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Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

The Coming International Single Tax
Conference at Oxford

Natural Resources and the Law of Rent

By Cecil L. St. John

The British Labor Movement and
Land Restoration

By R. L. Outhwaite

A Plea for the Single Tax Party

By George Edwards

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What "The Single Tax Review" Stands For

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

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

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

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The Single Tax Review

VOL. XXIII

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Current Comment

THE most important news of the bi-month is the speech delivered by Lloyd George at Manchester, on April 28th. In it he said:

"The first duty of Liberalism is to undertake the task of so reforming our land system that the inheritance of the people in the soil should be utilized for the benefit of the people to the fullest extent."

EQUALLY illuminating and almost reassuring, if the ex-Premier had always shown a disposition to pursue his announced policies to their conclusion, was his reference to Mussolini and Fascism. He said: "In the words of Mussolini the people are tired of liberty. Are they? If they are, then God help them and their children will live to regret it." Turning then to Socialism which looms as a specter over Britain, the ex-Premier continued: "But the immediate danger is from Socialism. Socialism has its attractions, but there is one thing that it would be fatal to, and that is liberty."

LOYD GEORGE is still a great name in Britain. It would be easy for him to regain his lost power, and with it the leadership of the Liberal forces. There is no other man in British politics who possesses the power to turn back the Socialistic tide and raise the standard of a living issue. No other man can wrest the reins of government from the Conservatives now falling into the hands of the Labor Party, with its wild horses. And the rallying cry of "the land for the people" would call back all the wandering political tribes to the leadership of this Moses. It all depends on his courage to assume the leadership. He has the opportunity. No political leader has had it in anything like the same measure, in all history.

A SERIES of articles on the British Labor Party, by John L. Balderston, has been running in the *New York World*. The writer without any correction puts forth the views of the party on what he calls "the eternal land problem:"

"The Labor Party holds that the whole value of land—that is, whatever cannot be shown to be due to actual expenditure of money or labor by the owner or occupier—ought to be public revenue; but until this can be secured by public ownership the party favors a carefully devised scheme for the rating and taxation of the owners of land values, in relief of the occupiers, provided that adequate steps are taken to prevent the owner from securing for himself, either by raising the rent or the selling price of land, the benefits that are intended to accrue to the occupier or the community."

IT IS to be regretted that the makers of this platform are without even the most elementary knowledge of economics. If the receivers of economic rent can take more than such economic rent it will puzzle most people to understand why they do not take it now, and how a tax on it will enable them to take more of it. Just a little reflection on the part of these amateur formulators of platforms would make this problem clear.

THERE is a growing impatience with the loose use of the word "capitalism" which has so long characterized the discussion by Socialists of the economic problem. Thus H. G. Wells, in a recent article, says:

"Almost all the fundamental, vital work of the world is done by people who are not working for profit. A great deal of confusion in the discussion arises out of the careless use of the word 'capitalism' and the careless use of the phrase 'capitalistic system,' as though it was the blank opposite to Socialism. Even Socialism is also a capitalist system. Every community that rises above mere savagery must be capitalistic."

A much clearer analysis of the misuse of the term and the confusions arising from it appears in an editorial in a recent issue of the *Christian Science Monitor*:

"Marx set forth what purports to be a complete analysis of the ways in which the wealth producer is fleeced of a large percentage of the value of his product. The whole Marxian theory rests upon the erroneous assumption that private ownership of capital enables one set of men to oppress other men by taking all the profits of the worker's toil except wages enough to afford a bare living.

That conditions in practically all modern industrial countries are virtually as Marx described them, with a very small percentage of the people owning 80 to 90 per cent. of the total wealth, is undoubtedly true. But neither Marx nor any other Socialist has shown that this is the result of the institution of private property. In 'Das Kapital' there are some glimmers of the fundamentals that make possible the exploitation of labor by employers, such as the growth of the factory system when changes in land ownership had abolished the primitive right of all men to occupy and work upon the unused lands. Marx shows that what he calls capitalistic industrialism was made possible only by the existence of large numbers of workers who were denied access to land. It never seems to have occurred to him that the remedy was not in elaborate paternalistic schemes of government ownership and management of industry, but in establishing, as far as practicable, conditions in which the workers would be free to employ themselves if dissatisfied with their wages."

HENRY FORD has publicly denied that he has any connection with or is in any way interested in any real estate concern selling lots at Muscle Shoals. This denial is issued in reply to a charge of the *Wall Street Journal*.

Several real estate promoters or land speculators have issued alluring inducements to investors of the profits to be derived from the purchase of lots in the vicinity of the great industrial center which will spring up when Mr. Ford is granted the site by the next Congress. We are glad that Mr. Ford has nailed this lie. Perhaps it will also convey a lesson to the Detroit manufacturer that wherever men plant or the Henry Fords come with their plans for development, others reap where these have sown.

THE *Dearborn Independent* falls into an economic error when in the course of an editorial on the present craze for buying stocks in dubious enterprises, it says:

"The people themselves are to be blamed as well as pitied, for the whole stock proposition has an immoral angle. A share of stock is really a license to collect a part of some workingman's labor, for it is not true that 'your money works for you,'—money can't do that; it is another man who works for you."

The morality of a stock investment depends upon what that stock represents. A share of stock is merely the evidence of an interest in property of some sort. If that property is in reality a special privilege, as in the case of land ownership and some other forms of monopoly, then the share does truly enough represent only the ability to collect from another man's labor without returning him an equivalent.

But if the share represents an investment of real capital, then the stockholder has furnished something that is an aid to production and to society. Not money, in the last analysis. Money is a claim to tangible property or services. The shareholder in an industrial enterprise, for instance, by means of investing his money, directs that certain wealth, which he might have consumed in the shape of an automobile (or used up in some other way) should be turned into a machine, or a factory building, and thus be usefully employed in making more wealth. Shares of stock are merely the means of enabling a number of people to employ their wealth jointly, just as they could employ it on a smaller scale as individuals or partners. And when so employed, the shareholder is entitled to such return for its use (which under just conditions would be fixed by competition), as other people are willing to pay.

ON another page will be found the news of the coming International Conference of Single Taxers at Oxford, England, to which our readers are referred. They are asked to note that if they contemplate making the trip a prompt remittance of \$35. advance payment on passage money should be sent to the National Committee of the Single Tax Party, 842 North Broad Street, Philadelphia, Pa., before July 12th. This is perhaps the most important event in the history of the movement for a generation.

UNITED STATES Chamber of Commerce endorses the World's Court and the Sales Tax at the same time. What a combination!

EDITORIALS

Mighty Minds Solve Unemployment Problem

AT length and at last they have gone and done it! Who? What? Why the committee of best minds appointed by Secretary Hoover to investigate the causes of business depressions. And what they have done is nothing less than to discover that the "destructive extremes of business cycles can in large measure be controlled," but that these extremes cannot adequately be dealt with by the business community "until more accurate information is available with regard to the fundamental nature of the cyclical movements." And there you have it. Simple, isn't it? Almost as simple as an explanation by Prof. Irving Fisher, of Yale, of his ingenious scheme to stabilize the dollar by measuring the value of the gold in the standard dollar by a price index of certain commodities, and then measuring the value of these commodities by the changing amount of gold in the dollars. Who shall say that political economy as taught by our university professors is not a science, when such radical conclusions on important issues are so clearly stated?

