation, but the City Council refuses to act on the legislation.

During the first week in December, when we carried on our main battle against the City Council and made our application to Court for a mandamus, we had with us in Toronto, Louis F. Post, who addressed a number of public meetings and our movement received considerable publicity in the newspapers, and although it is discouraging to realize how deeply vested rights appear to be entrenched, yet we have every reason to be satisfied with our struggle during the past year.

R. HONEYFORD.

Philadelphia Single Taxers Going to the Oxford Conference

AT the regular meeting of the County Committee of the Single Tax Party of Philadelphia, held January 7, the following motion was made by Mr. James A. Robinson and seconded by Mr. George A. Haug:

"That the County Committee of the Single Tax Party of Philadelphia indorse the calling of an International Conference to be held at Oxford, England, from the 13th to the 20th of August, 1923, and to accept the invitation to be present—"

The motion was unanimously agreed to. I should like to add that the Philadelphia Single Taxers are working enthusiastically for the Conference and promise to have a large delegation in England next August.

CHARLES J. SCHOALES, *Secretary*.

The Land Question in Parliament

HOUSE OF COMMONS held a series of great debates recently, on housing, unemployment and agriculture. They are fully reported in *Land and Liberty* of London. While no action was taken, the talk served to clear the atmosphere. Nothing like such strong discussion is heard in American legislative bodies. Lady Astor warned the party in power, of which she is a member, that she couldn't back a reactionary government. Some blamed "private enterprise" and some the government, but no one disputed the array of awful facts presented by Labor and Liberal party members. There are 184,000 dwellings in London condemned as unsanitary. In Glasgow, 60 per cent. live either in single apartments or in apartments of two rooms. In one of the smaller towns, 25 per cent. are living with two in each room. G. H. Warne, Labor party member, told of finding a family who had lived six weeks in a cave on the seashore. The head of the family died in the cave. The police inspector at the inquest said other families were living in the same way. The coroner declared: "Many thousands are living like wild beasts in this country." Glasgow is spending hundreds of thousands of pounds to

stop tuberculosis, which has a powerful hold on the people in the poorer quarters; that disease scarcely ever appears in the wealthy section of that city. Another Labor member told of the imprisonment of four of his constituents for seizing an empty house to give temporary shelter to a family of husband, wife and seven children. The Minister of Labor told of the millions of pounds expended by the government to build houses to aid unemployed, and to help agriculture. Major Burnie, Liberal, said houses had been erected by government in his district, costing \$6,500 each, and put on land that had been used merely for grazing cattle. The government paid \$3,250 an acre.

Conservative members admitted the failure of government, but had nothing else to offer. In the building trade there are 118,740 unemployed, who are drawing monthly doles from the government. Labor party members called attention to the large amount of idle capital and to the large areas of vacant land. Every house built and rented by the government involved a large loss to the treasury. The Prime Minister complained of the opposition: "They seem to have an idea that everything can be put right by the proper use of land," but he did admit that the land system was "lop-sided," as he called it. Mr. Asquith discussed foreign trade and Mr. Lloyd George was cleverly non-committal.

Death of Dr. Christensen

FROM Copenhagen comes sad tidings of the death of a true and valued Comrade in the Faith, Dr. Villads Christensen. One of the earliest Single Taxers in Denmark, Dr. Christensen was for years a leader of that devoted band whose intelligent constructive work has finally written a measure of land value taxation into their country's laws. He was president of the Danish Henry George Society for several years, and for more years chairman of the Copenhagen Circle which he helped to found, as well as editor, for a long term of the Society's organ *Den Lige Vei* (The Straight Road). He gave many valuable pamphlets to the propaganda work, notably a short history of the first Henry George movement in Denmark, and a charming little sketch entitled "Home From the Meeting," which has won many to the Cause.

Gifted both as speaker and writer, Dr. Christensen gave unstintingly of his keen trained mind and splendid physical energy to the Faith that meant more than anything else in the world to him. His honored position and standing in the world of science and letters added value to his Single Tax work. He had been for many years the Keeper of the Archives in the City Hall of Copenhagen and was a recognized historical authority. But his preoccupation with the past did not blind him to the needs of the present. It gave him only the surer understanding of real values. Despite his remarkable learning there was nothing of the pedant about Dr. Christensen. He was a "live wire" even by American standards, a fiery orator endowed, further-

more, with a delightfully satirical sense of humor. His death, by appendicitis, in his fifty-eighth year, is a severe blow to the movement in Denmark, as well as a very deep and real loss to those privileged to know him as a friend.

GRACE ISABEL COLBRON.

Unimproved Values in New York Real Estate

A JOURNAL with the title *The Magazine of the New York City Real Estate Board* should be versed in the theory and arguments of the Single Tax. But in a recent issue of that admirable publication we find curious argument flung with a manifest sense of triumph at the heads of the Single Taxers. The contrary view, according to the magazine, is "unworthy of the attention of thinking people." The editorial sets "the value of unimproved real estate"—by which we presume it means the "unimproved value" of real estate—in New York City at \$5,000,000,000, and takes a wallop at Single Taxers who assert that it is New York's population which confers this value on the land. On the contrary, it asserts, this value is due to the transportation lines, ferries, docks, public utilities of all kinds, the barge canal, the money spent on the harbor by the United States, churches, schools, libraries, parks, public buildings, universities, industries giving employment to the population, etc.

"To sum up, \$14,800,000,000 of capital and the brains, energy and skill of thousands of great men have made land values in Greater New York; and the man who talks about unearned increment due to population is unworthy of the attention of thinking people."

We have never understood the Single Taxers as contending that it was mere inert population that gave value to land. It is the growth and development of the community they stress, the very things emphasized in the editorial. These things create a value that in an economic sense is not property, or is a peculiar species of property, and that does not constitute part of the total wealth of the community; namely, land value as that term is used in economics, excluding the value of improvements. But this value is simply the right to exact from the users of the land tribute for such use. The capitalized value of the right existing in one group of men to exact tribute from the rest of the community is manifestly no part of the total wealth of the community. The community is neither richer nor poorer for the existence of the right. Land values—the mere location value of the land—in New York City might be multiplied ten-fold or might be annihilated; in neither case would the aggregate wealth of the community be changed in amount. So far as the holders of the right are not resident members of the community, as in the case of absentee landlords of Ireland or the New York real estate owned by the English Astors, the community is actually poorer for the existence of this tribute-exacting right.

Commerce and Finance.

An Interesting Correspondence

HAROLD SUDELL, of Parkersburg, Pa., having written to Mr. George E. Roberts, Vice-President of the National City Bank of New York, that gentleman replies as follows:

"Your letter of the 13th ultimo addressed to the National City Company was duly received. We are always glad to have communications from our patrons or the public which contain suggestions for social improvement.

