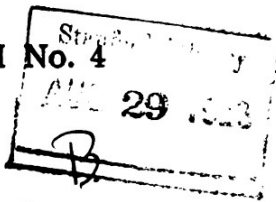


Vol. XXIII No. 4

WHOLE No. 119



July—August, 1923

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

American Single Taxers Sail for Oxford

At the Sign of the Cat and the Fiddle

By E. Wye

Our Australian Letter

Percy R. Meggy

Content and Surface Values

(Symposium)

YEARLY SUBSCRIPTION \$1.00

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What "The Single Tax Review" Stands For

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

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for 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*.

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PUBLISHER'S NOTE

THOSE whose subscriptions have expired must not expect us to retain them on the list. Send in your subscription at once. Do not miss the coming Special Conference Number.

The Single Tax Review

Vol. XXIII

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Current Comment

AT a Debs meeting in Cleveland the Hon. Peter Witt is reported to have said: "Woodrow I. was the first to speak in this hall. It is strange that this man (Debs) who has attracted more men to the standard of liberty than any other man should speak in the same place."

WE dislike to comment adversely on public utterances of Single Taxers. But we cannot refrain from registering our dissent from so extraordinary a statement by a man who is recognized as a leader of the Single Tax movement in Ohio. In the first place the standard that Eugene V. Debs has lifted and bears about with him is not the standard of liberty at all, for he is a Socialist. Whatever else Socialism is, it is not liberty. It is paternalism, regulation, restriction. Liberty is something else again.

AND while the REVIEW has had occasion to comment adversely on what seemed to us President Wilson's mistakes, and has lost a few subscribers in consequence, it is not pleasant to see Mr. Witt fall into the too common and rather cheap characterization of Mr. Wilson as "Woodrow I." History has not yet taken the measure of this remarkable man; he may yet be destined to take a high place in his country's annals, for despite his personal shortcomings he did set before the world a noble vision, and spoke almost as a prophet in a time of world crisis. This will be remembered when other things are forgotten.

IF Mr. Witt's sympathies are with Debs so too are ours in a measure. His is a lovable personality; he is a man of the sincerest convictions who was willing to suffer for them. But what about Henry George, who also suffered for his convictions and gave, even more than Debs, the example of a heroic sacrifice? And it was a faith in liberty which sent him forth, in the teaching of which Peter Witt has proclaimed himself a disciple. Was Mr. Witt carried away by his eloquence—of which he has an abundance, and which in soberer moments he would want to revise—or has he really turned from the liberty of the natural order, the Georgian philosophy, to the paternalism of Debs and the mechanistic conception of the socialist state?

WHILE in Kansas, during his recent trip, President Harding discussed with a farmer the cost and profits of wheat growing. Summarizing the press reports of the conversation, it was agreed that the farmer received 85 cents a bushel, that 18 bushels per acre was a fair average, making \$15.30 yield per acre, and that the cost per acre

was \$13.40, thus showing a profit of less than \$2. per acre. And, said the farmer, this was about wiped out by taxes ranging from \$1.40 to \$1.80 per acre.

On the face of the figures, the farmers would seem to be working for nothing. But in the costs stated appears an item of "\$5. for interest." There is the leak, though not really for "interest." It is apparent from the context that this \$5. is an allowance for the investment in farm land, and thus is rent, not interest.

The price paid for farm land, like the price paid for other land, is based on the purchaser's estimate of its annual yield. When wheat went up to \$2. a bushel, farm lands were speculated in and rose to \$200. per acre or more. Now, with wheat at 85 cents on the farm, the net yield does not justify the price of \$100. per acre.

NO class would gain more than the working farmers, from a system of land tenure whereby no payment would be made for land as a purchase price, but the only charge an annual rental based upon its yield. That is the Single Tax plan, whereby the rent of land would be taken for public purposes, and the farmer, as well as other workers, relieved of the many taxes which he pays today, directly and indirectly. The failure to take the rent of land for public purposes, leads to increases in the selling values of land whenever the prices of products rise, and the farmers who have to acquire their farms during these periods of high prices, find themselves burdened with a crushing "overhead" when the reaction sets in and prices fall again.

A GRATIFYING incident of great importance to the movement is the recent election to Parliament of Robert Smillie, leader of the miners of England and a land restorationist. His majority of 6,966 is decisive and points to the gradual awakening of the electorate to the importance of the land issue now working its way to the front. The following statement of Mr. Smillie is reassuring as to his uncompromising attitude:

"Late in life I have realized, what I failed to see in the early days, that the root of all our social problems lies in the land question. So long as land is withheld from free access to men, anxious and willing to utilize nature's bounty, just so long will you have a crowd of men at the factory gate awaiting for jobs. The key to the anomalies we are all endeavoring to solve is the land problem. . . . If the atmosphere could have been parcelled out and bottled up so that every child that comes into the world would only be allowed to breathe on the payment of air-rent, you can picture a state of affairs as deplorable, but no less unjust and ridiculous, as that obtaining at the present time with your private ownership and monopoly of the land."

Happy Tonga!

A COUNTRY THAT PAYS THE SINGLE TAX IN COCOANUTS

THE newspapers have lately told the story of Tonga, with mention of Queen Saloti, its apparently enlightened ruler. Tonga is a group of islands in the South Pacific, known otherwise as the Friendly Islands. They are a part of the British possessions, but the subjects of that country, we are told, are absolutely loyal to their native queen.

And indeed they might well be. For whether by royal edict, or by reason of the traditional customs of the country and its government, every boy on reaching the age of sixteen, is given a portion of land on which he must go to work. In lieu of other taxation he must pay taxes in coconuts, "until he dies," it is stated, from which we conclude that there is no inheritance tax.

A good living is earned by every man and the country is prosperous. It can boast of well made roads which require no special tax for maintainance. Prosperity is so general that the country is without a national debt—perhaps the only country in the world that can claim as much.

The article tells us that the Queen is a creature of royal grace, tall, handsome and of almost heroic proportions, and that at the time of her wedding she was attired in the finest white satin dress that could be made in Sydney. This for the ladies who are interested in this sort of thing and like to read about it.

But as a legislator she is away and beyond anything we know of in the civilization of more refinements and greater misery.

Happy Tonga! Hats off to Queen Saloti!

Pale Punk From Pink Near-Progressives

THE *New Republic*, edited by select souls who would like to be mild and harmless liberals without antagonizing the privileged interests, prints an article purporting to show that advocates of the Single Tax are mistaken about the increased land values that they claim are created by a growing population. As an attack on the fundamentals of the Single Tax the article is not worthy a passing notice, but one statement must be challenged.

"Everyone is familiar," says the authors, "with the contention of the Single Taxers that the private ownership of land lies at the root of all capitalistic exploitation." What Single Taxer writes or talks of "capitalistic exploitation?" Not Henry George, nor any of his followers of whom we have ever heard. Capital—wealth devoted to the production of more wealth—exploits no one. As Henry George has so clearly shown, it is special privilege, of which the meanest form is land monopoly, that exploits labor. The *New Republic* writer was evidently thinking of Karl Marx, Socialist, who in "Das Kapital," shows that what

he calls capitalistic exploitation was made possible by depriving the workers of their natural right to the use of the earth. Single Taxers have no quarrel with capital, or private property in everything made by labor. They are not fighting capitalism, but privilege, and they protest against being confounded with the people who think they believe that "capital" is the cause of economic injustice.

Business Men Display Their Ignorance

WITH tiresome reiteration the hack editorial writers of the American newspapers declare that the remedy for all social, economic and political ills is to entrust the enactment and administration of the laws to representatives of what one termed "the business interests." The troubles arising under present conditions, we are told, are due to the incompetence or dishonesty of the professional politicians. Throw these men out, replace them by hard-headed practical men of affairs, and we shall have efficiency, economy, wise laws, and competent administration.

A sample of the collective wisdom of these successful business men, the supervisors of trade, the captains of commerce, was handed out at the recent national convention of the United States Chambers of Commerce, when the taxation group of that body united in a recommendation for repeal of the taxes on theatre tickets, club dues, and other "luxury taxes" and the adoption of a general sales tax on all turnovers of merchandise. Here we have sound common sense applied to the tax problem. Abolish the taxes paid for amusements, clubs, etc., and tax every American woman, man and child, on everything that they eat or wear. People eat too much, anyway. Tax their food, and they will avoid dyspepsia, indigestion, and other results of overeating. Women spend too much money on clothes, hats and gloves. Tax 'em all, and cut down the expenditure. Soak the consumers. They have no friends. The theatre owners and the average club members have influence. Take off their taxes and put them on the weekly grocery bill. This is the wisdom of business. Is there any wonder that an ungrateful public does not rush to turn over to the Chambers of Commerce the management of the country's affairs?

REAL Estate Boards have been active in urging dealers to reduce prices of building materials; but boldly advertise that, as building prices fall, lot prices will rise.

"PROPERTY TAXES," said Dr. George D. Strayer, Columbia University "educator," "must be supplemented by income and business taxes, levied by the several States. Real estate is a measure neither of the citizen's ability to pay (taxes), nor of the benefits he receives from government." That's the sort of stuff you might expect from an endowed university.

Advice That Will Not Be Heeded

AN article in the *New York Tribune* of July 8, says that reports to the National Association of Real Estate Boards indicate that rents are going up. In 123 cities rents for residential property have increased, while only 26 cities report decreases. Business property rentals have increased in 170 cities, "and in most cases the advance has been sharp. Only six of the reporting cities admit a decrease in the value of business space."

Evidently the landlords are trying to get the financial profits of the present prosperity. To those who know what the results of "sharp advances" in rentals are, this statement from the article is significant: "In 1907 real estate was experiencing the most active trading in its history. This great buying was checked that same year, however, by the panic, which killed the boom." What really happened in 1907, was that speculation helped bring on the panic.

A leading real estate broker of this city, Frederick Brown, has recently sounded a warning. He says: "I am inclined to believe that rents are high enough. . . . I do not know of any form of investment, except real estate, which pays 15 per cent. or more. . . . Real estate should be careful not to disturb this market, this income, by any overt act, such as the increase of rent without sufficient or justifying reasons. There is a rent limit for the merchants who fill our stores; for the families who live in the houses around these stores; for office space, factory space and the little home. There is a very close relation between rent and business progress which should not be overlooked if it is the aim to foster the best interest of real estate." In other words, do not kill the goose that lays the golden egg; good advice which will not be heeded by the speculators intent upon their immediate profits.

Did Land Speculation Lose England Her American Colonies?

WE glorify the American Revolution—and properly so. It was no small incident in American history that the Western continent from Maine to California became detached from the old world, and that a Republic was begun with all its possibilities of human progress.

But so far as the facts of history as currently taught reveal, it must seem to many a reflective mind that the causes justifying a war for separation were after all inconsiderable.

We are just finding out that the causes of the American Revolution lay deeper than this. The causes of this war, as of most wars, were economic, and not economic in the narrow sense. The taxed tea thrown into the Boston Harbor was an incident and a trivial incident at that.

The economic causes at work concerned the land of the Colonies. It was the same old Question, the Question

denied, derided, concealed, thrust into the background by every voice of privilege and by nearly all the stupid pedants who write history.

Some day some historian will trace the history of land ownership and land speculation as a provocative of wars, the influence which has caused most all the human conflicts, foreign and internecine, moulded the destiny of nations and sometimes ending by destroying them.

Commenting on a work by James Truslow Adams, the *New York Times*, in issue of July 22 says editorially:

"The soil was wearing out. The old land policy had been given up. Land was sold to speculators instead of being granted to individual settlers in new towns. There was a good deal of swindling by the speculators. The pioneer in the wilderness felt that the capitalists in the older settlements were robbing him. In some cases the absentee speculators kept the right to vote on town matters, paying no taxes, contributing nothing toward the building and maintenance of roads and bridges. It is notable that the Assemblies of the Charter Colonies of Connecticut and Rhode Island quarreled with the local Governors, just as the Assemblies of the Royal Colonies quarreled over the Royal Governors. The "feelings of resentment of the frontier element against the *capitalists of the settlements* and of the poor against the rich easily merged into a resentment against the Colonial Governments, and through that channel into one against England."

The italics are ours. The capitalists of the settlements means the landlords, of course.

Now let us hear what Mr. Adams himself has to say:

"The growing influence of wealth on the Legislatures and courts is indicated in many ways. The means by which grants of new townships were obtained will bear much investigation. We can see the influence of the speculators growing until the orgy following the Seven Years' War, when complete ascendancy was gained over the Legislature of Connecticut by the Susquehanna stockholders. Dr. Gipson has worked out the story of how the group interested in lumber speculation got the same Legislature to petition for an appointment in that Colony of a Judge of Vice Admiralty perhaps the most hated of all royal officials. The same thing, however, was brought about for their own particular purposes by the shipping group in Rhode Island. In each case it was hoped that the royal official might favor the pecuniary interests of a small number of individuals, although the scheme may be presumed to have run counter to the general wishes of the Colonies."

And then the *Times* comments:

"In short, "big business" on a small scale was at work. Its ramifications were beginning to be felt throughout the entire range of Colonial life, by the courts, the Legislatures, the small business men, even the itinerant peddler and the poorest settler on the "farthest frontier." Later these and other grievances increased radical sentiment and caused the organization of a revolutionary party."

Both Prof. Adams and the *Times* are at fault in their use of the words "capitalists" and "big business." There was no big business at the time save the one described and the influence of the "wealth" spoken of by the author of "The Founding of New England" was, as he tells us, its power exercised from the mother country and in the Colonial Legislatures to monopolize the land of the Colonies.

Russia's Economic Needs

AMERICANS who favor the recognition of the Soviet Government of Russia profess to believe that much of the famine, poverty and distress that have afflicted that unhappy country was due to the failure of the United States to recognize the Russian Republic. Recognition, it is claimed, would have been promptly followed by the investment of American capital in developing Russian industry and trade, and American tractors and other farm machinery would have relieved the conditions of insufficient food production caused by a lack of work animals. To the question, "What is the obstacle to Russian self-help?" the Soviet sympathizers' reply is, "Lack of capital." Russia has fertile lands in abundance; great timber forests; vast coal and iron deposits; valuable waterpowers, and stores of oil. She has millions of workers who can readily be trained to industrial pursuits. With all these favorable conditions why does the work of reconstruction halt?

Not because of a lack of capital, in the true sense of that term. Russia does need railway equipment, modern farm implements, the extension of industrial activities, and the promotion of commercial enterprise. These she cannot procure until there is that respect for private property that is the basis of civilized society. The Russian financial system must be reorganized so as to get rid of the inflated and worthless paper currency. Provision for banking systems making possible the organization of credits on a large scale must be made. The Soviet leaders evidently do not understand that the prime requisite for the complicated machinery of efficient wealth-production and distribution is good faith and mutual confidence. If the ruling oligarchy will only take its hands off banking and finance, so that capital for industry can be made available, there would seem to be no reason whatever why, with the land in their possession, the Russian people should not only feed themselves but produce practically all the staple manufactures that they need.

Why the Canadians Are Proud

"WE may be a little behind your United States in some respects," admitted the Toronto man, "but there's one line in which we're ahead of you. When it comes to taxes we've got all the kinds you Americans are paying, and then some. Yes, I know all about your fifty-seven varieties of local, State and Federal taxes; your income tax, and the inheritance tax, and all the other ways of separating the citizen from his money. We are enjoying many returns of the same, and besides, we've got a 'sales tax' that taxes every blessed thing we buy. Makes us industrious and thrifty—we've got to work harder and save more to pay the higher prices charged us for goods. When it comes to taxes we've got you Americans beat at least three cents on the dollar."

The Issues in National Politics

"I SEE the coal miners are talking of another strike. Looks as though we'll have the same trouble next Winter—short coal supply at doubled prices."

"Something should be done about this coal business just as soon as we decide whether we shall join the League of Nations."

"The way these sugar speculators are sticking \$100,000,000 on the consuming public is an outrage. I don't see, though, how prosecuting the Sugar Exchange is going to cut prices."

"If we were in the World Court we could settle the sugar trouble in short order. Just issue a decree that anybody caught putting up prices should be sent to jail."

"I've been reading about 2,000 farms in one Western State advertised to be sold for taxes. With low prices for crops and high freight rates the farmers can't scrape up enough money to pay tax bills."

"Isn't it too bad about the poor peasants in Croatia? A rich country like this ought to go to the assistance of these worthy people."

"I guess our international policy will be the chief issue in next year's Presidential campaign. There doesn't seem to be any domestic problems for the two great parties to squabble over."

Not for the Great Alone

EXPLAINING his purpose in purchasing the *New York Globe* and merging it with the *Sun*, Mr. Frank A. Munsey took occasion to assert that this is the day of great combinations in finance, trade and industry, and that the small unit is no longer an important factor in business affairs. While this view is to some extent confirmed by the remarkable development during the past twenty years in the forming of great manufacturing, commercial and banking combinations, with immense facilities for production and distribution, it is only a half-truth that ignores the opportunities in manufacturing, merchandising and banking for the small efficient unit. In making and marketing a thousand and one articles of general use the field is still open to the competent industrial manager and the capable merchant.

