

March—April, 1923

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

FOUNDED IN 1901

Lincoln on the Land Question
An Amazing Revelation

What Is Wrong With The World
By Henry L. Peckham

The Single Tax In Australia
By Percy R. Meggy

A Message to Single Taxers
By William J. Wallace

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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.**

SINGLE TAX REVIEW

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PUBLISHER'S NOTE

TO THOSE of our subscribers who have failed to renew: Please remit promptly. But if for any reason you do not want to renew please notify us to that effect. To all those who would extend the influence and circulation of the only paper in the United States devoted solely to the philosophy of Henry George—See Page 57.

The Single Tax Review

Vol. XXIII

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No. 2

Current Comment

SEVERAL inquiries from friends have come to us asking why we declined to print a communication from Mr. Stoughton Cooley giving the Los Angeles League's side of the controversy that raged among the two California divisions of Single Taxers. We decline to print a number of communications and contributions sent us. But we are not averse to giving a reason for it. And this we did at the time.

IN this case we did not refuse to print the side of the controversy as presented by Mr. Cooley. As every one knows who reads the REVIEW we printed an article from Mr. Cooley setting forth at some length the position occupied by himself and the League. To this we replied editorially. A second article by Mr. Cooley was carefully considered. It went over the same ground. We stated in November-December issue our reasons for declining to print, as follows:

"There is nothing new in it, except the statement that, as had been threatened, some 'withheld their votes' from the Single Tax amendment for fear of prejudicing the electorate against the Initiative and Referendum. The rest is a repetition of his arguments for doing nothing, that have already been given quite enough space in the REVIEW."

PRACTICALLY what we were asked to do was to keep standing for the REVIEW the type for these repeated statements from Mr. Cooley as to California. This would not be fair to our readers. Mr. Cooley has announced in *Tax Facts* "the insurmountability of the difference of opinion between the two groups in California." This means that those who radically differ as to methods and interpretation of the George philosophy must go each their own way. Mr. Cooley and his friends have made the decision, and so the matter rests. Frankly, we are of the opinion that it is better so.

PHILIP SNOWDEN, socialist and member of Parliament, has performed a distinct public service, despite his generous proposition to the landlords involving the purchase of their lands through the issuance to them of five per cent. bonds. The land question is again up in British politics. The Liberals are driven to a point where they cannot much longer remain silent. The Independent Liberals have already formulated their answer in an amendment to the Snowden proposal.

It declares that existing evils can and should, be remedied

not by such revolutionary changes, but by a wise, peaceful, and economical policy which will reduce public burdens, by instituting more harmonious relations between those engaged in production on the basis of an equitable distribution of its fruits, and appropriate participation in its conduct, and by opening up natural resources and liberating enterprise under a system of taxation which does not penalize improvements, but offers to all equality of opportunity.

THE names attached to the Independent Liberal Amendment are those of Sir John Simon, Mr. Vivian Phillips, Mr. Pringle, Mr. F. Gray and Mr. H. H. Spencer. The *Westminster Gazette* has this to say:

Many Liberals tonight are welcoming the statement of policy implied in the closing phrases which indicate how Liberal thought on the industrial problem is getting in tune with the working-class movement and how the growing urgency of the taxation of land values is asserting itself.

AND this brings us to the subject of the coming International Single Tax Conference at Oxford, on Aug. 13 to 20 of this present year, fuller details of which appear on another page. It is unnecessary to impress upon our readers that a large representation from all parts of the world will strengthen the hands of those who are influential in government, who desire to raise the standard of the land for the people, but are doubtful of the popular support they will receive in this Great Adventure.

IN the November-December issue of the REVIEW we gave some illustrations of the care with which the *New York Times* edits news articles so as to eliminate references to the Single Tax. But even the most vigilant editor nods at times, and so we thought that the *Times* editor had nodded when we saw this paragraph in an article sent by wireless to the *Times* from Russia—from a special correspondent and copyrighted:

"Russia is about to try for her peasant masses the first real "Single Tax" in history."

The words "Single Tax" duly enclosed in quotes, too, so that they would be seen readily. But alas, when one perused the contents, all that is proposed in Russia is that the national government shall levy all the taxes and hand some proportion back to the localities. And this "Single Tax" levy is what the *Times* puts in quotes and quite erroneously describes as the first real one of its kind. Probably, if there had not been the chance of misleading its readers—a favorite occupation of the *Times* headlines—the words single tax would not have appeared at all.

EDITORIALS

A Contemptible Propaganda

BY ingeniously combining stories of prize fights with professions of devotion to the popular welfare, *Colliers* a "national weekly" exponent of pre-digested bunk and guff, has managed to secure an enormous circulation, of which it is making use in an endeavor to delude the gullible public into adopting the crooked "sales tax" scheme. The sales tax plan is advocated by Messrs. Otto H. Kahn and other Wall street "bankers," promoters and financiers, for the purpose of taking the burden of taxation off the recipients of great incomes from special privileges and putting it on the many millions of consumers in the form of a tax on goods that will be added to the retail price. The dishonesty of this attempt at tax evasion by the rich lies in its pretense that by exempting privilege and taxing consumption there would be more money—capital, the predatory interests call it—for investment in industry, and that by taking from the people a larger percentage of their earnings by the device of higher prices, universal prosperity would be assured.

One of the handy tools of this conspiracy of wealth against the people is Mr. Irving T. Bush, to whom we briefly referred in a recent issue of the REVIEW. Mr. Bush is a conspicuous beneficiary of privilege in that he has got rich out of exploiting a section of New York's waterfront, the revenue from which, if the land had been properly developed by the city, would have gone into the public treasury. Not satisfied with what he has grabbed out of the earnings of labor and capital he wants to dodge paying his fair share of taxes, and hence his pitiful appeals to *Colliers* readers to join him in making dearer the things they buy by imposing all taxes on spending.

There is something peculiarly contemptible in the action of these wealthy tax-dodgers in connection with their organized propaganda to enlist the unthinking in support of a movement to put heavier tax burdens on the robbed and oppressed consumer. Yet it is not surprising that these defenders of privilege should not be satisfied with the great fortunes that our foolish laws allow them to make. The appetite grows on what it feeds upon, and in their purse-proud insolence these exploiters of labor and capital begrudge even the small part of their enormous incomes that is taken in taxes. The existing methods and systems of taxation are bad enough, but they are marvels of reason and justice compared with the iniquitous "sales tax" fraud; that is nothing more nor less than a barefaced attempt to still further plunder the wealth producers in the interest of a rapacious gang of profiteers and parasites.

Colliers' should be warned by the fate of *Leslies' Weekly*, which after an inglorious career as a defender of monopoly and privilege went into bankruptcy because its failing circulation made it of no value to its masters. It doesn't take long for the public to size up the tools of plutocracy, and when its readers realize what it is trying to do, good night *Colliers'*.

The First Step

"Land without man is a desert. Man without land is a mob. The problem of the highest statesmanship is to bring the landless man to the manless land." So said James J. Hill.

TO produce an abundance of wealth only two factors are essential—land and labor. "What! have you forgotten capital?" asks the Socialist, who thinks that there is something he calls "the capitalistic system," which he wants to destroy. The Socialist claim that the third factor is as necessary as the other two is equivalent to saying that flour, water and dough are needed to make bread. Given the flour and water, the dough is easily procured. Labor directed by ability applied to land and materials taken from the land, produces wealth, and the part of the product devoted to producing more wealth we call capital. So long as there is fertile land and willing labor, supplying capital is an easy matter.

What limits the supply of land? In a statement submitted to President Harding, Secretary of Agriculture Wallace says:

"The huge increase in the price of land in the chief agricultural States has increased rents and fixed charges, making it far more difficult for the tenant to buy a farm of his own. Too many owners hold their land for speculation."

When the city man who has hearkened to the cry of "Back to the Land" starts out to get a piece of land whereon to work, he finds himself confronted with the fact that practically all the valuable land is held by speculators. For land bought at five or ten dollars per acre, one hundred to two hundred dollars an acre is demanded. These prices are prohibitive to the great majority of would-be farmers, with the result, as stated by Secretary Wallace, that in the State of Iowa more than half of the land is now farmed by renters. Instead of home-owning farmers we are developing a great tenant class that has no interest in making permanent improvements, but is forced by high rents to rob the land of its fertility, thus reducing the productivity of an immense area of our best farm lands.

What is the best way to discourage the speculative landowner, and make him willing to sell his idle acres at a fair price? A simple change in our methods of assessing and taxing farm lands, by which land held out of use would be taxed at its full rental value, would start a selling movement that would bring land prices down to a basis of production values, instead of scarcity, or speculative value. If with this increased tax on valuable lands held out of use for purely speculative purposes, we adopt the policy of exempting from taxation all improvements made by labor with the aid of capital, we shall have taken the first practical step toward abolishing an un-economic tenantry system, and restoring the American ideal of the home-owning farmer.

AGRICULTURE is said to need greater credit facilities, but what it really needs is lower land cost.

Single Taxers---But?

WE have them always with us, the people who say they are Single Taxers, but—

They have some good reason for not working, or voting when the occasion arises, for the Single Tax.

There is the man who will attend a gathering of those who, each in his own way, are doing something to advance the cause in which they believe, and announce that he accepts the teachings of Henry George. But—because the REVIEW once happened to speak disrespectfully of an Eminent Political Personage, he doesn't wish to aid in extending its circulation and influence.

Then there is the Stock Exchange "financier," who thinks he is a Single Taxer, but—believes in pussyfooting around the tax question, so as to dodge the important fact that the Single Tax would wipe out a very large percentage of the values represented by Wall street's bonds and stocks.

And the man who says that the Single Tax principle is all right, and some day—far off—it might be a good thing to adopt it, but—it would disturb vested interests and create a panic if put into effect now.

Not forgetting our old friend, the office-seeking politician. He is strong for the Single Tax, when he wants the support of Single Taxers in a political campaign, but—when he is elected nothing more is heard of him.

The list of "buts" is long. You all know them. Why they ever admit a sympathetic interest in the Single Tax is a mystery. If they really believe that taking the full rental value of land for public purposes is just; that it is practicable, and that it would abolish involuntary poverty and give labor and capital the entire value of their product, why this hesitation to work for its immediate adoption? Or is it that they are for the Single Tax, but, as is so often said concerning prohibition, "agin its enforcement?"

The Futile Forty-eighters

THE handful of amiable doctrinaires calling itself "The Committee of Forty-eight," which thinks it is doing something to enlighten the American public on important economic issues, has decided to educate the voters upon the tax question. As the Committee is professedly a liberal or progressive organization it might be presumed to have some collective knowledge on the subject. Now will some little boy, or some little girl, tell what these forward-looking statesmen have decided to be the best form of taxation to investigate? Why, of course, our old friend, the sales tax, beloved of Jules Bache, Otto H. Kahn and the whole exploiting Wall street crew.

This is the "reform" in taxation that the four dozen futilities say "is proposed by many well informed thinkers." Right they are! It is favored by all the well informed tax-dodgers who want to put the burden of oppressive taxation on the backs of the consumers, by taxing once more the goods they buy. The nature of this precious scheme can readily be understood when it is seen that it proposes to

tax all the goods sold by merchants, but to exempt from taxation the stocks, bonds and other securities sold by the merchants of Wall street. To this plan for exempting wealth and privilege, and taxing consumption, the Forty-eighters lend the support of treating it seriously and promoting its discussion in the press!

The members of The Committee of Forty-eight know perfectly well that the only just system of taxation that will abolish special privilege, break up land and other monopolies, encourage industry and trade, and give to every worker the full value of his labor, is the Single Tax. Why do they not come out and say so? Why this skulking and dodging over the question?

They profess to be "leaders." Leaders of whom? Leaders where? No man or woman who wastes time in even considering such a transparent fraud and swindle as the sales tax, is worthy to be called a leader. What is their little game? Is it to be good Lord, good devil, so that they will not antagonize the powers of privilege? A fine bunch of brave leaders against entrenched monopoly they would be. "Educating the voters" on the tax question, indeed! They themselves are sorely in need of education, or of backbone that will enable them to proclaim the truth as they see it.

Preaching International Peace and Justice

THE people who believe that world peace is to be secured through the entrance of the United States into the League of Nations have brought over as an advocate of that association Lord Robert Cecil, a British peer whose chief claim to eminence is the fact that he was the most bitter assailant of Lloyd George's futile attempt to levy a small tax on land values. It was this same Robert Cecil who, in and out of Parliament, has strenuously defended the iniquitous system under which the millions of English people have been robbed of their heritage for the benefit of a handful of great landlords. Descended from ancestors who managed in some way to get hold of great estates, he has been the leader of the privileged interests in fighting the one great reform that will establish industrial peace and justice.

And this is the man who has the audacity to lecture Americans upon their duty to become entangled in the crooked diplomacy of Europe. A man who has no justice in his heart, going abroad to tell how he and his fellows are going to dictate justice and harmony to the distressed and warring nations. The amazing egotism of one who is unable to establish peace and justice at home, asking Americans to join him in his precious scheme for "Anglo-Saxon" dominance of the world, is only possible to a British Tory.

THE world never will be wholly civilized. Some outlying portions have no natural resources worth seizing.

—N. Y. Evening Telegram.

The Great Taboo

HOW far the control of the press by privileged interests goes is strikingly illustrated in the widespread publicity given the great reforming Egyptian ruler, Anknaton, in connection with the recent opening of the tomb of his successor, Tut-ankh-amen. The story of the monarch who abandoned the idol worship of his ancestors, and preached a pure monotheism, has been retold in the daily newspapers and in the magazines and weekly journals. In not one instance out of hundreds of references to this great man has there been the slightest mention of the noteworthy fact, clearly stated in all histories of his reign, that he had worked to destroy the system under which so large a part of the Egyptian lands were held by the high priests. He taught that the land rightly belonged to all the people, and made efforts to secure a fairer and juster distribution of it among the landless poor. This was the chief reason why his efforts failed. The high priests, representing the landlords of his day, were too powerful, and the foolish Egyptians returned to their idol worship and land monopoly.

This was all more than 3,000 years ago. But so timid is privilege that it doesn't want the fact that there is a land question mentioned. The subject is "Taboo." The newspapers suppress all discussion of the great fundamental fact that by the laws of all what are termed "civilized countries" the earth and the fullness thereof are owned by a handful of men who have secured possession by force or by fraud. As a merry jest these newspaper tools of privilege are denominated: "The palladium of our liberties—a free and unfettered press."

New York's Exemption Law Attacked

THE New York State law permitting localities to exempt new dwellings for ten years, has been held unconstitutional by Justice Tierney of the State Supreme Court; this, however, is a lower court, corresponding to what are termed county courts in most States, and there are two higher courts; an appeal was argued before the first of these March 29. The grounds given by Justice Tierney are, that the State constitution forbids the legislature from passing private or local bills "granting to any person or corporation" exemption from taxation. This provision has heretofore been thought merely to forbid the granting of exemptions to particular persons or corporations specified in the law and not at all to interfere with legislation permitting localities to exempt specified classes of property. There is no question but that the legislature of New York may by general law, exempt any class of property or tax it at special rates and there are many of such laws now operative. The general opinion of competent authorities is that the law will be upheld by the higher courts.

Meanwhile, it is interesting to note that this attack on the law has brought out many favorable expressions of

opinion from the newspapers and individuals. Mr. Samuel Untermyer, who was counsel for the legislative committee on housing, volunteered his services to represent on appeal the people who have built homes relying on the tax exemption law. Former Magistrate Henry H. Curran, Republican candidate for Mayor at the last election, and who as President of the Board of Aldermen worked actively for this tax exemption law, calls the decision "the biggest plum that has fallen into the lap of landlords who would be profiteers, since the troubles of the tenant began."

Borough President Connolly of Queens says: "I believe the tax exemption law was of immense value. It has increased our population enormously and in addition has increased the value of our real estate." Patrick J. Reville, Superintendent of Buildings in the Borough of the Bronx, says: "The exemption ordinance is the most constructive piece of legislation that has been passed in all my forty years of building experience. In the Bronx there have been filed plans for \$150,000,000 of building construction since January 1, 1922, and two-thirds of this has been completed. If building stops the situation will be as serious as it was in 1920 before the housing laws were passed."

The New York *World* says editorially that the decision "threatens to bring rent-payers again face to face with the harsh conditions of a housing shortage from which they were beginning to escape through the operations of the Tax Exemption Act."

Of course, as was to be expected, the decision is warmly commended by some of our leading real estate speculators, who have visions of higher rents and selling prices if the housing shortage can be continued or increased.

Not the Public's Business

IT is not the public's business to say what distribution shall be made of wealth at the death of the owner. The fact that both National and State governments have the power to take in taxes all or a part of the property of a dead man does not make such action right. The tax on inheritances is as distinctly a violation of property rights as was the seizing of all wealth by the Russian Soviet Government.