The Single Tax proposition, or the proposal to tax land to the point of extinguishing all private income from it, is one to which the undersigned does not profess to have given exhaustive study. There are, however, several outstanding reasons for doubting that the adoption of the policy would accomplish anything like the benefits claimed for it by its advocates, and for hesitating to adopt it.

In the first place, statisticians calculate that the total value of economic rent is about 8 per cent. of the aggregate income of the people of the United States. That is the total of what is involved in the controversy, and from which it is claimed society may be revolutionized and regenerated. Moreover, we are far from neglecting land as a subject of taxation. Aside from the Federal taxes, fully three-fourths of our taxes are now derived from real estate.

From these facts I am led to the conclusion that the Single Tax proposition does not have in it any such possibilities of relief or gain to society as are represented.

On the other hand, I can see possibilities of disturbance to existing conditions which would involve serious losses and grave injustice to great numbers of people. The proposal amounts to confiscation of all existing private values in land, certainly a very far-reaching and disturbing menace. The present generation hardly would recover in time to enjoy any of the promised benefits.

In the second place, instead of being a step of progress, it seems to me that it would be going back to primitive conditions. The experience of the world has been that society gets more out of land by means of private ownership than by ownership in common. I do not see that the ownership, control and management of land is on any different basis fundamentally from ownership, control and management of other kinds of property. The scheme to regulate land taxes to confiscate surplus earnings from land seems very like the other schemes for leveling society, all of which have the effect in operation of hampering the efficient and enterprising and retarding social progress."

To this Mr. Sudell replies as follows:

Permit me to thank you for your courteous reply of December 21, 1922, to my letter of November 13th. Statistics as to income from land values must necessarily be more or less guess work since we have no reliable information on which to base them. The figures you quote (8% of the country's total income) seems ridiculously low. The statisticians who compiled the figures for the Keller bill

estimated that the value of the land, franchises, etc., of the United States was about equal in amount to all other values combined. While I think this guess is a little high I am confident it comes much closer to the actual facts than the guess you quote. You claim that the shifting of taxes from other things (labor products) to land values would cause such a shock that the present generation would hardly get over it in their lifetime. I submit, sir, that if the income from land values is as insignificant as you state the change certainly could not cause such a profound disturbance as you fear.

But be the income big or little it all rightfully belongs to the community and as nothing but good could come from shifting taxes from labor products to land values I see no ground for your fears. You seem to have forgotten that the large majority of land owners, being also improvement owners, will actually benefit by a tax change which exempts buildings from taxation. And even the minority, who will suffer some financial loss from the change, will be sharers in the increased prosperity which will come from removing the fettering taxes we now impose on wealth production and by the killing of land speculation which the change will bring about. For you must not forget that the ending of land speculation and the bringing into free use of all our boundless natural resources is the big end of the Single Tax proposition. The tax which the community will receive by it is so unimportant, comparatively speaking, that Mr. George claimed that it would be better to collect it and then throw it into the sea rather than to foster land speculation by allowing ground rent to go into private pockets.

You state that you do not see that the ownership of land is fundamentally different from the ownership of other things. If you can see no fundamental difference between the ownership of the lake and the ownership of the fish caught in its waters; between the ownership of the field and the ownership of the crop grown on it; between the ownership of our material universe, shaped by its Creator and enduring for ages and the ownership of the ephemeral things which men produce and which, comparatively speaking, last but a moment, then it is absolutely impossible that you should grasp the Single Tax proposition. Nor can I conceive how you can rightly analyze any economic question whatever. For the essential difference between these things constitutes the very A B C of economics. And the pity of it is that your case does not differ from that of the great mass of our business men. So deficient has been their economic education that they are unable to grasp simple elementary principles which should be plain and clear to a twelve year old child.

Under such circumstances it is no wonder that our tax laws are hopelessly and viciously bad. They won't get any better, either, until both legislators and business men alike get some little idea of the fundamentals of economics and the very corner stone of this is the difference, not of degree but of kind, which exists between the ownership of our storehouse—the earth—and the ownership of man made things."

Suggestions for a S. T. Platform

AS WALT WHITMAN MIGHT HAVE WRITTEN IT

ASSERTING that all men have an equal right to life,
 liberty and the pursuit of happiness,
 And hence an equal right of access to and use of land,
 So that they may draw their livelihood therefrom,
 We would abolish all laws and institutions,
 Which, by denying or obstructing that right,
 Subject the masses of mankind to practical slavery
 By compelling them to work for others, who own land,
 Against their own will, or suffer starvation.
 In all civilized countries, such laws and institutions
 Have been imposed upon the people
 Without their full knowledge and assent, with the result
 That discontent and hatred have been fomented
 To a degree which threatens the downfall of civilization;
 Hoping that it may yet be possible to save
 The great amount of good in our social system
 Now threatened abroad and at home
 By revolutionary proposals chiefly destructive and unin-
 telligent,
 And judging by all historic precedent,
 Leading to the triumph of new tyrannies,
 We proclaim our belief,
 That our only road to social and economic salvation
 Is to be found in the proposal
 That the privilege of land-holding
 Be subjected to an annual tax, equal to the annual rent,
 Exclusive of all improvements,
 And that no other taxes shall be imposed.
 Under such a system.
 Land could not be monopolized,
 Nor could labor be enslaved;
 Even in dense centres of population
 Home owning would be the rule, not the exception;
 Self-employment would always be a proximate possibility.
 The people will be loyal to civilization,
 As long as it can be shown that under it they can enjoy
 Their fundamental rights,
 But when a good case can be made, as now it can, that
 It is being twisted into a device
 Which flaunts in the faces of the poor
 The luxuries and amenities of life
 Which they have produced, but may neither
 Share nor enjoy, the foundations shake
 And the superstructure totters.
 Let us arouse ourselves, or, like Marius at Carthage,
 We shall find ourselves sitting on the ruins of a civilization,
 Or buried under it.
 It was not prosperity, as some have held,
 Which ruined the Empires of the past;
 There never was a time when extremes of wealth and poverty
 Did not co-exist. The Empires fell because
 On their loftiest altars stood
 The Moloch of Injustice.

J. J. M.

Ohio's Tax Pool Muddier Than Ever

ON January 8, Governor A. Vic. Donahey recommended to the legislature of Ohio that every taxing district be given "full control over increases in tax levies, debts and sources of revenue." He wants complete home rule in taxation, and denounced the present system as a "hodge-podge." He also appears to be opposed to levying any new taxes unless they are first approved by a vote of the people.

During the first four days of the legislative session, 21 tax measures were introduced, and this, it was intimated, was only a taste of what was coming.

Although the State already has nearly 100 sources of revenue, the rural members are eager for more. They ask for all sorts of license taxes, and loudly call for a special tax of one cent a gallon on gasoline, the revenue to be used in repairing roads.