As has been abundantly proved, the chief factor in efficient production or distribution, apart from control of raw materials or distributive agencies, is ability. Spurred by the necessity for greater economies, ability devoted to small units will find ways for producing or selling many kinds of goods at prices, taking quality into consideration, as low as those of their great competitors. Only a few years ago the cartoonists were depicting the alleged "Millers' Trust," said to control the price of flour. Yet there are still thousands of small mills successfully competing with their larger rivals. The competition of mail-order houses has awakened the village shopkeepers to the need for better

business methods, by which they are maintaining their ground. In the field of banking the new movement for organizing labor banks, many of which have already been opened, shows that under competent management the small banking unit can flourish. Great size is not always strength, and with a free field and no favors individual initiative and ability will find ample scope for profitable employment.

The Source of Social Supply. A Religious--- Scientific Interpretation

Of all the things that need to be born none produces so many birth pangs as Truth; yet Truth must be born, and then must grow, until the brightness of His coming sets all our hearts aglow.

THE fundamental law of which the Single Tax is the modern expression is as old as the Ancient of Days, for it was embodied in the old Hebrew law which was given to Moses on Mount Sinai. Divine intelligence foresaw that without this law, which recognized the inalienable inheritance of man in the land, man could not remain free; and so the law required that though a man might sell his land to another it must be restored to him in the year of Jubilee, which occurred every fiftieth year. So the law restored the land to everyone in the year of Jubilee.

Hear what God said to Moses concerning this matter (Lev. XXV, 23): "For the land shall not be sold forever; for the land is mine; for ye are strangers and sojourners with me." Now it is expressly stated in the context that this law was promulgated in order that all men might remain free and not become bond servants to their fellows; or, in the most ultra modern language imaginable, in order that labor might not become a commodity and be exploited by capital. Take note of this, you labor leaders and members of labor unions and cease your foolish strikes, for here is God's law made expressly for you.

Now coming down the centuries to the time of Jesus we find the only begotten Son of God teaching and explaining to Peter the operation of the old Hebrew law; the same law that was given to Moses by God on Mount Sinai; the self-same law of which Jesus said (Matt. V, 18): "For verily I say unto you, till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled."

Peter was confronted with the demand of the tax gatherer for tribute money for himself and for Jesus (Matt. XVII, 24-27). Jesus did not say, "Peter, you had a good catch of fish last week and you must have some money at home, you better go and get it and pay the tax man for you and for me." Oh! no, Jesus never committed error nor advised others to do so. He knew the law, and knew perfectly well that taxation was a burden, and that His Father never

imposed burdens on any of His children. He knew that social supply did not come from a tax on labor, or capital, or industry, or from any tax at all, but from the unlabored operation of natural law divinely instituted; and so He said to Peter, "What thinkest thou Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers?" Peter saith unto Him, "of strangers." Jesus saith unto him, "*Then are the children free.*"

To understand the scientific meaning of this passage it is necessary first to know the meaning of the terms. "Strangers" are those who know not God or His law; while the "children" are those who do know God and His law and recognize the scientific relation of parent and child as applied to God and man. When we understand this we get a beautiful interpretation of Jesus' teaching with regard to taxation, and one which is in perfect accord with the Single Tax idea. As amended we read: The kings of the earth take custom or tribute from those who know not God or His law, but those who know God and His law are free from taxation, for these know a more excellent way, knowing the law.

And Jesus said again unto Peter, "Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up, and when thou hast opened his mouth, thou shalt find a piece of money, that take, and give unto them for me and Thee." Here was wrought by Jesus a miracle, and Jesus never wrought such works for mere personal gratification, but only in conformity with law to explain and illustrate the operation of Truth. This miracle brought clearly home to Peter's consciousness and the consciousness of all alert Christians the irrefutable fact that social supply does not come from taxation, based on toil or anything else, but in obedience to divine law, even as this law also clothes the lilies.

Again the centuries pass, and in 1879 we find Henry George, who has been dubbed the "Prophet of San Francisco," giving to the world the present day interpretation of that same old Mosaic law which restored the land to everyone in the year of Jubilee; and this modern interpretation is scientific and exact and will accomplish that whereunto it was sent. It will abolish great unearned fortunes, and poverty and so remove from the rich the wrath of God, as expressed in James V, 1-7, and from the poor the crushing grind which poverty entails. In abolishing great unearned fortunes it will destroy inordinate ambition for wealth and so weaken the love of money, which the Bible tells us is the root of all evil; and in the last analysis it will destroy war, establish and promote permanent peace, and cause prosperity such as has never yet been known on the earth.

For 45 years Henry George and his followers have been proclaiming the law of God to this age, doing the very same work for their time that Jesus did when he explained to Peter the source of social supply. During all this time they have given of their substance to spread the good tidings of great joy which shall be to all people through the understanding of Truth and Love. HENRY L. PECKHAM.

The International Single Tax Conference At Oxford, England

THE International Single Tax Conference takes place in Oxford, England, from the 13th to the 20th of August. The American delegates will number about fifty.

On August 2 those who have done the real work of interesting American Single Taxers in the Conference sailed for London on the Manchuria from the foot of 16th street, this city. They numbered 20 in all. Among them were James A. Robinson, Robert C. Macauley, George Haug, Bolton Hall, Charles Hecht, Richard Chambers, George Edwards, George Lloyd, Charles Schoales, Amy Mali Hicks, Oliver McKnight, Frances I. Macauley, Judge J. H. Ryckman, J. A. Hamm, E. S. Ross and August Willeges.

There was a farewell delegation of Single Taxers at the dock to wish them God-speed across the water, and the handshaking and good wishes were fervent and heartfelt. Our last recollection as the good ship drew out was the figure of George Haug, with his arms resting on the taffrail smoking a cigar, the most unperturbed of the devoted group. One always looks to find George among the first of the scouting parties in this great campaign against the enemy. England will hear from this group, and there will be no doubt as to where they stand for an out-and-out declaration of principles and purposes. Others than those named here have sailed in other ships.

How the Conference will line up no one knows. Whether the emasculators of the doctrine of the land for the people will secure even a hearing before the zealous spirits that will gather at Oxford, we do not venture to predict. It is time that we knew where we stand, if we are to battle effectively with the monstrous wrong that is engulfing civilization. No more opportune time could have been chosen for this Conference. The tax reform programme of many Single Taxers, its pale, ineffectual teachings, must give way to the preaching of the Great Restoration.

The next number of the REVIEW will be a Special Conference Number, and will appear with additional pages, containing illustrations and portraits and the principal addresses delivered at the Conference. Our readers are promised a treat.

Following is the Programme of Proceedings:

FIRST DAY, MONDAY, 13th AUGUST:

7 p.m.—At the Assembly Room, Town Hall, Oxford (where all Conference meetings are held)—

Reception of Members.

Henry George Commemoration Dinner, 7.30.

Chairman: The Hon. President, Charles E. Crompton.

The Members of the Conference will be the guests of the United Committee. (*Morning Dress.*)

SECOND DAY, TUESDAY, 14th AUGUST:

10 a.m.—Presidential Address: "Our Principle and Policy." Charles E. Crompton.

8 p.m.—"International Aspect of Land-Value Policy." J. Dundas White, LL.D., ex-M.P.

Chairman: H. G. Chancellor, ex-M.P.

THIRD DAY, WEDNESDAY, 15th AUGUST:

10 a.m.—"Henry George in Denmark; Experiences and Results." Jacob E. Lange (Odense); Abel Brink (Copenhagen); and Mrs. Signe Bjorner (Copenhagen).
Chairman: W. R. Lester, M.A. (Horsted Keynes).

8 p.m.—"The Taxation of Land Values in Germany." Alex. Paletta (Berlin).

"Spain and South America; What the Single Taxer Can Do." Antonio Albendin (Cadiz).

Chairman: Louis P. Jacobs (Melbourne).

(*At this Session the Resolutions adopted at the Ronda 1913 International Single Tax Conference will be put in record.*)

FOURTH DAY, THURSDAY, 16th AUGUST:

10 a.m.—"Economic Rent; the Case for its Full Appropriation by Act of Parliament." R. L. Outhwaite, ex-M.P.

Chairman: J. Dundas White, LL.D., ex-M.P.

8 p.m.—"Political Action for Adoption of the Single Tax." Robert C. Macauley (Philadelphia) and Charles J. Schoales (Philadelphia).

Chairman: The Hon. President, Charles E. Crompton.

FIFTH DAY, FRIDAY, 17th AUGUST:

10 a.m.—"The Position in Sweden and Norway." Johan Hansson (Stockholm) and S. Wielgolaski (Christiania).
"The Taxation of Land Values in Operation in British Dominions and other Countries." A. W. Madsen.

Chairman: E. M. Ginders (Manchester).

8 p.m.—"The Attitude of the British Political Parties to Land-Value Taxation." Andrew MacLaren, M.P., and P. Wilson Raffan, ex-M.P.

Chairman: E. J. McManus (Liverpool).

SIXTH DAY, SATURDAY, 18th AUGUST:

10 a.m.—"Enclaves of Economic Rent—Fairhope, Arden, Tahanto, Halidon, Free Acres, Sant Jordi, Shakerton and Ardentown." Fiske Warren (Tahanto, Harvard).
"I am Only One Man." Bolton Hall (New York).

Chairman: Alex Mackendrick (Glasgow).

8 p.m.—"Theoretical and Tactical Lessons from the Introduction of Land-Value Policy in Hungary." Dr. Julius J. Pilker (Budapest) and Dr. Robert Braun (Budapest).

Chairman: Dr. Percy McDougall (Manchester).

SEVENTH DAY, SUNDAY, 19th AUGUST:

10 a.m.—“Christian Economics; Private Property and Equal Rights in Land.” Fred. Verinder (London).
“Land Monopoly, War and Public Debt.” Dr. S. Vere Pearson (Mundesley).

Chairman: Chas. H. Smithson (Halifax).

8 p.m.—“The United Committee; its Activities and its Place in the Movement.” John Paul, and The Hon. President, Charles E. Crompton.

Chairman: A. W. Metcalf (Belfast).

William Dennison McCrackan

WILLIAM DENNISON McCrackan, of Tamworth, N. H., died of heart disease on June 13, 1923, while visiting friends in New York City, following attendance at the Centennial celebration of Trinity College, Hartford, Conn., from which institution he was graduated in 1885.

Mr. McCrackan was born in Munich, Germany, of American parents, on February 12, 1864, and received his early education in Switzerland, Germany and France. He was prepared for college at St. Paul's School, Concord, N. H. Soon after his graduation from Trinity he returned to Europe, spending much of his time tramping through Switzerland and the Tyrol and talking in their own languages with the people.

A lover of nature and his fellow man, and a student of political and economic history, he found an apt theme for his first book, published in 1892, in “The Rise of the Swiss Republic,” a study of democratic government by exemplification. Had Mr. McCrackan written no other book it would have obtained for him a secure place in this high order of literature. It is used as a text book in schools and colleges, and it secured him membership in the American Historical Association.

The poetic strain in the author's nature revealed in passages in his first book, had fuller expression in his next publication, “Romance and Teutonic Switzerland,” which appeared in 1894. This has proved a most instructive and inspiring book to tourists, not only those who have the privilege of visiting the glorious and historic scenery of the Bernese Oberland, but also the men and women of imaginative capacity who, in the quiet of a library, love to travel in the mind, unlimited by the conditions of space and time.

In the same year (1894) he published a work on “Swiss Solutions of American Problems,” discussing such subjects as the initiative, referendum, and proportional representation. This book had a great influence in enlightening the author's fellow Americans and accelerating action in various States of the Union along the line of direct government in distinction to representative government. It was largely drawn upon by James Bryce in his studies of American and other forms of democracy, and was highly praised by this great publicist.

Returning to the romantic vein, Mr. McCrackan published in 1895, “Little Idyls of the Big World.” Ten years later

he published an inspiring guide book on “The Fair Land Tyrol,” and, in 1907, another work of this order, “The Italian Lakes.”

In the later nineties, by association with his brother-in-law, Lawson Purdy, and with Hamlin Garland, Mr. McCrackan, already inclined to the Georgian economy by his devotion to pure democracy, became a Single Taxer. He served quietly and efficiently as President of the Manhattan Single Tax Club in 1899 and 1900.

Mr. McCrackan confessed also his debt to another influence exerted by Mr. Garland in which literary craftsmen will be interested. Mr. Garland told him to write not only for the intellect but for the five physical senses, smell and taste and touch, no less than sight and hearing. In Mr. McCrackan's last work “The New Palestine,” published in 1922, we see, and hear, and otherwise sensuously perceive the fine effects of this admonition.

There was also a mystical strain in our author, which combined with his humanitarian impulse to lead him into Christian Science. In 1912 he devoted his talent as an historical writer to the production of a book on “Christian Science: Its Discovery and Development.” Naturally, however, propagandist purpose impaired the historical value. From 1916 until 1919 Mr. McCrackan was associate editor of *The Christian Science Journal*, and *The Christian Science Sentinel*.

In 1919 our author went to Jerusalem to “do his bit” in world service by abating the fierce racial jealousies and animosities of the so-called “Holy City.” In this cause he founded and edited a small English daily, *Jerusalem News*, to establish concord, based on understanding, between the conflicting elements. With the establishment of civil government under the British mandate the paper was discontinued.

Mr. McCrackan was president of the Anglo American Society of America, and in the winter of 1922-23 he travelled around the world to promote the purpose of the organization.

The philosophy of this spiritually minded, earnest worker for the good of humanity is well indicated by the concluding paragraph of the chapter on “Some Palestine Problems” in his last book: “What then is this phenomenon called Zionism? It is the false start of a true movement which will be a genuine restoration, a spiritual reunion.”

YOU may lack missionary zeal, but hand to your neighbors a copy of the REVIEW and George's “Single Tax: What It Is and Why We Urge It.”

NATIONAL ASSOCIATION OF REAL ESTATE BOARDS demands lower freight rates, but says nothing of lower ground rents. Selfish?

FRENCH statesmen defend their Ruhr policy by pointing to a bad thing British government did years ago. Ohio advocates of old-age pensions point to the fact that Pennsylvania has such a law.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

THE following "Delusions" were handed in one night last Winter at a game of the same name at the Sign of the Cat and the Fiddle.

The great artist is one who in his works preserves "aloofness," "detachedness," "disinterestedness."

The so-called "balance of trade" is something more than mere bunk.

The American dramatist is fearlessly attacking privilege.

The power of a nation to borrow is an index of strength.

What is known as the "ethics of the profession" among medical practitioners is sufficient to prevent them from sometimes gouging their patients unmercifully.

The artist is an originator and "l'art nouveau" is something good in its line.

That anything can be more fundamental than the Land Question.

That a politician lives up to his pre-election pledges, especially when his wife is ambitious.

That "human nature" is to blame for the savagery and cruelty that manifest themselves in time of war.

That the pride of man can overcome the inexorable law of Nemesis.

That where ignorance is bliss 'tis folly to be wise.

That popular "ideals" are worthy of a philosopher's attention.

That the "simple life," the "noble savage," the "state of nature," etc., are superior to the condition of discontent and revolt in which the world is now involved.

That "making good" is a safe procedure in conduct and morals.

That the muckraking of the past generation and the ephemeral wrath of the public, were sufficient to dethrone the hierarchy of privilege.

* * * * *

The Sign of the Cat and the Fiddle is able to announce the result of its Straw Vote, taken about the same time as Collier's great psychoanalytic Henry Ford round-up. The idea was to trace the voting preferences of Single Taxers of the super-garden variety, *propaganda mollis longistylum bicolor*. For this purpose one hundred eminent named Single Tax leaders were chosen at random from our card-indexes, and after much correspondence and on the promise that no names would be mentioned the following *scrutin de liste* resulted:

For Republican Party, 19; for Democratic Party, 7; for Farmer-Labor Party, 23; for Henry Ford Touring Party, 21; for The George L. Record Party, 3; for Committee of 48 Burial Party, 7; for Socialist Party, 3; for Communist Party, 1; for Prohibition Party, 16; for Single Tax Party, 0.

The last is mentioned here only to preserve the record.

* * * * *

Twenty years ago there was at least one Single Taxer who saw that the time was ripe for a Single Tax Party. At the Sign of the Cat and the Fiddle we have a complete file of the SINGLE TAX REVIEW, and in the Winter Number of January 15, 1904, Edward T. Weeks wrote as follows: "To assert that voting for the old parties and their fallacies is the quickest way to get the Single Tax is to assert what cannot be proven. Besides, it is merely to prefer seeming expediency to principle, to follow error rather than truth. More than this, it is a cowardly plea—one that confesses ourselves afraid to proclaim the naked truth, preferring to ease conscience by seeking to discover some approach to right principle among the quantities of known errors for which the parties stand. Our whole duty is to act honestly. This done it is not our duty to worry about results. These rest with a higher power.