The only sound, scientific, and equitable tax is one laid on the rental value of land, exclusive of improvements. Why waste time discussing makeshift taxes when the natural law of taxation points so clearly to the true method for securing all the revenue needed?

JOSEPH DANA MILLER, in *Colliers*.

L. R. CLEMENTS, of Knoxville, Iowa, writes to the *Fairhope Courier*, as follows:

"I do believe if Henry George were alive today, he would never designate the move by any name of Single Tax, in fact I do not find anywhere in his writings that he speaks of it particularly as a fit name for the great cause of freeing the earth."

The Coming International Single Tax Conference at Oxford, England

OUR readers know of the coming International Single Tax Conference which will take place at Ruskin College, Oxford, England, August 13 to 20. We quote from *Land and Liberty*, of London:

All who hope or expect to be present should write at once to the United Committee, 11 Tothill street, London, S.W.1, placing their names on the list of those who are likely to attend. During the past month an encouraging number of members have been enrolled. The arrangements are proceeding and a comprehensive syllabus of instructive lectures is being drawn up. The terms for complete board and lodging at the College will be £3 3s. per week—that is, for the first 45 who enroll. The next 30 can have meals in the College at the common table, and rooms or apartments for them will be engaged in the immediate vicinity. For the rest, it will be necessary to book both board and lodging outside the College. These matters will all be suitably arranged by the conveners of the Conference. The main thing is to join as soon as possible. We shall be pleased to have definite word, where possible, from all who intend being present.

The event has aroused increasing interest among the workers here. At a meeting held at the Hotel McAlpin, this city, on Saturday, March 24th, where a fair representative gathering of the active Single Taxers was held, a spirited appeal was made by James A. Robinson, in which the opportunity presented by the conference to gain the attention of the world was the keynote of the address. Mr. Robinson urged that every one who could by any possibility attend should make all sacrifice to be there. William J. Wallace and Joseph Dana Miller added their voices to this appeal.

The following were appointed as a Conference Committee: Messrs. VanVeen, Lloyd and Loew. Those contemplating going from this city are William J. Wallace, Herman G. Loew, George Lloyd and wife, Miss Corinne Carpenter, George R. Macey, and others. Those in the city or out of town who contemplate going are earnestly requested to get in touch with the Committee here having the matter in charge for information. They can be addressed care of the REVIEW. The Committee will render any service to those intending to go and will work in co-operation with the English Committee having the matter in charge.

We do not think that any Single Taxer who can make the trip and add his influence to the great work that it is possible for the Conference to effect on world thought, should hesitate. The time is propitious for such an event. Our readers must remember that here at Oxford will gather representatives from almost every country in the world. The press of the world must pay attention to the deliberations of such a gathering, and the effect of its declarations may have an influence on more than one of the chancelleries of a distracted Europe. For here will be many members of the British Parliament, delegates from Germany seeking to establish a democratic form of government on the ruins

wrought by the Hohenzollerns, from Denmark, where the first real step in national legislation in our direction has been accomplished, from Spain, where the Single Tax movement has found a foothold, from the Argentine and other parts of South America, where the banner of the land for the people has been lifted high, and from the British colonies where this movement is not unknown. It is impossible to predict what the effect may be, but the opportunity presented is radiant with promise.

It may be the turning point in the history of our movement. A new declaration of principles in line with the doctrines of our great teacher, will disclose to the world where the movement stands and what it aims at. The restoration of man's equal rights to the use of the earth, the utter destruction of those barriers which keep the producers of the world apart, will receive a positive and formal expression which will dramatize a great movement and arrest the attention of those who are seeking to escape from the paternalism which is threatening the liberties of mankind.

The Philadelphia Single Tax Party was among the first of the groups of Single Taxers to go on record in favor of the proposal which came first from our devoted British comrades. Among those who announce their intention of being present from that city are: James A. Robinson, Robert C. Macauley, Miss Frances Macauley, George A. Haug, Charles Schoales, William J. Schaeffer, John Dix, Mrs. John Dix, James Dunn, Hugo Monroe, Henry Hetzel, George W. Marks, Joseph Haggerty, John Goldsmith, Frank Pfrommer, William G. Wright, Rodney Emsley, Joseph H. Breuner, Frederick E. Meyer, and William R. Kline.

This splendid delegation will be added to when other meetings are held and the matter presented.

Oliver McKnight, who has been carrying on an intensive campaign for the coming Conference, sends us a letter received from Albert J. Nock, Acting Editor of the *Freeman* in which he says:

"I hope that the international conference next August will be highly successful, as I have no doubt it will. I would enjoy attending it myself and shall do so if I can."

J. A. Hamm, of Oklahoma, whom those attendant at the Chicago Convention will remember, has announced his intention of going.

Land and Liberty gives the following list of those who to date have signified their intention of being present:

From Denmark, 8; from Sweden, 2; from Spain, 4; from Germany, 2; from the United States of America, 3; from London, 17; from Glasgow, 6; from Edinburgh, 4; from Yorkshire, 6; from other parts of the country, 1; total, 62. In addition to these definite intimations, many have written that they are trying to fix Summer holidays to coincide with the Oxford date.

The May-June issue of the REVIEW will be able to give fuller details.

Men With Red Hair Wanted in Cleveland

IN advertising for salesmen, a Cleveland allotment company asks, in startling headlines, "Do You Have Red Hair?" It is gravely declared that mechanics, accountants and tradesmen have been successful in selling lots, but that red-headed men possess peculiar mental and physical fitness for such work.

Another Cleveland allotment concern uses the following caption over its advertisement to attract salesmen: "From \$25 per Week to \$10,000 per Year;" and declares that "the \$10,000 per man is a common occurrence." Still another more modestly invites citizens to "Double Your Incomes."

Every large allotment company in Cleveland has what is called a "School of Salesmanship," to train citizens in the art of selling lots. "It has been proven time and again," says one of these advertisements, "that salesmen are not born but made." Persons out of employment are invited to join the salesmanship classes, listen to the lectures, and get on the road to fortune. One company declares that it has \$4,000,000 worth of lots to sell, that its 1923 campaign has opened, and that it is spending thousands of dollars for newspaper advertising. Great stress is laid upon the claim that salesmanship is a science, and that it is perfectly easy, after attending the classes, for the ordinary man to go out and make large commissions.

One advertisement asks: "Are You a Wage Slave?" and affects to deplore the miserable condition of those who toil for a stipulated weekly amount, when they might be drawing thousands of dollars a year in the noble occupation of selling Mother Earth.

The result of this flamboyant and disgusting advertising is to bring many hundreds of citizens into the offices of the allotment companies. They listen to a few lectures; their names and addresses are taken; and they are supplied with "talking points." Now and then a really clever salesman is discovered—with or without red hair—sometimes perfectly bald—and he becomes more or less of a fixture in the real estate business.

But it is mostly a gross fraud, and hopes of wealth, easily earned, are aroused in the minds of the pupils in these classes, only to be followed by bitter disappointment and bad feeling. The idea is that every one has a few friends, neighbors and relatives who can be induced to buy lots on contract at fabulous prices, often under the absolute promise—which may be seen in the advertisements—that buyers will make a profit of 100 per cent. within a year. The deluded people succeed in selling a few lots in that way, and then find that they are neither "born" nor "made" salesmen. Their occupation is at an end. But a constant stream of new applicants—also with friends, neighbors and relatives who can be played for suckers—take the places of those who abandon the game.

One has only to read the numerous small liner advertisements, "Residence Lots For Sale," to understand the

wickedness of this lot-selling scheme. Thousands of citizens sign contracts to buy one, two, or three lots, and make a small payment down, not with the view of using the lots but with the expectation of selling soon at a higher price. Perhaps they are not to be pitied, for they are greedy to clutch unearned money; but often it causes great distress. When they discover that they have paid, or agreed to pay, more than the land is worth for use; that they are not skilled in selling; and that the payments they have contracted to make are squeezing them, some become frantic. A few abandon their contracts and accept their losses philosophically; some are able to "carry" the load and wait for a boom; but many insert appealing advertisements, offering to sell "at a loss," "at a sacrifice," or "at a great bargain." The number who must sell because they "need money immediately," or are about "to leave town," or who will "sacrifice my equity," is truly astonishing and reveal cases of disappointed hopes. Some tell lies and boldly claim that the buyers will "double their money in a year"—the same claim that was used by the big dealers in selling the lots originally.

And the Y.M.C.A. of Cleveland is encouraging this evil by having a course of annual lectures, conducted by one of the large allotment dealers, to instruct the tender minds of the boys in the art, or "science," of selling lots at a profit of about 1,000 per cent.

Why Farming Suffers

THE artificial, speculative value of land in the great industrial and commercial centers is one of the crying evils of today. When the farmer hears land spoken of, he thinks merely of agricultural land. He does not realize that the cities have a terrible land problem of their own, which affects his own life and destiny in the most intimate way.

When land in a city is improved with buildings and so forth, the improvements are heavily taxed. But millions of acres of valuable city land are held vacant in all the cities of America at a high speculative price and a basis of low taxes. Certain corporations and individuals have been buying land in the open country for many years. Hundreds of millions of acres of good farm land are now held vacant in the same way that land is held out of use at a high speculative price and a basis of low taxes.

These facts show why it is that the farmer is taxed unfairly and why he is forced to pay such prices for city goods. The secret is that the real producer, both on the farm and in the city, is overtaxed while the speculator goes free, gets a corner on all the unused land, and thus makes all land cost too much by the speculative increase in the land market.—From address by LOUIS WALLIS, at St. Joseph, Michigan.

H. G. WELLS says: "Our world is only in the beginning of knowledge." Perhaps we have knowledge enough except as to how to use it.—H. M. H.

Lincoln and the Land Question--Prophesied the Coming Issue--His Conscience Would Not Permit Him to Speculate in Land *

ALLAN McCURDY, of the Committee of 48, tells us that in a speech made before an assembly of ladies, he injected a quotation from Lincoln, not stating that the words were those of the martyred president. He was surprised, and not a little shocked at the storm of hisses that greeted the radical utterance of the great abolitionist. Mr. McCurdy told his hearers the source of his statement, and said he never expected that the words of the immortal Lincoln would be hissed by an American audience.

NO OCCASION FOR SURPRISE

Mr. McCurdy need not have been surprised. There are American audiences that would hiss Isaiah and Jeremiah. Lincoln was a radical. He saw clear to the heart of things. He spoke the language of radicalism, and used words to express his convictions, strong, direct, sententious. Such vision, and the bold words that go with it, always affright the timid. The hesitant and coward creep under the bed when the Georges, the Garrisons or the Lincolns speak. If they belong to the same school of belief, these—the well-meaning, though hesitant and coward—will spend much time in explaining their beliefs in innumerable “ifs” and “buts” with which they seek to clothe the naked truth. They will urge the need of going slowly so as not to frighten the people, though it is they, and not the people, who are frightened, or are likely to be. The people *do* respond to justice, and for the most part do not understand the tergiversations of the timid. It is not the people, but the protagonists of a great cause who sometimes seek to minimize their demands—frequently from perfectly admirable motives and at the call of expediency. But they are mistaken, nevertheless. A truth travels faster as it is boldly enunciated, in all its fullness, without compromise, or evasion, or curtailment.

LINCOLN'S EARLY BATTLE WITH THE “LAND SHARKS”

Lincoln was early employed in Danville and Springfield in helping the settlers in their struggles against the extor-

* For the extracts from statements of Lincoln made in this article we are to credit a work in two volumes, “Abraham Lincoln and the Men of His Time,” by Robert H. Browne, M.D. and for the discovery of this remarkable revelation, W. D. Lamb, of Chicago.

Dr. Robert H. Browne was born in New York 1835, was an abolitionist associated with Lovejoy, and read law with Davis, Lincoln and Gridley, at Bloomington, Ill. - He was acting assistant surgeon in the war of 1861 to its close, and after the war practiced medicine in Kirksville, Missouri and was a member of the Missouri Senate, 1870 to 1874. We do not find a record of the date of his death, but he was at least living down to 1901.—*Editor Single Tax Review.*

tions and stealings of the land sharks. His name was a terror to the infamous crew who as soon as a settler filed his claim filed counter claims and compelled the bona fide settlers to yield up a fee to retain their land and thus save litigation. Other tricks were resorted to which made it a series of battles between the home-seekers and the designing and grasping men who sought to victimize them. “I respect, said Lincoln, “the man who properly named these villains land sharks. They are like the wretched ghouls who follow a ship and fatten on its offal.”

He, more than any other man at the time, helped to break up this system. These home-seekers were his special consideration. He served them for small fees, frequently for no fee at all.

LEARNING THE LAND QUESTION

Through this early experience Lincoln was learning the land question. What he saw of the evils of land speculation and the greed born of private control of natural opportunities, made vivid object lessons. Nor were they lost upon that wonderfully observant mind. As one cannot be a voluntary beneficiary of an evil social institution and maintain the same attitude toward it, he shrank with a moral instinct that was part of the genius of the man, from direct participation in it.

Offered the opportunity by his friend Gridley, eager to help him, of the purchase of a quarter section of land, which his friend assured him would double in price within a year, Lincoln said:

“I am as thankful to you and appreciate what you do for me in so many unselfish ways that no one knows of save myself. Nevertheless, I must decline this kind offer of yours, which would no doubt profit me and harm no one directly, as I view it. I have no maledictions or criticisms of those who honestly buy, sell, and speculate in land: but I do not believe in it, and I feel, for myself, that I should not do it. If I made the investment, it would constantly turn my attention to that kind of business, and so far disqualify me from what seems my calling and success in it, and interfere with the public or half-public service, which I neither seek nor avoid.”

PREDICTED THE COMING ISSUE

Lincoln saw the oppression to which the masses of men were everywhere subjected. That keen brain and tender heart were alive to the sufferings of mankind due to economic injustice. That he sensed the cause is made plain in words that are unmistakable. That he would have led the movement for the restoration of the rights of men to the earth they inhabit, and that he would have brushed

aside the subtleties of some of our later day SingleTaxers and gone straight to the heart of the problem, is also clear from what he had to say, and from what we know of his statesmanlike courage and the peculiar directness of that keen and penetrating intellect.

But the question of chattel slavery lay like a stone in the way. That removed, the monster of land monopoly was to be overthrown. And that there may be no doubt of the keenness of his apprehension of the nature of that struggle, the following words furnish conclusive proof:

"On other questions there is ample room for reform when the time comes; but now it would be folly to think we could undertake more than we have on hand. But when slavery is over and settled, men should never rest content while oppression, wrongs and iniquities are in force against them."

NO PRIVATE PROPERTY IN LAND

That Lincoln saw the absurdity of treating the planet as private property is proved by these words:

"The land, the earth God gave to man for his home, sustenance and support, should never be the possession of any man, corporation, society, or unfriendly government, any more than the air or water, if as much. An individual, or company, or enterprise requiring land should hold no more than is required for their home and sustenance, and never more than they have in actual use in the prudent management of their legitimate business, and this much should not be permitted when it creates an exclusive monopoly. All that is not so used should be held for the free use of every family to make homesteads, and to hold them as long as they are so occupied."

When Lincoln turned, as George did, to a method that would conserve the rights of man to the earth, he did not turn to taxation. But this is immaterial. It is enough to know that the method he stated would have followed the principle laid down—that the earth is the property of all mankind. That is after all the essential thing. The Single Tax has too long been made a fetich of by many of us. The method has grown to obscure the thing aimed at. That it is the best method for the attainment of the aim is very likely true. It avails itself of existing machinery, and it follows customs made familiar by experience. But that is all. If it will not establish equality to the use of the earth, it is only an interesting and not very important reform in methods of revenue.

LINCOLN SAW THINGS IN THE BIG WAY

Lincoln, of course, saw it in the bigger way. He would, therefore, have dealt with it in the big way. There would have been no half-way treatment. He would have announced the freedom of mankind, the New Declaration of Emancipation, by announcing, as he does so plainly, that there is no such thing as private property in land, any more than in the air and water, "if as much," a clause that has a strange significance.

He had no doubt of the principle he laid down. Of the method to be pursued he was not so certain. He said: "A reform like this will be worked out some time in the future."

He knew the movement would meet with opposition and he knew the kind of opposition it would meet. He characterized those who would oppose it in terms which will seem to some of the more timid souls amongst us as shockingly offensive.

"The idle talk of foolish men, that is so common now, will find its way against it, with whatever force it may possess, and as strongly promoted and carried on as it can be by land monopolists, grasping landlords, and the titled and untitled senseless enemies of mankind everywhere."

LINCOLN IS OF US

It is pleasant to know that the spirit and mind of Lincoln are of us and with us. He was a man who dealt with elemental things. He saw the land question, saw it clearly; he saw the miseries that come from treating land as unrestricted private property, and he would have dealt summarily with the evil institution, and in this he expected to have the opposition of "the senseless enemies of mankind everywhere."

JOSEPH DANA MILLER.

A Nineteen-Year-Old Girl's Budget

A YOUNG woman whose great-uncle owned land in Pennsylvania will be allowed by an order of the Surrogate to draw \$24,000 a year for her support from the income of the estate.