The net outcome of that famous conference on unemployment called by President Harding was the formation of the special committee that after 18 months of pondering has at last made its report. Nobody expected that the packed committee would discover anything that might call for remedial legislation that would hurt the feelings, or touch the pockets, of the beneficiaries of privilege. The investigators started out boldly to hunt for the bear that was causing all the trouble. When they saw the direction in which the bear tracks were leading, they decided that they didn't want to kill a poor harmless animal, and so contented themselves with running down the Woofus Americanus, or business cycle, to its lair. This they have thoroughly done, and for all time it is clearly established that periods of depression usually follow periods of inflation, and vice versa or versa vice. So now everybody who has been worrying over the question why every little while we have a panic, with millions of unemployed, can be consoled by the comforting reflection that it is the business cycle that is to blame.

"But what causes these business cycles?" some ribald Single Taxers may ask. That, children, is a matter concerning which it is not wise to inquire too closely. They just happen along every now and then, and all that Congress or State Legislatures can do is to collect statistics showing when their next visit may be expected. The land question? Taxation? Where did you get the foolish idea that these things have anything to do with unemployment?

"THE exploitation of earth's treasures is a question not confined to nations. It concerns the whole family of mankind."—CAPT. MAYNE REID.

A Trust Betrayed

THE *New York World* publishes daily the following statement by its founder, Joseph Pulitzer, of the purposes of that paper:

"An institution that should always fight for progress and reform, never tolerate injustice or corruption, always fight demagogues of all parties, never belong to any party, always oppose privileged classes and public plunderers, never lack sympathy with the poor, always remain devoted to the public welfare, never be satisfied with merely printing news, always be drastically independent, never be afraid to attack wrong, whether by predatory plutocracy or predatory poverty."

It would be an interesting comment on this high-sounding declaration to see a reprint of *World* editorial articles in which the injustice of present methods, under which enormous sums are annually permitted to go into private pockets for permission to live or do business on the earth, was attacked. Has the *World* anything definite to say about the "privileged classes and public plunderers" who are receiving hundreds of millions of dollars every year, that ought to go into the public treasury? Does the *World* show its "sympathy with the poor" by pointing out the chief cause of poverty? Is it "afraid to attack wrong" when it ignores the great fundamental wrong of private absorption of publicly-created land values? Is it "devoted to the public welfare" when it refuses to urge the adoption of the Single Tax, the most certain method for destroying special privilege and establishing a just social order? Has the fact that the *World* is in receipt of very large sums yearly from the speculative interests that are holding valuable land out of use in the expectation of being able to blackmail industry for permission to build upon it, anything to do with the *World's* silence on this all-important question?

Looking down—or up—from the shades, how Joseph Pulitzer must laugh at the success of his heirs in hoodwinking the gullible public into believing that the *World* is living up to the high ideals that he professed.

Mr. Marcossou Makes a Discovery

ISAAC MARCOSSON, author of those popular works of fiction, "Me and Lord Northcliffe," "How Kitchener Helped Me Win The World War" and other stories of great men who have been privileged to make the acquaintance of a modest unassuming American journalist, has emitted a few thousand words and many profound thoughts on the subject of taxation for the edification of the readers of *The Saturday Evening Post*. Mr. Marcossou has made some amazing discoveries, such as the fact that the American people are groaning under an oppressive burden of taxation; that the rich men who pay heavy income taxes would like to escape them, and that tax-exempt securities permit the "malefactors of great wealth," as they were termed by a former President of the United States, to dodge paying

their fair share of the public revenue. Nor is this all that the industrious compiler of opinions of the "thinking classes," the men to whose hands Providence has confided the property interests of the country, has discovered. Hear him: "After a canvass covering practically the whole of the United States it is evident that the overwhelming sentiment of the people is for a sales, or turnover, tax. I found that nearly everybody seems to favor this form of revenue."

Just when and how he made this canvass, reaching "nearly everybody" out of 100,000,000, people, he doesn't say. Probably by wireless, or through his highly developed sense of absorption, which enables him to hear what these millions are thinking. There seems, however, to be something wrong with his telepathic apparatus. Who did he canvass, and how? What leaders of thought did he allow to interview him, and tell him all about the tax question? A little information on these points would help the skeptical readers of what he thought was a contribution to the world's wisdom, to understand why he reached the same conclusion as those eminent friends of the dear people, Messrs. Irving G. Bush, Otto H. Kahn and Jules S. Bache. They are the "whole of the United States." They are "nearly everybody"—in their own opinion. So if they want the SALES TAX all America wants it.

Did Mr. Marcossou ever hear of the 6,500,000 American farmers, who through their great organizations have repeatedly denounced the sales tax as an infamous scheme to shift taxation from great wealth taken from the producers by special privilege, to the consuming public? Does he know that the American Federation of Labor, and other organizations representing the workers, have gone on record as irrevocably opposed to the SALES TAX? Doesn't he know that the SALES TAX is dead and damned, so far as any prospect of its being adopted by Congress is concerned? If he doesn't know this he is very ignorant. If he suppresses these important facts he is dishonest. The columns of the REVIEW are open to him for an explanation.

Spending Money To Reform Society

CHARGES by President Gompers of the American Federation of Labor that the fund of \$800,000 created by Mr. Charles Garland, of Massachusetts, for the purpose of promoting social reforms in the interest of the workers, has been in part devoted to the support of radical papers and organizations advocating what are alleged to be revolutionary doctrines, illustrate the troubles that arise when attempts are made to use large amounts of money for propaganda aims. How often have the ardent spirits who longed with the Persian Tentmaker to grasp the sorry frame of things and remould it, wished that they had a million dollars, with which they were sure that they could reform the world.

It was possibly with a clear insight into his own limitations that young Mr. Garland decided that instead of undertaking a reform programme of his own, he would give

his money to men whom he believed to be competent to use it for the welfare of those generally termed "the working classes." As Thomas Carlyle points out, properly speaking, there is no such distinction—"we must all work however we call our working;" and he held that if there is an "idler class" it exists only because the natural laws of production and service have been interfered with by foolish laws of man's working. Had the directors of the American Fund for Public Service devoted their attention to these laws, and worked for their repeal, they might conceivably have accomplished something for improving the condition of the workers. From the statement of their expenditures it would seem that they have merely been encouraging such mildly radical projects as labor papers, trades unions, and the socialist press. Nowhere is there a suggestion of new ideas for raising wages without increasing living costs; shortening working hours without decreasing production; or lightening the burden of taxation that causes high prices. With money to spend in the interest of labor the well-intentioned reformers seem to have no definite plans as to what they should do. Palliatives and socialistic schemes for government control of industry, impossible of fulfilment, appear to be their only suggestions for social betterment.

John Stuart Mill's warning, that where the object is to effect a permanent improvement in living conditions small means do not merely accomplish small ends, they accomplish nothing at all, might be profitably considered by the estimable directors of the Public Service Fund, and if fully comprehended, lead to the use of the remainder of the Garland money so as to further the amendment or repeal of legislation responsible for the disabilities of the workers.