"We have followed seeming expediency in our methods for many years and we can now (1904) see some of the results. We have shouted and voted for tariff reform, free silver, local option in taxation, three cent fares, and for all sorts of things except what we believe in, until we find that Single Taxers are now habitually evading any direct enunciation of Single Tax precepts (as though they were monstrous) and are actually doing their best to inculcate doctrines which are either absolutely wrong or which confuse the people and lead them to seek for remedies elsewhere than in the Single Tax.

"Consider for a moment. What right have we, knowing the truth, to refuse to put it before the people on the ground that it is more expedient to join them in voting for what we believe to be wrong? Think of the great responsibility and the risk of error which we thus assume. For it is clear that if we organize and work and vote for a straight Single Tax Party we shall have done our full duty. But if it be morally wrong for us to vote for existing parties we have failed in our duty and do not deserve success, nor will it come to us.

"Our duty is to organize a straight-out Single Tax Party in all of the States where we can do so, and thus give to every voter the opportunity of voting right. So soon as we have done this our responsibility will end and his begin. But so long as we do not do this and knowingly urge him to vote for wrongs, the responsibility is not upon him but rests heavily upon us. For we have deliberately failed to do our duty by our fellow men."

* * * * *

If Big Business in Germany and elsewhere were half as clever as it thinks it is the thought would have entered its sluggish brain long before this that half a loaf is better than no loaf at all. Consider. If the Communists in Germany sooner or later got the upper hand and set in to apply the

torch of the Third International the industrialists, the junkers, the wealthy comfortable classes generally would stand to lose everything, as in Russia. Why then do these privileged ones not hasten to back-fire the approaching danger by a timely compromise? Because they are bone-heads and dumbbells. Would it not be good business to give up a part of their possessions to save the rest from confiscation? In other words, why are they not wily enough to say to the Communists: "Comrades, we read the signs of the times and the spirit of the age. Before you establish your 'dictatorship of the proletariat' come sit down with us round a table and let us come to an understanding and an agreement. The Communist Manifesto of 1848, written by Karl Marx and accepted, we understand, as the 'Bible of the working masses,' does not contemplate a general seizure of private property accumulated by labor and industry. Are we right or are we wrong?"

"Its first demand is 'Abolition of property in land and application of all rents of land to public purposes.' Comrades, let us get together on this proposition. From the standpoint of common fairness and justice this demand should be sufficient to satisfy you. It demands great sacrifices on our part. Why go to the barbarous extremes of the Russians? Let us collect the rent of all land and apply it to public purposes, as the Manifesto proposes. An enormous load would be lifted from off your backs. If a fair trial exposes the insufficiency of this proposal, then let us get together again, go farther and try something else. Give your own platform a chance. Let us be friends." Fine! Fine indeed! But privilege isn't built that way. Nothing of the sort is likely to happen.

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This Department wishes to express to Mr. George Edwards its high appreciation of his article printed in the last number of the SINGLE TAX REVIEW and more especially of that portion of it pointing to the necessity of using the fine arts of literature and the drama in bringing the Single Tax within the comprehension of the masses. "Make 'em laugh"—at the pretensions of privilege. Of course, breaking down false "ideals" by ridicule is as old as Aristophanes. Horace and Juvenal knew how to play that game; and among the moderns Swift and Voltaire, Heine, Mark Twain and Bernard Shaw are shining exemplars of the art. It by no means follows that ordinary slapstick humor can do the trick. A reasonable amount of thought is required on the part of the reader or the audience. On the other hand Ibsen and Brieux are caviar to the general, perhaps because they are too serious, because they rarely descend to the bag of tricks known to the comedian. But take Cervantes: he laughed Spain's chivalry away (what there was left of it) effectively and in a manner that has brought delight to countless readers.

Or take Dickens, who knew how to mingle our laughter with our tears while he was discrediting worn-out conventions and moth-eaten ideals." Or take "The Marriage of Figaro," that marvellous play, which hastened the French

Revolution by its enormous satire levelled against the aristocracy and the judiciary. Indeed, parody and burlesque have always been popular with writers who wrote "with a purpose". Bernard Shaw, who started out by contributing to the Fabian Essays a pretty good statement of the Single Tax proposition and who in his early play, "Widowers' Houses," got in some excellent hits against the landlord, has since his salad days been of no use whatever in our fight, because somehow he got frightened, ran away and never again returned to the ranks. But as a critic he did a good piece of work in his "Quintessence of Ibsenism" in pointing out the fact that Ibsen systematically attacked some conventional "ideal" and scorched it with his scorn and with his wrath. And Mr. Edwards has done us a service in causing our minds to revert to the foregoing considerations. Always search for the popular "ideal" and hit it. "If," he writes, "we are to be true followers of Henry George; if we are to be revolutionists instead of insipid doctrinaires or reformers, as the Socialists charge; if we are to appeal successfully to the mass; if we are to give mankind a new earth—we must disgust the mass mind with its present standards." All of which is to our liking. And we may be pardoned if we revert to what we wrote a year ago when this Department was begun: "Let the Fine Arts here come tapping, not like a stately Raven to perch above the bust of Pallas, but rather like a bright-winged humming bird poised within our sunny window. We would have our writers bring us truth severe in fairy fiction drest—poetry to ope the sacred source of sympathetic tears; a drama to lash ignorance and hypocrisy and to point boldly the way to life and liberty." Join to these Mr. Edwards' suggestion of satire and ridicule and we shall have for our purposes an artistic power to charm and interest and convert and arouse vast numbers of followers the world over.

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The following "Idyl of Suburbia" comes from one of our Single Tax poets:

My Sarah said to me, said she, "A prettier place did ever one see? I know we'll ne'er regret the day when from New York we moved away." It was a flowery day in June, but I had a start when I heard that tune, for I saw that Sarah had forgot our mortgage-flower, "forget-me-not," and I felt a home must wicked be where there's so little of equity. Well, as Sarah and I stood by the hedge where it stops at our lawn's southeastern edge I saw a sepulchral man approach, who gave me a turn like a funeral coach. "Good day," said he, "I'm making my rounds; my duty it is to look over your grounds; to test the quality of your seed and taste of your garden truck, if need. I try to find new coats of paint, and whether you're rich or whether you ain't. So if you please, I'll step to the rear and take a birdseye view from there." When rather boldly he pushed by, "Are you the assessor, sir?" said I. "You see, from old New York we come, where folks don't meet assessordom, but merely up and pay their bill without an accompanying thrill." This way I thought his grace to win and my face broke out in a

suitable grin. "My friend, that is not up to me—the County Board you'll have to see. My duty it is to write my say in a purely detached official way."

At this he opened wide his book and o'er our place a glance he took; then made an entry—in a way that filled my vitals with dismay. Sarah broke forth, "O mister man, we keep our lawn so spick and span!" Said he, "That's neither here nor there. It's up to me no pains to spare that equally and fully I the legal punishment apply. The rules are strict and stricter yet each coming year they're bound to get." And then this sad funereal one again wrote as before he'd done. I boldly made as if to speak: "O sir, our roof's begun to leak." Said he, "Go see them higher up. I know how full is misery's cup; but in this great impartial State for Right you'll have not long to wait." Sarah was mad; she turned away and through her teeth I heard her say, "Now that we women have the vote, we'll make them sit up and take note!" Said he, "I will not say appeal the scales of justice will reveal; but still you've got the taxed one's right before the Board your claims to fight." By this he'd finished entering all the items of his morning call; then solemnly he said, "Good day"—and down the path he limped away.

* * * * *

Postscript. The following letter has just been received from Adèle.

NEWLANDS, BUCKS,
July 25, 1923.

DEAR WYE:

Emblem and Clara have made all arrangements for our visit to Oxford for the Single Tax Conference and have invited Lulie Girardeau and Cathie Edwards to accompany us. We have been having quite a jolly week-end house party here in the country, and you will be glad to know that Clara had your friends, the Dowdys, as well as Horace Wenzel and Larry Wiggins as guests. There was a sort of Cat and Fiddle atmosphere about the house for the three days. I intend to take copious notes at the Conference and write out my impressions for you, if you care to have them. Let me know. We four girls (I ought to say women, for alas, *labuntur anni*) had a wonderful time yesterday after luncheon going over some of our most intriguing personal affairs, and I got Clara to tell the entire story of the adventure of the Red Van and her meeting with Emblem. The girls were immensely interested, of course, and Clara took off Torkington, the butler, with capital effect. You remember the story, do you not? I have received a letter from dear Fiske Warren inviting the Emblems and me to visit Sant Jordi later on, after the Conference. Splendid, don't you think? I have always wanted to go to Andorra, but the nearest I ever got was Pau. I am so excited over the prospect that I find myself signing my name,

"Enclavically" yours,

ADELE BONNYCLABBER.

Content and Surface Value

VARIOUS and conflicting have been the comments of correspondents on Cecil St. John's article in May-June REVIEW in which the author breaks a lance with the Ricardians on the doctrine of rent, and thus raises the question of the inapplicability of current notions of the Single Tax in its relation to oil and mineral lands.

Of course, Mr. St. John is a Georgian and a land restorationist. He believes that all men have an inherent and equal right to land, both to its surface and content value. There is therefore no quarrel between him and the orthodox followers of Henry George. But he is bringing us face to face with a difficulty long recognized by earnest students of the question, which needs to be discussed to be finally and satisfactorily resolved.

Only one subscriber has questioned the wisdom of its publication as raising a question that may be disposed of when we come to it—*i.e.*, when the Single Tax is adopted. The wisdom of this opinion will be generally questioned. There is nothing to be lost and everything to be gained by familiarizing inquiring students as well as our co-believers in those phases of the question which from the taxation point of view seem to present difficulties. If out of such discussion should emerge a working formula a great gain has been made. We have seen too many Single Taxers "stumped" by inquiries respecting the Single Tax in its application to mineral resources to doubt the value of a consideration of the question as presented by Mr. St. John.

Some of our correspondents seem to have missed more than one of the points raised by our contributor. This, it seems to us, is true of Mr. E. J. Shriver, whose letter appears under the head of Correspondence. Mr. St. John suggests the "repeal" of the Ricardian law, meaning rather, as we take it, the need of a re-statement of that law in other terms. But Mr. Shriver errs in a concluding paragraph of his letter. The "content" value of mines is a consideration in the assessment methods pursued in many of our mineral-bearing States.

An anonymous communication from Pittsburgh—why have we not the author's name?—says: I am anxious to see how the economic sharps react to St. John's article." He adds:

"When individual production becomes tax free wages will perhaps absorb all the royalties that now go to the coal land owners. We are so prone to forget the fact that free men on free land leaves no room for royalties. I believe that the only thing the State needs do about mining is to enforce such rules that may be necessary to prevent waste and to prevent loss to life and property on the surface.

It is a question whether it is worth while making laws over the division of the 'royalty' involved in what is left of virgin timber. Again, free men, enjoying untaxed production will absorb a lot of it in wages. As to man-planted forests the natural treatment would seem to be to consider them as a growing crop and tax the site only.

Oil is now being produced and sold at cost so far as the public is concerned. Royalties and large profits to those

who strike oil are balanced by the losses occasioned by dry holes. This industry of extracting the oil from the earth is a gamble. It might be possible and desirable to collect the royalties from the winners and reimburse the losers, but it would not affect the price of oil save as it might be necessary to tax oil production to pay for the book-keeping involved."

Mr. Jules Laforest, of Thibadaux, Louisiana, presents this view:

"If the State took the annual value of all natural opportunities, whether upon or below the surface of the earth, the economic condition of all would be nearly equal; all would be free. The annual money value of any natural opportunity depends upon the profit it brings to its owner; but no opportunity would possess any value if labor could not be utilized to exploit it. The value of the opportunity to its owner depends on the difference in the amount produced by it, and the cost of exploiting it, so that every diminution in the wages paid to labor, increases the value of the opportunity. If it cost the owner of a mine five dollars to produce a ton of coal on the market, and other conditions were equal, the mine would possess a greater money value than if the cost of producing a ton of coal were ten dollars. The value of a natural opportunity represents what someone produced and did not receive. The mine being private property, its owner can work it to half or less than half its capacity, thus cheapening labor by the competition of the men thrown out of work, and increasing the cost of living by restricting competition among mine owners.

If the entire annual value of the mine were taken by the State, the mine would possess value to labor only; the same would be true concerning all natural opportunities, so that these, the natural opportunities, would drift into the possession of users."

Our old friend, N. A. Vyne, of Camp Verde, Arizona, makes the following contribution to the subject after saying that "Mr. St. John is entitled to credit for opening the discussion." Arizona is a mining State, and Mr. Vyne is familiar with the problem that presents itself to assessing bodies.

"It seems to me that Mr. Cecil St. John's objection to time rentals of mining lands fails to take into consideration that we are interested in the price and purchase of mine products as much as we are in the time rental collection of mining lands under the Single Tax. Mining companies may sometimes get the better under this tax system—they do that now, but it can always be corrected at the next time rental period. Whether the rental collected is a fair amount or not, the companies will probably rush production in order to reduce the overhead of rentals per ton as much as possible short of making their products a drug on the market.

Any attempt on the part of the companies to monopolize mine products by monopolizing the land will result in the payment of time rentals on a great deal more land than they can possibly use and greatly increase their overhead, for this rental will pile up on them with every year during which the land lies idle. They will be in the position of the man who lets his horse eat his head off in the stable. Mining companies will therefore limit their holdings to match their capital, machinery and equipment. This will also guarantee proper production and prices and make interlocking directorates a useless device to control prices and production.

The owner of a granary filled with wheat would probably get the proper rental for his granary plus the fair price of wheat if he offered the use of the granary with privilege to take the wheat also. Bidders would certainly make a close estimate of both the wheat and the rental value to cover both wheat and use of granary for whatever time they would need. It is as broad as it is long, although that is the customary method. The illustration hardly carries out Mr. St. John's point. Furthermore, the amount of wheat in a granary is definitely known while often the amount and value of ore in the ground is a wild guess.

Some mineral, like coal, may be estimated, and companies bidding for possession will make a careful survey of prices, demand, transportation, labor supply, time required to exploit the field, machinery and all other factors. They will try to cut it fine enough to exploit the field during the time limit whatever the period may be.

Where the amount and value of the ore bed cannot be known, the bidding companies will take a gambler's chance, as they do now when obtaining possession from claim owners. They are taking long chances now under the handicap of present burdensome taxation.

It seems that time rentals is the essence of the whole problem and that the solution falls dead without it.

Time rentals on identified natural forest trees will make sawmill owners cut it fine in the same manner; and so, too, in oil fields.

In the case of water power sites under time rentals, no company will file on them until ready to rush development so as to distribute power and light within the shortest period of time. Laggard development or attempt to monopolize 'white coal' will cause an accumulation of periodical time rentals that is certain to cancel trust prices and the profit of exploiting power and light users. The plea that power companies should be allowed a rent free period is too dangerous to concede. Farmers and other land owners must live through this preparation period until the land produces.

To sell the ore of land outright will leave monopoly in full control. That is done now so far as the sale of the land is concerned. Mining companies deal with a very liberal government. They estimate the amount of ore and value more closely than the government ever can. Even where the sale price is right, the companies will always gain the entire unearned increment that comes with new mining machinery and equipment, increase in transportation, better labor supply and all other improvements in mining facilities and the government would be estopped in case of sale of ore or land in correcting this unearned profit caused by an advancing civilization within reach of the mining sites. A tonnage tax on production is, of course, the greatest blunder of all—a penalty on production and no expense while lying idle. Nothing plays more into the hand of a mining trust than such a method.

We cannot afford to mollycoddle mining, oil and timber companies by fostering them and guaranteeing them against failure from their own folly and business mismanagement. Sometimes they may over-bid when competition is sharp, like the farmer who pays too much for his land. The United States is not a kindergarten."

Mr. K. P. Alexander, of Little Rock, Arkansas, is enthusiastic over Mr. St. John's treatment of the subject and writes as follows:

"The article by Cecil L. St. John in the May-June issue of the REVIEW, I think, is one of the most fundamentally important articles on taxation that has appeared since the

days of Henry George. I feel Mr. St. John's clearing up of the uncertainty which has existed in the minds of probably every Single Taxer relating to just how land content as well as land-surface values should be taxed, deserves the highest commendation.

I have prepared the attached article entitled "The Duality of Land Values" for the SINGLE TAX REVIEW with the hope that it may further clarify the mooted question, but credit for the idea, the details of which I have endeavored to work out, is due Mr. St. John.

THE DUALITY OF LAND VALUES

"Land has two distinctively different kinds of value, both of which, but in different ways, rightfully belong exclusively to society. Each kind of value, being fundamentally different in its creation, demands essentially different modes of distribution, namely:

(1st) The surface or site value of land, which value is invariably solely people-produced, everywhere rises and falls with, and directly proportionate to, the density and the intelligently directed industrial activity of populations. The value of exclusive possession, which value communities give to surface or site rights, can be measured only by the rental value for the period of time that given surface or site privileges are exclusively held.