On this land anthracite coal was discovered. This coal is sold as it lies in the ground on a royalty basis, the royalty depending on the price which anthracite coal brings at New York harbor.

Last year the royalties amounted to \$60,000. The higher the price of anthracite the more royalty this nineteen-year-old girl will receive. As soon as she is twenty-one years old she can spend the whole income as she pleases.

The items for this young girl, according to her station in life, were submitted to the Surrogate. They are: Rent, \$5,000; servants' wages, \$3,500; food, \$5,000; clothing, \$3,500; education, \$2,500; automobile, \$2,000; traveling, charities, amusements and incidentals, \$3,500.

So, that's where the money goes! N.Y. *Evening Mail*.

Years Have Not Lessened His Influence

BETWEEN the home of the Whites and the church there lived for many years Henry George, a writer and economist, whose fame the passing years have thus far failed to lessen. Few men of our times have exerted a greater influence on contemporary thought than did the author of "Progress and Poverty," nor is it unlikely that in the years to come the world will accept some of his ideas on the subject of land taxation. A near neighbor of Mr. George was Mr. Tom Johnson, later a citizen of Cleveland. —JAMES L. FORD, in *N. Y. Tribune*.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

THEY say that forgotten are the snows of yester-year, and probably by this time the sap of spring is rising in your veins. In April, sang Chaucer, folk long to go on pilgrimages. Very good, but we in this country antedate our wanderlust period from December to March inclusive, that is, if one lives in the frigid belt, anywhere north of the Gulf of Mexico. To that favored section known as the Far South the piercing North Wind sometimes finds his way, but as a general rule the rigors of winter are there softened by the warm winds from the Gulf. Hence the increasing number of pilgrims who wend their way thither. This one of our American rivieras is doubtless destined to a great future. Florida has been exploited largely in the interest of the rich. But that considerable stretch of coast line extending from Pensacola to New Orleans beckons to the masses to buy their railroad tickets and "come on in, for the water's fine!" Of all the attractive "resorts" in this locality none is more distinguished for all round advantages than our Fairhope, the Single Tax colony, now in its 29th year. It is the most southerly of our Signs of the Cat and the Fiddle, and for liberal combined entertainment for the body and the spirit it is easily first, with a second nowhere. They say in Fairhope that one has to rise early and retire late to keep up with the list of functions crowding on hour after hour—baseball, football, basket ball, folk dancing, movies, little theatre, out-of-door pageants, boat racing, boxing, golfing, a Civic Club, a Forum, public dinners, oyster roasts, swimming and fairs. Whoever visits Fairhope expects to return, and on departing he brushes the tears from his eyes and like a veritable sentimental Tommy joins in singing:

"There's a verdant shore by the waters blue
Where we dearly love to stay;
There's a village fair and I long to be there,
On the banks of Mobile Bay.

Fairhope, Fairhope, down on Mobile Bay,
Fairhope, Fairhope, there's where I long to stay;
Down where the roses are blooming, down by the waters blue,
Fairhope, Fairhope—I love you!"

* * * * *

But enough of the sentimental. The pungent odor of the Southern "fat pine" fire seems to remind me that the question of heating our houses and bodies is every year becoming a more serious one. And talking of pilgrimages, I should like to see another governmental junketing tour, made by a select committee, into the Pennsylvania coal regions, for the sole purpose of ferreting out the names and addresses of the owners of the Coal Mines. Would Gov. Pinchot stand for this? The other night while I was dilating upon this idea, which is a favorite one with me,

I turned to Lord Emblem and asked him if he remembered a small book printed in London some thirty years ago giving a detailed list, with descriptive maps, of the great Ground Landlords of London?

His lordship did not remember. But I did, and I want to say that this little book was an eye-opener. Well, we need a handbook of American Mine Owners. As for the so-called "operators" and the trade unions, who are framed up into harrowing pictures of tragic conflict, they may all go fish! The coal mines, minus a directory of their royalty-consuming owners, are like the play of Hamlet with Hamlet left out. I should like the aforementioned select committee to make an intensive investigation of the personnel of these Owners, employing as many Lupins and Sherlock Holmes' as are necessary to smoke them out of their hiding places. For verily they are Artful Dodgers. The Conductor of this Department having this very idea in mind wrote the following lines, printed a few years ago in *Reedy's Mirror* and called

THE NIGGER IN THE COAL PILE

"There's a nigger in the coal pile,
He's hidin', I opine;
These quarrels they are naught to him—
He merely owns the mine.
He puts in nary capital,
He puts no labor in—
He just consents to let 'em work
And then rakes off the tin.

This gem'man doesn't print long ads.
So touchin' that you weep;
He has no economic fads,
He just goes off to sleep.
He owns entire the coal-fields an'
His place is in the sun—
His graft it is the fairest
That e'er the sun shone on.

But Nigger in the Coal Pile,
How long do you suppose
Your very unaccustomed smell
Will fool our searching nose?
We've traced at last your devious way,
We know what you're about—
Old Voodoo, say, some blessed day
We're going to tax you out!"

* * * * *

Recurring to the Sunny South, word has been brought to the Sign of the Cat and the Fiddle that try-out of the Fairhope Moving Picture took place, as announced, in the

presence of a large and interested audience. Comings Hall was in gala array and expectation ran high. The general feeling after the show was over was one of disappointment. The mechanical technique was not up to the mark, to begin with—but that might be excused and indeed has since been corrected. The trouble, so a capable critic writes us, was one of underlying weakness in the scenario itself—which in this case was almost to be looked for, inasmuch as the work of composition was undertaken by one who had had absolutely no experience in the difficult art of the moving picture. The author of the scenario contented himself with an endeavor, as part of his design, to show the attractions of Fairhope, in which he fairly well succeeded—though it must be confessed, says our critic, that the various local scenes lacked the life and movement which one looks for on the screen. The other half of the film was designed to advertise the Single Tax itself; and this turned out more or less a failure. Proof positive was here exemplified that people do not go to the theatre, least of all to a picture show, to be made to study or read or think—but to look, to see, to be entertained, to feel.

It is the emotions versus the mind, with the mind nowhere in the running. If instead of tiresome economic definitions and explanations the author of the film had had the wit or the experience to put over a few scenes and episodes from life, revealing through a story (given in the usual "sure fire" way) one or two of the cardinal points of our Single Tax philosophy, he would probably have sent the audience home well satisfied. As it was, although most of those present were more than anxious to be pleased they were not willing, in spite of being Single Taxers, to be bored. Is there not herein a lesson for us all? A great weakness in our propaganda is our lack of the uses and the support of Art. We need to apply the fine arts to the popularizing of our philosophy. It is time, high time, to make another start in this direction. Why not more stories as good as or better than "The Lost Island," "The Broken Lance," "Under the Lion's Paw?" Who is writing songs as good as the Anti-Poverty songs? Who is continuing the pictorial humor and satire of Dan Beard and Bengough? Who is writing Single Tax plays? Isn't there enough Single Tax money in the country to pay for and put on a play or manufacture a moving picture? Have we no gumption? Cannot we offer a prize as well as *The Nation* for a poem, the theme of which, in our case, we reserve the liberty of ourselves laying down? The Cat and the Fiddle believes in this idea of propaganda through Art, and this Department wants to hear from our readers on this important subject.

* * * * *

Horace Wenzel, who knows something about such things, says that while there used to be honor among thieves the modern shibboleth of A Gentlemen's Agreement has received a knock-out blow through the perfidy of French big-business in this mess in the Ruhr. That their brother industrialists in Germany should, four years after the armistice, be treated by French industrialists (both sides

to the controversy being thinly disguised as "the government"—) in the unprecedented manner we have been witnessing in the Ruhr would seem to pass understanding. Even under stress of war there are underground roads with international connections, and Privilege always has its protectors and confidential representatives in the enemy's country to guard its innermost secret shrines from attack.

If the German industrialists finally find that they have indeed been betrayed to their ruin (i. e., if they are finally compelled, through taxation or otherwise, to pay their fair share of the Reparations) then there may ensue such a hullabaloo in the German pigsties, such a grunting of the heavy, Westphalian porkers, such a squawking of the plump geese of the Rhineland (the squawks indicating that their feathers are being plucked) that every big-business barnyard in Christendom will hear the noise and may be thrown into confusion. "I ask," continued Wenzel, "could insensate malice go farther in destroying the family harmony of inner class interests? What may be the end of this portentous drama? The ancient feuds celebrated in myth and fable may seem as child's play if the German industrialists, finding that The Game is broken up and that they have been made the victims of traitors, turn in their fury and give the word to their "Robots" to rise and raise the flag of international communism!" "Good gracious, Mr. Wenzel," exclaimed Adèle Bonnyclabber, who was listening in, "do you mean that after Us the deluge? I must go tell Lord Emblem."

* * * * *

"Emasculated Single Tax" was the name given by Antonio Bastida to the shadowy body of doctrine preached by the Limited Single Taxers of two decades ago. Similar statements of principles, in no wise more virile, are periodically and authoritatively published at this time by the successors of the Limited. Read for example the "Message to Single Taxers," issued lately by the Executive Committee of the Los Angeles Single Tax League. Here is the aftermath, the residuum, the reductio ad nauseam of last year's effort in California to keep the Single Tax off the ballot. It openly declares war between the two factions. Listen to the pronouncement: "We therefore deem it necessary to serve notice to the Single Taxers of the world of this insurmountable difference of opinion between the two groups and the impossibility of working together without disaster to the movement itself" (sic). Not very cheerful this, to be sure. Then they proceed to tell the world what they "stand for," first alleging that "both groups wish the Single Tax at the earliest possible moment." What they stand for is stated as the following:

"A full recognition of private property rights."

"The unimproved speculative value of land is the natural subject for taxation."

"As rapidly as possible—consistent with the stability of business—all taxes for revenue should be shifted from wealth, capital and the processes and products of industry,

business and agriculture, and placed upon the unimproved speculative value of land."

"This change should be made by exempting one labor product after another."

"The exemption method of approach is the only one that has any hope of success."

"This method will bring us to a full realization of our ideals, without injury to legitimate business and without disturbing the elaborate system of credits upon which the social structure rests."

We asked old Michael O'Shea what he thought of the foregoing? After a moment's reflection, "I am reminded," said he, "of that fine auld song:

'Mither, may I go out to swim?
'Oh yis, my darling daughter—
Hang your clothes on a hickory limb,
But don't go near the water.'

"I am an auld man and I haven't long to live," he continued, "but I thank God I have lived in better days than these, in days when a Single Taxer meant a man with red fighting blood in his veins and not such a lily-livered phantom as must be the Single Taxer who wrote those words ye've read, lines of apology and backsliding, traitorous words. 'The speculative value of land,' says he, when damn well he knows or should know that we have a right to the whole of land rent, no exceptions. And thin he says, 'exempt one labor product after another.' A revision of the tariff does he mean, each year for the next two thousand years?"

At this point Larry Wiggins broke in, being unable to restrain himself. "The Dervish is right, and I call the attention of this company to the following years as Red Letter Years: '1947—The prolonged efforts of the Los Angeles Tax Exemption League (formerly known as the Los Angeles Single Tax League) to exempt high bred, pedigreed canines from the common dog tax have at last been crowned with success.' '1973—which might be called the Year of Jubilee in Southern California, forever famous as the year in which the Los Angeles Limited Exemption League (formerly known as the Tax Exemption League) succeeded after two generations of effort in getting the Congress to exempt admission to moving picture shows from any tax whatever. The patriarchal President of the League stated that if the League had accomplished nothing more than this its existence would have been justified.'"

Old Michael, who did not relish Wiggins' interruption, now continued: "Where does he say that we all have equal rights in the use of the Earth? Or that the Lord has provided a bounteous Table for the use of all of His children? Please all the Saints, let me be still a Howling Dervish, even though I do be thinking I'm the last of that tribe. Thank God, the Party men have lifted again the Cross of the New Crusade and breathe the breath of life again into the movement, as we did in the Anti-poverty days!"

He trembled as he spoke, and we noticed tears falling from the old man's eyes, for he was greatly stirred. And lo, as if to justify his words we saw lying there before us on the table a copy of *The Commonwealth*, the organ of The Commonwealth League of England. "Object: The foundation of a Commonwealth based on the assertion of the common right to the land. *To assert the Common Right* The Commonwealth League demands that on the Appointed Day the land shall be declared to have been Restored to the People, and thereafter its economic rent shall be collected by and for the People."

A Message to Single Taxers

UNDER the above heading there was recently broadcast to the Single Tax world by the Executive Committee of the Los Angeles Single Tax League a statement that there could be no possible agreement in thought or harmony in action between themselves and those of us who supported the California campaign. This recognition of an evident condition receives our hearty approval, and we believe its acceptance will be a great benefit to the movement.

On what basis could an agreement be possible between groups of such divergent purposes and views? Harmony can exist only between those who agree on the end in view and the methods by which it can be attained.

Shall we then at the behest of the Los Angeles Single Tax League refrain from public expression of the principles we learned from the writings of our great teacher?

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

And for giving expression to that belief Henry George was denounced in his day as an extremist, a theorist, a doctrinaire who delighted in announcing strange social proposals, and in flouting conventionalities even as the Los Angeles Single Tax League are now denouncing us.

For in what does the bill presented to the voters of California at the recent election differ from or enlarge upon this culminating thought of Henry George's teachings?

What strange social doctrine did the bill introduce?

All the virility and power of the movement centers around the belief that "Neither on the ground of equity or expediency is there anything to deter us from making land common property by confiscating rent." "Progress and Poverty," Book 8, Chap. 2.

Yet when a bill is presented which does no more than put this principle into effect, the inevitable happens and objections immediately proceed from the landed interests and their friends.

It is well to remember that the first general notice of the intention of the Los Angeles Single Tax League to quit

placing a Single Tax amendment on the California ballot appeared in that arch enemy of the Single Tax, the *Los Angeles Times*.

As the result of our activities in the year 1922 we are described by the Los Angeles Single Tax League as interlopers, but it should be remembered that the interlopers did not become active until those who now claim to be the owners of the movement had quit.

However, the "interlopers," or "dictators," as they are called, had some reason to think that they should have been at least consulted about the matter before the owners of the movement abandoned the State: for the interlopers had been contributing quite large amounts to carry on during the years 1921, in the expectation that this preliminary work would help the campaign of 1922. This money was accepted; and part of it found its way to the Los Angeles Single Tax League to carry out that purpose. Good faith, it seems to us, required that these contributors should have been consulted before abandoning the purpose for which their money was received.

As to the California vote: Why has it declined?

California has gone land crazy. Principles are forgotten. All sense of justice as related to land holding has been subordinated to the universal hope of making money from land speculation. Immediately on his arrival in the State the tourist is invited to take part in the game, and his ten dollar deposit on his purchase of the future corner of Broadway and Wall street makes him a conservative and substantial citizen, who is opposed to the disproved and discredited theories of Henry George.

The native son overflows with an enthusiastic expectation of the future greatness of the State, which, his training in the science of political economy and the law of rent, obtained from "Progress and Poverty," enables him to see will enhance the value of land until it is ripe for development, and will thus make him financially able to assist (at some future time) the Single Tax movement.

Buying lots for speculation makes thousands of voters confirmed opponents of Single Tax.

To the extent to which the members of the Los Angeles Single Tax League are land speculators and have induced others to become land speculators, they have created antagonism to the Single Tax and are responsible for the smallness of the vote.

To the extent to which their influence has been exerted to prevent others from voting for the bill, they bear upon their own shoulders the responsibility for the result.

To the extent to which their personal influence has been used to discredit a reproduction of the message of Henry George, they are responsible for the vote.

"No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon."

WILLIAM J. WALLACE

Chairman National Committee
Single Tax Party.

The Single Tax in Australia

TWO SIGNIFICANT EVENTS

TWO events of varying significance have recently occurred—the Federal elections and the Single Tax picnic at Nielsen Park. Most people think that the former was by far the most important of the two, and that the latter was of no account at all. Others consider that the election was a mere temporary incident in the long and dreary panorama of an effete system of politics, and that the picnickers held the winning cards. For the newly elected Parliament belongs to the old order of things, while the picnickers represent the new.

It may be some time before the Georgian era of equal rights and equal opportunities is established here, but it is distinctly on the move. The vanguard has already arrived, at any rate in Australia, and there are unmistakable signs that the main army will be firmly entrenched in different parts of the world before very long. Whatever importance attaches to the Federal election arises from the fact that it represents a triumph for the Country Party, a solid phalanx of 14 members which has already brought about the downfall of Mr. Hughes, and is pledged to see that country interests are equally consulted with those of the town, and that the man on the land gets a fair deal. Everybody acknowledges the genius for statesmanship possessed by Mr. Hughes, the inspiring influence of his personality during the war, and the remarkable organizing ability which marked his career throughout. But there are faults in every character, and the Country Party saw clearly that the continuation of his autocracy was incompatible with the triumph of the principles for which the Country Party was returned.