Big bus owners ask for an annual special license tax of \$1,000 on every bus, their object being to keep out competition. Bus companies already pay a corporation tax, a property tax, and local licenses.

Not many of these proposed measures will be adopted. A shrewd observer remarked: "About all the Solons at Columbus will do is to tax our patience."

It is impossible to arouse the women members of the legislature to take any interest in how revenue is raised. They are eager to spend more, and are quoted as favoring measures which would add \$20,000,000 to the annual cost of the State government, although the expenses of that institution have been growing by leaps and bounds without any corresponding benefit to the people.

Private Enterprise

H. G. WELLS, in his "Outline of History," blames "private enterprise" for our economic ills, and, without giving any proof, mentions the housing shortage as an example. Mr. Wheatley, a Labor party member, also blames "private enterprise" for failure to build enough dwellings; but, in a parliamentary speech, he goes into details. The amusing feature is that Mr. Wheatley's facts go to prove that it is not private enterprise which failed, but government enterprise. He gives the experience of Glasgow, which, he said, needed 57,000 new houses immediately, but erected only 1,500. The building bureau was delayed for many months by disputes with another government bureau over such trivial questions as the kind of nails to be used, the shape of windows, and the classes of timber. Had not private capital been crowded out by government competition and land monopoly, local builders would have had the houses up and in use before the two branches of government settled their nail and window quarrel. And Mr. Wheatley exhibits curious confusion of thought regarding what "private en-

terprise" is. He thinks that when a landowner like Lord Newlands demanded \$12,500 an acre from Glasgow for vacant land, it was "private enterprise." It was, of course, parasitism and blackmail, legalized by government. And there are other obstacles raised by government in the path of private enterprise, but Mr. Wells and Mr. Wheatley, thinking in terms of Karl Marx rather than of Henry George, overlook them entirely, and bark up the wrong tree. Truth is, government building enterprise in England prevented private capital from engaging in the business, and proved an enormous loss to the treasury; the tax system drove capital into speculative enterprises; and landowners were encouraged by Lloyd George to charge high prices. No wonder government, rather than private enterprise, failed to supply enough houses.

An Interesting Debate

THE Yorkshire (England) *Observer* of Nov. 29th, 1922, contains two letters to the editor, one from F. Skirrow and the other from J. K. Musgrave in response to one from a Mr. Drake, who attacked the Henry George doctrine on various grounds, the principal objection being the impossibility of valuing the land.

Mr. Skirrow says:

If land can be fairly valued when landlords take the economic rent, why can't it be fairly valued when the values are to go to the public to whom in equity they belong?

Mr. Skirrow further says:

Speaking of the Land Act, 1909-10, Mr. Drake says that it failed "because it was not only unjust but unworkable." I agree, but Mr. Drake ought to know, and probably does know, that it was not a Single Tax Bill, nor was it engineered by Single Taxers—"cunning" or otherwise.

Mr. Musgrave says:

Suppose Mr. Drake, shaking off his parochial limitations, took a trip to New York, he would there find every single yard of that city systematically valued and indexed at least once every year.

Let me give him a few figures from the 1914 report of that city. The number of the sales of land for 1913 was 2,977, the consideration being \$69,183,729. The assessed value for taxation of the same properties was \$70,112,972, the assessed value therefore being 101.3 per cent. of the actual sale price. The sales in 1915 numbered 5,003, and the assessed value of the same 103 per cent. of the sales value. The report for 1915 contains this significant remark: "The evidence indicates that assessments of real estate in this city are at full value."

We challenge the Real Estate Board to give reasons why citizens should be taxed on their buildings, furniture, food, clothing, money, etc., to make public improvements, which add to the value only of land. H. M. H.

GOVERNMENT statisticians have gathered figures about housing in U. S., but that doesn't help you to figure your rent.—H. M. H.

How Charity Works in Cleveland

THE City of Cleveland, where Tom Johnson labored for years for economic justice, decided a couple of years ago that it had found a much better way of reaching the millenium than that proposed by the disciples of Henry George. A Community Fund of \$4,500,000 was raised with a great hurrah—to insure that no case of poverty should go unrelieved.

Just how this eminently safe and sound method of relieving the poverty into which people are plunged by unjust social institutions, works out, is told in a recent issue of the *Plaindealer*. It appears that a woman abandoned by her husband, arrived in Cleveland with two children to seek shelter with relatives. They were too poor to do much for her, and finally she applied for relief in January, 1921. Note the date. She was told that having been in Cleveland only eight months no relief could be given, and to return after she had been there a year. So one of the children, insufficiently nourished, took sick and died. One less to feed. But after struggling until April, last year, this persistent woman applied again to the charities. No relief was given. So in June her boy stole ten pounds of candy—whether to eat or sell the record does not show, but he was fined in Juvenile Court. One killed—another a thief. Good record for charity so far. Then she applied again, in November. Nothing done. Another child almost dies of pneumonia. Finally, in January of this year, two years after the first application, the red tape of the four-and-a-half million dollar fund unwinds far enough to supply her with ten pounds of corn meal and a few similar articles that the children, by this time quite enfeebled no doubt, will have some difficulty in assimilating.

Great is government charity and such are its fruits!

Landless Willing to be Robbed

THE monstrous injustice of permitting a few men to own the land on which millions toiled for the barest living tore at my heart strings then, as it does now, and the worst of it rested in the fact that the landless seemed willing to be robbed for the pleasure of those who could not even dissipate the wealth which rolled in upon them in waves of unearned rent. —HAMLIN GARLAND, in "A Son of the Middle Border."

THE *Bulletin*, organ of the Manufacturers and Merchants Committee on Taxation, gives the percentage of improvements exempt in ten Canadian cities as follows:

Prince Rupert, B. C., 100%; Swift Current, 85%; Saskatoon, Sask., 75%; Regina, Sask., 70%; North Battleford, 70%; Weyburn, 70%; Victoria, B. C., 66%; Moose Jaw, 55%; Vancouver, B. C., 50%; Winnipeg, Man., 33%.

Cardinal Gibbons

THE Cardinal had not had any idea that the Knights of Labor would be a permanent force. The organization in his mind was unstable and transient, but the social agitation would continue, and to strike at one of the forms which it took "would be to commence a war without system and without end."

A curiously cognate question developed at about the same period. The challenge the Cardinal had to meet was the proposed condemnation of Henry George's book, "Progress and Poverty." The free discussion of economic evils and of proposed remedies was his platform. The author of the Single Tax theory had become the hope of the unemployed, the underpaid and the striker. George had run for Mayor of New York City only on the pledge, the written pledge, of 50,000 voters to support him. He had polled 68,000 votes, running second, with all the machinery of the election booths in the hands of the old parties. The Rev. Dr. Edward McGlynn of St. Stephens, the largest parish in New York, and the Rev. Dr. Richard L. Burtzell, pastor of the Church of the Epiphany, had supported George, and McGlynn had defied the order of Archbishop Corrigan in speaking publicly for the Single Tax candidate. When rebuked, these priests and their friends had denied that Corrigan spoke for Rome, and the Archbishop had promptly demanded from the Congregation of the Index a proscription of "Progress and Poverty" as striking at property rights, which the Church had always been strenuous in upholding. Corrigan was the champion of what was called "conservatism"—close alliance with the propertied classes. The Cardinal stood for the toiling masses.