(2nd) The unworked natural resource value of the contents lying above or beneath the surface of land, which essentially are the heritage of all mankind, can be measured only by the current market sale price of such natural resources as may be severed from the land. The proportion of such values belonging to the State, would be the initial selling price, minus the cost of, and a reasonable per cent. of profit on, all severing, preparing and marketing costs. Wholly unlike surface values, content values can bear no relation to the element of time.

(3rd) For public revenue purposes, taxation levied on the value for use of land surface or site rights, must necessarily be based exclusively upon the time element, or their annual rental value.

(4th) For public revenue purposes, taxation levied on the loss to the State and the gain to the individual consequent to the severing of land contents that are solely natural resources, such as gas, oil, minerals, and (with perhaps some modification) spontaneously grown forest trees, rightfully must with as great certainty necessarily be based upon their current market sale price less a reasonable per cent. of profit on the severing, preparing and initial marketing costs.

(5th) In order that industry and business in the lines affected may be actively stimulated instead of further depressed by the effects of illogical and inequitable taxation, such per cent. of time and severance taxation as may be assessed, especially against land-surface and land-content values, should be levied against and paid by land owners rather than land users."

Mr. John Harrington, of Madison, Wisconsin, an old and valued friend of the REVIEW, writes as follows:

"I am unable to find, after careful reading, that the article in the May-June number of the REVIEW, by Mr. Cecil L. St. John, excites me as an important new discovery, nor that it renders necessary any change in theory, in policy, nor in purpose on the part of Single Taxers.

As a matter of fact, land has three modes of use or qualities, instead of two, namely, space, power or capacity, and contents. A city lot is chiefly valuable for space, a place to hold a building. Farm lands are valuable for their productive powers or capacity as a laboratory of growth. Mineral and forest lands are valuable for their contents. These

qualities overlap in some degree.

Whether the area is much or little, whether location is more or less convenient, whether the power of variable and abundant growth is high or low, are matters that go to the question of relative values. While it is true that forests and mineral deposits, or land containing them, cannot or should not be administered by the public in the same manner as a city lot, a farm or a water power, yet is not this fact rather a detail? They are not treated identically now either for purposes of taxation nor business. For taxation they are treated quite differently in different States; and special study is being given by experts to the best method of taxation with a view to conservation. In private ownership a royalty on product is exacted, or the contents are sold separately from the superficial area. Under the Single Tax we should still have these problems, to be solved by government ownership, a system of royalties to the public treasuries, sale of contents, or other method.

I agree with the Editor that the "Single Tax" is not a fortunate name for our system. It is not strictly a tax; and it is not necessarily single. It is the taking of ground rent periodically for public purposes where that method will apply; and where it will not apply, as in the case of a gravel pit, public ownership, sale by the yard, or other system will be adopted.

The Ricardian law of rent appears to have been formulated in relation to agricultural land. The author seems not to have considered it in relation to urban land nor in relation to forests, mines and quarries. Nevertheless, it appears to be a sound and valid law where it applies; and perhaps the exceptions are more apparent than real and with proper explanations may be brought within that law. I doubt if they require any radical reconstruction of the administrative part of our philosophy that need disturb us at the present stage of our progress."

But We Will Like It Nevertheless

IT is becoming apparent to thoughtful men that if the present method of procedure goes on we shall be driven to the Single Tax idea, whether we like it or not.—THOMAS MARSHALL, former Vice-President of the United States, in *Washington Star*, March 18, 1923.

Faulty Distribution

THE basic cause of involuntary poverty is the insufficient production of wealth and the distribution of a large share of the wealth produced to those who enjoy some special legal privilege. So long as some persons get what they do not earn others must get less than they earn. This defect of distribution reacts unfavorably upon production so that at any given time the aggregate production of wealth is much less than should result from the producing power of the population.—LAWSON PURDY, in *The Family*, N. Y. City.

FREE natural opportunities create a natural minimum wage unaided of statute law, a far more effective system, indeed, than any statute can provide.

—E. N. VALLANDINGHAM.

Our Australian Letter

THE TRANSFORMATION OF SYDNEY

THE most casual visitor to Sydney could not fail to be struck by the extraordinary transformation which it is undergoing in every part. Wherever you may happen to turn you will see vacant spaces sometimes of huge dimensions, where new buildings are about to be erected, or where old buildings have been pulled down to make room for others more up-to-date. Many of the streets resemble a human jaw after a dentist has extracted some of the teeth. There are great gaps where some familiar and perhaps historic building has been torn from its surroundings, and where the skeleton of its successor may be seen in its stead. Martin Place, opposite the G. P. O., in the very centre of the city, where the Indian cavalry and other representatives of the Empire performed their evolutions in honor of the inauguration of the Commonwealth nearly a quarter of a century ago, is the most conspicuous instance of the kind, and this week the long-discussed proposition is to be decided as to whether the immense cavity formed by the pulling down of some big buildings there shall be made the nucleus of a splendid avenue right up to Macquarie Street, which would rival the Place de la Concorde in Paris, or whether a Government Savings Bank shall be erected there, which would completely block the view. Almost every street has some building or other which is being completely metamorphosed, remodelled from turret to base, and rejuvenated in such a remarkable way that one wonders whether Professor Steinach has poured into its bricks and mortar the elixir of life.

Crumbly and weather-beaten old warehouses that have been used for storing wool from time immemorial have suddenly felt the touch of the enchanter's wand, and are now blossoming out as elegant-looking shops with marble fronts, lofty chambers, up-to-date offices, and handsome verandahs to protect the shoppers from the rain. Perhaps the most startling case of the kind is that of the one-time Imperial Hotel, opposite the *Sydney Morning Herald*, which, in the slow course of months, has been gradually undergoing a complete transformation from its summit downwards. It was watched with the greatest interest by the crowds of people who are continually passing that part of the city, till suddenly one fine morning scaffolding was taken down, the familiar old bar, where so many cocktails had been dispensed, was seen to have disappeared, and in its place was a gorgeous-looking bank, with massive windows, imposing portals, and a newly-painted superstructure towering to the sky. It has only eight stories, to be sure, which would be nothing in New York, but the Sydney sky is apparently on a somewhat smaller scale. Right opposite the reconstructed bank is the *Sydney Morning Herald*, "Old Granny," as it is familiarly called, which has transacted its multifarious business from time immemorial in a tumble-down old building with dark and dreary dungeons for editorial rooms and creaking stairs, in startling contrast to the palatial edifice in which its rival, the *Daily Telegraph*, is housed.

But in a little while the *Herald* will burst forth like a Brazilian butterfly, a splendid up-to-date building being in course of erection on the adjoining lot.

THE SUBURBAN BOOM

In the suburbs similar activity is being shown. The idle land that is so much in evidence in the country, and which was formerly so much in evidence in the city and suburbs, is being put to its utmost use, great clumps of trees that have been a delight to the eye ever since Captain Cook landed on our shores are everywhere falling to the wood man's axe, and rows of nice-looking shops, cottages and flats, are being erected all over the place. This activity is not confined to the city or to one particular suburb, but is universally prevalent from the centre of the capital to its furthest outskirts, and sometimes even further still. A most conspicuous result is a tremendous increase in competition in every occupation—butchers and bakers, grocers and green-grocers, chemists and sweets sellers, jostling one another in a wild scramble for the crumbs that fall from the residents in the numerous cottages and flats that have sprung up like mushrooms in every one of the suburbs that together constitute the Greater Sydney of today.

A DOUBLE-EDGED CAUSE

Now what is the cause of this remarkable outburst of activity with its resultant increase of competition in every walk of life, for it is no isolated phenomenon but is evidently brought about by some cause or causes operating under our very eyes. A most cursory examination of the facts shows that both of these results—the boom in the building trade and the increase of competition—are the natural result of different methods of taxation, accentuated probably by a vigorous though misdirected policy of immigration which is bringing new settlers to our shores without taking the only possible steps by which the land can be made profitable to settlement. That land settlement is not too profitable now is evident from a glance at the Official Year Books for the Commonwealth and State which show that in New South Wales the area under cultivation, including grasses, has fallen from a little over 7,000,000 acres in 1916, our maximum year, to a little over 6,250,000 acres in 1921, while the area under crops has fallen from 5,794,835 acres in the maximum year named to 4,864,342 acres. In the Commonwealth the area under cultivation during the same period has fallen from nearly 17,000,000 acres to 15,000,000 acres.

The truth is that the high price of machinery and implements used in production caused by protection, the heavy charges for freights and fares caused by the non-taxation of land whose value has been enhanced by the construction of the railways, the capriciousness, non-reliability, and high cost of labor, added to the uncertainty of the markets and the certainty of periodical droughts, have ruined many of our farmers and settlers and deterred others from risking a similar fate. These reasons easily explain why people are afraid to venture their savings on the land, even if they could get any, which is not always the case,

and why so many of them prefer spending what capital they have in starting shops of their own in the suburbs, where, if bad luck overtakes them, they can generally sell out before they have lost their all.

A THREE TAXED LAND

The first fact to be noted is that out of a total taxation in New South Wales from all sources—Commonwealth, State and Local Government—for the year 1921, no less than £5,411,868 was obtained by the various local governing bodies in Sydney, in the suburbs and country and in the shires. The land tax levied by New South Wales, outside of the Local Government areas, and without reference to the Federal land tax, amounts to only a penny in the pound on the u. c. v. (unimproved capital value), it only applies to the unincorporated portion of the Western Division where the land has the least value, it is subject to an exemption of £240, and it only brings in a very trifling amount—£2,717 in 1921. In all the other States the amount obtained from this source is very much more, ranging from £57,000 odd in Western Australia to £469,000 odd in Queensland. The incidence of the land tax levied by the Commonwealth, on the other hand, is very different, the tax yielding from £41,462 in Tasmania to as high as £933,649 in New South Wales, while Queensland only contributes about £86,000. But this is a grossly inequitable tax, all estates valued at £5,000 and under being exempt, while all others are charged from a penny up to 10d. in the £. The effect of this tax, as I previously pointed out, has been to encourage land monopoly, since you can own land up to £5,000 in value without being called upon to hand the tax gatherer a cent.

Not only do both Commonwealth and State levy taxes, and different taxes on the land, but they both levy taxes, and different taxes, on incomes. The Commonwealth obtaining £1,144,173 from the taxation of land in 1921 and £5,280,977 from the taxation of incomes, while the State of New South Wales obtained £2,707 from the former and £4,400,000 from the latter. This dual system of taxation has led to such extravagant waste and irritation that it is at last proposed to abandon it (at any rate so far as the taxation of incomes is concerned) and concentrate it in the hands of the States, the latter relinquishing the per capita sum which the Commonwealth has hitherto paid them in return for the privilege of taxing incomes. This question is being discussed at a meeting of the Premiers and the Commonwealth authorities this afternoon, and some sort of a compromise will probably be reached, but the point I want to prove is irrespective of this, and turns principally upon the way in which the rates are levied in the Local Government areas by the municipalities—city, country and suburban—and by the shires.

RATING ON THE U. C. V.

Up till very recent years the bulk of the municipal rates in Sydney were levied on improvements, owners of vacant land getting off with a maximum rate of 6 per cent. on its

capital value. The more money a man spent in improving his land, the better the style of building he put on it, the more he was fined, with the necessary result that building was discouraged, enterprise was retarded, and any amount of vacant lands were to be seen on every hand, the owners naturally preferring to bide their time till the demand for land was so keen that the most extravagant prices would be offered for it. At last in 1908 an amending Act was passed in Sydney under which rates of a penny and a penny halfpenny were levied on the U.C.V. in addition to rates on the improvements as before. But in 1916, with the passing of the present amending Act the whole of the rates (excepting those for water and sewerage) were levied on the U.C.V., commencing at 4d. in the £ and gradually rising up to 5¼d. at which it now stands.

Under the new system the revenue leapt from £466,943, the highest amount received under the double system of rating, to £747,657. In addition to this there is a water and sewerage rate levied on improvements under another Act which the Free Trade and Land Values League has been doing its very utmost for years past to have altered, so that the water and sewerage rates can also be levied, as all the other rates are, on the U.C.V. In 1908 the country and suburban municipalities were compelled to levy a rate of a penny in the £ on the U.C.V., and from that year onwards this method of rating has grown in such favor till in 1920 190 municipalities levied rates on the U.C.V. and 24 on the improved value.

There has also been a marked tendency to increase the amount of the rate in order to meet the numerous expenses incurred by the municipalities in making and mending roads, and in various other ways. For example, in 1908, 32 country and suburban municipalities levied a rate of a penny and under twopence on the U.C.V., 47 levied one of twopence, 59 threepence, 35 fourpence, 12 fivepence, while only five levied a rate of sixpence and over. In 1920, it was the other way about. Only eight municipalities levied a penny and under twopence, and only 12 levied a rate of twopence, whereas 34 levied threepence, 53 fourpence, 43 fivepence, and 34 sixpence and over. In fact, as the Official Year Book tells us, "While the total taxation imposed in 1920-21 was almost double that of 1916-17 the increase in Local Government taxation was rather more than 50 per cent."

IMPORTANCE OF LOCAL GOVERNMENT RATES

In the wider but more sparsely populated area of the shires the general rates must be levied on the U.C.V. up to a maximum of twopence in the £. The tendency towards higher taxation is equally marked in the shires as in the municipalities, no less than 87 out of a total of 136 levying the maximum rate of twopence in the £ in 1920. Besides the general rate additional general rates, special, local, and loan rates were also levied on the U.C.V. by 43 shires, ranging from one-tenth of a penny to five pence in the £. The importance of these Local Government rates may be gathered from the fact that the total amount raised by the

city, suburban, and country municipalities and shires for 1920 was £4,748,222, or at the rate of £2/5/9 per head of the population, and that nearly the whole of it was obtained from the U.C.V. of the land, altogether apart from the improvements. The cost of constructing the huge bridge to connect Sydney with the North Shore which has been in contemplation for many years, and is now to be commenced without any further delay, is to be met by a tax of a half-penny in the £ on the U.C.V. of land on the North Shore and in those parts of the city which will be affected by it, the balance to be met by the Government and Railway Commissioners combined.

The immediate effect of all this taxation concentrated on land values apart from improvements has been to make the holding of land idle in the city and suburbs, and generally within Local Governing areas, a luxury which very few people can afford. Sooner than pay the increasingly heavy rates the owners either put up buildings in the hope of making a profit out of the rents, or part with the land to others who are more enterprising than themselves. As a result of the large number of buildings which are everywhere going up rents must come down, competition among trades people must increase, their chance of making a livelihood must diminish, and unless some outlet is found for them on the land, where they can become producers and help to swell the wealth of the country, a crash must sooner or later ensue. The only way to avert it is by abolishing the Federal and State land taxes with their iniquitous exemptions and graduations, and to substitute one uniform tax on all the land values of the Commonwealth, the same in principle as the Local Government rates. If this were done no one could afford to hold land idle, but would be compelled either to put it to use or to part with it to someone who would. If this were followed by the abolition of the iniquitous system of protection, which taxes the men on the land and consumers generally in order to swell the profits of the manufacturers in the towns, we would soon see a change of things for the better, and such a happy revolution in our affairs as has never yet been recorded of any country in the history of the world.

International Press Bureau
Room 18, 65 Market St., Sydney, May 22nd, 1923.

PERCY R. MEGGY.

The Freeville Fair

WELL, Townsend, I sure am glad to see you! Where are you going now?"

"Why! sit down, George, I have to get off at the next station. My stars, it's good to see you again. I heard you'd gone daffy over some tax plan. What is it all?"

"Oh, I'll tell you that, but first I want to know about your new Fair Grounds."

"Oh, that's great. You see we got a big tract of land on the harbor, river, railroads, highlands, water power, everything, and we've organized it on modern principles. We let anybody have a stand that wants it and he pays nothing but what his lot would rent for and we've nearly filled it up already."

"Gad, Townsend; they bring the value and you keep the land? You'll be a millionaire shortly."

"Well, you know it's a Company. Every leaseholder becomes a member. Of course I draw a good salary, but it's not that, it's the way the thing grows that tickles me. I'd rather work for Freeville than if I owned the place. I guess if I owned the place, I'd just let the people work for me, but this is 'the earth for all.'"

"But there must be plenty of pickings. I suppose you get a commission on the goods the exhibitors sell?"

"Commission nothing! Our plan is to make it the best place in the United States to sell goods; if we charged a commission other places would have an advantage over us."

"The exhibitors put up their own buildings, do they?"

"They do that, fine ones, too, because you see we pay all the taxes on them, so they are not penalized for building handsome stores. Other places fine anyone that commits an improvement."

"Ha! Ha! Good! then when anyone goes away or fails, you get the building, eh?"