THE INIQUITY OF PROTECTION

Mr. Hughes is a socialist and a protectionist, two things which are generally combined, and either of which is against the interests of the man on the land. The extraordinary gift of £25,000 to Mr. Hughes, about which so much was said during the election, mostly came from English protectionists, who were delighted to hear an Australian statesman make such fervent and almost melodramatic appeals in support of their nearly moribund creed. Shortly before the recent election he scrapped the report of the Royal Commission which inquired into the sugar industry, and, without acquainting Parliament with its contents, induced it to levy a much higher duty than that recommended by the Commission, to the gain no doubt of the sugar growers, but to the loss of the allied industries and of the community generally. One of the leaflets issued by the Country Party to the electors gave some startling figures as to the heavy burden laid on the farmers especially by a tariff expressly designed to swell the manufacturers' pockets at the expense of the men on the land. "Nationalists and Labor," ran the leaflet, "made you pay last year (1920-1) £1,221,096 in Custom taxes on £3,254,977 worth of your machinery

and wire. Nationalists and Labor combined on the tariff and made the farmer pay these prices:

	FREE TRADE PRICE	TARIFF TAX	PRESENT PRICE
Reaper Threshers	174.15.11	49. 4. 1	224. 0. 0
Reapers and Binders	67. 4.10	24.15. 2	92. 0. 0
Grain Drill, 17 disc	70.11.10	19.18. 2	90.10. 0
	<u>£312.12. 7</u>	<u>£93.17. 5</u>	<u>£406.10. 0</u>

"Say that it costs £2 per acre to put in and harvest a crop of 12 bushels it is clear that the whole profit of cultivating 94 acres must go in taxes on these machines only."

PROTECTION ECONOMICALLY UNSOUND

One result of the high cost of machinery due to our protective tariff is that the farmer who wants to use two or three machines has frequently to put up with one, production is consequently diminished, and the demand for labor is less. It also necessitates so much capital that share-farming is practically killed, as the would-be share-farmer cannot afford to pay the price and the landowner refuses to assist. Mr. L. A. Saunders, a man of great experience on the land, writing to the *Sydney Herald* on this subject, says: "There is no gainsaying the fact that we have already created industrial States and in a country such as this, depending upon the primary products, I have no hesitation in saying that economically it is unsound, and must ultimately tend to enormously reduce the wealth of our primary products."

That protection is economically unsound necessarily follows from the fact that it is inequitable and unjust, in that it compels the community as a whole to pay higher prices for everything it requires in order to enable a section of the community to obtain greater returns than it otherwise would. How any right-minded people can allow its government to impose duties for the express purpose of pampering one section of the community at the expense of the rest is almost beyond comprehension, but so it is almost everywhere except in Great Britain.

Every battle against protection, in one or other of its numerous forms, is a battle in favor of the Single Tax. That is one reason why Single Taxers here support the Country Party, although in some respects it is as reactionary as any of the other parties in the field.

THE WORK OF THE LEAGUE

Here in New South Wales, as everywhere else in Australia, and apparently elsewhere, Single Taxers are hampered and restricted in their work for want of funds. With the single exception of Mr. Huie, our indefatigable secretary, who gets a most inadequate return for his splendid work, and the typists, no one is paid, lecturers, debaters, teachers, and writers giving their services free. We seldom know from month to month how we are going to pay our way, but, largely owing to the remarkable business capacity of the Secretary, we do it all the same. We bring out *The*

Standard, edited by the Secretary, one of the very best Single Tax papers published, every month, and we have at least half a dozen lecturers who have undertaken to give addresses on some phase or other of the Single Tax before any debating society or other organized body in and around Sydney that will accept our offer.

The Secretary has just toured some of the country towns holding meetings and selling *The Standard*, and he has already re-commenced the Friday night open air meetings in the Western Suburbs which proved such a success a little while ago. If our speakers could afford the time we would extend these open air meetings to every suburb around Sydney. Cottage meetings, too, are occasionally held at which friends are invited, addresses given, and literature distributed. But a great deal of valuable time has to be spent in hunting up subscriptions and getting in funds, time which could be much better devoted to propaganda work.

THE MAJORITY PARTY

One of the incidents of the Federal election was the wiping out of the "Majority" Party. As previously stated this party was formed early last year by Mr. J. H. Catts, a very able organizer of the A. L. P. (Australian Labor Party), who was expelled by the latter for attributing its defeat at the State election which had just been held to its extreme views. He thereupon formed what he called a "Majority A. L. P." because it advocated a policy to which he believed the majority of the workers would give their support. Its two principal planks were (1) Land value taxation, without exemptions and without graduations, to the extent of 3d. in the £ on all the lands of the Commonwealth, and (2) Protection carried to the extreme length of prohibiting the entry of goods that could be manufactured in Australia. However, neither Mr. Catts himself nor a single member of the party was elected, since when it has completely disappeared from view. Mr. Catts told me afterwards that neither of the two planks was the cause of his defeat, which he attributed to the grip which the A. L. P. had on the minds of the workers.

EXEMPTIONS AND GRADUATIONS

One man was elected, however—ex-Senator Grant, a former Secretary of the A. L. P.—who has always stood out boldly for the abolition of exemptions and graduations in the taxation of land values. All of the existing parties—Nationalists, Countryites and Laborites—have supported the iniquitous principle of exemptions and graduations for fear of losing the votes of the small farmers. Grant is almost the only one who has consistently and persistently fought against it. I want to draw special attention to this point, as I see, from a letter recently received from Mr. Barney Haughey, that the Old Age Pension Bill as advocated by the Colorado League, exempts the owners of 10,000 dollars worth of land value on the ground that it would be easier to obtain the passage of a Bill containing

such an exemption as "very little of the pension tax will fall on small farmers or home owners."

The idea of raising Old Age Pensions by the taxation of land values is splendid, and might be adopted with advantage in every one of the States, but to couple it with an exemption clause is to do an immense injury to the Single Tax. Land values belong by right to the community because they are directly created solely by the presence and needs of the community, and should therefore be appropriated by the community to meet the expenses publicly incurred. There is no getting round that simple statement of fact and of inference arising from the fact. These values should be appropriated on a uniform basis, applying the principle equably to all classes alike. To apply it to those only who own a certain amount is to favor one section at the expense of another, which is unjust.

The exemption principle was established here in the early days, it has already done us an incalculable amount of harm, and we shall have the fight of our lives to get it abolished. Out of 718,569 big and little estates in the Commonwealth with a total unimproved value very much under-estimated at £455,876,104, no less than 706,387 were valued at £5,000 and under and were exempt from the Federal land tax, leaving only 12,182 estates subject to a land value tax ranging from a penny to tenpence in the £. No less than £276,000,000 worth of land value was thus exempted, leaving only £180,000,000 worth on which a graduated tax was imposed, which has brought in a paltry revenue of about £2,000,000 a year ever since.

These exemptions encouraged fraud and deceit, strengthening instead of weakening land monopoly, and creating another very large class of vested interests which will fight against our principle to the utmost of its power. I therefore strongly appeal to the Single Taxers of Colorado not to spoil their Bill by including an exemption which is bound in the long run to do the cause both there and elsewhere a tremendous amount of harm.

The Country Party here has one very important plank in its programme—the transfer of land taxation from the Commonwealth to the States. At present both Commonwealth and States tax land values in different proportions and in different ways with the result that there is endless confusion. As the Country Party is the upper dog just now, having an equal number of Cabinet Ministers in the lower House as compared with the Nationalists, it should be able to forward its views. But whatever is done there should be a uniformity in the valuation and taxation of land values throughout the Commonwealth, and above all there should be no more exemptions and graduations which have done such injury to our cause in this part of the world.

There is a great deal more I would like to say about the Single Tax in Australia, but I have probably already exceeded my space, so I will reserve it for another letter.

International Press Bureau

PERCY R. MEGGY.

Room 18, 65 Markey street
Sydney, 14-2-23.

Charles David Williams

AN APPRECIATION BY AN OLD FRIEND AND SINGLE TAXER*

THERE was very much in the life of Bishop Williams of Michigan to delight the heart of the genuine Single Taxer—the simon pure sort who has gazed at life steadily and has "seen the cat," the entire cat.

First: He was the friend and profound admirer of Henry George himself. The two met through their mutual acquaintance with Louis F. Post. It was a case of love at first sight, or rather, *insight*. There was immediate recognition of each other's intellectual capacity. There was in each the same utter sincerity and hatred of sham. Both were in passionate earnest regarding social redemption. Both were men of faith. Both were glad, fearless, great-hearted lovers of men. Williams was a joy to George, who saw in him the religious leader his soul longed for. George was as treasure trove to Williams who recognized in him a genius of political and social wisdom. From the time they met George had never a more doughty champion than the then Dean of Trinity Cathedral, Cleveland. Those were the days of calumny and abuse. George had been dubbed a "crank." Gayly his defender had replied "And a crank is a very useful tool with which to produce revolutions." It was ever a source of deep gratification to him that he had been "personally conducted" through "Progress and Poverty" by the "Prophet of San Francisco" himself. No one grieved more sincerely at the news that, in the midst of a strenuous political campaign, Henry George had been "called up higher."

Second: And naturally, Williams was a convinced, complete and unlimited Single Taxer. He was very handy with the facts and figures. He mastered Thomas G. Shearman. As a public speaker for "the Cause" he delighted in concrete illustration. But he was not a "Single Taxer for revenue only." He saw it, and he appreciated it clear through, from the economic argument, backed by the moral appeal, to the end of the last noble chapters in "Progress and Poverty" which lift the discussion into the realm of the eternal—to the very judgment seat of God. He saw it and he trusted it, not merely as the perfection of fiscal method, but in all its implications, social, moral and spiritual.

On the other hand Single Tax did a lot for him. It satisfied his intelligence, his reason and his soul. It showed him where, as a social reformer, he stood. To the charge of socialism, it furnished him a prompt and irrefutable reply. "No, I am not a Socialist, I am a *Single Taxer*." And the burden lay upon his opponents to show how a man can possibly be both at once. Which all initiates know full well cannot be done. He loved to make merry with the ponderous anathema uttered by complacent authority, against Single Tax as "a socialistic anarchistic scheme for the division of the land." His ability to "handle" this bit

*Rev. William L. Torrance, pastor of St. Andrews P. E. Church, Putnam Avenue and Fourth Street, Detroit, Mich.

of superior unintelligence furnished him as much satisfaction as it did merriment to the knowing ones in his audience. But he was not a narrow-minded Single Taxer. He saw the eternal justice of the principle of the right of all living to equitable participation in natural resources. But that was not the whole of his social philosophy. He did not forget that half a loaf is better than no bread. While justice lags let mercy be ever prompt. These also were axioms with him. So he was often the zealous and generous advocate of those "remedial measures" which certain of the elect have sometimes ridiculed as "shin plasters," but which commended themselves nevertheless to his practical common sense.

Once more, in the classical idiom of the old Cleveland *Recorder*, Williams was a "democrat with a small 'd.'" He belonged to no party and refused to be labeled either politically or ecclesiastically. He trained with the group which seemed to him most rationally minded and forward looking. If no such group was handy he trained by himself and waited for the others to catch up. Individually he was a democrat. He met every man, high or low, rich or poor, learned or unlearned, simply, on the level, as man to man. Socially he was a democrat. He not only knew no class distinctions, he was almost unaware of them. He was as lacking in class consciousness as he was in self consciousness. It was this fact which gave him his strong hold upon generous minded folk everywhere.

Finally and supremely, he was a man of God, God's man. He walked through life, as he walks beyond, in loving and intimate intercourse with the Father of Spirits. It was this which exalted his preaching to the level of prophesy. On behalf of the ancient cause of social justice and the common weal he spoke for God. He knew it and the knowledge made him both bold and humble. And sincere. For the justice and love he preached to others

"first, he practiced it himself."

Gentle and bold, courteous and free, loving and strong, his life furnishes to us Single Taxers, as to all who knew him, a shining example of the meaning and possibility of human goodness.

WILLIAM L. TORRANCE.

New York's Tax Exemption Law Valid, Appellate Court Rules.

Information has just been received that the Appellate Division of the Supreme Court of the State of New York has reversed the decision of Justice Tierney to which reference is made on another page. The decision is unanimous.

The opinion of the Appellate Court was written by Justice Victor J. Dowling, who presided at the hearing.

LORD NEWLAND owned 10 vacant acres, on which no tax was paid. He asked \$3,570 to \$12,500 an acre when Glasgow wanted his land for houses.

A Thoroughbred Bishop

THE passing of few men in public or private life today would suffice to give such a sense of personal loss among a wider variety of people, than has the passing of Charles David Williams, Bishop of Michigan. He died in the thick of his work, without a moment's warning and like a man for whom warnings were not needed; and as if death were to him another exaltation he became greater in men's eyes than he had ever been before.

Bishop Williams is rather difficult to describe as a churchman to those who did not know him, for to the public gaze he seemed so little of a churchman. But he was a churchman nevertheless, and there was nothing he advocated that was not solidly founded in Christian principle. Many were fond of referring to him as a Prophet, but there were many who knew him also as Priest and Pastor.

He was one of those men whom to see was to have the illusion that his place as Bishop must be very enjoyable, and yet nothing was farther from the truth. He had one serious drawback to comfort in the modern diocese—he was a stickler for the truth of things. He thought it was wrong for anyone to live by the blood or tears of another, and he said so. Had he been rector of a little parish of workingmen's families the truth of what he said never would have been challenged, nor would his right to say it be questioned. But being Bishop was another matter. Much as we desire to think otherwise, the poor Christians do not run the church. What is very much worse, sympathy with poor Christians is not a distinctive mark of the successful clergy—except it be a certain rhetorical sympathy. So, between the clerical pastry cooks and the well-to-do laity, this man who had hosts of friends throughout the land, had his own troubles among a wholly contemptible opposition in his own diocese.

This is written with a sense of distaste to instill, if possible, some sense of the difficulties which beset truth-telling in the clerical office, especially in those offices which are regarded as the prizes. Bishop Williams was the last man to say a word, and so far as this writer knows he never said one word on the subject, but it is rather a bitter reflection now that among those who hindered him there was scarcely one with enough sportsman's blood to give hail to one of God's thoroughbreds.

It is just as hard now to get the truth of Christ's principles into industrial and financial circles as it was when barefoot the Apostles went traveling and preaching through Caesar's realm.

Charles David Williams was but one; in his wake he leaves many, and his spirit will multiply through the years.

Dearborn Independent.

GOVERNOR DONAHEY removes a mayor for not enforcing liquor laws; but tax assessors are safe.

TROUBLE with opponents of minimum wage-rate bill at Columbus is that they have nothing better to offer.

—H. M. H.

What is Wrong with the World—The Cause and the Logical Remedy.

THE trouble with the world today is that it lacks perception, vision, light. Men cannot strive for that which they do not know exists and is attainable. No sculptor could ever carve from a block of marble a form of grace and beauty who did not first perceive that form within the uncut stone; nor can the world of God's creating be realized as an accomplished fact until it is first perceived in thought; seen mentally in all its peace and harmony; when this is done nothing can prevent the gradual unfolding of this beautiful conception until God's purpose stands revealed. Man is not a maker; he is an explorer, a discoverer. If man has vision, it is because there is something to be perceived; if he has intelligence, it is because he reflects this quality of mind from Him who possesses all intelligence.

LOOKING BACKWARD, NOT FORWARD

In the progress of our civilization we have developed many specialists: doctors, lawyers, engineers, physicists, chemists, and so on; and when we need knowledge in any of these fields we unhesitatingly consult these specialists; but we have not yet realized the need of specialists who are qualified to look forward into the future and lead us unerringly to the solution of those problems which are incident to the advancement of the human race out of darkness into light. Such specialists must recognize that their business is to discover those natural, moral, and spiritual laws which un-failingly operate at all times and which must be implicitly obeyed.

In the domain of physics, chemistry, electricity, mathematics, men recognize the existence of natural laws and instinctively realize that these laws cannot be defied; but they have not yet recognized the fact that natural laws govern in every department of human experience as truly as in the sciences mentioned above, and that when these natural laws are discovered and written in our statute books in place of the so-called man-made laws, which have no validity or force in science, then will wars cease and peace be assured.

SLAVES OF PRECEDENT

Most of the men who are looked upon as leaders in the art of self-government are lawyers, and yet one of the characteristic qualities of the legal mind is to look backward for human precedents to sustain its position and rulings, rather than to look forward for light. Imagine a man riding a horse and looking backward, the mariner on board ship keeping his brightest lookout astern, or a man driving an automobile and facing the road over which he has just passed; could anything be more stupid or impractical? Apparently the jurists have not yet discovered the spiritual law which is always operative and which causes man to

become like what they gaze upon. If the art of self-government is ever to become a science we must face in the direction in which we move and look earnestly on those things which we hope to achieve; we must face the problem of the salvation of the race and the attainment of peace through *law* and not by conference.