Real Estate Editor Has a Queer Idea

A CLEVELAND company needed space next to a railroad, to receive, store and distribute coal and builders' supplies. In telling the story, the Cleveland *Plain Dealer's* real estate editor used the headline "Goff-Kirby To Invade West Side." Isn't that indicative of the average real estate editor's mental attitude toward industry? When some one, or a group of men organized into a company, start to do business, to do useful things, it is looked upon by the real estate editor as invading somebody or something; but when a speculator gets control of a piece of land, not to use it, not to do anything that is needed, the real estate editor emits sounds that would drown the noise of a barnyard full of poultry; for that, in his opinion, is great enterprise; that is foresight; that indicates public spirit.

What are the facts regarding this case? A speculator was holding a small lot of perfectly bare land idle, in the hope of making industry pay heavily for a chance to work. This company needed the bit of land, and after long negotiations, and long searching of records, and the payment of heavy fees to lawyers and an abstract company, paid the

speculator \$25,000 in cash as a bribe to stand aside and let the space be used. That is called "invading." We admit that there was an invasion of public and private rights; but the *Plain Dealer's* real estate editor doesn't see who the invader really is; he therefore twists and misrepresents in favor of the speculator and against those who struggle with heavy difficulties to keep business alive.

A Necessary but Disagreeable Task

THE following letter has been received from Mr. J. A. Hopkins, of the Committee of 48, and has reference to an editorial appearing in the March-April REVIEW, entitled "The Forty-Eight Futilities." Our readers are asked to refer to this editorial and make up their minds about it.

MY DEAR MR. MILLER:

I have read with astonishment the article printed in the SINGLE TAX REVIEW for March-April, 1923, in respect to the questionnaire which we have sent out on the Sales Tax.

I am not concerned at the moment with the personal mud slinging which is contained in this article, but I distinctly object to the scurrilous references to the Committee of 48 and the work which it has been doing. Furthermore, I particularly object to your printing an article containing statements which are distinctly untrue.

The article in question is unsigned and I am taking it for granted that you did not write it, but I am astonished that you allowed it to be printed. It is quite immaterial to me whether the SINGLE TAX REVIEW thinks we are in need of education, but when you state that we do not possess the courage of our convictions you are stating a deliberate falsehood, knowing it to be false when you say it.

When you quote Jules Bache and Otto H. Kahn and indicate that these are the only people whose opinion we have asked on this subject, you are also conveying a false impression which you know to be false, because the list of names from which you have taken these two also contains an equal or larger proportion of Single Taxers, liberals and men in all walks of life, and this fact is furthermore distinctly stated in every letter we have sent out so that if you have seen the questionnaire you have the letters.

Your statement that "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" is another deliberate misstatement. Nothing of the kind is stated, but, on the contrary, this is set forth as a question in order to bring out the truth.

Under these circumstances, I wish to say that if the SINGLE TAX REVIEW will lend itself to any such disgraceful exhibition of journalism it does not deserve the support even of the Single Taxers for whose benefit the REVIEW is issued.

As to your statement that the Committee of 48 knows perfectly well that the Single Tax is the only just system of taxation and that therefore we should say so and not lend our support to treating any other tax question seriously, permit me to say that the unwillingness of many Single Taxers to treat anything seriously except their own pet hobby is their greatest handicap. Any sincere Single Taxer will admit that the Single Tax in its entirety cannot be established and has no chance of being established for generations to come.

To work in the direction of Single Tax is one thing but, in the meantime, to deny that any other tax question should receive serious consideration simply shows a lack of courage and unwillingness to face present-day issues in an intelligent humanitarian manner and indicates an attitude of "the public be damned," at least until the Single Taxers can have their own way, which is neither statesmanlike nor justified.

J. A. H. HOPKINS.

REPLY

We have called this reply to Mr. Hopkins "A Necessary But Disagreeable Task" because we like him and believe in the sincerity of his intentions. We regret the necessity of replying because the time we have might better be given to constructive work than to controversy that must be largely wasted so far as the great public is concerned. Mr. Hopkins, however, has made the task necessary.

First we deny, and we think our readers will agree, that there is anything in the article which is "scurrilous," or that can properly be called "mudslinging." Mr. Hopkins is not ignorant of the use and meaning of words. It is neither mudslinging nor scurrilous to charge with ignorance a man who shows a lack of understanding on any subject. Most men are ignorant of economic knowledge, and if such ignorance includes the Committee of 48, to call attention to it is to render a distinct public service. This is almost imperative in view of the fact that they occupy the position of public educators. This they do by virtue of the leadership to which they aspire. Because of this we have a right to judge them by the most exacting standards.

The statement that we have perpetrated a deliberate falsehood in accusing them of lacking the courage of their conviction, is a more serious accusation. Let us see if our assertion is warranted. It seems to us that we must choose one or other of these explanations—either they are ignorant of the subject of taxation, or possessing some knowledge on the subject are unwilling to stigmatize a proposed method of taxation for what it is—a contemptible swindle, advocated by men who want to shift the burden from their own shoulders to the backs of the wage worker and housewife. To make the operation more complete they omit from the imposition of the Sales Tax all stocks, bonds and securities, in which their class (we are speaking now of Jules Bache, Otto Kahn and others) are peculiarly interested.

We are violating no confidence when we say that Mr. Hopkins confessed to us that he was a Single Taxer. Not

that this means anything. Mr. Hopkins probably thinks he is. But so many people nowadays say they are Single Taxers without meaning anything in particular that we are becoming somewhat critical. But if Mr. Hopkins is a Single Taxer he knows a better substitute for the Sales Tax. But he says nothing about it. Even in the platform of the Committee of 48 a glimpse of it appears. And Mr. Hopkins has attracted around him as his political associates quite a number of well known Single Taxers. We would like to ask if these gentlemen were consulted before this Questionnaire was sent out? If not, why not? What is the use of having associates without association and comparing of notes?

We find that this Questionnaire is sent out by a new committee of the Committee of 48, and that they are called the National Bureau of Information and Education, with J. A. H. Hopkins as chairman of an Examining Committee, and two other names, F. A. Pattison and Samuel Sweet. We learn from the Questionnaire that a Sales Tax or "turn-over tax is advocated by many well informed thinkers." And then we are told that securities would not be liable to this tax, "for the simple reason that business could not stand this." This is practically an endorsement of the Sales Tax and not a Questionnaire at all.

And therefore we repeat that the committee sending out this paper are ignorant or worse. The "worse" involves the alternative that knowing the truth they lack the courage of their convictions. The suspicion that they want to draw a red herring across the trail will obtrude in spite of the effort to keep down the suspicion.

Again we ask, what are these Single Taxers doing on the Committee of 48 among those who are demonstrably so sadly in need of information that they start a nation-wide symposium on the Sales Tax?

It is all vastly amusing. If they know so little of the subject that they cannot make up their minds about it (for the Sales Tax is after all a very simple matter) then they are surely in need of education, and are a committee of 48 futilities.

Mr. Hopkins, confessedly a Single Taxer, as we have said, now calls the Single Tax a "hobby," and then gives it as his opinion that the Single Tax cannot be established for "generations to come." He says that is the opinion of Single Taxers. We are curious to know if the Single Taxers associated with him on the Committee of 48 have told him so. We are not a prophet, and we do not know if it is so. But we do know this. If those who call themselves Single Taxers do not help to make and keep it an issue it will then be postponed for a longer time than that indicated by Mr. Hopkins. But even so, while we are waiting for the Single Tax why should it be necessary to resort to a swindle like the Sales Tax?