"Nonsense, the buildings belong to the people that build them; they sell them. We want to make it attractive to sellers as well as buyers. That's the reason we have community water supply and street cars, free playgrounds, and all"

"But that must cost a lot of money. Where do you get it?"

"Why, don't you see, George, the tenants pay the rents of the land and out of that we pay their taxes and all their public expenses."

"O, I see—well that land will get to be very valuable. Can't you let me in on a nice plot? Then I'll hold it for a big profit when the place is all filled up."

"That wouldn't do you any good. As fast as the land becomes more valuable, the rent we collect rises too."

"But I could put buildings on it and sublet them?"

"You could; but the increasing rents of the land would go to the Freeville collector. You'd get back only the rent of the building and there's piles of buildings going up owing to our tax system."

"Your tax system. Oh, yes, you fix the taxes yourselves. Then you can collect licenses and taxes on incomes and sales and all sorts of things."

"Not us, old man; we want to make it a great place to live in, not to get skinned in. The more trade, the more profits, and the more profits the more people. We leave people free to do all the trade they can. That's what helps the place. Everyone works for himself, not for a Collector of fees. I tell you it's a success. But we're near my station and you haven't told me about your fad. What was it you called it, land tax, was it? But we're near my station. Well good-bye. Write me about it."

"Oh, it isn't necessary; it's just like what you have at Freeville Fair. If everybody pays for whatever privilege he gets, that will pay all public expenses. Then you don't need to fine one man and subsidize another to make them work. Well, good-bye and good luck. Yes, that's what they call the Land Value Tax." **BOLTON HALL.**

Suggestions for Practical Work

UNDER the above caption in January-February number of the SINGLE TAX REVIEW appeared an informing article by Mr. George White. As endorsing the comments therein and elaborating on other details the following is added.

There should be no reason for any intolerance of any kind by one variety or species of Single Taxers toward any other. It is perfectly natural that each individual should have his own ideas as to the relatively important and unimportant, not only by reason of his own observation as to the appealing power with his own acquaintances, but possibly in part by reason of one's individual code of thinking, as between materialistic and ethical conceptions.

There exist various parallels. Among preachers, many make direct appeals for higher codes of conduct by references to things material, and essentials of material kind for business success along with "honesty as the best policy." Others appeal on entirely different basis. Again in the Prohibition Campaign, there are those who say that prohibition would never have been achieved but for its economic aspect and social gain, decidedly a materialistic argument.

Those who favor either Single Tax or a Higher Land Values Tax, with total exemption from taxation of all products of labor, should cheerfully and willingly allow any other his own method and appeal. Naturally all agree that certain team-work achieves the best results, but if one insists on another variation and added loss, perhaps in opinion of others, but not in his own, why not recognize at all times and as suggested by Mr. White, that each for himself must decide some questions for himself? Is it not more important that one be sincere and honest in his own thinking, than orthodox in anything from the viewpoint of others?

In Texas, there can be no Single Tax until the constitution is amended, unless, indeed, like the Pastoria Experiment at Houston, it be in spite of the constitution. The constitution declares, and statutes are in harmony therewith that taxation must be equal and uniform on all classes of property whatsoever. Yet this same constitution is a dead letter, as are the statutes, in so far as being effective in having any cash, notes or credit of consequence listed for taxation.

All Single Taxers and advocates of land values taxation are also handicapped in Texas as in New Jersey, to which reference is made by Mr. White, by the failure of any law to require separate valuation of "real estate" as between the land value and the improvements thereon.* The effort in the 1921 legislature to have such law enacted, failed, some said by reason of lack of faith on the part of the opponents of the Single Tax trend or land values taxation, to be able to support their arguments if tax figures became

*New Jersey has a separate assessment law. Mr. White's complaint was that in farm districts a good deal of the value that assessors include is really an improvement value. —Editor, *Single Tax Review*.

available for more exact argument, thereby depriving them of opportunity of appeals to prejudice.

The writer has at various times endeavored to aid the trend toward Land Values Taxation, and primarily for that reason, was candidate for legislature of the Wichita-Wilbarger County District in 1920. The campaign was clouded by various other issues as always. Voting was for successful candidate about 2,500; for the writer 1,300, with two other candidates totalling about 1,200. In 1922, after redistricting, Wichita County alone made the district, and the writer was in 1922 defeated by vote of approximately 2,600 to 2,100, with the land tax question as one of the chief factors, though clouded by the Klan and other issues.

Endorsing the comment of Mr. White, it is believed that such campaigns afford, especially when they can be divorced from immaterial issues based on prejudices of sundry kinds, a very effective method of "propaganda" for transformation of taxation laws. In the last campaign, there was distributed by the writer some 3,000 copies of the "Pittsburgh Plan," by Harry Willock, a tax pamphlet leading toward Single Tax, and about 2,000 copies of "Unused Democracy," another pamphlet by the same author, advocating exemptions for all products of labor from taxation, as well as similar data from other writers.

Finally, it is believed that all possible individual work should be done, by all interested in the Single Tax, in passing on to their friends their views as to taxation. The power to tax is the power to destroy, and as such is a basic problem in any government. All advocates of the Single Tax, or Land Values Taxation, should be thankful for any and all assistance that is sincere and honest whether by those who believe in it as a fiscal policy only, or as a social philosophy, to which the purely fiscal theory must, after all, inevitably lead.

F. G. SWANSON.

Biggest Farm Land Monopolist

LORD SCULLY is the world's greatest farm land monopolist. His income from farm land is over two million dollars a year.

He owns practically all of the farm land in Grundy and Logan counties, Illinois, and 110,000 acres in Kansas and Missouri.

Scully can easily defeat any bill against his interests in the legislatures with all the money at his command.

The only way the renters can have their bills passed in the legislatures is to go in league with other organizations and elect only candidates who pledge to vote in favor of the tenants.

The Tenant Farmer, Chicago, Ill.

From a letter written to *The Tenant Farmer* by the president of the Kansas Association of Scully Tenants (numbering 176), it appears that the leases are on a cash rent basis, and the tenants pay all the taxes and furnish all improvements. All leases run for one year only. In 1921 the rent averaged about \$550 per 160-acre farm, and the taxes on the same area averaged about \$100.

Selling The Single Tax

AFTER all, what we Single Taxers have on our hands is a big job of selling. We want to convert others to our way of thinking, and this is a process of salesmanship.

Certainly, therefore, the proved rules of selling are the rules we must follow if we are to be successful. As an advertising man of some experience I am more and more convinced of this.

And yet the average Single Taxer violates these rules consistently. Today I heard one of the leading "professional" Single Tax speakers address a group of alumni of the Western universities. He began his talk by listing a number of prominent people who are *against* the Single Tax, including the heads of the departments of Economics of the leading universities, the editors of several prominent newspapers, etc. Thus he put himself up against an unnecessary initial handicap. The inevitable reaction of the audience was: "Why are all these supposedly intelligent people against his proposition? It must have some weak point."

How differently any real salesman would have treated this. He would have told his audience the names of some well known people who were *for* the Single Tax. He would have placed a positive not a negative, idea in their minds. And their reaction would have been: "Well, there must be something in this idea, if those people are in favor of the taxation of land values."

Then this speaker ridiculed lawyers as a class, which they well deserve. But it happened that many of his audience were lawyers. He aroused their antagonism and closed their minds to his message. What salesman would thus tread on the toes of his "prospects?" Again the inevitable reaction took place, as was obvious from the remarks of departing members of the audience. One man told me this, as we walked down the street afterward:

"I once became interested in the Single Tax. I read 'Progress and Poverty' and then went to hear a number of speakers on the subject. Every one of them said that the world was composed of fools and Single Taxers. Instead of giving their message they spent their time knocking everyone else."

This man is now very much against the Single Tax. Doubtless he is both wrong and foolish. He should accept truth no matter how presented. But few people will.

Should we not be affirmative in our methods instead of negative. Should we not do just as any advertising man or salesman would, if given the job of promoting the Single Tax. Tell them of this wonderful idea, that has proved successful wherever tried. Tell them of the imposing list of great and near great men who favored the taxation of land values. Tell them that it is just a case of intelligence and love of justice, and that all people are for it as soon as they really understand it. And then try to explain the matter in terms as simple, interesting, and attractive as possible.

The same thing is true of our supposedly "popular" literature. What manufacturer would try to sell his product by means of pamphlets so unattractive and discouraging in appearance as our Single Tax booklets, so long-winded and hard to understand. These things can be humanized, dramatized, made interesting and simple from cover to cover. And they must, to be widely useful, for it is a fact that the average person will not strain his attention and mind in an attempt to read something that looks abstract, uninteresting and hard to understand. Think of the attention and unlimited effort applied to making sales literature attractive.

I should like to see the SINGLE TAX REVIEW make up a list of well known people who have been and are, in favor of land value taxation. It would be a list more imposing than any of us realize. I am constantly amazed to find such people in the most unexpected places. This list would not necessarily be confined to out-and-out Single Taxers. There are many who would quite reasonably object to being so narrowly classified, and yet who have expressed thorough approval of the principle.

Let the REVIEW call for aid in making up such a list, if it needs any such aid. Then with this ammunition we can cease telling the world who is against us, and can join the ranks of the sales optimists in telling who is for us.

Remember the average American is deeply suspicious of the knocker and the pessimist. But he loves to follow the brass band.

A. H. JENKINS.

Observations of a Pessimist

IT has been said that he who finds fault without suggesting some practical remedy, descends from the level of a critic to that of a common growler. True enough in many cases. Occasionally though, even growling may serve to attract the attention of others who can suggest practical remedies.

One of the by-products of our modern civilization is the tendency to designate anyone who happens to have a little more discernment than the average, and finds fault with the existing business methods and systems, as a pessimist, knocker, or some other equally non-flattering term.

This phase of our modern life is discussed at length and in an able manner by James Harvey Robinson, in his book, "Mind In The Making." When it comes to smashing a number of business idols he is a true iconoclast. He does not hesitate to pick flaws in the modern industrial system. He points out the fact that we have in this day and age risen to remarkable heights in the different sciences such as astronomy, chemistry, geology, botany, and all the rest, with the notable exception of man himself. In the study of man as a science by itself, we are still in the dark ages.

He compares modern BUSINESS and the power it wields over governments, schools, churches, everything, to the Church of Rome and the Papal Power during the middle ages. In those days, those who ventured to criticize, or

who preferred to do a little thinking for themselves, and began to doubt some things, were heretics. And of all crimes, that of heresy was the most heinous. Death after diabolical torture was the customary punishment. There are heretics in this day and age also; those who doubt the wisdom of many things that are done in the name of the great god Business, who sits upon his throne of "things as they are." They are called Socialists, I.W.W.'s, Single Taxers, Anarchists, and what not.

To those who like to do their own thinking instead of getting it second-hand by reading newspapers and magazines, the book, "Mind In The Making," is recommended.

Among other things, a thinking man, and at the same time one who is in the business world and in touch with business men, cannot do otherwise than marvel because of the ponderous amount of ballyhoo, clap-trap, and folderol connected with modern business. Go where you will, except possibly to the smallest hamlets and villages, and you will find Chambers of Commerce, Rotary Clubs, Lions Clubs, Kiwanis Clubs, Co-operative Clubs, Booster Clubs, and other civic organizations, with boost and pep the leading watchwords. They have for their main object the boosting of their respective home towns. They meet together once a week, or every two weeks, or once a month, and have a luncheon or banquet. (One of the first things a C. of C. secretary learns is never to try to "put over" anything without first feeding them.) After the luncheons the members are addressed either by one of their number, or by an out-of-town lecturer, on some subject such as "High Pressure Salesmanship"; "A Merchant's Duty to His Customer"; "Modern Merchandising"; "Service Before Profit," or some other time honored, familiar topic.

Nine-tenths of these lectures are merely a series of innocuous, warmed-over platitudes which the listeners have heard numbers of times before. Some enjoy these meetings; others only appear to. Secretly they are bored to distraction, but they dare not complain. If they did they would be called knockers. In the business world the term "knocker" carries with it about the same degree of opprobrium that the word heretic did five hundred years ago, though fortunately, not the same punishment.

The writer has no quarrel with civic organizations. They can be and often are a power for good, and do manage to accomplish a few worth while things occasionally. But the waste of money, of time, the tremendous amount of misdirected effort is appalling. Right at a time when the country is in the condition it is, when there is dire need for constructive work in essential lines, important changes and reforms to be made; when sound, clear-headed thinking should prevail, why should intelligent men potter around and fuss over the non-essentials, the trimmings and decorations, instead of going down to the bottom and dealing with fundamentals.

Why so much stress on a bigger town, more population, and a hundred and one other projects which civic organizations go out of their way to foster? Is a city of 500,000 population a better place in which to live than one of

300,000? Is a town of 20,000 essentially superior in every way to one of only 15,000? If so, why?

Almost every town, city and individual in this day and age is interested in good roads. Millions of dollars are being spent by counties, states, and the United States on roads, the aim being to make the country roads safe for the automobiles and those who drive them. But hardly a word said, and never a dollar spent to make the land safe for the farmers. Yet of the two which is the more important? Which is fundamental and necessary to the prosperity of the country as a whole, farming or cross-country auto travelling?

Towns and cities are dependent either directly or indirectly on the agricultural regions for support. Therefore it would be logical to expect them to grow and prosper in proportion as the farming class grew and prospered. But the reverse is true. A careful examination of the different cities and towns of the country as a whole will show that they are from ten to twenty years ahead of the country around them. It would appear that during the past few years, everyone has made money and is trying to get into some sort of business where they can buy and sell. No wonder one hears more and more each day about the time not being far distant when there will not be enough people left on the farms to raise food for those who live in the cities.

There is no sense in blaming the farmer for leaving the farm. With the present unbalanced state of prices, and our ruinous system of taxation, the wonder is that there are not more farmers leaving the country and moving to the cities. And what has been done to relieve this situation? Next to nothing.

The so-called farm bloc in Congress is trying to pass a bill that will give the farmer the privilege of borrowing money at a very low rate of interest on long terms. Half measures; like giving stimulants to a sick man when what is really needed is something to cure him. Lending the farmers money will not solve their difficulties. It will only serve to postpone the period of bankruptcy a little longer. It will not make their products worth any more nor make their land any cheaper. Why not a plan which will make land cheaper, cause more people to want to go to farming, and thus relieve the congestion in the cities? And what better, simpler plan than the Single Tax?

The average man shuns the Single Tax as he would a contagious disease. Why? Because of ignorance. The ignorance is seldom due to lack of education; more often it is due to self-interest, indifference, and to the fact that as a nation we have become accustomed to reading magazines and newspapers where our thinking is already done for us. Many prefer to get their thinking like their clothes, ready-made. It saves time and effort. In fact, to a pessimist, it would appear that people have just forgotten how to think.

There is one rule to which there are few if any exceptions, and that is, reforms cannot be put over until the people are ready for them. One is forced to the conclusion that

they are evidently not ready as yet for the Single Tax. But it is for us who believe in it and are hoping for it, to keep working and doing all in our power to get them ready to accept it.

R. L. WARD.

The Theories of Henry George

NOTWITHSTANDING the allurements of pockets full of currency, the voters clung tenaciously to the anti-panacea idea that it is more advantageous to have one dollar that is worth a hundred cents in gold than it is to have a hundred dollars worth nothing but the political decree that ordered them printed. Like the Greenbackers, the Populists misjudged the effects of quantity when opposed to quality, but they made quite a noise when they were fully vocal, and those of them who are left undoubtedly point with pride to their advocacy of the income tax, the initiative and referendum, and the election of senators by the direct vote of the people. Eventually the people dosed themselves with those panaceas, and in the case of two of them they found that labels on bottles containing panaceas sometimes do not foretell with entire accuracy what the effects of the stuff in the bottles on the body politic will be.

Meantime, with the popularization of the physiocratic theory of the Single Tax on the rent of land of Henry George when he published his book, "Progress and Poverty," in 1879, and through the incessant labors of George and his followers, the economic advantages of such a levy came to be considered a panacea for all taxation problems and difficulties, which were, and still are great, by a minor but most active section of the population. Briefly, George advocated the abolition of all taxes upon industry and the products of industry, and the taking, by taxation on land values irrespective of improvements, what he termed economic rent derived from the annual rental values of all those various forms of natural opportunity covered by the general term "land."

The supporting arguments were many, and still are, and rest upon three general premises, which are the theory of natural rights, the economic theory of distribution, and economic expediency. It is held that such single taxation will yield sufficient governmental revenue, make for better and purer government, and increase the productivity of wealth by removing the present taxes on capital, production and consumption. The Single Tax theory is directly opposed to Socialism and the nationalization of land.

During the years since George's crystallization of this theory in his book, and following the adoption of the theory by many disciples, there have been amplifications of it and attenuations of it, but in the main the thesis rests upon the proposition, vigorously urged by the supporters of it, that economic progress is marked by increasing wealth among a small section of the people and increasing poverty among a tremendously larger section, because it is the tendency of rent to absorb all values above a minimum for wages and interest, and that the taking of this rent, by the medium of

the Single Tax, would bring about democratic equality and universal prosperity.