It may be claimed that this is idealism which is altogether impracticable under our form of representative government; if this is so, then our form of government will have to be changed or national stability will be lost. There is no good reason, however, why men elected to public office should not give the best that is in them to the public service. It is not necessary that they should be returned to office again and again after their terms have expired; but if they have done the best they could do their chances for return are not impaired thereby. If the legislators are to continue to look backward like the jurists, there can be no hope for the race except through revolution and chaos; and this is indeed the case so far as the signs of the times can be read.

THE ECONOMIC PROBLEM

The pressing problem to be met and solved today is the economic problem, and this can only be solved through a recognition of the natural laws which govern the production and distribution of wealth, conforming our customs and practices to the demands of these laws as soon as they are known. Now these laws never change and they are as old as the universe, and there never has been a time since the beginning of the present age when they were not known by somebody and recorded where they can be found. Even if this were not so they are as simple and plain as the law of gravitation and can be recognized by anyone of average intelligence. Take the case of the new born babe; when this little stranger comes into our material world the same force and the same natural law which is operative to bring him here is also operative to provide sustenance for him; and so it is when society is born, when an industrial commonwealth is brought into being; natural law, in the same instant when sustenance is needed, provides that sustenance in the value of land due to population. This value is not created by labor; is in no sense individual, and cannot belong to any person; it is created by natural law, and by natural law alone, for a specific purpose, and for that purpose alone; it comes with population and it disappears when population goes; and it as surely belongs to population as the shadow belongs to the tree that casts it, or the milk in the mother's breast to the babe. He who appropriates to his own personal use the sustenance created by nature for the express use of the community violates natural law; and he who violates natural law is more truly a criminal than he who violates statutory law, and his punishment is more certain and sure.

PARASITISM

In the English language we have a word for that species of organism which draws its sustenance from other organisms of the same kind rather than from organisms of a lower order, or direct from nature, in accordance with natural law. We call these peculiar organisms "*parasites*," and we have parasites in both the vegetable and animal kingdoms, and in the social world as well. Strange as it may seem some people admire the parasites of the vegetable kingdom, but abhor those of the animal kingdom, while the parasites of the social world are worshipped and adored. When we realize that *all parasites* are as detestable to the intelligent lover of justice as the species in the animal kingdom, that draws its sustenance from the bodies of other animals, we shall be well on the road to solve the questions which determine the attitude of the world for peace or war; for when we eliminate the social parasite we shall have solved the economic question and will be free from most of our perplexing problems. Now the laws governing the production and distribution of wealth are known as economic laws and these economic laws are largely embraced in what are known as laws of taxation; and to our laws of taxation the existence of the social parasite is due.

PARASITES THAT FASTEN ON ECONOMIC RENT

Our laws of taxation accomplish two things which, taken together, constitute class legislation of the most vicious sort because it makes inevitable a wealthy class that draws its sustenance from economic rent, or the income from the value of land due to population; and a poor class on which these parasites subsist and which is compelled to support them in idleness (a state devoid of productive labor) in addition to providing for itself. The first of the above mentioned things is the recognition of private property in land, an institution which is just as immoral as chattel slavery, because it recognizes the right of landlords to appropriate for their own use the fund created by natural law for the sustenance of the community, which misappropriation creates the social parasite. The second thing is the replacement of this natural fund, which has been alienated from its proper use, by means of unnatural and unjust taxation on all property, on consumption, industry and thrift. In the history of the world no laws of taxation were ever instituted or enforced that were more pernicious in their effects on civilization, more destructive of happiness, or more productive of discontent. Here is to be found the cause of the general unrest felt throughout the world today, and this unrest will culminate in the only thing it possibly can produce, revolution and chaos, unless the proper remedy is applied.

A remedy however is waiting which fully recognizes the demands of natural and moral law. This remedy was first taught by Jesus in conversation with Peter, the record of which is found in Matt. XVII, 24-27. It is evident from the record here found that the legitimate source of public revenue is not a tax on labor, or industry, or thrift; but that such income is provided from a fund created by natural

law that is available for nothing else. The piece of money taken from the fish's mouth was typical of the operation of this law.

THE IMPOT UNIQUE, OR SINGLE TAX

Again, in France, before the great revolution, a band of Frenchmen, known as Physiocrats, discovered this law and attempted with the aid of the king to save the social situation by putting it into effect. They were prevented from accomplishing their purpose by the special interests in power, and this failure was followed almost at once by the French revolution, which sent many of the privileged class to the guillotine. It is probable, and in the minds of many practically certain, that had this attempt been successful the French revolution would never have occurred.

Again, in our own time and in our own country, this law was discovered and fully expounded by Henry George, who gave to his discovery, or rather to his remedy for the social injustice produced through the violation of this law, the name "*Single Tax*." In writing of the Physiocrats and their clear perception of natural justice Henry George says (Political Economy, page 159): "Never, before nor since, out of the night of despotism, gleamed there such clear light of liberty."

A REVOLUTIONARY DOCTRINE

The Single Tax is a revolutionary doctrine of the most pronounced type and yet it can be simply accomplished. The outstanding characteristics of this great reform are two in number: first, its absolutely scientific basic justice—"Render unto Cæsar the things that are Cæsar's and unto God the things that are God's"—and, second, the altogether beneficent influence which it exercises on society. In its transforming effect on society, on the human consciousness, it eliminates nothing but evil—and in this respect it makes a thorough house-cleaning—and besides it throws the door of the human consciousness wide open to innumerable blessings of which the consciousness of man never before dreamed.

THE NATURAL SOURCE OF INCOME

Suppose a man is engaged in business, he very naturally desires to be as near as possible to a dense population in order that he may have as many patrons as possible, as many customers as possible; in order that his business and its profits may be as large as possible. He realizes the desirability of a good site with respect to population because the population makes his business lucrative; the site has a money value and this money value is created by population and therefore belongs to the community. Anyone can see this and no honest man should object to the recognition of the fact, or unwilling to pay an equivalent value for value received. The site value of land, or the value given to land by population, is the natural source of income for the community, the only real source of income the community has; it is strictly in accordance with moral law and is dictated by intelligence. Under the operation of the Single Tax a man gets exactly what he pays for and nothing more, and he is entitled to this and nothing more in justice.

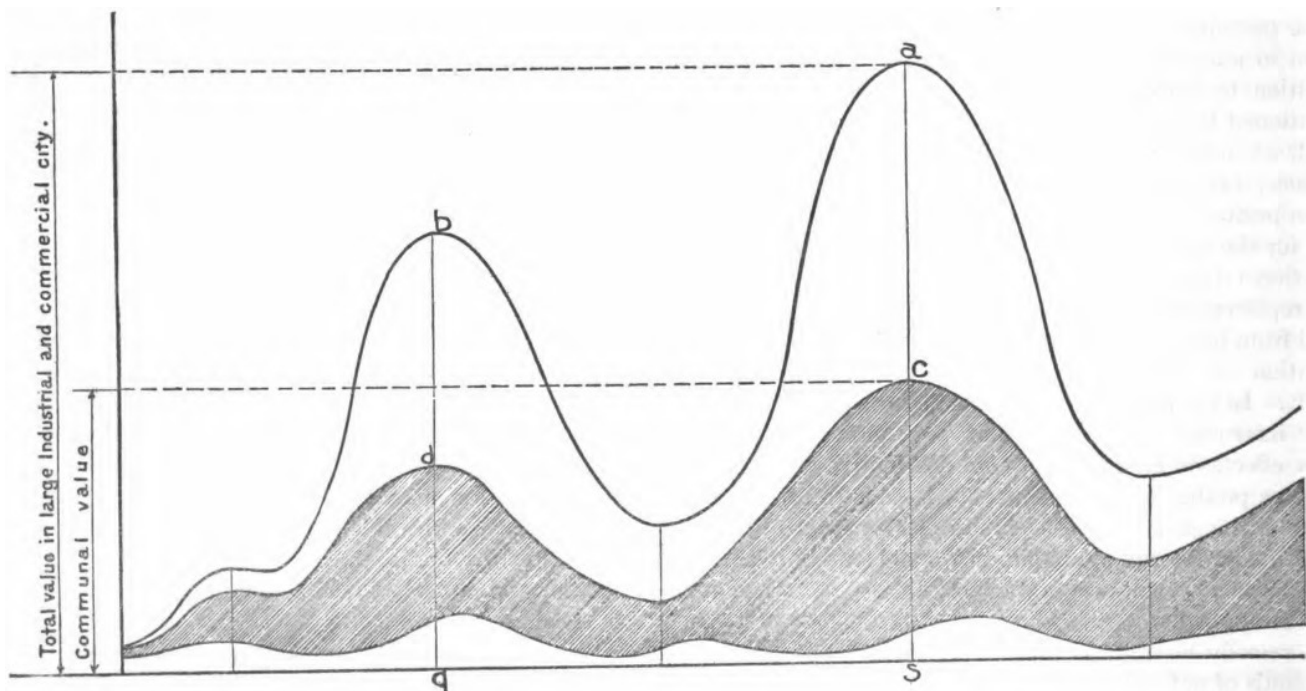
UNTO CÆSAR THE THINGS THAT ARE CÆSAR'S

Under the present method of taxation the selling value of land is its total value, made up of the site value, which belongs to the community, and the value of improvements. Under the operation of the Single Tax the community value is squeezed out and the selling price becomes the value of the improvements only, for naturally no man would consent to capitalize an investment which belongs to another and from which he could never hope to receive any benefit. The benefit received is paid for annually, as it is received, and this constitutes interest on the site value; it belongs to the community because the community creates the site value, and it should be paid to the community because justice demands it. "Render unto Cæsar the things that are Cæsar's and unto God the things that are God's."

ILLUSTRATING THE DIAGRAM

In the accompanying diagram s-a represents the total value of land and improvements in a large city. This total value is made up of three elements: the primitive or agricultural value of land, the communal value of the land, and the value of the improvements. In a modern city the first element can be neglected, since no agriculture is conducted in cities, and the only value of the unimproved land is the site value, which is given to it by population. In cities, therefore, there remains to be considered but *two* elements; the communal value and the value of improvements. The

principle of the Single Tax requires that ownership shall be the determining factor in matters of taxation; that is the first thing to be settled. In the matter before us for consideration the communal value, represented by s-c in the diagram, is created by population, and not by labor; it therefore rightly belongs to the community, while the value of improvements, represented by a-c in the diagram, is created by labor and therefore belongs to labor and *not* to the community. Having determined this the rest is simple. Let the community take what belongs to it and let labor have what belongs to it; all of it and nothing more, for this and nothing else is the demand of justice. Now let us see how this thing is going to work out in practice. Suppose s-c represents a value of \$6.00 per square foot. This value is created by the public, by population, and belongs to population, the public. It is a capital investment and the public is entitled to the full use of this capitalized value. To get this it becomes incumbent on the holder of the improvements, the occupier of this investment, to pay into the public treasury each year the full interest on this value of \$6.00 per square foot or, at 6%, 36 cents per square foot. The public is entitled to all of this and to *nothing else*. There remains to the holder the physical ground, the foundation, the land, and all his improvements no matter how elegant, no matter how valuable, all this remains, all that is the product of labor, *absolutely tax free*. He has all that he created and never can be taxed one penny for it; for this is what justice demands.



LOWER CURVE REPRESENTS PRIMITIVE OR AGRICULTURAL VALUE OF LAND.
 UPPER CURVE REPRESENTS TOTAL VALUE OF LAND TOGETHER WITH IMPROVEMENTS.
 SHADED AREA REPRESENTS COMMUNAL VALUE DUE TO POPULATION.
 AREA BETWEEN SHADED AREA AND UPPER CURVE REPRESENTS VALUE OF IMPROVEMENTS.

THE PLAN THAT MAKES FOR FREEDOM,

The Single Tax is an effectual remedy for nearly all social, political and economic evils. There is in this purely correct, scientific, scheme of taxation no tax whatever on any man or on anything that is his, but merely an appropriation by the community of its own community-made values. This plan, when adopted, will make for the millennium; it will remove all obstructions from the path of industry, all burdens from the people, and, being absolutely the basis of all morality, it will purify and simplify government; enhance human interest and brotherly love; make men honest; stop war, trickery, lying, cheating, crime; abolish armies, navies, police courts and jails; and furnish a sound basis from which true christianity can flourish, giving opportunity for the human mind to solve the higher problems of an ideal civilization.

An unjust system of taxation is the mother of all social, political, and economic evils; a just system of taxation constitutes the basis of all virtue. Kill the mother of evil by abolishing an unjust system of taxation and you lay the axe at the root of all evil.

HENRY L. PECKHAM.

Are We Really Mistaken? Mr. Hutchins Says We Are

IN the SINGLE TAX REVIEW for January-February, under the title, "Turning Over the Iceberg," you have given expressions that I consider great fallacies. You say:

"The effort to make government more truly representative of all the people would seem destined to failure so long as the great majority of the voters take but little interest in public questions. Too much stress is laid on the machinery for recording the public will, and not enough on the vastly greater importance of educating the electorate so that it will be able intelligently to pass upon the various issues submitted to its judgment."

I find two misstatements in these sentences. As a matter of fact people do take great interest in public questions. From the lowliest to the highest one can hear remonstrances against conditions under which existence is carried on, and denunciations of the political government that does not remedy them. What I guess you may mean is that so many of the voters fail to exercise their privilege of voting, but who can blame them?

Under present ballot laws the people have no means of impressing their wills upon their representatives. To make any effective use of the ballot they have only one choice of two alternatives; they must vote the Republican or the Democratic ticket, and it is pretty well established that it makes little difference which one they choose. Occasionally an able man comes forward with a principle that appeals to the majority of the people and is elected upon that single proposition, while he may misrepresent his constituents upon every other issue.

Likewise, let a demagogue play upon the self-interest of the majority, and in glittering generalities promise to

mend conditions, he is likely to be elected only to betray those who voted for him.

How can a voter, by selecting either one of the dominant parties, express his will on Volsteadism, Armaments, Tariff, or the Single Tax? The political machine selects the candidate, solely on the grounds of his ability to serve the party, and not as representative of any fundamental policy that is approved by the majority in his community.

It requires only a few and easily effected changes in the ballot laws to enable each voter to express his opinion on all fundamental questions, which opinion will be controlled by his self-interest. But you say the "plain people" are not competent to form an intelligent opinion. This is second fallacy. The most ignorant, as well as the most intelligent, knows full well what hinders his living a free life.

Every man is compelled to subserve his own self-interest, whether that interest is dominated by selfishness or altruism; whether his interest in prohibition is dominated by his desire for self-indulgence, or his notion that it is best for the public good. Now, when a consensus of the opinions of all the people, upon fundamental public policy, can be obtained, there will be a determination of the self-interest of the majority, which is the ideal of popular government.

Democracy may be defined as: Government by the well ascertained ambitions of the majority of the population.

Intelligence, as applied to the exercise of the franchise, does not lie in book learning; in the ability to get money; in theories of economics, or any other faith or science, but in the hard facts of experience. One man's experience is as educating as another's; it is only when all experiences are summed up that there is obtained sound judgment of the laws regulating human society.

It can readily be seen that the working of self-interest and experience, will produce the best government. Take the self-interest of the robbers, whether within or without the legal restrictions. It is evident that in their many divisions, they must be a negligible influence in any expression of public opinion. Then again, no matter how corrupt, how dishonest, how unjust, any person may be, he desires, for his own self-interest that all others should be incorrupt, honest, and just, and in consequence would so express himself at the polls.

Refraining from further arguments I submit that a democracy may be attained by these few changes in our ballot laws:

- (1) Entry upon the official ballot by petition, subscribed to by a sufficient number of qualified voters to assure a short ballot, containing only those propositions that have arisen to that importance which demands a decision.
- (2) Said petitions to set forth a definite proposition in clear unmistakable language, AND THE NAMES OF THOSE SELECTED BY THE PROPONENTS TO REPRESENT THE POLICY.

Thus securing the men, or women, best able to carry the policy into effect if it should be successful in the election. That this would improve the character of

legislators is obvious, for the groups would inevitably select the most able among themselves, and individuals of large affairs would sacrifice other things to promote a cause in which they had a heart interest.

- (3) The ballots to be canvassed by propositions, and the representatives of the successful one declared elected. This will do away with all the refinements that have been foisted upon the ballot system such as primaries, proportional voting, gerrymandering, etc.
- (4) Frequent elections are required to relieve those who have been elected to represent a definite ambition, as soon as it is accomplished, and to enable the majority to correct enactments that prove in practice to be mistaken ones.

Through such a method of voting the people would govern themselves according to the experience and self-interest of the majority, securing that which was for the best good of the largest number. Selfish interests and narrow minded moralists would be powerless to impose their WILL upon the public, except to the extent that they could influence public opinion. Interest in public questions would be enormously increased through the propaganda of the several groups and organizations formed to carry into effect their opinions; these strivings would become NEWS for the papers; magazines would teem with articles, pro and con, and the number of signatures obtained upon all of the petitions would be a barometer of the state of the public mind. No one could truthfully say that it made no difference as to how he voted; on the other hand he would be stirred into activity to promote that which he conceived to be for his own best interest.