Cardinal Gibbons found some economic truths, some fallacies, in "Progress and Poverty," but its general purpose in his view was not antagonistic to religion. He went to Rome in 1887 and fought the matter out, finding again a powerful ally in Cardinal Manning, who was a member of the Congregation of the Index. Eventually he won. But meanwhile Archbishop Corrigan had removed Father McGlynn from his pastorate, and ordered him to proceed to Rome to make his submission. McGlynn pleaded ill health and did not go, finally incurring the sentence of ex-communication. His course had been plain contumacy, in which the Cardinal could not sustain him, whatever might be thought or said of Henry George or "Progress and Poverty." Yet in the popular mind the Cardinal seemed to be on the side of McGlynn and Burtzell.—Article by JOHN ALDEN, in *Brooklyn Daily Eagle*, January 14, 1923.

If you try to make a living by growing crops on land bought or held at speculative prices, of course you cry "Help!"

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

Henry George's Powers of Oratory

AT last, a stir at the back of the platform announced the approach of the speaker. Three or four men suddenly appeared from some concealed door and entered upon the stage. One of them, a short man with a full red beard, we recognized at once—"The Prophet of San Francisco" as he was then called (in fine derision) was not a noticeable man till he removed his hat. Then the fine line of his face from the crown of his head to the tip of his chin printed itself ineffaceably upon our minds. The dome-like brow was that of one highly specialized on lines of logic and sympathy. There was also something in the tense poise of his body which foretold the orator.

Impatiently the audience endured the speakers who prepared the way and then, finally, George stepped forward, but prolonged waves of cheering again and again prevented his beginning. Thereupon he started pacing to and fro along the edge of the platform, his big head thrown back, his small hands clenched as if in anticipation of coming battle. He no longer appeared small. His was the master mind of that assembly.

His first words cut across the air with singular calmness. Coming after the applause, following the nervous movement of a moment before, his utterance was surprisingly cold, masterful, and direct. Action had condensed into speech. Heat was transformed into light.

His words were orderly and well chosen. They had precision and grace as well as power. He spoke as other men write, with style and arrangement. His address could have been printed word for word as it fell from his lips. This self-mastery, this graceful lucidity of utterance combined with a personal presence distinctive and dignified, reduced even his enemies to respectful silence. His altruism, his sincere pity and his hatred of injustice sent me away in the mood of a disciple.—HAMLIN GARLAND, in "A Son of the Middle Border."

Sixth of Income Devoted to Taxes

ROGER BABSON, well known statistician, makes the following statement:

"One hour and twenty minutes of each business day—or one entire day a week—is demanded of every able bodied person in the United States to maintain government," says Mr. Babson. "That is the lesson of a recent analysis showing that one-sixth of our national income goes for taxes, Federal, State and local. The amount divides almost equally between national taxation and the expenditure for State and local purposes.

What wonder living costs are high when this toll comes out ahead of the productive capacity for benefit of the community. The actual taxation does not tell the whole story. Costs of collection, particularly under our system of Federal

taxation, sometimes treble the amount actually received by the government.

Because any one individual does not see the tax collector, he thinks perhaps that he does not pay, but he does pay just the same. Taxation costs represent an item of overhead in everything that one buys, consumes, or uses in process of working up to a finished product. The tax burden is inevitable. There are a certain number of potential labor hours represented in the individuals making up any community. The number of these labor hours which it takes to protect his property, make safe his home and educate his children are just so much taken away from the possibility of establishing that surplus of wealth upon which the community thrives.

The truth of this situation was perfectly clear in the old days when every man in the community was called on for five days' work on the roads a year in lieu of taxes and when the 'night watch' was maintained by periodic service of the townsmen. How would you like to go out and patrol a police beat one day each week, year in and year out? Or how would you like to take your turn as a member of the fire department one day in every six? This would be our lot if we paid taxes in the old way today. Or, applying it to road work—nearly sixty days' service on the roads would be required instead of five."

There is no doubt that present taxes are excessive and that the cost of collection is far too high. It must be remembered, however, that it is cheaper for the community as a whole, and for each member of it, to "club together" as it were, and have such services as policing and road-building performed by those who put in their entire time at the task, than for each man to attempt to do his own policing and roadbuilding.

What Mr. Babson does not point out, is that to a considerable degree the value of such services as policing and roadbuilding, is now paid for twice by the "consumer;" once through the various direct and indirect taxes, and again in the form of rent to landowners. For the value of land (or its annual rental) is largely the result of the performance of public services for the occupiers of sites. The Single Tax proposes that the cost of such services be paid for once only, by a tax measured by the value of occupying the particular sites benefited by the service. Then all these other taxes could be abolished and labor would again be able to store up a surplus.

Must Get Back to the Land Question — Lloyd George

MR. JOHN PAUL, editor of *Land and Liberty*, writing to Mr. A. J. Moxham, of this city:

Lloyd George, as you say, has been put upon the mourners' bench. The other day he met a friend of ours—a Member of Parliament—in the lobby and in the course of conversation our friend said, "Well, nothing has been done and nothing can be done." Lloyd George said, "That's true; we must get back to the land question." "In what way?" he was asked. He straightened himself up, looked all round about him, and assuming a look of righteousness that is all his own, replied, "There is nothing for it but the taxation of land values."

The Taxation of Privilege

THERE are only two things that can be taxed—privilege or the products of labor. If privilege is taxed, as it has no value except that conferred on it by law, it is but pay for benefits received. If the products of labor are taxed while there is sufficient income from privilege to meet the requirements of government, it is not only unjust but highly impolitic. In the first case no ill effects would follow except to the beneficiaries of privilege. In the second case production would be discouraged and a long train of economic ills follow.

An income tax that does not discriminate between sources of income is unwise for the same reason as given above. Some incomes are earned, meaning that thereby the community has had wealth added to it. Some are unearned, meaning that no additional wealth has been created, but that the wealth that someone else produced has been taken from him. One is a benefit to society, the other a drag upon it. And some writers cannot see a difference between the two, claiming that both the privilege of owning natural resources and the production of wealth by actual labor are analogous because both are alike in being "social values."

Let us analyze this. The social value referred to in the case of the products of labor is the inheritance of the past. It is a free gift to all future generations by our ancestors. Besides they are not here to collect any toll. No special privilege here, everybody comes in on equal terms. But this knowledge handed down to us is valueless unless exercised. Stop work and your income ceases so far as new production is concerned. When exercised it tends to bring down the cost of goods. If the doctor, lawyer or actor stop working his income stops. Social values are of no benefit to them unless they add to it human exertion.