The most important political tests of the hold of the theory on the minds of the people were the two campaigns George made for mayor of New York, the first in 1886, when he was defeated, and the second in 1897, when he died a few days before the election. The theory has not received general acceptance by the economists, although George's correlative theory that the laborer is paid not out of capital but out of the value he himself creates, has been accepted in some quarters. Notwithstanding the disapproval of the Single Tax by economists, it has a considerable body of adherents in this country, and is vigorously held to be one long-sought-for taxation panacea.

SAMUEL G. BLYTHE, in *Saturday Evening Post*.

Land Taxation in India

EVER since as a midshipman I sailed up the Hooghly, at almost the same age as Henry George in a similar capacity had previously done, I have always been interested in India. Some years ago I read a whole lot of books dealing with its history, and among others an illuminating one by the late H. M. Hyndman, the eminent Socialist, entitled "The Bankruptcy of India." It was published in 1886, and was a scathing indictment of one of the most important phases of our administration in Bengal.

ENGLAND'S "HUGE BLUNDER!"

Referring to the "Permanent Settlement" effected by Lord Cornwallis in Bengal in 1793, he stated: "It was in fact a *huge blunder*. The revenue collectors with whom he made the Permanent Settlement, thus turning them into owners of the soil and constituting them a landed aristocracy, were in reality no more owners of the soil than the peasants whom they represented and from whom they collected the revenue; nor was their position secure save during good behavior. They could be and were removed if they failed to satisfy the government and the villagers. The infrequency of such removals was no evidence of the permanence of their position, still less assuredly of their claim to be dealt with as sole owners of the soil at a fixed payment forever, with the right to treat all below them as mere tenants subject to their will. Yet this was the position which, in spite of all protests, the Board of Directors authorized Lord Cornwallis to give the zemindars. The result has been that we not only created a landed aristocracy of the most oppressive kind where none of a similar character had existed before, placing the ryots at the mercy of these men so long as the light government tax was paid, but we shut ourselves out from taking advantage of any improvement that might be made in this rich province, so that for nearly 100 years (it is now 130 years) the revenue of Bengal has remained stationary, while the descendants of the zemindars have become great landowners, determined, as we have lately seen, to oppose to the last any intervention on the part of the government to protect

their tenants. Of the *aristocracy* (!) thus created at the severe impoverishment of the ryots the less said the better Had the arrangement been made with the zemindars simply as representatives of the district, they being allowed a percentage for collection, with no power to raise rents without the consent of the government, then no doubt the Permanent Settlement would have greatly benefited the whole people. As it was this was our *first great fiscal blunder* in India, so far as the interests of the agricultural population of Bengal were concerned; and it arose, as so many of our blunders in India have arisen, from a stern determination to regard all its social, economical and political problems from a European point of view."

The village system prevails in the north; but in Madras, Bombay, Burma and Assam the ryotwari tenure is on an individual basis, the government entering into a separate agreement with every single occupant. A reassessment is made every 30 years with a view to the government securing a fair share of the increased value arising from any cause other than the improvements made by the occupier. Every assessment is subject to appeal to the Superior Court. When questioned as to the amount which the government took Mr. Sastri asserted positively that it was one-half of the produce and not one-fifth, although some years ago, in Lord Curzon's time, the latter asserted with equal positiveness that one-fifth was all that the government officers were allowed to take.

THE PERMANENT SETTLEMENT

An altogether different system, known as the Permanent Settlement, said Mr. Sastri, prevailed in Bengal and in certain districts of Oudh and Madras, altogether over at least a third of the British possessions in India. The Permanent Settlement was introduced into Bengal by Lord Cornwallis in 1793, when the revenue farmers known as Zemindars were required to hand over a certain fixed sum as rent, which they collected from the cultivators. This fixed sum remained the same today as it was then, notwithstanding the tremendous appreciation in land values that had taken place since. The government got a very small percentage of the amount realized by the zemindars, by whom, according to a government report issued in Lord Curzon's time, "the cultivator was rent-racked, impoverished, and oppressed." It may be stated here that the government derives less than £3,000,000 from the zemindars, who exact a total rental estimated at four times that amount. "So satisfied," said Mr. Sastri, "are the zemindars with the Permanent Settlement that some of them hope to have it extended to other parts of India! A movement in opposition to this system has been started, and is gaining strength, but, so long as the government of India is ultimately responsible to the Parliament of Great Britain, the present arrangements, whether based on the zemindari or the ryotwari tenure, will stand unaltered".—PERCY R. MEGGY, in *Sydney Standard*, Australia.

America Will Send 50 To Single Tax Conference

THE American delegates who will attend the International Single Tax Conference at Oxford, England, from August 13 to 20, will be given a farewell reception in this city on Tuesday evening, July 31. Local Single Taxers will greet them, under the auspices of the Social Club of the Single Tax Party of Pennsylvania, that evening in Single Tax Hall, No. 842 North Broad street.

Nearly 300 delegates, representing a score of nations and including many of the world's most capable economists, will attend the conference to perfect an efficient program that will compel world-wide discussion of the Single Tax. Adoption of the Single Tax, the conference will emphasize, alone can provide a safe and sane plan for civilization to carry on, by establishing a just economic system that will abolish all special privilege and guarantee to all inhabitants of the world an equal right to the use of the earth and its resources.

That sentiment in America favoring adoption of the Single Tax is rapidly increasing and organizing is indicated by the fact that more than 50 delegates from the United States will attend the International Single Tax Conference. The American delegation will sail on the Manchuria from New York August 2, arriving in the convention city about August 12.

Although organizations of the American delegation to the conference was directed by the Single Tax Party, formed in Philadelphia eight years ago and which had a Presidential ticket in the field in 1920, some delegates have not formally affiliated with the party organization.

The American group includes in its personnel such well-known Single Taxers as Bolton Hall, Corinne Carpenter, Amy Mali Hicks and George Lloyd, of New York; Judge J. H. Ryckman, of Los Angeles; August Willeges and Elsie Willeges, of Sioux City, Ia.; Dr. Louis Davis and Mrs. Louis H. Davis, of St. Louis; Frank Stephens and E. S. Ross, of Arden, Del.; Mrs. Elizabeth Towne, of Holyoke, Mass., editor of *The Nautilus*; George Edwards, chairman, Ohio Committee, Single Tax Party; George A. Haug and Charles J. Schoales, chairman and secretary respectively of the Philadelphia Committee; James A. Robinson, national organizer; Robert C. Macauley, and a score of others prominently associated with the spread of Single Tax doctrine.

Chief among the subjects included in the agenda of the Oxford Conference will be the concrete application of the Single Tax as a solution of the reparation payments, together with other economic and taxation problems, which have arisen as a result of the world war.

—*Philadelphia Record*.

Cleveland Times opposes old-age pension bill which will be voted on in Ohio, but favors tariffs, franchises, subsidies, and other forms of legalized graft.

Great Words From Louis F. Post

TRACING POVERTY TO ITS CAUSE

IT is poverty and fear of poverty that prompt men of honest instincts to steal, to bribe, to take bribes, to oppress, either under color of law or against law, and—what is worse than all because it is not merely a depraved act but a course of conduct that implies a state of depravity—to enlist their talents in hiring work against their convictions. Our civilization cannot long resist such enemies as poverty and fear of poverty breed; to intelligent observers it already seems to yield.

But how is the development of these social enemies to be arrested? Only by tracing involuntary poverty to its cause, and, having found the cause, deliberately removing it.

FIXING THE RESPONSIBILITY FOR POVERTY

By giving Rent to individuals, society ignores this just law. It thereby creates social disorder. Upon society, then, and not upon a Providence which has provided bountifully, nor upon the disinherited poor, rests the responsibility for poverty in civilized conditions.

THE RENT OF LAND BELONGS TO THE PEOPLE

Caused and increased by social growth, the benefits of which should be common, and attaching to land, which should be a common inheritance, Rent emphatically asserts itself as a natural fund for public expenses.

RENT MUST BE TAKEN FOR PUBLIC USES

Thus increase of labor force, a lowering of the standards of living, and depression of Rent, co-operate to bring on what we call "good times." But no sooner do "good times" return than renewed demands for land set in, Rent rises again, Wages fall again, and "hard times" duly reappear. The end of every period of "hard times" finds Rent higher and Wages lower, as a proportion of product even if not as a quantity, than at the end of the previous period.

This result is produced by the disorderly system under which society diverts Rent from common to individual uses. That maladjustment is the fundamental cause of poverty. And progress, so long as the maladjustment continues, instead of tending to remove poverty as naturally progress should, actually generates and intensifies it. Poverty persists with increase of productive power because land values, when Rent is privately appropriated, tend to even further increase.

There can be but one outcome: for individuals, suffering and degradation; for society, lawlessness and destruction or decay.

EARTH THE BIRTHRIGHT OF MANKIND

Equality as to the use of Mother Earth, that and that alone secures to every one an equal opportunity to participate in production and full ownership by each producer of his own share. This is justice, this is order. Unless

our civilization have it for a foundation, new forms of slavery will assuredly lead on into new forms of barbarism.

LAND IS FOR THE USE OF ALL

Land is for the use of all, and rent is caused by the community. To legally vest land ownership in less than the whole, excluding those to come as well as any that are here, is a moral crime against all the excluded. Therefore no government can make a perpetual title to land which is or can become morally binding. Neither can one generation vest the communal earnings of future generations in the heirs or assigns of particular persons by any morally valid title. This they attempt to do when they make grants of land. There is both divine justice and economic wisdom in the command that "the land shall not be sold in perpetuity." All titles to land are subject in the forum of morals to absolute divestment as soon as the people decide upon the change.

NO OWNERSHIP IN THE SOURCE OF WEALTH

If it be wrong for you to own the spring of water which you and your fellows use, is it therefore wrong for you to own the water that you lift from the spring to drink? If so how will you slake your thirst? If you argue in reply that it is not wrong for you to own the spring, then how shall your fellows slake their thirst when you treat them, as you would have a right to, as trespassers upon your property? To own the source of labor products is to own the labor of others; to own what you produce from that source is to own only a product of your own labor. Nature furnishes gold mines, but men fashion gold rings. The right of ownership differs radically.

THE RIGHT TO TERMINATE LAND GRANTS AT ANY TIME

The reserved right of the people to terminate grants of land value, is as truly a part of every grant of land as if it were written expressly in the body of the instrument. Moreover, notice was given when Henry George published "Progress and Poverty," and has been reiterated until the whole civilized world has now become cognizant of it, that an effort is in progress to do what is in effect this very thing. This notice is a moral cloud upon every title. He who buys now, buys with notice. It will not do for him when the time comes to terminate these grants, to say: "I relied upon the good faith of the government whose laws told me I might buy." He has notice, and if he buys he buys at his peril, so far as his expectations of appropriating ground rent or a higher selling value are concerned. Men cannot be allowed to make bets that the effort to retain land values for common use will fail, and then, when they lose their bets, to call upon the people to compensate them for the loss. Read the chapter on "Compensation" in Henry George's "Perplexed Philosopher."

OWNERSHIP OF LAND NOT REASONABLE

It is only custom that makes the ownership of land seem reasonable. I have frequently had occasion to tell of the necessity under which the city of Cleveland, Ohio, found

itself, of paying a landowner several thousand dollars for the right to swing a drawbridge over his land. When I described the matter in that way, the story attracted no attention; it seemed perfectly reasonable to the ordinary lecture audience. But when I described the transaction as a payment by the city to a landowner of thousands of dollars for the privilege of swinging the draw "through that man's air," the audience invariably manifested its appreciation of the absurdity of such an ownership. The idea of owning air was ridiculous; the idea of owning land was not. Yet who can explain the difference, except as a matter of custom?

What The Teacher Taught

WHAT was it that led Henry George to write his masterpiece? The discovery that modern governments were levying taxes in arbitrary ways that hampered industry and worked unfairly as between individuals? Not at all. He has told us plainly enough:

"When I first realized the squalid misery of a great city, it appalled and tormented me and would not let me rest, for thinking of what caused it and how it could be cured." ("Progress and Poverty").

What was the earliest form into which Henry George cast his developing ideas? A treatise on taxation? Not at all. The title of the slim pamphlet that was afterwards expanded into the large volume tells us again what was his fundamental thesis: "Our Land Question and How Alone it can be Settled."

What was the name taken by the earliest organizations formed to bring the great truths of "Progress and Poverty" to public attention? "Anti-Poverty" societies. When the great and eloquent priest aligned himself publicly with Henry George, what did he style his challenge to the world? Lower taxes? Fewer taxes? No taxes? Not at all. Father McGlynn boldly lifted "The Cross of a New Crusade" for equal rights to the earth.

Much mischief lurks in names. How much harm may have come to this new crusade from the label "Single Tax" that was partly forced on it by its opponents and partly accepted by the crusaders, no one can say. Certainly the label has tended to turn the crusade for free land and free men into a purely fiscal question so far as the great uninformed public is concerned. And the label seems even to have misled many faithful disciples into grossly mistaking means for ends.

A. C. PLEYDELL.

"Cost of land is low in proportion to the cost of other goods," says National Association of Real Estate Boards. But will the land-seller wrap his "goods" up and deliver them at your door?

ALLOTMENT boomer says that after you have paid for your lot, the problem of financing your home is decreased 100 per cent. Could a problem be decreased more than 100 per cent.?

NEWS—DOMESTIC

Progress In Wisconsin

THE Wisconsin legislature, which has just adjourned, passed a bill, which received the governor's approval, providing for a \$500. exemption on homestead improvements. The Non-Partisan League platform of 1920 and the platform of the Farmer-Labor League of 1922 declared for "a gradual exemption from taxation of farm and city home improvements" and also for "taxation to force into use idle lands held for speculative purposes."

Early in the session of the legislature of this year Senator O. H. Johnson and Assemblyman W. F. Miller introduced bills each providing for a \$1500. exemption on homestead improvements. Numerous hearings on these bills were given by the committees of the Senate and Assembly to which they were referred. Lieutenant-Governor Comings, Commissioner of Markets Edward Nordman, John Harrington of the State Tax Commission, and Attorney-General Ekern were among those who spoke in favor of the bills. The Johnson bill finally went to the Governor after the adoption of an amendment cutting down the amount of the exemption from \$1500. to \$500.

Mr. Harrington worked out a series of tables showing exactly how the exemption law would operate. He assumed an average tax rate in the State of two per cent., and that the exemption would remove ten per cent. of the property of the State from the tax rolls, so that the tax upon the remaining property would be increased approximately ten per cent.

Thus it was shown that the bill would secure a sliding scale of benefits, aiding the smaller homestead owners the most, and adding a sliding scale of increases to the wealthier home owners.

These tables show that a homestead assessed for \$2,500 with \$1,500 of improvements would be taxed \$28. less than at present. When a homestead valuation of \$16,500. was reached the exemption of \$1,500. would be exactly cancelled by the higher rate made necessary.

The table carried the hypothetical cases up to homesteads assessed as high as \$31,500., and showed that the taxes on such homesteads would be \$30. more than at present.

Mr. Harrington stated the purposes of the proposed law as follows:

"To give direct relief to the smaller struggling home owners both on farms and in cities.

"To encourage tenants and others to build and own their own homes.

"To solve in some degree the so-called housing problem.

Mr. Harrington further stated that the bill would help to get rid of "cheap shacks" of which growing complaint is heard in the cities.

"It will not add to the totality of taxes," he said, "for it will not increase the amount to be raised in any tax units, but will cause a slight shifting of the burden of taxation, especially to vacant lands and to non-resident owners."

I am sending you this account of improvement exemption legislation in the hope that it may encourage tax reformers in other States to make a push for similar legislation.

A more important tax reform law which came before the legislature but failed to pass it was the Grimstad bill providing for a surtax on land holdings in excess of \$10,000. At the hearings on this bill (and on the homestead exemption bill) Professor John R. Commons and other speakers in favor of the bill emphasized the economic principle of the unearned increment which attaches to land values, and pointed out the appropriateness of taking as large a portion of this increment as possible for public purposes.

CHESTER C. PLATT, *State Secretary*,
Wisconsin Non-Partisan League.

Single Tax Party Social Club Give a Reception

A "BON VOYAGE" Reception, tendered the American Delegates to the International Conference, at Oxford, England, was given by the "Social Club of the Single Tax Party," of Pennsylvania, at the Single Tax Hall, 842 N. Broad street, Philadelphia, Pa., Tuesday evening, July 31, 1923, at 8 p. m. Delegates from several States in the Union were present.

Great progress is being made by the Social Club. The previous entertainment and dance of the "Social Club of the Single Tax Party," took place on Saturday evening, July 14, 1923, at the Single Tax Hall, at which two hundred persons were present.