We respectfully submit that the concluding paragraph of Mr. Hopkins' letter reveals a state of mind that is not reassuring as to his intelligence. To urge that tax questions other than the Single Tax should be faced in a "humanitarian" spirit would sound like snivelling hypocrisy in the

mouth of a Jules Bache. In the mouth of Mr. Hopkins it has no pleasant sound. For this juxtaposition of the Sales Tax with the word "humanitarian" is an incongruous association that is probably typical of the confusion that reigns at headquarters where the Committee of 48 do their thinking.

JOSEPH DANA MILLER.

The Relation between Private Land Monopoly and War

WE have all heard many so-called economists speak of "over-production," and that it is necessary for us to obtain foreign markets to dispose of our surplus products in order to maintain "prosperity." How is it that we have anything to be sold abroad when so many of our industrious people are in want of the necessities of life? Has the fact that men have not access to the land and other natural resources on equal terms anything to do with this accumulation of surplus products of labor?

So long as men are prevented from having access to Nature's bounty except on the condition that they surrender a large portion of what they earn to the landlord they are forced away from the land into some other employment which they think more profitable. Thus many men, women and children are employed in the manufacture of articles which they may need themselves but cannot afford to buy, and as they make more than the rich can use there arises this so-called "over-production" of these articles, which is really "under-consumption."

To keep money in circulation it is necessary to induce the rich to part with some of their money, but as a well-to-do family uses but little more of the necessities of life than a poor family, it is necessary to create artificial wants by encouraging the manufacture of all kinds of luxuries and unnecessary "gimcracks" like expensive clothes, jewelry, toys and other useless things. This finally results in an "over-production" of these articles, so that the surplus must find an outlet in foreign markets. The production of these useless things represents an enormous economic loss to all countries engaged in their manufacture, for evidently something is wrong when in any country a few of its citizens are over-supplied with luxuries while the many are in want of the necessities of life. This system, however, is encouraged under the foolish idea that it "gives men work," while, as a matter of fact, from an economic point of view, these men might just as well be employed moving a pile of stones from one side of the road to the other, back and forth, instead of breaking the stones to make a better road. It is not work that men need, but that they should get what they earn from doing useful work.

As this same system of forcing men away from land and Nature's bounty goes on all over the world, surplus products of the same kind are created in other countries, and soon it becomes necessary to secure foreign markets, either by grabbing land in the shape of colonies in foreign parts, or else by securing a "sphere of influence," or "mandate."

To do this it becomes necessary to have a Navy and an Army, and all the money and labor spent on these is another economic waste on a still grander scale, but this method of disposing of surplus products can give no ultimate relief and will only result in a bitter commercial competition that will end in war, for with modern machinery surplus products will be accumulated much faster than the foreign markets can absorb them, but until this point is reached there will be more or less of a "boom" in trade and in consequence of which ground rents will steadily rise until finally all markets become glutted, manufacturers cannot produce at a profit, wages are reduced, shops shut down, men are thrown out of employment, and we have one of those well known financial depressions, strikes and riots take place and the Army is needed to preserve "law and order," the law made and the order established by special privilege.

This special privilege, which is international in its scope and knows no flag or country, soon scents danger to itself, but instead of removing the cause of the trouble at home by removing the barriers which now prevent man from gaining access to natural resources on equal terms to all, the cry is raised, "An enemy abroad has done this, our foreign trade is in danger," and to keep the attention of the people away from a recognition of the true remedy, this special privilege, whose interests are identical in all countries and opposed to those of the producers, does not hesitate to plunge headlong into a foreign war in order to prevent necessary reforms at home, and under the cover of the excitement and confusion of war there is little wonder that the Lords of the Earth and Finance emerge from the war more firmly seated in the saddle than ever before and more strongly entrenched and fortified in all the strategic economic positions in the world.

War is the price the world has always paid for special privilege and the price it shall always pay, while the special privilege for which this senseless, wasteful, inhuman and bloody price is paid, is the robbery of the masses and their enslavement by the private appropriation of ground rents which belong of right in the public treasury by a law of Nature, just as true and universal in the economic world as Newton's law of gravitation is true and universal in the physical world, and any so-called civilization that defies this law must sooner or later face the sentence "Mene, Mene, Tekel, Upharsin." SINBAD THE SAILOR.

LABOR demands, too, are more and more aimed at the fundamentals of production and trade, involving a radical change in the relation of mankind to the land, and in labor circles considerable interest is being taken in the International Single Tax Conference to be held at Ruskin College, Oxford, in August. Lloyd George's pre-war efforts for the taxation of land values did much to popularize the Single Tax, whether he liked it or no.

—*Commerce and Finance*, N. Y. City.

Natural Resources and the Law of Rent

I.

ARE mines a proper subject of taxation? Can equality of rights to our natural resources, the raw materials of wealth, be asserted by taking into the public treasury by periodic levies the so-called "economic rent" of the lands within or upon which such natural resources lie?

The affirmative is maintained by many eminent authorities, of whose views the following are typical expressions.

"The deriving of all public revenues from land values means that the mines, the quarries, the water fronts, the oil regions, the water powers, etc., now monopolized and idle would be open to use—without money and without price—the only cost being the *annual payments in the form of a tax* of the rental value of the bare land."—L. F. C. GARVIN, in SINGLE TAX REVIEW.

"The truth of the matter is that the rent of all land, whether coal-bearing or not, belongs to the people as a whole, and its proper function is to provide public revenues. *The taking of economic rent by taxation* would remove the obstruction of land monopoly."—A. W. MADSEN, in *Land and Liberty*.

"The taking of ground rent for public purposes will reduce the price of land to a nominal sum. Mining lands, arable lands, city lots, in fact every valuable part of the earth, not already in good use, will be upon the market for a few dollars. Henry George more than forty years ago demonstrated the fact that involuntary poverty would cease if all public revenue were derived from the site value of natural opportunities."—SINGLE TAX REVIEW.

And (from the political platform of the Canadian Council of Agriculture)—

"The Canadian Council of Agriculture would recommend:

(a) That revenues for carrying on the government of the country be by a direct tax on unimproved land values including all natural resources." and (b) That no more natural resources be alienated from the Crown but brought into use under short term leases in which the interests of the public shall be properly protected, such leases to be granted only by public auction."

As used above, the terms "economic rent," "rental value of bare land," "ground rent," "unimproved land value," and "site value of natural opportunities" stand for one and the same idea, and the authorities above quoted are evidently of the opinion that such values attach to "every valuable part of the earth," including all natural resources. (The term "resources" is here used throughout in its ordinary meaning to include all minerals, timber and other raw materials of wealth as they lie in nature, and the term "land" is used to denote either [a] a defined section of the earth's surface, or [b] a *solid* portion of the earth lying between a defined section of the earth's surface and the earth's centre.)

There is also the view expressed or clearly implied throughout that such values may in all cases be taken by taxation, *i. e.*, by periodic levies, each of which is equal to the assumed "rental value" or "economic rent" for the corresponding period of time.