On the contrary, the privilege of owning natural resources acquires a social value, too, but not from any activity of the owner except as a part of the community. Quite a different kind of social value to that referred to in the other case. The owner does not have to exercise any exertion if he does not want to and yet can get the products of others' toil. He may be sick in a hospital, travel in Europe or spend his time in just doing nothing at all and yet become rich.

Nobody is to blame for thus getting a living if it is done by general consent, which it is, but it would be much wiser, promote greater prosperity, abolish involuntary poverty and banish the periodic conditions of hard times if taxes were all taken off the products of labor and put on privilege.

GEORGE C. OLCOTT, in Chicago *Daily News*.

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

—HENRY GEORGE.

The Stage Set for Lloyd George

SO far there is only one hint of the former Premier's line of attack when he makes his definite comeback in the political arena. This is given by his choice of a subject for the solitary intervention he made in a debate during the brief session just closed. With Ireland, reparations and unemployment among the big questions before the House of Commons, Lloyd George's significantly chose to assert the paramount importance of the land question.

He is no stranger to this subject, and the Conservatives at least have not forgotten his land campaign and plan for taxation values of his pre-war, radical days. The stage is all set for taking up of the land question by a dynamic personality, such as Lloyd George.—London Correspondence, *N. Y. Tribune*.

Getting Rich Without Working

IN 1860 the New York City block bounded by 51st and 52nd Sts., Broadway and Seventh Ave., about 33,000 sq. ft., was purchased by the grandfather of the present owner for \$60,000. A portion of this plot, running through from Broadway to Seventh Ave. has just been leased (December, 1922) at an annual rental of \$60,000. As the lessee intends to put up a new building in place of the present structure, this sum represents pure ground rent. And this plot of 10,000 sq. ft., although one-third of the whole area, does not represent one-third of the ground value, because it does not include any of the four corners. Therefore the annual rental value of the entire plot is at least \$250,000; not a bad annual return on the original price of \$60,000.

Interest in The Pittsburgh Experiment

THE year 1922 witnessed a further reduction, under the graded tax law, of the city tax rate on buildings, which is now only 60 per cent. of that levied on land. This has been one of the factors tending to encourage the increased building, though the full effect that might normally have been anticipated under this law has been offset considerably in the past several years by very high building costs, financial stringency and other abnormal conditions incident to the war. A widespread interest has been displayed throughout the United States and Canada, and even in very remote parts of the world, such as Australia, in this unique tax law passed in 1913, which is in operation only in second-class cities of Pennsylvania—Pittsburgh and Scranton. During the past year the department has had occasion to answer inquiries almost weekly concerning the tax method in vogue here, and the results that have been evident from it.—P. R. WILLIAMS, in Pittsburgh *Gazette Times*.

These Men Know It— Why Conceal It?

“CAPITAL,” says Newton D. Baker in writing to Samuel Gompers, “is but the stored-up products of labor, available for further production by continued co-operation with labor.” Correct! But Newton and Samuel both know, very well, that there is another factor besides Labor and Capital entering into the production and distribution of Wealth. This factor—Land—both studiously refrain from mentioning. Why? The United Steel Corporation is a bigger landowner than it is a Capitalist. It is private monopoly of land and transportation which makes the struggle for chances to work for wages, and to use capital, so keen. And these men know it, for they have read “Progress and Poverty.” Neither one, however, can be induced to mention the fundamental cause of industrial troubles. Why? —HOWARD M. HOLMES, in *Cleveland Citizen*.

BOOK NOTICES

THE AGRICULTURAL BLOC*

The story of the formation of what is popularly known as the “farm bloc” in the United States Senate is clearly and concisely told in this volume by Senator Arthur Capper, of Kansas. The attempt to secure representation in Congress for the farming interests has attracted nationwide attention, both on account of the breaking up of strict party lines, and the manifest power of a small aggressive body of Senators to dictate terms to that conservative and generally reactionary body. The forces of privilege and monopoly that for so many years controlled Congress have cared little about the character of the Representatives in the House. So long as they owned the party leaders in the Senate there was little danger of legislation that would interfere with their well-adjusted system of plundering the wealth producers. Suddenly there appeared the “farm bloc,” an apparent effort of honest though ill-advised Senators to upset the established order under which bills in the interest of the public were either killed in committee or talked to death on the Senate floor.

Urged by their farmer constituents the “bloc” Senators hastened to propose various measures for the relief of the great basic agricultural industry, which was in a deplorable condition as the result of the collapse of the war inflation. None of the bills submitted were of a radical nature; most of them could bring no relief to the poverty-stricken farmers, but the fact that they received respectful consideration showed that the old-time Senatorial bosses had lost control of the machine, and that another power than the party caucus must be reckoned with.

The origin of the farmer's efforts to shape national legislation is to be found in the conditions arising out of the ill-fated Canadian Reciprocity Act of 1911. The Republican Party, repudiated by the country at the Congressional election of 1910, foresaw inevitable defeat facing it in 1912, and in a desperate attempt to control public sentiment its leaders entered into an agreement with representatives of the great newspapers by which the latter were to have duty-free print paper in return for support of an arrangement under which Canadian farm products were to be put on the free list. This action of the Republican leaders was regarded as a betrayal of the farmers, who had been deluded for 50 years into voting for high duties on manufactures under the promise of building up the “home market,” and their resentment was shown when President Taft in 1912 carried only the two petty States of Utah and Vermont. From that time the organized farmers realized that they could not secure fair treatment from the old party

organizations, and took action looking to the election of Senators and Representatives who would protect their interests. It was this sentiment that led to the choice of the Senators who formed the “bloc,” and that is largely responsible for the changed attitude of Congress toward the farming interests.

Senator Capper tells a plain unvarnished story of the malign forces that have operated to impoverish and oppress the fundamental industry upon which the prosperity of all other industries, and commerce, depends. He shows how high freight rates, exorbitant interest charges, and high costs of everything the farmer buys, have brought ruin and distress to millions of those engaged in agriculture. He sees that the great increase in farm land values during the war period was of no benefit to the working farmer, but rather an injury, as it raised the assessed values on which taxes are paid. He points to the increasing number of tenant farmers, and the greatly increased indebtedness of the farmers in general, as proof that something is fundamentally wrong with conditions under which most of the producers of wealth from the soil can barely make a living. Yet when he comes to make suggestions for remedies he is pitifully weak. He favors a protective tariff, although he must know that for every dollar's benefit the average farmer gets from the tariff he loses at least 50 dollars in the added cost of what he buys. He says that the first thing to be done to promote the welfare of the farmers is the financing of agriculture by the government; that the government must provide for making loans and a better credit system. The government has no money. The government has no credit. The people have the money and the credit. If the government would stop stealing the farmers' money by oppressive taxes their credit would be all right, and they would not need to pay high interest charges to a band of exploiting financiers.