Mr. D. Oscar Sobel, organizer of the Club, acted as chairman and made an address of welcome.

Mr. Robert C. Macauley, late candidate for President of the United States on the Single Tax Party ticket, was the principal speaker, who felicitated the members upon the large attendance and gave a concise definition of the Single Tax.

Mrs. Pearl Sobel, Miss Frances Macauley, Miss Burmwell, Mrs. John Dix, Mrs. J. Newsam, Miss Rose Phillips, Miss Jean Fox, Miss Virginia DeLuca, Mrs. A. Baxter, members of the reception committee.

The following members were enrolled at this reception: John Fillmore, Mary W. Thomas, Wm. T. Clark, Morris Furrman, John Bear, Chas. Zanwood, John Kazel, James Hill, James Black, Chas. E. Curlis, Mary Waugh, Max Mitchel, Wm. Rubin, Morris Goldberg, Jack Levine, Gertrude DeLuca, Josephine DeLuca, Helen Philips, Robert Moreland, Stewart Lord, Ed. Silvers, Thomas Brady, David Straus, Samuel Benoff, Nathan Danenberg, Floyd Wright, Mary Gertzman, Sony Perry, Ida Cohen, Benny Ray, Frances Weintraub, Joseph Layman, Ervin Silbern, Antony D. Sant, Tillie Wishnew, Goldie Pastelnisk, Catherine Levine, M. Klein, Betty Danenberg, Ida Ominsky, J. Brody, Lillian Silverman, Rose D. Gelman, Lawrence Berritelli, Margaret Rice, Albert Fox, Catherine Rice, Edward Algiu, Harry Weisher, and Rose Sava.

Dancing in the Club's spacious ballroom kept up until midnight.

A Tableau of "Roses" under direction of Pearl Sobel, closed a delightful evening.

Cleveland Single Taxers Celebrate Tom Johnson's Birthday

THE annual meeting on Tom L. Johnson's birthday, July 18, around the Johnson monument in the Public Square in Cleveland, was held this year under the auspices of the Single Tax Club of Cuyahoga county, with the club's president, Dr. J. E. Tuckerman, presiding. The event had been well advertised and a large crowd assembled. The monument was adorned with flowers sent by the club, by some of Johnson's old fellow-workers in city politics, and by Mayor Alfred Kohler, who was chief of police during Johnson's career as mayor. Alexander Rose, caretaker of the monument, had taken great pains in its adornment. "Billy" Radcliffe was the orator. The *Cleveland Plain Dealer's* report of the meeting was written by Fred Charles in accurate and sympathetic style, and filled three-quarters of a column. The *Cleveland Press* devoted a column on its first page, and published pictures of Johnson and Radcliffe, together with the verses by Edmund Vance Cooke which are engraved on the monument. "Billy" Radcliffe told the old and familiar, but ever new and wonderful, story of how Tom L. Johnson, a young and busy street car man, was induced, during a long railroad journey, to buy and read a copy of Henry George's "Social Problems," and how it changed the current of his life.

Billy Radcliffe's Speech at The Johnson Celebration

"TOM JOHNSON was born in Kentucky in 1854," Uncle Billy said. "When he was a boy, a railroad conductor gave him a monopoly in the newspaper selling business. Always after that, he was looking for a conductor to give him a monopoly. Conductors had an enormous influence in his life.

"In 1885, he was going from Cleveland to Indianapolis on a train. The newsboy gave him a book to read. It was Henry George's 'Social Problems.' He wasn't interested. The conductor advised him to read the book and said if he didn't like it he would pay for it. Tom Johnson read the book, then read 'Progress and Poverty' and everything else George had written.

"He was converted. He wrote George: 'Is there anything a man can do who can only make money? I can't write, and I can't make a speech. What can I do to help the cause?'"

"Henry George wrote back: 'How do you know you can't make a speech until you try it?'"

Johnson did try it and became a good speaker, Uncle Billy said.

* * * * *

It was Tom L. Johnson and "Sockless Jerry" Simpson of Kansas, among others, who got Henry George's "Protection or Free Trade" printed in the *Congressional Record* when both were members of congress.

"When McKinley spoke here in the Music Hall I stood outside with two piles of 'Protection or Free Trade' and sold 'em to the crowd when they came out. "Protection or Free Trade!" I yelled. "Read both sides of the question."

"One man came along and said, 'Gimme Protection:' another, 'Gimme Free Trade.' A third feller said, 'I'll take both,' and got a book from each pile. When he got home he discovered they were the same book, but I was too busy to stop and explain. In that book Henry George put up protection better than McKinley could do it, and then he wiped it out. It's the final, devastating answer to protectionism."

Uncle Billy finished, resumed his coat, meticulously tied his tie, and stepped down off the base of the monument with his blackboard under his arm.

The crowd melted, each going again about his own business, the annual rite once more fittingly performed. Save for a few, who lingered to read again the inscription on the monument—

Beyond his party
And beyond his class;
This man forsook the
Few to serve the mass * * *

And ever with his eye
Set on the goal;
The vision of a city
With a soul.

—Cleveland Plaindealer.

New York's Tax Exemption

THE New York law permitting localities to exempt new dwellings, which was attacked in the courts (see March-April REVIEW), was upheld by the Court of Appeals. The legislature thereupon extended the time for commencing construction (which had expired April 1st) to April 1st, 1924; the exemption to end, however, in 1930, which was the end of the ten-year period allowed by the original law.

This State law is merely permissive, and requires action by local authorities. An ordinance was introduced in the Board of Aldermen of the City of New York, to extend the time for commencing new dwellings in conformity with the State law. Heretofore, the city ordinance limited the amount of exemption to \$1,000 per room with a maximum of \$5,000 per dwelling or apartment. But the Tammany members opposed the exemption of multi-family apartments and having a majority, the ordinance as passed limits the

exemption to \$15,000, irrespective of the number of separate apartments in a building.

The Republican members of the Board insisted strongly, that in view of the results of exemption, all housing projects should be given relief from taxation as before to the extent of \$5,000 per apartment. Alderman Stewart, who voted against the original ordinance as "not being of any value," now favored exemption, saying "This is nothing more than the Henry George policy, but as it has worked so well and induced builders to put up houses, I will vote to continue the exemption." And the other members used arguments that caused an official present to remark, "They talk like a lot of amateur Single Taxers."

Cleveland Humorist Sees it in Scotland

JOHN W. RAPER, of Cleveland, Ohio, writer of "Most Anything" for the *Cleveland Press*, toured the British Isles this Summer. Usually he is quizzical and skeptical, if not positively cynical, in his column, but he strikes a serious note in his first letter to the *Press* from Glasgow; for he writes:

"The trip up the Clyde gives you also the economic side of the country's affairs, its problems and its troubles. We came upon a part of the story passing the Island of Arran, containing about 250 square miles.

"That island," said a Scotchman, "was formerly owned by the Duke of Hamilton—all of it except a few thousand acres. But he never would sell a foot of it because he wanted it for a playground. His daughter, Lady Mary Hamilton, at last permitted the erection of a few houses."

When you consider that Scotland has an area just half that of the State of Ohio, holding a 250-square-mile piece of land out of use means something, even if part of it is mountainous and of no value.

"How about the taxes?" I asked. "Aren't they so high the owner can't afford to keep land idle?"

"They ought to be, but they are not," answered the Scot. "They are based on a valuation made several centuries ago, when land in Scotland wasn't worth very much."

"The taxes on this land," he continued, "are practically nothing, while every article consumed in Scotland is taxed to the limit. That's one of the reasons Communists and Socialists are being sent to Parliament from Glasgow districts."

It is needless to say that Jack Raper is an admirer of "Progress and Poverty."

PENNSYLVANIA has recently enacted a law to encourage reforestation by exempting trees until maturity. Land intended to be used for growing merchantable timber must be registered with the State Forest Commission and will thereafter be assessed at \$1. per acre; this arbitrary low assessment is the one weak feature of the law as it affords opportunity for speculation. However, this applies only to the surface and any oil, gas or other minerals will be assessed according to value. The growing timber will be exempt but subject to a ten per cent. tax when harvested.

NEWS—FOREIGN

A Single Tax Advance in the Argentine—Mendoza A Single Tax City

THE May issue of the *Impuesto Unico*, official organ of the Argentine Single Tax League, makes the following important announcement:

The City Council of Mendoza, at its meeting of May 18th, voted a measure presented by the Socialistic member, Santiago Castroman. This measure establishes for next year the payment of municipal services by a tax on land values apart from improvements.

The land values of the City of Mendoza are not less than 130,000,000 pesos.* The tax rate is fixed at 8 mills, so that the revenue therefrom will not be less than one million pesos per annum. That is to say, the revenue will be about 80% of the amount collected last year, which was 1,300,000 pesos.

The new ordinance has already been signed by the Mayor, and it is well to state here that both the Mayor, as well as the Radical councillors, who form the majority in the Council, supported this measure, by which the important Western Capital begins an era of real economic liberty.

The Argentine Single Tax League, through its Executive Committee, sent the following note of congratulation to the author of the measure, Councillor Santiago Castroman:

“BUENOS AIRES, May 18, 1923

Senor Santiago Castroman
City Councillor
City of Mendoza

SIR:

The Argentine Single Tax League, which I have the honor of presiding over, has noted with very special satisfaction your Council's approval of the measure presented by you with a view to establishing the system of taxing land values apart from improvements in the City of Mendoza.

By the sanction of this timely and patriotic initiative, your important and progressive City of the West offers a salutary example to the other municipalities of the Republic. We hope it will be quickly imitated. And when the effects of the adoption of just taxation in your Capital City are known, no one will be able to hold back the final victory of the ideals for which the followers of Henry George are fighting.

Mr. Councillor, in offering you our most cordial congratulations on the success of your initiative, may I ask you to extend them to all who have stood by you in your noble purpose.

We congratulate our Argentine Single Taxers on this tangible and conspicuous fruit of their campaign. The Western province of Mendoza, of which the City of Mendoza is the Capital, is the center of the wine industry and may be called the Argentine California.”

*The peso = 44cts. gold.

As we advised our readers before, the Argentine Socialist does not seem to be cast in the Marxian mould. In Buenos Aires, Mendoza and other Argentine cities, we find the Socialist leaders striving to free industry and enterprise, instead of deadening and shackling them. That is the true American spirit. But our North American Socialists still cling to retrograde German ideals.

It may also have some significance that the Radicals, mentioned in the above announcement of the Argentine Single Tax League, belong to the Radical Party, which actually sustains the present Government of the Argentine.

A Lost Ideal

THE *Wilmington Star*, of Sunday, July 15, gives a page to the story of Arden and its founder, Frank Stephens, on Mr. Stephens' departure for the Single Tax Conference at Oxford. It says “attention is being directed to the wonderful development of Arden as the center in Delaware of literary and artistic activity.”

An interesting part of the interview with Frank Stephens is the following:

“In retrospect, Mr. Stephens, can you say that the colony has been an unqualified success?” was the query.

ARDEN SUCCESSFUL MATERIALLY

“No, I cannot say that,” was the reply. “From a material point of view, it is a great success. The rentals have raised until now they total \$6,600 yearly, out of which \$2,500 is paid in taxes. We have various community enterprises which represent considerable capital, such as the water works, the Raffeisen Guild, the Building and Loan Association, and so on. The colony has grown and prospered without doubt from a material standpoint.

“But that it has been a success from the point of view of the ideals of the founders, I cannot say with a degree of truth. Arden was founded as a Single Tax colony, and based on the idea that the colonists would follow the example of William Morris and make their living by craftsmanship and from the soil.”

SHATTERED IDEALS

“As I stated some time ago, it is true that many people have come here, and coming here have returned to live here, first for the Summer and then the year through, until for years past there has been no land upon which newcomers could settle. True, they have forced up land values until it is easier for the Trustees to lease an acre for ninety dollars than it was to lease it for six at the beginning. But the pity of it is that people have not come here for that which Will Price fondly hoped, a better opportunity to give. They have come because there is a better opportunity to get, come for the most part because there is no purchase price demanded for the land, come because of low rents and low taxes, of cultural advantages to be had, as one of the most cultured scholars in Wilmington said to me, more cheaply than in any other place in the United States.

“But for the vision of the founders, for the ideal, for the old-time high and knightly quest, ‘But I, Sir Galahad, saw the Holy Grail,’ they do no longer come for that. They come for Economic Determinism, not as we at first came, believing, as I still believe, that we were taking the first faltering steps along the road that should some day lead

those who will follow after when we have fallen into the opening gates of the new civilization which is in very truth to be the Holy City, the City of Peace. Men have not even come as we hoped they might out of mere curiosity to learn and test the scientific basis of our high faith we learned from Henry George. The overwhelming majority here know nothing even of the economics of the Single Tax and have no wish to know, and to them our Gospel of Deliverance is as was the earlier gospel of the Fatherhood of God and the Brotherhood of all His children, unto the Jews a stumbling block and unto the Gentiles foolishness."

In this record of a disappointed ideal there should be a lesson for those who are tempted to travel the same road. The great economic world-forces have been too much for the success of this high hearted experiment. As Miss Guiney said of Brook Farm, compared

"With such failure so high-hearted
All success is mean beside."

That may be. But it is written that no man nor group of men shall alone and of themselves withdraw from the great stream of human progress and demonstrate an economic principle, even in miniature.

Land Reform

PROGRESS IN ENGLAND AND GERMANY

THE ideas developed more than forty years ago by Henry George in his famous book "Progress and Poverty." ideas, which in Germany are designated under the term "Bodenreform," are slowly but surely winning recognition everywhere. Anyone who has not heard of the great movements inaugurated by Henry George should also read Damaschke's book, "Bodenreform."

The main theme of both books is as follows: 1. Just as the air is the common property of mankind, so the ground is there to be lived on and wrought by all men. It must pass from the hand of the speculator into that of the State, which must not sell it to the individual settler but let it out to him as heritable holding. 2. Indirect taxes should be abolished, and a light tax on cultivated, a heavier on uncultivated land take their place, so as to bring the necessary income to the State without burdening the individual. The latter should then live much more cheaply and each family could have its own house without any great difficulty.

Professor Damaschke is a man of the people. As a young teacher in an elementary school, he read Henry George's book and was inspired by it to consecrate his life to the spreading of its message throughout Germany. He made studies in political and rural economy, and became more and more convinced that an improvement of social conditions could only be achieved by a radical change in hitherto accepted views, and by a practical application of the principle of land reform.

He was confirmed in these opinions when, in 1897, Kiatschau was organized according to the principles of land reform. Great was his joy and that of his colleagues over the practical realization of their long cherished opinions. The rapid prosperity of this colony, now snatched from

Germany, was without doubt due to the working of these measures of land reform.

For 25 years Professor Damaschke has led the Land Reform Society in Berlin. By speeches and pamphlets he has carried out a great pioneer work for the last quarter of a century. Today, as a result of his campaign, the Society counts its membership in hundreds of thousands, among whom are many eminent men and women.

From the point of view of land reform, the most important elections of recent date were those for the Saxon Landtag. The different trade unions, the civil servants' union, the great organizations of ex-service men drew up a proposal for the formation of a State law embodying the principles of land reform, a proposal which received the support of all parties, from the extreme right to the extreme left.

ENGLAND

In England, too, these ideas have made headway. Lloyd George owes his position not a little to his support of the policy formulated by Henry George.

At the British general elections in November 1922, 24 candidates, belonging to the Asquith and to the Labor Parties were returned as pledged supporters of land reform. But the influence of the movement has a far wider sphere, for all members of the Liberal and Labor Parties are bound by party principles to work for the main idea of land reform. In England that idea is expressed thus: "Comprehensive reform of the present land laws, including State and local taxation of ground rents."

The great work of land reform incorporated in the budget of 1909, and held up by the war is being taken up anew. May it achieve a triumphal procession through the whole world, and thus form a bridge of understanding between nations.

European Press, Munich, Bavaria.

When Bob Smillie Damned Lloyd George

MR. JOHN VINCENT, writing in last week's *Forward*, tells the following story of Bob Smillie's encounter with Lloyd George during the war:

Smillie had been summoned to Downing Street to meet the Cabinet. Mr. Asquith at that time was Prime Minister, Lloyd George, Minister of Munitions. To all requests of the Ministers Smillie stood firm.

Then Lloyd George unmasked his final intimation: "Do you know, Mr. Smillie, that under the Defense of the Realm Act we can compel you and your Union to——"

Quick as lightning came the retort from Smillie—"Damn you and your Defence of the Realm Act," and he walked out of the room—or, rather, thrust his way out.

Arthur Henderson was sent after him, and it was only on the guarantee that the Minister of Munitions would apologise and *withdraw his remarks* (which the Welsh Wizard did) that Bob Smillie returned.

The Town Crier, Birmingham, England.