These views, it is respectfully submitted, are erroneous in that (a) Natural resources have no *rental* value, their value being determinable solely by sale in market overt (open market), and (b) The value of the lands within or upon which such natural resources happen to be, is the market value of the natural resources concerned and has no relation to the time during which the land is used, *i. e.*, the time required to extract and remove the desired material from the land, and that therefore (c) The values of such lands cannot be taken on a rental plan, but can only be secured by sale of the natural resource itself.

II.

THE LAW OF RENT

The widely held view that "economic rent," "ground rent," "rental value," etc., attach to every valuable part of the earth, and may be taken by periodic taxation, appears to arise from a most extraordinary misconception of the meaning and scope of the law of rent. This law, as stated by Ricardo and endorsed by John Stuart Mill and Henry George, is as follows:

"The rent of land is determined by the excess of its produce over that which the same application can secure from the least productive land in use."

Mill denominates this law of rent the "*pons asinorum*" of political economy, and remarks that "There are few persons who have refused their assent to it, except from not having thoroughly understood it." Henry George says (*Progress and Poverty*) Book III, Chap. II, "This law, which of course applies to land used for other purposes than agriculture and to *all natural agencies such as mines, fisheries, etc.*, has been exhaustively explained and illustrated by all the leading economists since Ricardo. Authority here agrees with common sense, and this accepted dictum of political economy has all the self evident character of a geometric axiom."

III.

RENT—PLAIN AND ECONOMIC

The term rent as commonly used, and defined in Webster, means "a periodical payment for the use of property." The payment for each period is estimated to cover the full rental value for the period, and the rent is always proportionate to the time of use. This time relation is always present in the ordinary notion of rent.

Referring now to the law of rent as stated above, we see that this necessary time-relation is entirely absent from the concept "rent of land," and that there is substituted therefor the entirely different idea, "excess produce," a purely quantitative notion.

To illustrate the difference between plain rent and "economic" rent by a somewhat crude analogy, let us compare

two granaries of exactly similar size and construction standing side by side in a wheat field, one being empty and the other containing, say, a thousand bushels of wheat. One could get the right to exclusive use of granary No. 1 from the owner thereof by paying a rent of say five dollars per month. In the case of granary No. 2, however, one could not get the exclusive use, including use of contents, by paying so much per month. The granary itself would have a rental value of five dollars per month, but the exclusive use of the wheat cannot be obtained by payment of a sum of money, per week, day, month, year, or any other period of time, but can only be obtained by paying to the owner the full market price of the grain, say \$1,050.00, less the cost of transporting to market, say \$50.00, leaving a net amount \$1,000.00 to be paid for the "use" of the wheat.

Now, paraphrasing the Ricardian "Law of Rent," let us suppose that "The rent of a granary including all the grain therein, is determined by the excess of its produce over that which the same application can secure from the least productive granary in use."

Granary No. 1 having nothing in it, we may assume to be "the least productive granary in use," the "economic rent" of granary No. 2, being determined by the "excess produce," in this case the one thousand bushels of grain, is the sum of \$1,000.00, which is, as noted above, the market price of the wheat as it lies in the granary. This conclusion would remain unaltered, if we were to assume that the use of the two granaries (without contents) could be obtained rent free. The "economic" rent in such case bears no ascertainable relation to the time which would be occupied in removing the wheat from the granary. This would depend altogether upon the amount of "application" of labor and capital thereto—a man with a teaspoon might take a month, ten men with shovels a day, and two men with a steam shovel might do the work in fifteen minutes—the value of the wheat, *i. e.*, the "economic" rent, remaining in all cases the same.

Supposing now that the "least productive granary in use," *i. e.*, granary No. 1, were obtainable rent free, the "economic" rent of granary No. 2 would be a composite sum composed of the market value of the wheat, plus a monthly payment of \$5.00, for as long a time as the granary is in use, there being this fundamental difference between the two elements, that the first has no relation to the time the granary is in use, while the second is directly proportionate to the time of use.

The law of rent, therefore, entirely ignores the time relation essential to the concept of rent, and insists only on the purely quantitative notion of "excess produce," or, as it is sometimes called, "differential value." This differential value, as may be readily seen from the analogy of the granary, may be either a sale value or a rental value. But, upon referring to the quotations in part above, we see that the writers quoted have in every case used the terms rent, land value, economic rent, site value, etc., as if the same could be levied upon all valuable lands by periodical imposts, each being the assumed rental value for the corre-

sponding period of time. That is to say, they have departed from the concept of economic rent as derived from the "Law of Rent," and have reverted to the ordinary notion of rent as a "periodical payment for use." The employment of the term rent in two senses has led to an easy but illegitimate substitution of one idea for the other. As every piece of land bearing valuable natural resources yields are "excess produce" which, according to the said law, determines its "economic rent," it has, by unconscious association of ideas, been assumed that such rent, like ordinary rent, may be taken by periodic levies, each being a payment for a corresponding period of use.

The error of such assumption will be readily seen when it is recognized that land has two distinct kinds of value, corresponding to two fundamentally different modes of use.

IV.

LAND—TWO MODES OF USE—TWO KINDS OF VALUE

Land is useful to man in two distinct ways; first, as the *material base upon which* he labors, lives, moves, and carries on all his activities from birth until death; and second, as the *mother substance* of all material things useful to or desired by man.

The use of land in the first of these modes involves the use of the land's *surface* only, the sole necessary physical quality being sufficient rigidity for purposes of *support*. Such use may be described as two-dimensional." The land itself, so used, is entirely passive, and is unaffected by such use, except for such changes as may be necessary to put the surface into more suitable form for the desired purpose, for example; excavation of basements for buildings, levelling of lawns, grading of roads, etc.

Public policy requires that certain parts of the earth's surface be set aside for common use, roads, streets, market squares, etc., and that other portions be given into the exclusive possession of individuals. Of those portions that have been given into private possession, some are more desirable than others for business or other purposes. This difference in desirability is reflected in the relative values of the lands. The owner of such lands may transfer to another the right to exclusive possession thereof in two ways: (1) temporarily, by lease and (2) permanently, by sale. When the surface rights to land are made the subject of sale, the sale price is the capital value of the net rent (plus, in many cases, the capital value of the anticipated increase in the net rent discounted in advance).

Whether the recipient of the right to possession is a lessee or a purchaser, the basis of value of the acquired rights, is rental value, and *is necessarily fixed with regard to possibilities of use for a period or periods of time*. Such values, therefore, may be taken into the public treasury by periodical payments, each being the rental for the corresponding period. Moreover, the rental value of a particular site may be determined by comparison with adjoining properties, as the values of adjoining sites shade into each other. The exercise of the surface rights, whether acquired by a

lessee or a purchaser, does not involve the destruction of the site, nor any change making the return thereof by a lessee to a lessor impossible. And, finally, the value of the surface rights is always determined by relative advantage or desirability of *location*.

The second mode of use of land, as the mother substance of all things useful to man, differs from the use of the earth's *surface*, in all those characters by virtue of which it becomes in the latter case, possible to create a true relationship of lessor and lessee. This kind of use is "three dimensional," involving the extraction and removal of a portion of the solid contents of the segment of land concerned. The land, so used, is "active," in that it is changed by removal of contents, such removal being not merely incidental to a desired change of form of surface, but being the primary object of the use. After such removal of contents, of course, the return of the land in unchanged form by a lessee to a lessor becomes manifestly impossible.