Take the case of the Single Taxer. Is it not true that there is a substratum of agreement that landlordism is an evil in economic conditions, and might we not be very much surprised, if a consensus of opinion upon the fundamental principle underlying this proposition of elimination of the ground hogs, met with a large volume of votes in its favor?

This article is already too long, but I realize that much more needs to be said to explain and illustrate the points barely touched upon, but I hope there is sufficient to banish from your mind the two fallacies referred to at the beginning.

F. LINCOLN HUTCHINS.

"THE common sense of taxation," says Irving T. Bush, "is to put taxes upon what people spend and not upon what they save." When, Mr. Bush, did you ever hear of a man not being taxed every time he spends a cent. And when did you ever hear of anybody returning for taxation anything he had saved?—*Cleveland Press*.

IN three years, 829,000 acres of English land have gone out of cultivation, and in one year government paid for transportation to send 81,520 persons out of the country. Do you see the connection?—H. M. H.

NEWS—DOMESTIC

California

THE Great Adventure League of California will continue the fight for the Single Tax. It is announced in the *Henry George Standard* that the League will make an effort to organize the voters who cast their ballots for Amendment 29 last November. The League believes that with a little money and some preliminary work it may be able to effect an organization among the 125,000 in the State who voted for the Single Tax and thus be able to finance the campaign in 1924 with funds provided by Californians.

It is stated in a newspaper received from Sacramento that \$40,000 were expended by the opponents of the Single Tax. A club woman of Los Angeles, Mrs. Bernice Johnson, testified that she personally contributed \$7,523 to defeat both the Single Tax measure and the proposal to increase the number of signatures necessary to an initiative petition, which was also defeated along with the Single Tax measure.

Colorado

MR. BARNEY HAUGHEY, of Denver, has completed his measure which will be voted upon as an amendment to the Charter on May 16. The optional feature included in the first proposal is omitted.

Mr. Haughey has had a number of "dodgers" printed and is doing what he can to educate the people pending the vote in May. The essential part of the proposed measure for which petitions are being circulated, is as follows:

Land and all interests in land including franchises in public roads, streets and alleys shall be listed, valued and assessed each year separate and apart from personal property and improvements on land; said assessments shall be made by the manager of the Department of Revenue.

Each year the Council shall fix and determine the tax rate to be levied for municipal purposes upon the assessed value of land and franchises in public ways, and shall also fix and determine the tax rate to be levied for said purposes on personal property and improvements on land. Provided, that no tax for municipal purposes shall be levied on the value of any building erected after the adoption of this amendment, if said building is used exclusively for dwelling purposes. Provided further, that for the year beginning January 1, 1924, the tax rate for municipal purposes on personal property and improvements on land shall not exceed 90 per centum of the rate levied for municipal purposes on land and franchises in public ways; and the tax rate then levied for municipal purposes on personal property and improvements on land shall be reduced 10 per centum each year until such taxes are completely abolished.

This measure is called "The Lower Rent Bill." The newspapers of Denver have as yet made no comment on the bill, but it is rumored that the Real Estate Exchange is raising money to defeat it.

Massachusetts

THE following resolutions prepared by Rev. A. W. Littlefield, of Middleborough, and Lincoln Crowell, of Sandwich, were presented by the latter at the annual meeting of the Massachusetts State Grange, in Boston, in December, and adopted without debate:

Whereas, There is going on, unobserved by most persons, a continual confiscation of the labor and capital values of the citizens of this Republic, under the present disorderly and unjust method of taxation—local, state and national; and

Whereas, Progress is being made toward establishing natural and honest taxation, as follows:—

1. The provinces of Canada do not tax personal property or improvements, with the result that 65,000 American farmers have emigrated to Canada to escape the unjust taxation of their labor values in the United States;

2. The passage of a resolution by a Board of County Supervisors in Michigan, to wit:—"Be it resolved, that this Board go on record as favoring a graduated system of taxing the unearned increment of land;"

3. The city of Pittsburgh, Pa., under a system of graduated land tax, issuing more building permits, in proportion to population, than any other American city;

4. The recognition by the Commonwealth of Massachusetts, by Chapter 360 of the Acts of 1922, that the general property tax when applied to forest land confiscates capital and labor values;

5. Denmark rapidly improving the condition of her rural population by a land tax.

In the light of these facts, be it, therefore,

Resolved: That the Massachusetts State Grange recommend, to all Patrons of Husbandry in Massachusetts, at their Pomona and Subordinate Meetings, the desirability of investigating these matters; and devote one meeting, at least, during the coming season to this important matter.

New York

THE Single Tax Party of New York, has shifted its headquarters to 3 West 14th street, and its regular Saturday night Forum to the Hotel McAlpin, 34th street and Broadway. The first Saturday of each month is given up to regular meetings of the Single Tax Party.

The Saturday night lectures have been well attended. Following are the speakers and dates:

Dr. Anna Ingerman, on "Russia Under the Soviets," Feb. 24. Dr. J. P. Warbusse, on "Co-operation," March 3. Louis Waldman, ex-Assemblyman, "Our Legislature and How It Works," March 10. James A. Robinson, "The Coming International Single Tax Conference," March 17 and 24. Capt. Paxton Hibben, "The New Russia," March 31.

Other activities have not been neglected. Lecture dates have been filled by speakers. Mr. George Lloyd spoke before the Sheet Metal Workers on March 21, about a hundred men present. Mr. Oscar Geiger spoke at the Labor Temple, 2nd Ave. and 14th St., before a large audience.

Ohio

E. W. DOTY, of Cleveland, has submitted to the Hon. Vic Donahey, Governor of Ohio, a measure looking in the direction of the Single Tax, to which the Governor replies that he cannot lead the General Assembly or interfere with its prerogatives. In this, of course, the Governor ignores his own prerogatives, among which is the power to recommend legislation. He invited Mr. Doty to come to Columbus and discuss the matter privately. Mr. Doty sharply replies:

"I do not expect to be in Columbus soon, but if there were anything I could do to show you how the Governor could help get the great landowners of the cities off the backs of the workers, I would be very glad to make the journey. There doesn't seem to be any chance of this, however."

Addressing the Chamber of Commerce, Dr. Frank J. Goodnow, president of Johns Hopkins university, declared that "the poor have steadily increased their wealth" and that the middle class have "brought the poorer up to their standard." He sees betterment of all classes, higher wages, and "democracy a reality." And this extremely optimistic outlook was given in a city which raises nearly \$5,000,000 a year to support 115 charitable organizations; whose Associated Charities have given relief to 10,000 families in one year; where murder, feeble-mindedness and illiteracy are admittedly an appalling problem; where the authorities acknowledge helplessness in handling the narcotic evil; where dry law enforcement is becoming a mercenary affair for replenishing public treasuries; where the sheriff makes about \$50,000 a year for himself in supplying meals to prisoners in the county jail; and where, not long ago, a fund of \$100,000 was subscribed to "provide work for the unemployed."

Members of the National Educational Association, meeting in Cleveland in February, appeared more interested in taxation than in any other subject; at least, the headlines used by Cleveland newspapers in reporting the sessions gave that impression. It was an unintelligent interest, however. Like the women members of Ohio's legislature, the "educators," as they are called, are more anxious about the amount of revenue than in the way of raising it. Some suggestions as to method were heard, and they indicate what David Gibson is fond of calling "economic illiteracy." The occupational tax was paraded as a means of filling the school treasuries. The idea of "taxing wealth" was popular, although how it can be done no one explained. One prominent "educator" denounced the present tax system by saying that it "flatly presents to every citizen the option of being an intelligent liar or an economic fool." Then he suggested the income tax for school purposes in Ohio, although that tax causes more perjury, probably, than does the personal property tax, and is more expensive in administration. The "educators" adopted no tax method; but their resolutions do demand that school boards be given the taxing power, fully independent of the State or municipal legislative bodies. It is also agreed by the "educators"

that more and more money must be used for their ideas. "Spend money or expect chaos," exclaimed Dr. George F. Strayer, of Columbia university. There seems to be an idea that there is safety for civilization in what is now called education. The fallacy this involves is clearly pointed out by Henry George in "Progress and Poverty." The "educators" demand that the bureau of education at Washington be elevated to the Cabinet. There is to be no pruning knife used on the spreading tree of our educational system. Supervisors of this and that are to multiply. A Cleveland wit declares that in Cleveland schools there are "supervisors supervising the supervisors." Soon there will be almost as many directors as teachers if this tendency to multiply useless jobs is not checked. And the land speculators who grab the first slice of every bond issue for school buildings were not mentioned; instead, the "educators" adopted a resolution demanding "new sources of revenue," although Ohio now goans under the weight of 100 taxes.

Oregon and Hermann's Great Victory

THE defeat of the measure introduced into the legislature of Oregon making it a felony to receive pay for the circulation of initiative petitions, is a great victory for the friends of popular government. Its intention was of course to kill the Initiative. For the securing of signatures to petitions requires time and labor. Payment to canvassers is part of the procedure. To require that those desiring to initiate popular measures should themselves do the work without compensation is analagous to a requirement that their stenographers and clerks should serve without pay. The design was so obviously to nullify the I and R that its defeat was perhaps foreseen from the outset.

But of this we cannot be too sure. Eternal vigilance is the price of liberty, and it may have been that the friends of privilege did hope to catch the supporters of popular government napping. That they did not do so is largely due to the efforts of J. R. Hermann. The Single Tax League of Oregon issued a statement that this would not prevent the measure going on the ballot as they would go to the Court House en masse and sign the petition. As the leader of the movement which cast forty thousand votes in the State for a straight-out Single Tax measure Mr. Hermann's words carry some weight. His warning to the people that this measure would sound the death-knell of the control by the people of the power over their representatives, assured its defeat. Just as these forty thousand votes were the cause of this last attempt to nullify the people's power, so the threat to use this vote, no negligible quantity in a State as small as Oregon, to strike back at the powers seeking to deprive the people of the machinery they have struggled for so long, was perhaps wholly instrumental in preserving the Initiative.

Again it is demonstrated what even a loose organization may effect for the preservation of popular government.

The people of Oregon owe a debt to these forty thousand Single Taxers. It is all very well to discuss the Single Tax in parlors before groups of the dilettante, but when it is represented on election day by such a magnificent host it becomes a political power which politician and privileged will not recklessly defy.

The Portland *Telegram* editorially recognizes that it is the last assault likely to be made on the Initiative Law, and is rubbing it in on the *Oregonian*. The *Telegram* says:

"Our irreconcilable friends point out the Single Tax measure as a perennial abuse of the initiative principle. Single Tax has found a place on the ballot in eight or nine general elections. What of it? Each time it was decisively defeated, and if it should be offered at every general election for the next twenty years, it would still serve the good purpose of forcing large numbers of otherwise indifferent citizens to go to the polls to defeat it."

In the meantime the *Oregonian* writhes at the defeat of its pet measure. Note this hypocritical whine: "Are not unbought petitions, free signatures, more nearly in accord with the ideal uses of the Initiative?" Coming from the chief journalistic enemy of the I and R this is not without a certain humor.

In the meantime the legislature has passed an income tax which nobody is satisfied with, and which will be referred to the people. J. R. Hermann, with his aids, will endeavor to get his petition for the Single Tax amendment filed before the special session of the legislature in November.

Single Taxers are apparently united in Oregon. They will present a solid front against the income tax. The *Telegram*, of Portland, significantly says:

"W. S. U'Ren, frequently conspicuous in reform and advanced legislation in Oregon, says advocates of Single Tax (tax on land and income from land) are not interested in the voters of the State ratifying the legislature's income tax measure. J. R. Hermann and H. D. Wagnon, apostles of the Single Tax, also are unconcerned about it.

The attitude of these three conspicuous workers for reformation in taxing methods is significant. Undoubtedly the weight of their influence will be on the side of the mass of people who would reject the State income tax act of the legislature."

Ottawa

OTTAWA'S tax reformers are circulating a petition to permit the city of Ottawa to exempt improvements for any year not less than ten per cent. nor more than twenty-five per cent. of the assessed valuation and from year to year a further additional percentage of such assessed value of not less than ten or more than twenty-five per cent. of such value until the entire value is exempt, or such portion as may be fixed by the by-laws.

This is in accordance with the Municipal Exemption Act passed by the Ontario legislature in 1920.

NO WONDER governments are hard up when so much of the revenue is spent in raising it.—H. M. H.

EARLY Saxons had a proverb: "A landless man is an unfree man."

Death of A. J. Steers

A J. STEERS died suddenly on March 2nd at his home in Marlboro, N. J. He was born in the city of Rochester, N. Y., seventy-three years ago. His early years were spent in Quebec, Canada. At eighteen he came to New York, where he lived nearly all his later years. He married a Miss Birmingham when he was twenty-three years old. His wife died about twenty years ago.

He was in the employ of D. Appleton & Co. when that house published "Progress and Poverty." He was the president of one of the Societies of St. Vincent de Paul at the time, and seeing the possibilities of the work persuaded the Appleton's to get out a cheaper edition. To Dr. Edward McGlynn young Steers presented a copy of the book, and this started the great priest on the career that made the latter's name a household word at home and abroad. The story is told in the "Life of Henry George," by Henry George, Jr. (Doubleday, Page edition, Vol. 2, page 402.)

It would take many columns to recount his unceasing activities to advance the cause in which he believed. In later years, however, like so many others, he found no associates to co-operate in organized effort, and for some years remained almost forgotten by those who had known him in early days. But he was willing to help, and was a contributor as well as a subscriber to the REVIEW, though possessed of small means.

We imagine that many will read the news of his death with real sorrow and many with surprise that he had reached the age of 73. For A. J. Steers, as we remember him, bore the appearance of youthfulness and it is hard to imagine him as old in years. Certainly young in heart he remained, never losing faith in the ultimate triumph of righteousness, for this his religious convictions forbade. He was generous, loving and kindly to all about him; he had hosts of friends, and he did his best to make life happier for those who should come after him.

Landholding in Roumania

I N Roumania the peasant's land patch is too small—seven and a half to ten acres. Not even a Roumanian peasant, who lives in a sheepskin coat and grows the sheep himself, can live on that patch. This division of land was made sixty years ago, in 1864, and the crowding of the rural population has reached the extreme. The large landholders, 3,700 in number, own forty per cent. of the land of old Roumania, about 13,000,000 acres, equal to half of the area under the plow in Pennsylvania, and this is to be divided to assuage land hunger and stop any taste for Bolshevism. Peasants living on small patches and landholders who have been de-landed, one class after another, do not furnish a basis for raising capital for industry.—TALCOTT WILLIAMS, in *Our World*.

The Steel Trust depends on control of ore and coal lands and not on machinery and mills. The latter can be quickly duplicated. The former cannot.—CHARLES SCHWAB.

To Our Subscribers

THE REVIEW is the militant exponent of the cause bequeathed to us by Henry George. It has been over twenty years in existence. There has been no time when it was not in financial difficulties.

Yet it has kept going. It has today more subscribers, and certainly more friends than it has had all the years of its existence.

It has seen the disappearance of all other Single Tax papers. It is the sole survivor. Because it is always more easy to get support for new journalistic ventures which promise great things, or seem to promise them, other Single Tax papers launched with more or less acclaim did not lack for support. The REVIEW was compelled to witness dissipation of effort which if concentrated on this publication would have enabled it to go forward and would possibly have resulted in the establishment of the REVIEW as a monthly with a circulation which would have given it a far-reaching influence.

We urge upon our friends the need of sending the REVIEW to newspapers, legislators, and public men and women generally. We cannot promise that it will be made a monthly, but the time perhaps is not far distant when its growing influence and the increased interest in the philosophy of social reconstruction which it advocates, will call for this step. That is in the lap of the gods, but if the circulation increases the coming year as it has in the past year or two, this step may be realized.

We print a subscription form which will enable any of our readers to write in the name of some one of influence in their community. Cut this out and enclose one dollar with the name and address of some one to whom the REVIEW may profitably be sent for one year.

.....1923.

SINGLE TAX REVIEW

150 NASSAU STREET
NEW YORK CITY

Please deliver the SINGLE TAX REVIEW for one year, beginning with the issue of.....for which I enclose One Dollar.

Name

Street

Town

"THE Single Taxer is abroad, and 'en evidence' today, more virile than ever. His cause is good, and he will ultimately prevail, though it may be many years yet before the country is converted to it. This is the taxation of land values, apart from buildings and improvements. Its apostles hold that the land ought to be treated as common property, and that those who hold the land should pay a rent for it to the community by means of national, local taxation, levied on the value of land."—*Ayrshire Post*, Scotland.

Can The Single Tax Be Passed On?