To the “farm bloc” leaders in Congress the Federal government evidently appears as a Lady Bountiful, with rich stores of wealth to help the poor people who have to work on the land. Until they realize that the way to restore prosperity to agriculture is to put an end to the hordes of parasites who live off the farmers' toil, they can do nothing to bring about better conditions for the industry they represent.

* The Agricultural Bloc. By U. S. Senator Arthur Capper. Harcourt, Brace & Co., New York City.

THE FARMERS IN POLITICS*

The story of the “Farmer's Group” political movement in Canada, that in a few years has given the farmers control of several Provincial Parliaments, and has sent more than sixty members to the Dominion House of Commons, is told by one who has been an active participant in the development of a sentiment favorable to independent action by the Canadian farmers. In cutting loose from the two old political parties, both of which made promises to protect the farmer's interests that were never kept, the Canadian farmers have shown a much broader vision and clearer knowledge of fundamental economics, than the well-meaning but mistaken leaders of the farmer's bloc in this country. Practically all the Canadian farm leaders are free traders, and many of them outspoken advocates of the Single Tax. There is little of Socialism, and no evidence that the “cheap money” notions that prevail in many farm regions of the United States have afflicted their northern neighbors. If the Canadian farmers will follow the counsels of such leaders as Crerar, Drury and Irvine, they will go far to establish a commonwealth based on essential Christian principles of liberty, justice and equality of opportunity in which the producers of wealth will receive the full value of their product.

* The Farmers in Politics. By William Irvine. McClelland & Stewart, Toronto, Canada.

THE NEW THRIFT

We are glad to welcome a new and revised edition of Bolton Hall's “The New Thrift” from the press of B. W. Huebsch, of this city. It seems to us one of the best things Mr. Hall has done.

We have always believed in the business plan of "Money back if not satisfied." Bolton Hall has applied it to his "New Thrift." When his example is followed by other authors, it will greatly extend the buying of good books, and put a notable crimp in the poor ones.

Ordinarily we have little to judge by when we buy a book, except a "blurb" (a blurb is the trade name for a notice which the candid publisher writes). Or we may have a "review" by an equally candid newspaper critic. The best review is the reader's, even if his conclusion is "Give me my money back."

The *National City Bank Bulletin* says: "Well, get the book . . . and if you don't think it worth it, the author will refund your money." So send your \$1.50 to Mr. Hall, 29 Broadway, New York City.

CORRESPONDENCE

KEEPING STRAIGHT AHEAD

EDITOR SINGLE TAX REVIEW:

Here in San Diego county, outside of the city, the vote this last year for our extremely drastic measure was the highest in percentage that we have ever had. The vote was 41 1/4% for and 58 3/4% against. So perhaps the farmers really do want something that will give them access to Nature's storehouse without first paying the speculator standing guard at the door. My own opinion is that they are really more interested in justice and liberty than they are in exemptions. They are honest and they want to pay their share to support the government, but they are tired of feeding the parasites as the price they have to pay before they are allowed to feed themselves and their children.

Go on with your illuminating editorials. You are clearing the cobwebs away from the eyes of many Single Taxers who have done too little for the Single Tax to prevent webs from clouding their vision. We have been too inactive, too content to dream and congratulate ourselves that we were not as other men. We must awake to find a world in turmoil and set out to lead it straight to its haven of peace. We must not equivocate; we must not sidestep; we must turn neither to the right nor to the left.

San Diego, Calif.

C. R. COLBURN.

FEARS COWARDLY INACTION

EDITOR SINGLE TAX REVIEW:

I am proud to have stood so long as one of your colleagues and think the Georgist movement owes very much to your judgment on many occasions.

Here where we fight seriously we suffered a set back natural in a conservative year; where we make educational (principally party) contests, a slight gain is to be seen. Both alike are good and promising. I fear (next after cowardly inaction) the Judas sop which divine wisdom saw fit to give so many of your people in a liberal year of victory.

Bristol, Eng.

MERVYN STEWART.

THE WISCONSIN IDEA

EDITOR SINGLE TAX REVIEW:

For the past twenty years, I have been more or less a student of the "Wisconsin Idea" and progressive measures in political life to keep in adjustment with changes in environment and conditions, which have brought about in the United States a transformation from a superabundance of free land to a condition where raw, uncultivated, rocky cliffs incapable of cultivation, have value of a number of dollars per acre in almost every community.

Such a startling transformation as to conditions with reference to a vital necessity of life, access to natural resources, seemingly would require attention from independent thinkers and real economists.

Yet a permanent aspirant for standing in such branch of learning, Prof. Edward A. Ross, comes forward in a "Social Trend" with the suggestion of a "dismissal wage." And that without any real attempt to verify the efficiency of it, or the practicability of it, as to impending bankruptcy by a number forced by law to give it, etc.

In all sincerity, with best wishes for the continued high standing of the Wisconsin Idea, and its supporters, it is suggested that the volume "Social Trend," as many reports of committees in Congress BE RECOMMITTED FOR FURTHER CONSIDERATION AND AMENDMENT AND REVISION. Were I convinced that its author were any large part of Wisconsin Spirit of Inquiry, Courage of Conviction, and ability to "THINK THROUGH," the idea would suffer materially.

Wichita Falls, Texas.

F. G. Swanson.

UNDER WHICH KING?

EDITOR SINGLE TAX REVIEW:

I have been greatly pleased with your uncompromising support of that group of splendid men and women in California who have kept the banner of our crusade unfurled, who refuse to recede from the high challenge they have flung to the forces of reaction in that State, or to hide their high purpose in the ambiguous verbiage of expediency and evasion. I am certain no man would herald with more enthusiasm the early triumph of our cause in California, but I am persuaded that it is more important that men frankly espouse this reform because they realize the iniquity of private property in land rather than because they believe it will lighten their tax burdens.

I have little patience with any effort to further Single Tax sentiment by presenting it purely as a fiscal measure. By this I do not mean that this phase of the question should be ignored. I mean that if people cannot be induced to embrace it as a moral, spiritual expression necessitated by an integrity of character which compels them to it regardless of personal benefits to be received or personal loss to be sustained, I am not much concerned whether they embrace it at all.

There are two philosophies of life, as widely separated as the east from the west, ultimate adherence to the one or the other of which explains the want of harmony. Each man must throughout all time choose whether he shall serve God or Mammon. There is no escaping this choice, nor will there be even after the Single Tax is established. I am sure it is the ignoring of this choice, or unconsciousness that the choice must be made, that accounts for the differences among us.

Marathon, Iowa.