When the valuable contents have been entirely removed, the remaining land becomes worthless, except for the value, if any, of any surface use to which said land may be put. The value of such land, moreover, cannot be determined from known values of neighboring pieces of land, as in the case of adjoining sites, but obviously depends upon the quantity of the valuable raw material in question lying within or upon the particular site. The time occupied in extracting and removing the "natural resource" from the land, depends upon the variable human factor, labor, capital, and management employed, and bears no more necessary relation to the land in question or to adjoining lands, than the time occupied in removing a straw-stack bears to the barn-yard in which it stands, or to the neighboring sheep-run or pig-pen. The problem of deriving the rental value of, say, a timber limit, with reference to a conjectural period of use of the site, is exactly the same as the problem of ascertaining the value of a load of lumber from the time occupied in throwing off the load. As well try to assign a rental value to a hundred weight of salt by a consideration of time required to empty the barrel, or by considering the qualities of the barrel, its size, shape, kind of lumber in staves, number of hoops, etc., or by its position in the warehouse, or by a comparison with a number of other barrels of salt on the premises. And, lastly, desirability of location of lands bearing a natural resource, has only a secondary effect upon their value, occasioned by the greater or less cost of transportation to market of the material extracted therefrom. For example, a gold mine in Timbuctoo containing, say, only a single nugget of solid gold, has the same value as a gold mine with similar contents at the door of the government mint at Washington, D. C., less the freight on said nugget from Timbuctoo to Washington. The "economic rent" of the mine, in each case "determined by its excess produce," is the *market price* of the gold at the best available market point, less, in each case, the expense incidental to the extraction and removal to market of the nugget aforesaid, and this value has no

relation whatever to the period of time occupied in such extraction and removal.

The same conclusions are true and for exactly the same reasons in the case of all natural resources, of whatsoever kind and wheresoever situate.

Land, therefore, has two fundamentally different modes of use, one being the use of land *surface*, and the other being the use of land *substance*, and, corresponding thereto, two distinct kinds of value, namely "rental" value, attaching to surface rights, and "market" value, attaching to whatever desirable material may lie therein or thereon. The first of these kinds of value is necessarily proportioned to period of use of the land; but the second kind has no relation whatever to time of use of the land, and can only be determined and realized by the sale of the material itself.

V.

REPEAL THE "LAW OF RENT"

This distinction evidently goes to the very foundations of economic science. All wealth production at every stage involves the use of land in one or other of these modes, and any law which professes to account for that share of wealth which goes to the owners of land, should, to be complete, clearly recognize the difference between the two, and between the two kinds of value respectively associated therewith.

The "Law of Rent," however, entirely ignores this vital distinction. It uses the term "rent," as if the same arose from every valuable part of the earth, and as the exact equivalent of the term "value." And, notwithstanding this express abandonment of the time-relation element in the ordinary concept of rent, we find Mill, George, and numerous other proponents of said law, reverting again and again to the notion that "economic rent" is, like ordinary rent, a "periodical payment for use," and, as such, collectable by taxation. Furthermore, said law applies, on the face of it, only to lands which yield a "produce," which, one would suppose, means an actual material product wholly or in part extracted from the land. Even if we extend the meaning of produce to include all returns from the land in wealth production, or in making money, there would still remain that considerable quantity of true ground rent, which arises from advantage of location for residential purposes, and which cannot by any reasonable wrenching of the English language, be forced into a definition of the term "produce."

The confusion is increased by the fact that the term land both in its popular and scientific usage, at one time denotes a defined area of the earth's surface, and at another time refers to a solid segment of the earth lying beneath a defined area.

The phrase, "is determined by" may on the face of it mean "is equivalent to," or "has some causal relation with." What the causal relation may be, one can only guess. Neither is there anything in the law itself whereby the way-faring man can say definitely what the words "the same

application" mean, either as to what thing or things may be applied, or as to the extent of the application contemplated.

How can such a proposition, obviously incomplete, extremely indefinite, using terms in senses violently conflicting with their ordinary meanings, and entirely ignoring, as it does, the distinction between the two entirely different modes of origin of land values, corresponding to the two different modes of use of land, how can such a proposition lay proper claim to the dignity of a "law?" And, especially, a law acclaimed as the very keystone of economic science, and as the "pons" upon the hither side of which all "asinorums" must forever remain? It is evident that the adoption of such a medley of ambiguous and indefinite terms as a first principle, and the attempt to erect thereon a science of economics, must result in just that state of confusion worse confounded in which that science now languishes.

A necessary first step in the restoration of order would appear to be the complete repeal of the Ricardian Law of Rent. In addition, it appears strongly advisable to discontinue the use of the term "economic rent;" and to use the word "rent" only in its original ordinary meaning, to wit, "a periodical payment for the use of property." Only by so doing, will the way be cleared for a re-statement of the theory of land values clearly recognizing the fact that true rental values attach only to surface rights and the further fact that the values of natural resources are determinable only by sale and have no definitive relation whatever to the period or periods during which the land concerned is used.

The Law of Rent might then be fittingly replaced by the following series of propositions, namely:

(a) Land has two modes of use; first, the use of its surface, for the purpose of support, and second, the use of its contents, as the substance from which all material things useful to man are produced.

(b) Land has two kinds of value, corresponding to the two modes of use, namely, rental value attaching to surface rights only, and market value attaching either (1) to surface rights, in which case it is a derivative of rental value, or (2) to the material contents or "natural resources" lying beneath or upon its surface, in which case it is determinable only by sale of such contents, and has no definite relation whatever to period of use.

(c) The rental or site value of land, *i. e.*, the value of its surface rights, is determined by its relative desirability of location, is proportionate to the period or periods of use, and is therefore capable of being taken by society in the form of taxation.

(d) The value of lands bearing natural resources, is the *market* value of the natural resources as they lie in or upon the land.

A proper land policy must recognize the dual nature of land values above pointed out. To give all men in a given society equal rights to the use of the earth's *surface*, it should provide either (1) for the right of use in common,

as in the case of highways, etc., or (2) for the taking of the entire rental or "site" value into the public treasury. And, to assert equality of rights to *natural resources*, it should provide for either (1) direct use for public purposes, *e. g.*, gold for currency, sand, cement, etc., for sidewalks, and so on, or (2) the realization of the value of the same by *sale in market overt (open market)*.

CECIL L. ST. JOHN.

Editor's Note

WE print the foregoing remarkable attack upon the so-called Ricardian Law of Rent. If the writer's conclusions are sound it involves a radical reconstruction of the administrative part of the Single Tax philosophy as applied to forest, oil and mineral land.

Most Single Taxers have felt conscious of the difficulties presented in this phase of our question. Most of us have been content to let it rest as a problem to be met by assessors when the principle for which we contend is accepted. Whether this is any longer to be our attitude of mind is doubtful in view of the renewed interest in the problem and the bold challenge of Mr. St. John's.

We now throw the whole question open to discussion. We may, however, note the following considerations. The gist of our philosophy is that the earth and its unworked content are the heritage of all mankind. This is the real thesis of "Progress and Poverty;" it was with this thought in mind that that great work was written.

We have said before in the columns of the REVIEW that when George sought out a method by which this could be made practicable he turned to the taxing machinery. But he turned to it only as a method. The name Single Tax is doubly unfortunate in that it is misleading, and is only a name for the method. If it should be demonstrated, as has long been suspected by most Single Taxers, that the method as applied to forest, oil and mineral lands must be discarded for a more sure and effective way of securing the rights of all men to the earth, then it may be well to consider the adoption of a name for our movement more adequately descriptive of our aim and purpose.