A PRIZE OFFER

ONE of the most difficult questions for the neophyte in Single Tax to answer with satisfaction to himself is whether such tax can be added to price. He knows every other tax is, and cannot readily understand why a tax on land values should differ in its incidence.

Of course, if it should be true that a tax on economic rent is in this respect no different from other taxes, all the recommendations for this mode of securing public revenues and establishing the equal right to land, must fall to the ground. If the landlord can add the tax to the selling price of land, or if the tax on land values can be added to the selling price of commodities grown on the land so taxed, we may as well cease to advocate this form of taxation as possessing any peculiar advantages in itself.

Most convinced Single Taxers have answered the question to their own satisfaction by different courses of reasoning. One of these is that the Single Tax is not a tax at all. But the need of a simple explanation grows with the growth of popular interest in the subject. It is not enough to refer the inquirer to Ricardo, or to say that economists are agreed that the tax cannot be passed on. Other answers which refer in technical terms to commodities produced on "marginal land" in relation to production on higher priced land, or references to rent as a "differential" fixed by more or less favored locations, may be comprehended by the student. But is it not possible to state it in terms of absolute simplicity that may be readily understood without further illustration?

We think it is. And so to encourage our friends, and perhaps to secure a contribution of permanent value to the discussion of what has been called the *pons asinorum* of political economy, we offer the following prize for the best answer to the question at the head of this article: One year's subscription to the SINGLE TAX REVIEW, a copy of the "Single Tax Five Year Book," and a copy of "Gerrard Winstanley," by Louis Berens, the three combined as one prize.

The demonstration must not exceed 300 words. The judges will be George R. Macey, Oscar Geiger and the editor of the REVIEW. Some of the competing essays will be published, along with the successful one.

CHARGED at Aldershot with poaching on Yateley Common (*The Star*, London, 21st September), Henry North declared in Court:

"This is a case of rich against the poor. That is a poor man's common. I fought for it, and have as much right there as the richest man in the land. Before the rich took possession, a commoner might walk across it and do as he liked."

Fined 10s. 6d.

Resolutions for I. L. P. Conference

WE have received a pamphlet of 20 pages containing a resolution to be submitted to the Annual Conference of the Independent Labor Party to take place in London, April 1, 2 and 3.

Bradford, Ipswich, Norwich, Glasgow, etc., will offer the following:

Seeing that the land alone of the factors of production is both indispensable to man and incapable of expansion by human agency, it is pre-eminently the rightful property of the nation as a whole.

The present system, which treats land as private property, and prevents free access to it, hampers industry, checks production, crowds the town by de-populating the countryside, obstructs the provision of good housing, lowers the standard of public health, both physical and moral, fetters the exercise of political, economic and social freedom, makes difficult if not impossible the maintenance of a uniform standard of cultivation, and compels the workers to pay tribute for the use of that which should equally belong to all.

This Conference, therefore, demands the socialization of the land as the very foundation of the Co-operative Commonwealth, and calls upon the government to make it the permanent and inalienable possession of the community. And for this purpose to:

1. Issue a declaration of Common Right to the Land, founded on the Bill of Rights of 1689.
2. Introduce a Finance Bill calling upon each landholder to pay to a Common Land Rent Fund the economic rent of the land he holds as a tenant of the Common Estate.
3. Make provision for the allocation of the Common Land Rent Fund to the local authorities for administrative purposes on a population basis and relevant considerations.

Half Measures Will Answer No Longer

THOSE who four years ago gathered together to found the Commonwealth League have now at least the grim satisfaction of knowing that the future as we foresaw it has become a commonplace with publicists. We foresaw and proclaimed that the war had hastened the doom of civilization prophesied by Henry George in "Progress and Poverty," and called on his followers to take their courage in both hands, to cast aside old methods, advocacy of half measures, and go out to tell the people of the fate in store and how alone it might be averted. Some there were who heeded, others remained to urge in the face of the downfall of civilization, the perishing of mankind through famine and pestilence, that the incidence of rating should be altered.—*The Commonwealth*, London, Eng.

THE advocates of a great principle should know no thought of compromise. They should proclaim it in its fulness, and point to its complete attainment as their goal.

—HENRY GEORGE.

Food and Rent

PEOPLE familiar with current exactions identified with the business of making both ends meet will be interested to know that it now costs only \$2.50 a week to feed an adult in manner and quantity above reproach. Lest one be skeptical, we hasten to add that the authority for this statement is the home economist for the Chicago United Charities. In September, 1920, she shows that it cost \$4.10 a week, from which date and figure a gradual improvement is noted until now.

For this theoretical quarter-eagle one might not be able to buy all the dietary delicacies a great city like Chicago affords; one might have to forego the pleasure of tipping the waiter three times a day, but we are assured that for this sum a man or woman may live in comfort and respectability.

However, the silver cloud has a dark lining. While cost of food has been declining the cost of rent has been rising. "So no real saving has been effected," declares the expert. The story is spoiled by the last chapter

Cleveland Plaindealer.

NEWTON D. BAKER writes to Samuel Gompers: "If I were a worker, I would join a union." Is Newton joking? He IS a worker, and he DOES belong to a union—the closed shop Bar Association.—H. M. H., in *Cleveland Citizen*.

GOVERNOR DONAHEY is not disposed to tax the people for his inauguration. Now if he will do something to stop the practice of taxing them for the privilege of being alive, his administration will be a howling success.

Cleveland Times.

BOOK NOTICES

UPTON SINCLAIR AGAIN ON THE TRAIL*

This is a vastly interesting book, which the reader will peruse with unabated interest. There are pictures of men prominent in educational work drawn with cruel and incisive touches, with what accuracy one may sometimes doubt, since these portraits must be made to fit into a frame and bent to a theory which we feel in the main, however, is a correct one.

Education in our colleges and universities, Sinclair declares, is "not a public service but an instrument of special privilege." Allowing for certain obvious exaggerations, Mr. Sinclair buttresses his arguments with facts and incidents which he has been careful to verify and which seem impossible of denial, both in themselves and their implications. Nowhere has our systems of higher education been more startlingly exhibited as the docile handmaiden of plutocracy. It is inevitable that the kind of minds turned out by universities and colleges influenced and directed as they are by the tools of the paralyzing power of money should be, for the most part, the kinds of minds we know them to be, little fitted indeed for anything but the etiquette of the drawing room, the sordid struggle for wealth, and the superficial culture of a materialistic society.

Entering these institutions with the idealism of youth our young men emerge with every such instinct stunted or arrested. The power of privilege lays its deadening hand on the aspirations of youth, and inde-

pendent judgment is stifled by its substitute—acceptance of the economic status quo and a materialism that leaves little or no place for the finer culture of the spirit.

All this Mr. Sinclair has told us in a way that has never been told before. He has amassed a prodigious amount of facts, and he has marshalled them with uncanny effectiveness. He tells them often with a touch of humor that lightens pages never dry or dull, though full of detail.—J. D. M.

* "The Goose Step," by Upton Sinclair, clo. 12 mo., 488 pp. Price \$2.00. Published by the Author, Pasadena, California.

A CHARMING BOOK

"Delaware and the Eastern Shore," by Edward Noble Vallandigham, is a beautiful volume of over three hundred pages, with maps and 81 illustrations, gilt top, published by J. B. Lippincott at \$5.00.

The contents are worthy of its setting. Readers of the REVIEW know Mr. Vallandigham, for he has contributed to its pages, and he has been known for many years as a disciple of Henry George. But this will introduce him in a new guise, that of a delightful chronicler of a charming country, whose loveliness he has absorbed, and which he pictures for us in loving and graceful touches. We should like to quote these for their quality, but the REVIEW fills no such office for its readers. It is only appropriate to indicate it as a notable achievement of one who is known to our readers because of his advocacy of land restoration. It is because of this that many will read these charming pages with added enjoyment and felicitation.

The chapter on "Occupations" will be read with interest by Single Taxers. Here the author shows the effect of free opportunities in the development of freemen. He says:

"Throughout the whole colonial period and ever since, the universally rich waters, have been the resource of independent spirits, the means of establishing a minimum wage for able bodied men."

On page 165 there is a mention of William T. Croasdale, who founded *Every Evening* at Wilmington. Mr. Vallandigham speaks of him as "a sort of volcanic eruption of humor and passion." He indicates his Quaker conscience and sanguine courage." He tells of his coming to New York and becoming editor of Henry George's *Standard*. With this eulogy of Croasdale we are quite ready to agree, though to him more perhaps than to Henry George was due the identification of the Single Tax movement with the Democratic Party and the consequent loss to our movement of the high idealism of the cause. But this was a mistake in judgment and in no wise leads us to a less generous estimate of the great abilities of this fine Southern Democrat. He probably influenced Henry George more than any other living man.

We congratulate Mr. Vallandigham on the publication of a work to which many will refer from year to year for pictures of an entrancing country in which there is still so much of the spirit of colonial survival.

—J. D. M.

CORRESPONDENCE

A correspondent from Kansas writes us: I am not clear as to the distinction between "land value" and the "unearned increment." Could you give me something in the REVIEW to clarify this distinction?

All land value as well as all increase in such value is an unearned increment in the sense that it is unearned by the landlord because produced by the presence of population. But the term "unearned increment" is usually applied to the profit reaped by the landowner who, buying land as a certain figure, sells it at a higher price as his land increases in value. Just because the term conveys a false impression, its use, unless with necessary explanation, is, if possible, to be avoided.

FROM THE AUTHOR OF THE PROBLEM OF WAR AND ITS SOLUTION

We have received an interesting letter from John E. Grant, author of the above named work reviewed in last issue. Mr. Grant lives in Surbiton, England, on the banks of the Thames, with his wife and four

children. It will surprise readers familiar with his great work, "The Problem of War," to learn that he is not a writer by profession but a manufacturer and engineer. But he is nevertheless constantly busy with the pen. An article of his appears in current *English Review*. Part of his letter follows:

NO TIME FOR HALF WAY MEASURES

EDITOR SINGLE TAX REVIEW:

You may rest assured that the spirit of Henry George neither slumbers nor rests. At the forthcoming Easter Conference of the Independent Labor Party the full demand is up for discussion. The very first item on the agenda is a resolution which if passed will reopen the whole matter in a way that has never yet been presented. Conditions in Great Britain are such that if anything is done at all it will be a radical move in our direction.

My hope is that a competition will spring up in which the progressive political parties will vie with one another as to which shall propose the greatest practical reform. A timid attitude has no hope of success at the moment, and that is why some of us founded the Commonwealth League a few years ago to make a missionary advance into the fields of the Labor Movement poisoned by the treachery of the Lloyd George liberals. Many people actually believe that the Taxation of Land Values is in operation, misled by the Peoples' Budget of 1909-10.

The very sound of the formula carries discredit, and apart from the constitutional difficulties represented by the House of Lords veto, there is a real difficulty in the psychology of the situation today. If you will in March number of *Land and Liberty* read the account of the proceedings in Parliament when Wedgewood manfully tried to obtain leave under the ten minute rule to introduce a Bill to enable local authorities to levy rates upon land values, and pro tanto to reduce existing rates upon houses and improvements, you will see how unscrupulous our opponents are and how clever they can be. It is obvious that a strong flanking movement on the part of the rank and file is needed to crumple up the insidious opposition created by misrepresentation. The best reply is an uncompromising stand on principle.

Unfortunately too many of our friends have forgotten the Memorial Policy introduced by Verinder, John Paul and the United Committee of a National Tax on Land Values and an allocation to municipalities by making certain local changes national ones. It has been sidetracked by the parochial Rating of Land Values, and the "Tax and Buy" advocated by the Land Nationalizers and the Fabians. It is necessary to revise the Memorial Policy in the strongest form possible, so as to preserve our principles pure and undefiled, and to make them understood of the people.

Too many Liberal and Labor politicians in order to obtain the support of Henry Georgians have given promises and joined the Leagues, while on the platform they scarcely mention land and instead advocate all sorts of State control schemes. It is necessary to preach to the people in plain words, leaving the subtleties to dissolve themselves. It is not our intention to refuse a slice at a time, but we are asking for the whole loaf, pursuing tirelessly economic justice to its fullest achievement.

At present I meet once a week at a round table a group of very interesting men, Austin Harrison, of the *English Review*, Mr. Cooper, of the *British Farmer*, Sir Herbert Matthews, of the Board of Agriculture, and others. I am accompanied by one or two "live wires" and we have been giving them curative treatment.

JOHN E. GRANT.

IMPORTANCE OF THE COMING CONFERENCE

EDITOR SINGLE TAX REVIEW:

Perhaps my imagination has been overwrought, or it may be by reason of a passionate longing for some really big thing that will advertise our great reform to the world, but my rest has been disturbed and my generally calm, cool and unexcitable nature has become afflicted with exuberant thrills since reading the call for an International Conference of Single Taxers in your Nov.-Dec. issue.

Had there been no world war with its burdens of debt, and the nations were going along in their accustomed manner breeding poverty for the many and unearned wealth for the few I would have read the published call for a conference with composure and few if any thrills would agitate me. But things are different now. It is not necessary for me to recount the details of debt burdens and the well nigh crazed efforts of the governments of the peoples to meet these debts and the pitiful endeavors of the people themselves to escape from their burdens. I merely want to say that opportunity is knocking at our door, which if not grasped now will reveal to the world that we are only "parlor reformers." We must make the Conference a success. We must give to our movement an advertising boost that will compel, what we have long half heartedly wished for, the attention of the world.

This we can do if we take from our mental dictionaries the word sacrifice and replace it with the words sacred duty. We must go in force for the world to be impressed by numbers. We must not delegate this duty to our best men or our foremost workers, but every one of us, no matter how insignificant he may deem himself, should be there to answer to his name when the roll is called, for what I imagine is the real beginning of the decisive battle for economic justice and human progress.

Should we make the Conference a success in numbers we can appoint committees to go to the crazed governments of the various countries and show them the way out. Do you get the significance of that? Can you read that statement and not be thrilled by it?

Should we make of this Conference a failure, that is, should only a handful of delegates go from these United States and elsewhere, our committees will not only be small, but will be listened to with less respect.

Every Single Taxer should consider these phases of what can happen and hold himself personally responsible for what does happen. There is no middle ground for him or her to stand, if it is at all possible to lend his or her presence. The humblest one among us will count for just as much on this occasion in the eyes of the world as our greatest leader. Don't forget that.

Centreville, Md.

OLIVER McKNIGHT.

EXPLOITING PORTO RICO

EDITOR SINGLE TAX REVIEW:

In *La Prensa* of New York, March 16th, there is an article entitled "Porto Rico is Prepared for Autonomous Government." It says that all the dailies on the island continue publishing telegrams from all parts showing the popular good will at the appointment of former representative Horace M. Towner to be governor in place of Mr. Reily. The people are particularly pleased because it is recalled that in 1919 Mr. Towner at a banquet declared himself in favor of Porto Rican autonomy, and also because upon leaving the island at the end of his last visit he shouted to an assembled multitude, "Three cheers for Porto Rico," in perfectly good Spanish.

Furthermore he has announced that while governor he will dedicate himself to the economic prosperity of the island, the development of its riches, and the improvement of its institutions, "being particular to couple this with the announcement that there will be no "revolutionary" reforms.

Mr. Towner has been to Porto Rico three times on Congressional junkets. He thinks he knows Porto Rico. He does: as much as the sugar planters and other interested gentry wish him to and no more. Nothing "revolutionary" will be his watchword. What could be better from the standpoint of those who exploit the island? Nothing "revolutionary" is typical of his party and of the administration which sends him, a lame duck, to Porto Rico as a salaried agent.

I have an acquaintance with Porto Rican affairs covering many years. I also am conversant with the language of its people. That any appointee of the administration or any committee of Congress understands Porto Rico is possible, but not very probable. Investigating committees that have gone to the island have been shown around and entertained by both Americans and Porto Ricans of wealth and prop-

erty, and they saw just what it was intended they should see and no more. They came away well satisfied with what they saw. In Washington they had information from Munez Reviera and Cordova Davila, the Resident Commissioners, and both gentlemen knew exactly how much to say.

In all my goings and comings I never heard of one of these visiting Congressmen going off by himself to visit the poor in their huts. I have done it, and the pictures I have of Porto Rico are decidedly contrary to anything told at Washington.

India on a small scale! This is Porto Rico. It is our India. Unbelievable poverty! Filthy, vermin-ridden huts, poor food, the veriest tattered garments, no sanitation—these are the sights that greet visitors to the poorer sugar fields and to many of the larger plantations. Wealth, comfort, luxury and ease among the few residential districts of San Juan. There is a third class, a parasitic tribe of politicians who fawn upon the rich and live off the poor.

"Revolutionary" reform is the one thing needed in Porto Rico. Taxation of land values, or the collection of ground rent, as you please to state it, should be adopted by the insular government. This would force many absentees living in Spain and the United States to sell their idle lands.