T. J. KELLY.

THE SINGLE TAX PARTY AN AGENCY OF EDUCATION

EDITOR SINGLE TAX REVIEW:

The REVIEW is splendid. In working for the reform as one of a social rather than a fiscal nature, it is truly *saving the day*. Nor should any of us do aught but rejoice in any measure of success it may have in advancing the party idea though taking no active part in it. Our proposition may be better adapted to party action than was that of the prohibitionists or that of the socialists. The educative effect of such action cannot be gainsaid.

Sodus, N. Y.

LEWIS H. CLARK.

LET US GET TOGETHER

EDITOR SINGLE TAX REVIEW:

It seems to me that the only hope for us if we are ever to do anything is to get together regardless of differences. The *Christian Science Monitor* holds the Christian Science people together. The *Appeal to Reason* held the Socialists together for years—not only held them, but made Socialists. I think our greatest need is a magazine that can help us to iron out our differences. That is the trouble with us disgruntled Single Taxers. We have no way to express ourselves—we run around and round like sheep. I would dare say that if the REVIEW had a circulation of fifteen or twenty thousand we could get somewhere.

Grand Rapids, Mich.

GERRIT JOHNSON.

MAKE OUR PROPAGANDA COMMENSURATE WITH OUR AIM

EDITOR SINGLE TAX REVIEW:

I write to commend the virile and revivifying editorial policy of the REVIEW as represented in the last several issues. Judging by the universal cumulative effects of the greatest earthly example and exponent of Truth, and some of its greatest, this is the right policy. The

Christ did not deal in lids and soft pedals, nor, in their measure, did such men as Henry George, Reverend McGlynn and Luke North . . . I concur in the view that the fundamental principle of the Single Tax is the restoration of the God-plan of man's habitation of and use of this earth—"the greatest, the most fundamental of all reforms;" and that the taxing phase is merely the way of this accomplishment; and that the propaganda should be consistent and commensurate with the magnitude of the purpose.

Jackson, Miss.

E. W. WALTHALL.

LANDLORDISM IN INDIA

EDITOR SINGLE TAX REVIEW:

I have lately been reading a book by Rev. Daniel Johnson Fleming, entitled "Building With India." Its purpose is to describe conditions in that country and to stimulate the study of missionary work. I note the following: "Even if the farmer overcomes all obstacles and inertia and some co-operative society lends him capital, the landlord will probably absorb the increase. A missionary near Benares persuaded a man to sow Pusa wheat. In three years his rent was doubled. The landlord did not see that a small increase from his tenants would be better than a one hundred per cent. increase from one. Missionaries are needed for the landlords."

And in another chapter occurs the following: "It is possible to coach some of the Christian tenant farmers in gardening so that the monetary yield is greatly increased. But it upsets all calculations to have the rent go up, as it actually did in a given case, from 8 to 12 rubles the second year, and to 16 rubles the third year. Something more has to be done so that the landlord will not absorb all the gain of better methods."

I turned to "Progress and Poverty," for I remembered that George had written of landlordism in India. Here as elsewhere he has demonstrated that poverty is not due to the niggardliness of nature, but to a bad system of land tenure.

Revere, Mass.

W. L. CROSMAN.

NEWS NOTES AND PERSONALS

A CLEVELAND high school teacher called at the office of the Cleveland Single Tax Club, 264 Hippodrome Annex, asked questions about Single Tax, and bought a copy of "Progress and Poverty." She says that she has a class in elementary civics, that the pupils have listened to James R. Brown and other Single Tax speakers, and that now they bombard her with questions relating to taxation, which she frankly admitted was difficult for her to answer. One speaker for the club asked a large audience of high school pupils to raise their hands if they were taxpayers, and nearly every hand went up; they are becoming wise concerning indirect taxes. The same request, made to an audience of teachers and pupils in the Normal training school, showed that the older ones are not as well educated in taxation. It was the first time they had ever heard a Single Tax lecture, and only six hands were raised.

EDMUND VANCE COOKE, the well known poet and lecturer of Cleveland, Ohio, issues the following announcement to all bodies who may want him to appear before them.

Hereafter all grafters desiring a gratis engagement from Edmund Vance Cooke must—positively must—announce the subject as a Single Tax subject, though some other main title may be given it, as thus:—

Getting Nigger Jim Out of the Smoke-House, a Talk on Single Tax, by Edmund Vance Cooke.

How to Dodge Your Income Tax—Honestly, a Single Tax Talk by Edmund Vance Cooke.

Given under my hand and seal this tenth day of January, one-nine-two-three.

BULGARIA has exempted dwellings from all taxation for a period of ten years.

GEORGE LLOYD, secretary of the New York Single Tax Party, suggests in the *Call* (Socialist) of this city that the radicals get together on the following planks:

1. Proportional representation.
2. The initiative, referendum and recall.
3. Nationalization of all industries which in their nature are monopolies.
4. The socialization of the entire rent of land for all social needs.
5. The abolition of every tax now levied on the people of the United States.

THE Manufacturers and Merchants Taxation League of New Jersey, through its chairman, Alfred N. Chandler, has addressed a letter to Governor Silzer commending to him the Pittsburgh plan for graduated tax on improvements, and also urging that taxes on personalty and improvements be gradually supplanted by a tax on land values.

Mr. Chandler says that "present tax methods conform to no known rule of morals, principle of law or doctrine of economics and they suppress industry, agriculture and home-owning and foster land speculation."

FROM Dec. 3 to 8th Mr. Louis F. Post, of Washington, addressed eleven meetings in Toronto as follows:

Young Men's and Young Women's Hebrew Associations; Earls Court Brotherhood; Trades and Labor meeting; American Womens' Club; Single Tax Association, public meeting; Toronto University Professors; the Kiwanis Club; the Toronto Hadassah (Zionist); Hillcrest Womens' Association; Annual Dinner, Single Tax Association; Toronto University Political Science Class.

DR. HENRY S. LEHR, who died at the age of 85 at Ada, Ohio, on Jan. 29, was the Single Tax Party's nominee for Attorney-General of Ohio. Dr. Lehr was president emeritus and founder of the Ohio Northern University. He was known among the educators of the country as "the maker of men." Among his students were Harvey, the text book writer; Eva Maglot, the famous mathematician; Richard Holmes Schoonover, the well known grammarian and others distinguished in many lines. He was a convinced Single Taxer.

PETER WITT spoke before the Industrial Association on Jan. 23 at the Brotherhood of Locomotive Engineers' Hall in Cleveland. The Association sent guest cards to all of the 300 members of the Cleveland Single Tax Club. In its announcement it said: "The sharpest tongue in Cleveland; Peter Witt has it. Every politician who has faced Pete in a fight—and life is just one fight after another for Pete—will agree to that. He says exactly what he thinks. And he has a way of saying that is, to put it mildly, picturesque."