The so-called fiscal Single Taxers, the step-by-stepers, those who advocate the removal of one tax after another in the hope and with the expectation of the burden falling upon land values, or economic rent, will extract small comfort from a consideration of the problem here presented. Its futility as applied to forest, oil and mineral lands makes their programme a perfectly hopeless one.

Is it not the consciousness of this inadequacy that has hitherto led Socialists and radicals to reject the programme offered by Single Taxers? May we not have to revise our impatience with their oft repeated dictum that our programme as presented "does not go far enough?" The declaration of our purposes, and the graduated fiscal method of approach, must after all seem to a good many of these earnest if mistaken persons as sadly mismated.

—EDITOR SINGLE TAX REVIEW.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

LARRY WIGGINS let loose on the Professor the other night, to the Professor's discomfiture. Dowdy was saying that "pussy-footism" had its advantages, in that it permitted Single Taxers to "slip it over" without the trouble of "putting it over." As an example, he cited the story of the Pittsburgh Plan, as upheld and glorified by that substantial Pittsburgher, Harry Willock. "I know what you are referring to" said Wiggins. "I've had the recital from Mr. Willock himself and I've heard him lecture on it in public. According to Mr. Willock the Pittsburgh Plan was 'slipped over' by the merest fluke, the politicians who fathered it knowing nothing of its nature or intent. I find you and Mr. Willock now arguing that this silly back-stairs method of cajoling legislators to play the game of the blind leading the blind is all right provided the outcome is fairly successful. Rats! Even if Mr. Willock should cease magnifying the actual results of this cautious, mind-your-step, Pittsburgh measure, would you maintain that the end justifies the means every time? Even if the American public can be fooled so easily is honesty with the public a good policy in the long run or not? Single Taxers delude themselves if they think they can 'slip over' anything which is of real importance. If a Single Tax measure has 'teeth' in it the watch-dogs of privilege will smell it out mighty quick and raise the devil of a howling. When it comes to a dog-fight Single Taxers have got to fight the other dog and take the usual chances, as all good dogs do. Why should Single Taxers be afraid of telling the truth, the whole truth and nothing but the truth, so help them God—unless" (and here Wiggins looked meaningly at the Professor) "these so-called Single Taxers do not know the rudiments of the Single Tax?"

* * * * *

Upton Sinclair's recent book, "The Goose Step," the theme of which is the success of colleges in imparting a spirit of bigotry, intolerance and suspicion toward ideas, and in which he shows that everywhere, in every issue involving a conflict between the people and special privilege, the universities and colleges are on the side of special privilege, is a courageous piece of work and a good one—another document by perhaps the greatest of contemporary muckrakers. It is packed full of information brought down to date. Sinclair is a genius in journalism—his journalism rises to the heights of fine art. He writes with powerful dynamic energy and one wonders at the enormous amount of his product. He ought to be applauded and read.

At the same time one deprecates his perverseness in fighting shy of the fundamental issue, his alertness of method and huge fund of information seeming to show that he knows who the real nigger in the wood-pile is while disingenuously hiding this knowledge from the reader.

Or are we mistaken, and is Upton Sinclair merely another example of the brilliant mind that reflects all the casual rays of non-constructive thought without the power to absorb and patiently consider the tough, hard inwardness of things? The journalist may sometimes be an artist, but is ever the seer, the truth-loving poet and prophet a journalist? Not so. Deeper than ever plummet sounded goes his thought into the nature of things.

Unfortunately for Upton Sinclair we have knowledge that on one occasion at least he came plump in contact with the fundamental issue and it proved too much for him. Leaving off for a short time his artistic thrumming on the strings of the "class struggle" and the other thematic chamber-music of socialism, Upton Sinclair went into the last Luke North campaign in California with a child's impetuosity and delight, but also, as it proved, with a child's peevishness and disappointment at failure to achieve success. According to Sinclair what he had a right to expect was a State-wide reversal of popular thought on economics and, presto, an immediate swallowing of the whole Single Tax proposition, bait, hook and sinker.

Alas, even in Socialist circles, things do not turn out that way. Then Sinclair said, "I'm done with a proposition which the farmers, whom it would most benefit, do not, will not, cannot see!" Query: did Upton see it himself? Well, let us hope that some day this brilliant writer may absorb the strong, actinic rays which light up the land question. His writing may then become dazzling indeed. Instead of fumbling through a shadowy economic twilight with a few distant stars casting their pale and ineffectual fires, he may dip his pen in the sunlight and write across the open vault of Heaven the name of Upton Sinclair, who taught the people their inalienable rights to the use of this Earth. That would be glory indeed!

* * * * *

Horace Wenzel authorizes us to offer a prize of twenty-five dollars for the best essay on the subject of "How far has the Single Tax been applied in Soviet Russia?" Mr. Wenzel, at the Sign of the Cat and the Fiddle, explained his astonishing idea in the following words: "I dare say you fellows will think me crazy. Perhaps I am a nut, but I love to solve hard problems, especially when they are financial and economic. I am a free lance, as you know—a cynical critic of the good, the beautiful and the true. It is because you have treated me with open-mindedness and hospitality at the Cat and the Fiddle that I have abstained from giving expression to certain ideas which you doubtless look upon with abhorrence—one of which is the possibility of others than Single Taxers discovering economic light in dark places. Now as to Russia. When I learned that

communism was being applied after the November revolution of 1917 and understood that Lenin and his friends were attempting to carry out on a large scale the dicta of the famous Communist Manifesto of 1848. 'Here,' I said to myself, 'is an experiment worth watching.' Especially interesting to a student of the Single Tax was the early proclamation of the bolshevists, declaring the abolition of private property in land throughout Russia.

"Here indeed was half of the first demand of the Manifesto put into effect, the other half, you will remember, being that the annual value of land must be collected by the State. Now I believe there is abundant evidence to show that in a crude way, during a period when money was utterly discredited and transportation brought to a standstill, when a third of the land area of the world was blockaded by enemies and production was all but destroyed by prolonged civil war, I believe there is evidence that the economic wages of labor were humanely equalized and made sufficient to maintain a decent livelihood for each family group, while the surplus product of every farm was collected as a common rent fund for the use of the armies in the field and the workers in munition and other factories. But for this great supply of food the Soviet State would have been unable to function and overcome its armed enemies. I am offering my prize for the purpose of collecting evidence and proof of the foregoing."

The Conductor of this Department is happy to comply with Mr. Wenzel's request that the SINGLE TAX REVIEW give publicity to his offer, and we hope that the responses will be numerous and informing. Manuscripts mailed to us will be delivered to Mr. Wenzel and his committee of readers.

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A book that has been attracting some attention from discriminating readers and creating some disturbance in ultra-conservative religious circles is "The Mind in the Making—The Relation of Intelligence to Social Reform," by James Harvey Robinson, sometime Professor of History in Columbia University. This book is, among other things, an up-to-date exposition of recent advances in psychology—so far as the functioning of thinking is concerned. The chapters on Various Kinds of Thinking are as interesting as a good novel.