A LETTER from R. L. Outhwaite commenting on Robert Smillie's election contains the following:

"The result of the Morpeth by-election is just to hand. Robert Smillie is in by roughly a 7,000 majority. The Tories in the hope to defeat him, as at the last election there was not a clear Labor majority, did not put up a candidate, but supported the Liberal, a well-known advocate of the Taxation of Land Values.

Smillie stood as a "Rebel," a Land Restorationist, to whom compensation is anathema. He is the first Labor candidate to take such an uncompromising stand on the Land, and though worn out, he will, by infusing the right spirit into the Labor Party, effect much good.

He is a simple, courageous and noble character."

CAN what is called Government be worth more to all of us than the annual rental value of the ground?

COMMUNISTS and Chambers of Commerce use the word Capital in exactly the same way, and both cause confusion of thought.

OLD-AGE pensions, like tariffs, subsidies, and land monopoly, build up groups which have a special interest in government.

CORRESPONDENCE

AS TO SHAREHOLDERS IN CORPORATIONS

EDITOR SINGLE TAX REVIEW:

In spite of the distinction you make between Corporations based upon Special Privilege and those based upon private industrial enterprise, I think that Henry Ford's contention that the investor in stock is enriched at the expense of those whose activity makes that enterprise profitable is correct. Certainly this is so under the laws by which corporations function today. I grant that the investor's funds are necessary to enable the corporation to come into existence, but I do not grant that his funds remain a permanent liability reaping all the profits of a concern after running expenses have been paid. I contend that stocks of all descriptions as well as bonds should be retired as the corporation earnings enable that to be done so that ultimately the earnings stay where they belong—with the active workers in proportion to the value of their respective services.

The ideal corporation is one whose sole members are active participants with liberty to inspect its books and vote in its councils. Its indebtedness is recognized as a liability to be paid off as quickly as possible. While I'm aware that this ideal is impossible of achievement with private monopoly of so many elemental necessities it is surprising to see the Editor of the SINGLE TAX REVIEW defending corporations as they exist today.

Pasadena, Calif.

HENRY H. LAW.

REPLY

What the REVIEW said was that (when corporations had no special privilege) "shares of stock are merely the means of enabling a number of people to employ their wealth jointly, just as they could employ it on a smaller scale as individuals or partners." And we maintain that such shareholders are entitled to a return for such use of their wealth just as much as individuals or partners. The return will be interest on capital and in some cases compensation (or insurance) for risk. That the return to capital may be higher today than it would be under freer

economic conditions does not affect the right of shareholders to receive a return equal to that received by partners.

Our critic's idea that the employees should acquire ownership of the corporation out of its profits, is simply communism—a denial of the right of capital to a return. The employees are entitled to the same wages that they could obtain from individual employers. If an individual saves his "wealth" and finally opens a grocery employing several clerks he is entitled to some return upon his capital and for taking the business risk—at least under present conditions. But our correspondent's reasoning would require, that the owner take all this risk without any return and permit the use of his capital without interest—so that after a few years he could be "retired" out of surplus earnings. That is, the interest would be used to buy the business out for the benefit of his clerks. Thus "ultimately" the earnings would stay "where they belong—with the active workers in proportion to their services."

Of course, if our correspondent wishes to take the position that interest is always wrong, that capital is not entitled to any return, that people who may have refrained from consuming their wealth should allow others the use of it so these others can buy it away from the original owners out of its profits—that is an understandable position, even though we do not agree with it. But we do not admit that a shareholder stands in any different position economically than the individual user of accumulated wealth.—EDITOR SINGLE TAX REVIEW.

ENCOURAGING WORDS FROM ADELAIDE

EDITOR SINGLE TAX REVIEW:

We are still keeping the flag flying here and meeting with good success. We have been concentrating mainly on the West Coast of this State. The farmers in that part are strongly supporting our principles and we shall be running two direct candidates for that District next March or April when the State elections are due. I think we shall win over there.

We are pleased to note the good work you are doing and think you are on the right track in standing for independent political action. It is no use teaching the people the Single Tax and then at election time leaving them to vote for the old party hacks who will not have Single Tax on their minds.

Adelaide, So. Australia.

E. J. CRAIGIE.

THINKS IT A WASTE OF TIME

EDITOR SINGLE TAX REVIEW:

Why did you waste a whole precious page of the REVIEW on "A Necessary But Disagreeable Task" when all that was "necessary" and no "disagreeable task" at all was to say to Mr. J. A. H. Hopkins: "You go away back and sit down."

Greensburg, Pa.

JNO. B. BOTT.

CLEARING AWAY THE COBWEBS

EDITOR SINGLE TAX REVIEW:

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 the 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.

CARY RICHARD COLBURN.

FROM THE AUTHOR OF "A MAN IS PASSING"

EDITOR SINGLE TAX REVIEW:

In renewing my subscription I want to add a word of appreciation of your excellent REVIEW. Long may your able pen perform!

Cleveland, Ohio.

EDMUND VANCE COOKE.

IN RE J. A. H. HOPKINS

EDITOR SINGLE TAX REVIEW:

Think of a Sales Tax being "an intelligent and humanitarian manner" of dealing with present day problems!

More power to that good pen of yours.
New York City.

ROBERT SCHALKENBACH.

VALUE OF THE INITIATIVE

EDITOR SINGLE TAX REVIEW:

I can hardly find words to express my appreciation of your publication. It carries with it a recollection of the idealism of our leader and of the early days of the George following besides giving us the up-to-date movements of the workers.

A party movement has its advantages, but here we get a great deal of publicity by our canvass of voters through the Initiative Petition and the voter's pamphlet. It represents a lot of hard work and there is no place for personal or political gain through the initiative method.
Portland, Ore.

CHRISTINA H. MOCK.

FROM AN OLD NEWSPAPER MAN

EDITOR SINGLE TAX REVIEW:

It seemed to me that the last number of the SINGLE TAX REVIEW was an unusually good one, but that's the way I feel every time I get an issue.

Madison, Wis.

CHESTER C. PLATT.

THE 48 FUTILITIES

EDITOR SINGLE TAX REVIEW:

The REVIEW is the big bi-monthly treat to which I always look forward for its bold, outspoken attitude on the Georgian philosophy.

Your answer to Mr. Hopkins of the 48ers sufficeth me. I have received much of their literature and I have come to the conclusion that the Committee of 48 is fast becoming a sort of clearing house of error on all questions of political economy.

Norwalk, Calif.

W. F. BURGNER.

SURFACE VALUE AND CONTENT VALUE

EDITOR SINGLE TAX REVIEW:

After a careful reading of Mr. St. John's article in your May-June number on the distinction between the surface value of land and its content value in which he advocates the repeal of the Ricardian Law of Rent—which, of course, is merely an expression, Ricardo simply stated what he believed a natural principle and not a statute that could be repealed—I am not sure that I have grasped Mr. St. John's full meaning.

It does seem to me that he has been led astray by a misuse of the word "periodical" as assuming that a rental value of land once determined would necessarily remain unchanged. It is quite true that Ricardo and Mill and most of their followers had mainly in view the surface value of land, and chiefly of agricultural land, for in Ricardo's time the present great value of city lands had hardly more than begun to develop.

Yet even then values were by no means a fixed quantity, but were constantly fluctuating, mostly upward but sometimes downward. A parcel of land that is very productive, whether in growing crops or in growing factories or office buildings, commanding a high rental value may lose through a shifting population much or all of its value; or on the other hand it may enhance materially in value. It is not what is actually done with it, as Mr. St. John tried to illustrate with his two granaries, but on what may be done with it, that determines the value. In this illustration, by the way, he departs entirely from his thesis and resorts to building value, an entirely different thing. He seems to have a singular obsession here (although this is not supported by other parts of his article) that the "sole necessary physical

quality is sufficient rigidity for support," which, of course, is not the case at all.

When one comes to what Mr. St. John calls "land substance," there is absolutely no difference as compared with "land surface." If a man buys an iron or coal mine or an oil well, or a royalty on either he does not figure on a total content, but only what can possibly be got out in a given time, just as he does on a house or business lot. Of course in either case he may make a mistake, but the principle is the same.

The periodicity of land values, in other words is a mere incident applicable alike to "surface values" and what Mr. St. John calls "content values," and as determined by ordinary business practice applicable by the same rules.

New York City.

E. J. SHRIVER.

NEWS NOTES AND PERSONALS

THE *Arizona Single Taxer*, a monthly paper mimeographed and edited by N. A. Vyne, of Camp Verde, that State, is interesting and redolent of the soil and the personality of this undaunted warrior for righteousness.

A DINNER was tendered in honor of John Z. White on June 28 at Kansas City, Mo., about 100 being present. Among the speakers were Mrs. Henry N. Ess, president of the Missouri Federation of Women's Clubs, her subject being "Women's Supreme Interest in Taxation"; Hon. Martin F. Ryan "Henry George and the Labor Movement"; Rev. L. M. Birkhead on "Henry George, Prophet and Philosopher"; and last but not least as representative of the old line Single Taxers, Hon. W. W. Rose, former Mayor of Kansas City, Kansas, his subject being "Father McGlynn and the Cross of the New Crusade."

THOMAS COLGATE, of Rome, Ga., publishes every now and then a letter on the Single Tax in the *Atlanta Constitution*.

FRANK D. BUTLER, who died at Oakland, California, on May 6, 1923, was an old and tried Single Taxer. He was born in Wisconsin in 1857. For thirty years he was a successful commission merchant in Chicago. He was a generous contributor to all Single Tax activities.

THE San Diego, Calif., Single Tax Society holds regular monthly meetings. James P. Cadman is president, Harriet M. DeNike, secretary, and C. R. Colburn, executive secretary. A recent speaker before the society was Judge Spencer M. Marsh, of the Superior Court of California, his subject being "The Judiciary and Social Progress."

ALEXANDER PERNOD, of Chicago, appears with a statement of the Single Tax in an interview with him by the editor of the *Daily Calumet*, of South Chicago.

EDWARD POLAK has returned from a trip across the continent to the Pacific Coast, from Mexico to Vancouver. He spoke to Single Taxers in many cities and was tendered dinners at which he made addresses. In Seattle he was able to help in the new zoning law and in Chicago voiced his views on the traction situation in that city. In Portland the *Daily Journal* of that city printed a lengthy interview with him in which he told of the effect of the exemption law on the housing situation. The *Press Intelligencer* of Seattle also printed an interview with Mr. Polak.

THE New York *Evening Telegram* of recent date announced that it would not attempt to answer any questions on the income tax. This is a wise decision.

THE *Cleveland News* offered a prize for the best essay on the subject "Why Every One Should Own His Own Home." Thos. J. Dolan, who can write as well as anyone in Cleveland on this subject, entered an essay in competition and didn't even get a mention among those who competed, just as if he hadn't competed at all!

CHARLOTTE SMITH, secretary of the Cleveland Single Tax Club, addressed the "social science" class of Collinwood high school in Cleveland in June. The teacher, Miss Martha Law, had read the essay by Henry George, entitled: "Single Tax—What It Is and Why We Urge It." She was so pleased with it that she placed on the blackboard an excellent statement of five things George claims that Single Tax would accomplish. She also invited other teachers in to listen to Mrs. Smith's lecture. The leaflet, "Squirrel Island," caught the attention of one teacher, so much so that she gave a copy to each of her pupils, to take home for the parents to read. Mrs. Smith talked to the Women's Club of St. Peter's Lutheran church, June 28.

THE Cleveland Single Tax Club has sent a copy of Henry George's essay, "Single Tax: What It Is and Why We Urge It," to 200 persons in the city, including the principals of all the schools, and members of the Board of Education and of the School Board Sinking Fund Commission, together with a letter pointing out the enormous untaxed land values in Cleveland. The School Board is in desperate trouble financially. The essay has also been sent to 528 teachers. The club's bulletin for July says: "When the teachers learn about the Single Tax they will want it and will make arrangements to have it put into operation."

VIRGIL D. ALLEN, of Cleveland, talked on Single Tax, July 5 to the Kiwanis Club of Norwalk, Ohio, at a 6 o'clock dinner, and was much pleased by the interest shown. E. W. Doty addressed the Kiwanis Club of Medina, Ohio, July 19; the Cleveland Kiwanis Club July 5; the Sandusky, Ohio, Rotary Club, July 31. The Kiwanis Club of Port Clinton, Ohio, also asked for a Single Tax speaker. The Cleveland Single Tax Club's folder announcing its speakers has been sent to every Rotary and Kiwanis club in Ohio.

AFTER a speaker sent by the Cleveland Single Tax Club had talked to a class in one of the public schools, a teacher said she would be glad to have land speculation cease, and she pointed to a vacant lot next to the school. She knew all about that lot—how it was bought years ago for a very low price, who bought it, and how he has kept it idle ever since for a "rise in value." And the speculator is winning out, too, she remarked, for increase in population has enhanced the value of the lot very much. In the meantime, she added, the school children haven't enough room in which to play, and the school board hasn't enough money to satisfy the speculator.

WILL ROGERS, whose syndicated, illustrated and copyrighted humor is now appearing on the first pages of the dailies, hits the Los Angeles lot speculators hard. He tells of a serum called Scopolamin, which is being tried in California to make people truthful. It worked fairly well, even on convicts and movie players, but was a flat failure when injected into the arm of a Los Angeles real estate dealer. Three needles were broken in the operation and the serum turned black the moment it touched the dealer's arm. And during the attempt to improve the real estate man's morals, he sold three lots to the doctor.

F. BURGENDORFF, of Rock Road, Cleveland Heights, Cleveland, Ohio, has about 100 copies of a 32-page pamphlet on the Single Tax which we once had occasion to highly praise. He will mail a copy to any name sent him of some prospective convert.

PROF. E. J. MILLER, Department of Economics of the University of Texas, has addressed a letter to F. G. Swanson, of Wichita Falls, Texas, in which he says: "I was advised by the editor of the SINGLE TAX REVIEW that you have had my name entered on the subscription list. I wish to thank you for this courtesy. The REVIEW is a stimulating and informing journal, and though I am not of the Single Tax persuasion I enjoy reading it and learn from it a good deal about taxation movements and practice."

WILLIAM E. WALTER, former State Bank Examiner of New Jersey, is now president of the National Bank of America at Paterson, N. J.

WM. B. DuBois has addressed a letter to Mayor Hylan on the question of "paying as you go." This letter also appeared in *Public Opinion*, of Bayonne, N. J.

THE University of California at Berkeley is in need of Sept.-Oct., 1922 issue of the REVIEW; The New York Public Library at 42nd St., this city, wants a copy of the Sept.-Oct., 1918 issue.

RAY ROBSON has a long communication in the *State Journal* of Lansing, Michigan, commenting on a bill introduced in the State legislature for the partial exemption of farm buildings and improvements.

A VERY readable story of Mrs. Johnson's School for Organic Education, at Fairhope, appears in the New York Sunday *Herald*, of July 15.

AN interview with Edmund Norton and an account of that gentleman's activities with a portrait appears in the San Diego (Calif.) *Sun*.

OUR old friend, John Filmer, reached the age of 87 in January of this year with physical and mental powers unimpaired. May he live many more useful years.

A BON VOYAGE reception was tendered by the Social Club of the Single Tax Party of Philadelphia to the departing delegates to the Oxford Conference, on Tuesday evening, July 31. Over 300 were present, the largest Single Tax gathering of the party in that city since its formation.

MR. JULIAN P. HICKOK, of Philadelphia, has been unanimously elected by the State Committee of Pennsylvania to represent that State on the National Committee of the Single Tax Party. The Pennsylvania State Committee is working enthusiastically for the success of the Oxford Conference.

IN the issue of the *Congregationalist* of June 28 appears the second instalment of Prof. Louis Wallis' article, "Taxation of Land Values, Next Steps in Economic Reform."

THE William Marion Reedy Memorial Committee, organized to perpetuate the memory of the late writer and Single Taxer, will raise contributions for a fund to be used for a bronze bust of Reedy executed by Miss Nancy Coonsman Hahn, the St. Louis sculptor, and a suitable pedestal, in the Art Museum of that city, and in the St. Louis Public Library a bronze relief plaque.

THE *Dallas Morning News*, in a recent issue, has a long editorial on the SINGLE TAX REVIEW in which it attacks us for what it terms our intolerance. We have no intolerance for men or newspapers who do not know, but concerning those who *do* know and keep silent on the land question—what would the *Dallas News* have us say?

POULTNEY BIGELOW's new book on "Japan and Her Colonies" will appear shortly. Arnold & Co., of London, are the publishers. A Japanese and a French translation will be issued simultaneously.

A TRANSLATION of "The Songs of Sappho," by our old friend, Dr. Marion Mills Miller, will be published shortly. This will include the poems and fragments together with the recent discoveries (1897) which have since been deciphered. The translations will be annotated by Dr. David M. Robinson, professor of archeology and teacher of Greek at Johns Hopkins. The work will consist of 400 pages, and will include translations by Dr. Miller of the "Epistle of Sappho to Phaon" that has not been translated into English verse since Alexander Pope's stilted rendering.