"I COULD give instances of the loss of production and injury to agriculture under the present system of owning land in this country. You have only to go down to the Portsmouth line, and, as you approach Haslemere, you see a considerable area of farming land turned into a sporting enclosure. . . . We have heard a great deal about the rates (taxes). Rating (taxing) improvements would be swept away by the Labor government."—From a speech in the House of Commons, Dec. 5, by NOEL BUXTON, of Norfolk.

"WE assume that as man has not made the land, man has no right to establish private property in that land. On that basis we go and say that whatever value is in the land by virtue of the presence and demands of the human community upon it, we will appropriate for communal purposes. That is the Labor policy on the land problem."—From a speech by ANDREW MCLAREN, Labor party member, in the House of Commons, Dec. 5.

MRS. CHARLOTTE SMITH lectured on the Single Tax before the Cleveland Country Club on Jan. 26.

EMIL ELSNER, whom New York Single Tax Party men will remember for his earnest efforts in behalf of the party movement, is now a farmer near Rhinebeck. He finds time to write on agricultural matters for the *Rhinebeck Gazette*, and his contributions have a literary flavor which brightens his thoughtful discussions of the farmer's problems. Many New York Single Taxers who see this item will wish all good fortune to Mr. Elsner and his very capable little wife.

THE former President of China, Sun Yat Sen, gave out a statement on the financial condition of China last Fall, in which he said that the land tax system should be reorganized, and that this alone would probably suffice to meet the ordinary expenditures, leaving only existing debts to be paid for by other forms of taxation. Although the cable dispatch was not specific regarding the form of land tax, it is known that the former President understands and favors the Single Tax.

F. BURGDORFF, of Cleveland, Ohio, is not as young as he used to be. In fact, in years he is a very old man. But our friend does not count age by figures on the dial. He is younger in spirit and enthusiasm than most of us. One of his activities is the circulation of Single Tax matter printed with a rubber stamp on little slips of paper. Many of these are striking illustrations or sententious paragraphs dealing with the land problem.

JAMES F. MORTON, JR., lectured on Nov. 26 on Henry George and His Message at the little hall in Montreal where Henry George made his first speech in Canada and where Herbert Spencer and Keir Hardie also spoke. At Mr. Morton's meeting Mr. Allan L. Smith, well known Montreal liberal presided. Questions were answered at the close by the lecturer.

THE Legislative Library, of Toronto, is in need of the following issues of the REVIEW to complete its files:

- No. 1. January-February 1912, Vol. 12.
- No. 6. November-December, 1913, Vol. 13.
- No. 6. November-December, 1914, Vol. 14.

BAVARIA'S new Nationalist leader, Adolf Hitler, preaches that the soil is national property and should only be leased to individuals. Count Hugo Lierchenfeld, ex-Premier of Bavaria, in an article in the *New York World*, says: "Here his ideas coincide with those of the so-called reformers of real estate holdings (Damascke)."

WE regret to learn of the death of Francis H. Warren, of Detroit. Those present at the Chicago Single Tax Convention will remember this handsome and eloquent colored brother who seemed destined to be one of the leaders of his race. He was for years an earnest and devoted Single Taxer.

NOON luncheons are held every Friday evening in Chicago at the rooms of the Lawyers Association in the City Hall Square Building. During January there were four such dinners and the speakers were Edward Nordman, John Z. White, Andrew J. Canning and Emil O. Jorgensen.

FAIRHOPE celebrated its 28th anniversary on January 1st of this year, with appropriate exercises, music and speeches. The secretary, E. B. Gaston, gave the usual report and history for the year. Fairhope is one of the most flourishing, as well as the oldest Single Tax colony in the world.

A LITTLE pamphlet, "Who's who in New Zealand Advertising," gives us an interesting sketch and portrait of Mr. G. M. Fowlds, son of the Hon. George Fowlds, leading Single Taxer of New Zealand. Young Mr. Fowlds is president of the Auckland Advertising Club.

OTTAWA tax reformers are to avail themselves of the Drury Law permitting local option in taxation. Messrs. A. C. Campbell, Ch. J. Tully, F. Grierson and H. G. Barber are active in this work. Fuller reports of progress will appear in coming issues of the REVIEW.

A NEW department store in Cleveland had 2,000 applicants—all girls—for 200 places. Each one filled out a blank, telling whether she lived with her parents, at the Y.W.C.A., or in a rooming house, and whether or not she belonged to a church.

THE contribution of Chas. H. Smithson to the *Friend*, of London, on the Land Question has resulted in quite a number of letters from William Thompson, Arthur E. Williams, and others. The paper is the English organ of the Society of Friends.

THE Brotherhood of the Commonwealth celebrated the Eighteenth Anniversary of its organization with a dinner followed by dancing at Stewart's Restaurant (formerly Kalils) Park Place, this city, on February 6. Eighty-two members and friends participated.

IN a recent issue of the *Observer* of Grand Rapids, Michigan, there appears a "Conversation" on the Single Tax by W. F. Mercer, of that city, with a Mr. Graham, which we regret not being able to print. The *Observer* is printing much Single Tax matter.

WE acknowledge with much appreciation the receipt of the gift of a bound volume for the year past of the *Revista L' Impot Unique* (Single Tax Review) of Buenos Aires.

THE *Arizona Single Taxer* is a mimeograph paper sent out weekly by our old friend, N. A. Vyne, of Camp Verde, Arizona. It contains much Single Tax matter and items of local interest.

BARNEY HAUGHEY, of Denver, ran for Governor of Colorado on the issue of an old age pension to be paid out of the land values, and received fourteen hundred votes.

THE San Diego, Calif., Single Tax Society, of which Mr. James P. Cadman is president and C. R. Colburn is executive secretary, held a dinner on Jan. 12. Stoughton Cooley was among the speakers.

SENATOR L. G. COLLISTER, of Cleveland, Ohio, has introduced a measure in the legislature to exempt for a period of five years after construction of every new dwelling costing not less than \$15,000.

H. G. CASEY publishes in the Lewiston, Maine, *Daily Sun*, a letter in which he quotes from the SINGLE TAX REVIEW the editorial on "The Farm Credits Delusion." This is good work worthy of imitation.

THE HONORABLE GEORGE FOWLDS and Mrs. Fowlds, of Auckland, announce the marriage on Jan. 11th of their daughter, Annie Agnes, to Mr. Colin McGregor Littlejohn.

THE Single Tax Publishing Company will hold its annual meeting on February 19, between 12 and 1 o'clock, at the office of the Company, 150 Nassau street, New York City.

THE *Bulletin*, of the Committee of Manufacturers and Merchants on Federal Taxation, whose headquarters are in Chicago, is full of interesting matter.

"VARIATIONS in the High Tariff Shibboleth" is the title of a page article in the *Dearborn Independent* for Jan 6, by Joseph Dana Miller.

J. W. CONNORS, of Chicago, is a frequent contributor of Single Tax communications to the *Daily News*, of that city.