Many a time I have sat on the bridge over the San Antonio channel, and admired the palm-covered hillsides in Santura, across the bay. It seemed so refreshing in the tropical heat to rest one's eyes upon such a paradise. I carried the picture with me to the cold North and looked forward to the time when I might have another glimpse of it. Last year I sat on the bridge again and looked across, but the palms were gone. Closer view showed the land cut up into building lots. The owner, a Spaniard, had returned for the first time since 1898 and was reaping a harvest. Lots were selling at \$2,000 each and Santura is not Flatbush! At the same time a Mr. Callender, who lived on the other side of the tract, has his house assessed at four times what he had paid for it during the war period. All these years the Spaniard's tract had been taxed as agricultural land.

A Mr. Parker, who owned a hillside in Bayonon, didn't have ambition enough to work it. In course of time the town grew out to it and started to cover it, and in 1916 he was drawing a handsome monthly rental simply because humans must have shelter, and in the tropics they multiply faster than elsewhere.

No, what the politicians who talk of "autonomy" really want is a feudal State where the present ratio of 100,000 of the upper class to 1,150,000 of the workers will continue. All talk of "autonomy," which to the deluded voter means "independence," is bunk because complete autonomy may be had by applying for admission as a State of the Union and this is what the leaders of the party favoring autonomy say they do not want.

Brooklyn, N. Y.

JOHN LUXTON.

WASTE NO MORE REGRETS

EDITOR SINGLE TAX REVIEW:

Please waste no more regrets that the Single Tax conference scheduled by the Los Angeles Single Tax League to occur at a date in February at Fresno was called off. No possible harmony could have resulted. For three campaigns, one group has worked for a Single Tax amendment in California, the other has worked with the antis to decrease the vote. There is no common ground upon which these two can stand. However, *this division between Single Taxers in California is not merely local and accidental; it is general and organic.* It is the nationwide gulf between those who would establish the new economic justice and those who fear it will come too quickly. In various parts of the country may be found examples of the class represented by the Los Angeles League, who deplore all attempts to put Single Tax amendments before the voters *anywhere*. Their constant fear is that Henry George's chief tenets may be breathed aloud. Millions are always ready to help hang on to the old; help is only needed to usher in the new. This is the chosen work of the Great Adventure League.

Glendale, Calif.

LONA INGHAM ROBINSON.

PLEASED WITH THE REVIEW

EDITOR SINGLE TAX REVIEW:

I am thoroughly in sympathy with your paper and the cause it so ably advocates. I was delighted to read the list of those who subscribe to the fund to keep it alive, and hope more will be added in order that our paper may soon be made a monthly.

I was much pleased with your article "Spread the Light." For over twenty years I have practiced letter writing to newspapers and individuals.

I think what is needed is a man gifted like John Wesley, the apostle of Methodism in the 18th century, to go up and down the country preaching the gospel of justice and arouse the people out of their lethargy and indifference. General Booth had a good opportunity of doing the needed work of wakening men to the fundamental cause of poverty, but he did not himself see it, and so spent his time in doctoring the effects instead of going to the seat of the disease.

Princeton, Ill.

WM. COULSON.

IMPARTIAL, AT LEAST

EDITOR SINGLE TAX REVIEW:

It seems to me that your friend who wishes to make a bequest to the Single Tax cause would do well to put the money in trust, the net income to be equally divided between the SINGLE TAX REVIEW and the Manhattan Single Tax Club. If either ceases to exist, the other would receive the whole income. May both live forever.

Sorrento, Italy.

ALFRED BISHOP MASON.

FOR LOVE OF HUMANITY

EDITOR SINGLE TAX REVIEW:

The campaign put up by the New York Single Taxers in California prove their sincerity and logical position. Just received today *Tax Facts*, whose editor is Stoughton Cooley. I admire his ability but I do not agree with him. He defines private property and ridicules free land enthusiasts. Before we can make real progress we must recognize the religion of love. Man is essentially an emotional being.

The right to the use of the earth must be demanded for "love's sake." If ours is not a religious question it is nothing.

Chicago, Ill.

DR. MORRIS LYCHENHEIM.

A MISTAKEN VIEWPOINT

EDITOR SINGLE TAX REVIEW:

Mr. E. W. Walthall says in his excellent letter in the January-February, 1923, issue of the SINGLE TAX REVIEW: "I concur in the view that the fundamental principle of the Single Tax is the restoration of the God-plan of man's habitation of the earth—the greatest, the most fundamental of all reforms' and that the tax phase is merely the way of accomplishment."

Ye Gods! "Merely the way of accomplishment."—Merely indeed! *It is the way of salvation* the—only way. It is a way upon which we can advance. True, there are obstructions, license tax boulders to be removed, personal property tax fences built across it, general property tax swamp to be drained away, and in one place there is an income tax landslide that needs removal. But each obstruction removed, we are further on the way, and strengthened for the next task, and have gained friends.

We need give ourselves no concern that fundamentals will be obscured by tactics. We who think that the light of truth shines for us need not fear that others will not see it.

A democracy is the most conservative thing there is. It is the slowest to take on new responsibilities, and the slowest to relinquish its liberties

Once the personal property tax is abolished and definitely out of use, for a number of years, there will be no return to it. The same is true of other taxes. People just naturally hate taxes. The proposal to levy a tax on land values will always have real opposition—but the proposal to exempt any given class of property will always receive consideration.

People pay little attention to tax rates. It is a complicated subject.

Here it seems to me are the obvious facts which should govern intelligent action by those who wish to live through the greatest possible advance toward the goal, and have a hand in it.

How about the restoration of the earth to the disinherited?

Well—when we have abolished the major part of the fool taxes, the tax on land values will leave so little to the landlord class that it will not be of any real economic importance and its political standing will be commensurate. The natural system of taxation will be so obvious that then even a protectionist will understand it.

Chicago, Ill.

HENRY L. T. TIDEMAN.

NOT EASY TO MERIT SUCH APPRECIATION

EDITOR SINGLE TAX REVIEW:

There never was a time when the REVIEW did not meet with the highest appreciation of which I was capable, and there is no shadow of doubt in my mind that as long as it is published it will be the same in that regard. That is no prelude to criticism or fault-finding. For years I have admired your power to express my thoughts far better than I have the ability or power to express them myself. I am not a praying man, but if I were I would sincerely pray that your power of hand and brain may continue and increase until the day we hope to see when men will turn to Nature's law and acknowledge the equal right of the least gifted of access to Nature and the opportunities that Nature offers free to all. And I would hope that you would even then continue for many years with undiminished vigor to be able to exert your powers in the cause of human liberty and human welfare.

I can see that it sometimes seems a thankless task in which you are engaged when those whose aims you are carrying out do not even send you a word of encouragement. In this I blame myself, but I assure you it has not been for want of will but simply for want of taking thought.

Van Buren, Maine.

JOHN LAWSON.

ONE OF THE LOS ANGELES UNTERRIFIED

EDITOR SINGLE TAX REVIEW:

Your last issue was one of your best. I heartily commend your stand for advocacy, first, last and all the time of the pure Single Tax without camouflage.

Los Angeles, Calif.

J. A. WINANS.

NEWS NOTES AND PERSONALS

GRACE ISABEL COLBRON comments on Shakespeare's saying, "There's something rotten in the state of Denmark." In a letter to the editor of the REVIEW she says: "Nowadays Denmark is about the only State where there is so little rotten that you can't find it with the naked eye. Of course, up to half a century ago or less it *was* rotten with landlordism. Just like other States. So we will have to exonerate the immortal Will for his aspersion on this now forward-looking State."

F. H. MONROE has recovered from a serious illness, and is now out and at work for the Henry George Lecture Association.

BARNEY HAUGHEY, of Denver, writes as follows, which suggestion we commend to our friends of the Los Angeles League:

"Why wouldn't it be a good plan for the step-by-steps to put up a mild bill in California next year and at the same time leave the Committee from the East free to put up their radical bill. That would give the voters a chance to express a choice, and my opinion is there wouldn't be much difference in the vote."

"THE CHRIST CHILD," a poem of dignity and distinction, by our old friend, Dr. Marion Mills Miller, is reprinted in the *Literary Digest* from the *India Rubber Review*, of which impressive organ of the rubber trade Dr. Miller is associate editor.

A TRANSLATION of a speech by Max Hirsch is given in Spanish in a late number of *El Impuesto Unico*, Single Tax organ of Spain.

THE National Commission of Mexico has just founded a monthly entitled *Article 27*, which advocates the public right to the soil. The president is Dr. Ramon P. Denegri, a well known Geologist.

WE congratulate the *Fairhope Courier* on its new and enlarged form. It is full of matter of local and general interest. The editorials are well written and dignified in tone. Altogether the paper reflects credit upon the colony, and the enterprise of E. B. Gaston.

N. A. VYNE, of Camp Verde, Arizona, writes: "I am thoroughly in accord with the article of R. B. Brinsmade in your January-February issue, "Can a Geologist be a Single Taxer?"

THE legislature of Florida appropriated \$40,000 for Florida's real estate exhibit at the convention of the Real Estaters to be held in Cleveland in June. Howard M. Holmes, in *Cleveland Citizen*, calls this "a gross misuse of public funds."

COUNTY AUDITOR JOHN A. ZANGERLE, of Cleveland, never minces terms in his characterization of our tax system or his criticism of administrators and officials. He is reported in the *Cleveland Plaindealer* as saying:

"If the legislature does not initiate an amendment to the constitution whereby Ohio may institute a system of taxation enjoying a modicum of public sanction, the spineless members thereof ought to be jailed, not the auditor."

THE *Forum*, issued every Tuesday, at Stockton, California, teaches economic truths, but scrupulously avoids the words Single Tax. Its declaration of principles leaves nothing to be desired. It calls itself "a newspaper, not a space merchant, and occupied with journalism, not merchandising."

OSCAR H. GEIGER is now connected with the firm of H. Berger and Co., Importers and Manufacturing Furriers, 48 to 56 West 38th st., New York City.

THE news of the death of Bishop Chas. D. Williams at the age of 62 came too late for notice in our last issue. An appreciation of the life and work of this valiant servant of the church appears in another column. He was born in Bellevue, Ohio. He was educated at Kenyon College, later receiving the degree of LL. D. from Hobart. From 1893 to 1903 he was Dean of Trinity College. In the latter year he was consecrated Bishop of Michigan.

JOSEPH P. DAY, real estate auctioneer, in a letter to Governor Smith, of New York, urges the continuance of tax exemption on new dwellings. It has been a good object lesson to more than real estate men.

ALBERT FIRMIN has been connected for forty years with the New York Post Office. During that time he has not lost a single day through sickness or any other cause. He has risen to be Superintendent of the Money Order Division. The employes of the Division are very proud of their Superintendent, and lately presented him with a floral offering of forty roses, one for each year of service. Mr. Firmin is a convinced Single Taxer, and will be remembered by many of his associates in the cause.

A LENGTHY adv. appeared in the Socialist *Call* of this city signed by George Lloyd, Secretary New York Single Tax Party, urging a union of all those working for economic emancipation on a five plank platform, as follows: Proportional Representation, the I and R, Public Ownership of Public Utilities, the Socialization of the Entire Rent of Land, and the Abolition of Every Tax Now Levied.

THE *Pathfinder*, Washington, D. C., answering a correspondent who asks "What is the Single Tax plan?" explains it very fairly, but concludes:

"However, in practice it is found that the tax is passed on to the consumer in any case, so that it doesn't matter very much what the tax is levied on." How?

JOHN A. ZANGERLE, County Auditor of Cleveland, and well known to our readers, is authority for the statement that 125 families own one-fifth of the value of Cleveland land.

WE regret to chronicle the death of John A. C. Owens, of Philadelphia, a devoted Single Taxer and active party man. He was the party's candidate for Congress at the November elections and was one of the out-door speakers. The workers of Philadelphia will miss the presence of an active and devoted spirit.

THE *Westminster Gazette*, England, publishes many communications from the advocates of land value taxation. In its issue of March 10 several letters are published, among them one from A. W. Madsen on the effect of the exemption of new buildings in New York. An article had appeared in the *Gazette* drawn from *Land and Liberty* on the same subject.

AN admirable article by W. A. Black, "The Family Unit Farm," appears in the *Southern Farmer and Investor* for February.

J. R. HERMANN was fifty-three years old on February 23rd.

FINLAND has passed an agrarian law limiting private estates to 300 hectares, all the excess to be subdivided into small farms for sale at reasonable rates to persons without land.

IN the *Bradford Observer*, England, of March 10, J. K. Musgrave in a lengthy communication discusses land value rating and makes mention of both the New York and Pittsburg experiments.

MANY old time Single Taxers will learn with sorrow of the death of Theodore J. Werner, who died at the home of his son at Berkshire Valley, N. J. Mr. Werner was for years an ardent Single Taxer and was very active in the work until incapacitated some years ago. During the period of his greatest activity, he held Saturday night meetings on the Canal Bridge, in Newark, N. J., at times being assisted by Mr. Auchterlonie. Mr. Werner was an old friend of the *REVIEW*, for twenty years a subscriber.

THE Maryland Tax Reform Association has addressed a letter to the recently organized Tax Commission of the city of Baltimore, urging a tax on billboards as a tax on site privilege.

A LETTER of considerable length by Robert E. Urell in the Philadelphia *North American* on the Single Tax is reprinted in the Mansfield, Pa. *Advertiser*, and the Elmira *State Gazette*.

HON. EDWARD POLAK, Register of the Bronx, this city, has addressed a letter to the members of the New York legislature, urging the extension of the tax exemption law for new dwellings.

CALVIN B. POWER, of Fayette City, Pa., was 85 years of age this March. He sends us a few samples of Single Tax tracts which for years and from time to time he has had printed at his own expense. He writes in a firm hand under date of March 10: "The moral and spiritual aspect of land rent struck me at the same time that its fiscal aspect did." And he concludes his inspiring letter: "I am younger today than I was forty years ago."

LAST Scottish census shows decrease of 4,500 farmers and graziers; 1,220 shepherds, and 49,000 servants, but an increase of 1,673 game-

keepers. In Scotland that are 4,000,000 acres devoted to deer forests which are unfenced, and farmers complain bitterly of the damage the deer do to crops. The farmers have no redress under the law. One large deer forest owner, however, has demanded \$65,000 damages from the government because the government, during the war, "disturbed" some of his deer in using land near the forests for food-raising purposes. The government has acknowledged the justice of such claims, which are becoming numerous. Recently in one week, the government paid passage money to send 800 Scottish people out of the country. A rich soap manufacturer from London has bought an island on the Scottish coast, and calls himself "Lord of the Western Isles."

IN the Federated Malay States, according to reports published in the *Malay Weekly Mail*, a strong legislative movement is on to permit local governing bodies to raise revenue from land values only.

A GEORGIST society exists in Mexico City with a large number of members, under the name of Club for Social-Economic Study.

ENGINEER D. M. C. ROLAND has started a very successful weekly paper in Mexico City, *Boenda Chapultepec 466*. This paper preaches the Georgian philosophy.

THROUGH the efforts of Mr. H. H. Pierce, a subscriber to the *REVIEW*, the town of Harwich, Mass., will have Assessor maps. The measure was put through with an appropriation of \$1,000. The recommendations accompanying the measure point out that a large acreage of valuable land is not on the Assessor's books, though it has grown to ten times its value in as many years. The town valuations are near \$3,000,000. If it goes beyond this it will be no longer entitled to State aid, so the Assessors will be bound to reduce the assessment on improvements. Two other towns are taking steps to follow the example of Harwich in the matter of Assessor's maps.

THE Cleveland *Plaindealer* editorially defended the bill, passed by Ohio's legislature, imposing a 50 cent license tax on anglers, claiming that the State needed the money for restocking the streams with fish. Next week, the *Plaindealer* condemned the bill imposing a tax of 2 cents a gallon on gasoline, claiming that the State treasury is overflowing with money. From this charming contradiction, it is argued that the *Plaindealer* editor never goes fishing, but does buy gasoline.

A MEMBER of Ohio's legislature, belonging to the bloc known as the "Cornstalk Brigade," has conceived the brilliant idea that when property cannot be found and taxed under the general property tax law, it *can* be found and taxed on the income derived from it, and has introduced a bill to do that very thing.

CHINESE government is increasing her tariffs to keep American pauper-made products out.

THE Assessor in Schuylkill county, Pennsylvania, increased coal land assessments from \$53,000,000 to \$433,000,000.

JOHN Z. WHITE's speech before the Cleveland City Club in February aroused the ire of Benjamin Karr, a special editorial writer for the *Cleveland News*, whose regular editorial writer occasionally emits sparks of common sense on land and tax problems. Karr, however, devoted more than half a column to a bitter attack on White, not in reply to his speech, which was his usual lecture on the French Revolution of 1789, but in denouncing the Single Tax as "a vast confiscation scheme."

LOUIS F. POST visited Cleveland in March. In a newspaper interview on immigration and land speculation, he said: "The country is legally too small." In a speech to the City Club on the deportation hysteria, he asked: "Is patriotism love of country, or only love of real estate?" The newspapers gave him considerable attention.