The professor takes us in series through the land of Reverie, in which nine-tenths of us spend the greater part of our lives taking note superficially of the everyday happenings of life as they affect us individually. Once in a while we wake up or brace up to the extent of making a decision about something or "making up our mind." Gee! but that is hard to do, a bore, and gives our mind a fearful load of work. But it is a process that accompanies and indicates a big advance in the history of the race. Next we ascend to the mental division called Rationalizing, which means finding arguments in support of our cherished beliefs and for going on believing as we already do. In this satisfying process all mankind freely indulge. Last and highest of all comes Creative Thought, which is rare indeed. Creative

thought is the thought indulged in by great men, discoverers, scientists, the vanguard of civilization. Professor Robinson believes that the world today is in a parlous state and that it behooves us to stir up the possessors of creative thought so that by it they may save society. Of course being a Professor the author is in no hurry to witness the great change that he senses. His preface points out that the book is "but the beginning of the beginning now being made to raise men's thinking onto a plane which may perhaps enable them to fend off or reduce some of the dangers which lurk on every hand." You see how cautious he is. As to the actual advance in the science of economics to be found in the writings of the Georgian School, that is a subject entirely unknown apparently by this sometime Professor in Columbia University. The Remedy, which would inaugurate the reign of the Prince of Peace, is a void, a lacuna in the chapters on Thought described by our Professor. Wandering through a darkness that can be felt, yet behold now his very own creative Thought on the problem he raises. Here it is, quoted from page 222:

"There is no reason why a teacher of political economy should not describe the actual workings of the profit system of industry with its restraints on production and its dependence on the engineer, and suggest the possibility of gathering together capital from functionless absentee stockholders on the basis of the current rate of interest rather than speculative dividends. The actual conditions of the workers could be described, their present precarious state, the inordinate and wasteful prevalence of hiring and firing; the policy of the unions, and their defensive and offensive tactics. Every youngster might be given some glimmering notion that neither private property nor 'capital' is the real issue (since few question their essentiality) but rather the new problem of supplying other than traditional motives for industrial enterprise—namely, the slave-like docility and hard compulsion of the great masses of workers on the one hand and speculative profits on the other, which now dominate in our present business system." Illuminative, isn't it? As an example of creative Thought, how broad, how inspiring! Once again, O Professor, "parturient montes, nascitur ridiculus mus."

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The Conductor remembers with deep pleasure a visit he made to Oxford oh, so many years ago; and the talk now going round at the Cat and the Fiddle about the coming Conference has started his heart strings to vibrating. He visited Oxford in the heyday of his youth. "When woman smiled and all the world was young." Those were golden hours, wandering aimlessly through the gardens of Magdalen or watching the oars flash along the Isis or sauntering down the High Street, the finest thoroughfare in Europe, and turning into the Mitre Tavern, of joyful memory,

Where lines of ancient waiters chops,
Hot, juicy steaks and dripping tarts
Set down, as ruddy as the drops
In their own honest hearts!

Oh, Oxford is the place for the Conference, no doubt of that. Well, all of our crowd of the Cat and the Fiddle are going over with the exception of old Michael Shea, Mrs. Livingston and Royal Andrews. We understand that Emblem is already in England, at his place in Bucks, and that he has promised to drive over to Oxford in his car and bring with him Lady Emblem and Adele Bonnyclabber, who will be among the Emblems' guests during August. The poorer ones of our friends, Larry Wiggins and the Dowdys are going, in spite of great disadvantages and sacrifices on their part—the Professor having lately lost his position as lecturer in Q—University, notwithstanding his fine record for conformity and conservatism. Horace Wenzel, who takes an annual jaunt somewhere, has pounced on this opportunity for going over, to "size things up" in his favorite field of progressive economics. "A chiel's amang ye takin' notes, an' faith, he'll prent it!"

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There have been several fine Single Tax conferences in the past generation, beginning with the Cooper Union Conference of 1890, but, with the exception of the later gathering at Paris, there has been nothing that may be called an international affair. At the present time, however, in view of the existence of Single Tax "spheres of influence" in such widely separated localities as "the four quarters of the Earth," it is reasonable to expect a fairly broad representative assemblage of Single Taxers at Oxford in August.

To meet and hobnob with visitors from Australia, Canada, South Africa, the United States, Argentina, Brazil, Mexico, Spain, Andorra, Denmark, Germany, Russia, besides the gallant entertainers of England and Scotland, will indeed be a delight. The time and the place are favorable. Never were clear thinking and courageous initiative so much needed as in the world at present. This conference, we hope, will rise to the occasion. Inspired by the memory of many truly great men, whose souls were kindled with a love of the truth, and with a yearning for "association in equality" among all mankind, the men and women gathered at this conference in Oxford will point the way to a less perplexing future. May the wisdom of Moses and the spirit of Christ be with this conference—may the halls and cloisters of this ancient University be visited by long neglected worthies coming for their honors, trailing glory as they pass; the group of economists called the Physiocrats, headed by Quesnay and including Turgot, Gournay, Condorcet, Dupont de Nemours and their brethren; royalties, Joseph II and Charles IV, who were touched with a vision; and lastly the line of writers of immortal memory, Paine and Ogilvie and Spence and Dove and Henry George; and Rivadavia and Edward McGlynn and Luke North. May they all receive recognition at Oxford. And may the Land Question as the fundamental question now attract the attention of Europe and these deliberations be but the beginning of a long line of future international congresses which, based upon the Land Question, shall lead to the ultimate liberty, equality and fraternity of all mankind.

For Consideration by Fiscal Single Taxers

IN recent literature circulated by fiscal Single Taxers, great stress has been laid upon the partial exemption of buildings in Pittsburgh. The advocates of a step-by-step plan of exempting one kind of property after another, have claimed that the "educational value" of the Pittsburgh graded tax law far exceeds that of a complete Single Tax amendment that is not adopted even though receiving 150,000 votes.

Of course, the Pittsburgh law was a step in the right direction, and to that extent is worthy of notice, as are all such steps in advance. Practical illustrations have their uses. But how little effect that law, passed ten years ago, has had in shaping public opinion concerning taxation (not to mention land tenure), is amusingly illustrated by recent news from Pennsylvania.

It appears that a law passed in 1834 and still in effect, exempted "women, infants, and persons of unsound mind" from imprisonment for non-payment of taxes. The League of Women Voters of that State resented, not the existing tax laws, but the discrimination, and has succeeded, after a strenuous campaign, in persuading both houses of the legislature to strike out the word "women" from the obnoxious provision. So that now, if the governor signs the bill, women as well as men may be jailed in Pennsylvania for not paying taxes. Of course, under landlord-made law, no one is ever jailed for not paying a real estate tax; that "privilege" is reserved for those luckless non-landowners who do not pay their personal property or the poll tax which still persists in Pennsylvania.

Evidently the graded tax law was not very educational to the feminine half of the voting population. We wonder, just how much more to the masculine half? Incidentally, it may be remarked that New York abolished imprisonment for non-payment of taxes twenty-five years ago.

The British Labor Movement and Land Restoration

IN the SINGLE TAX REVIEW of January-February I wrote of the "New Movement" that is being promoted in Britain by the Commonwealth League within the Labor movement. This takes the form of a demand for a Declaration of Common Right to the Land to be followed by a Finance Bill for the collection of its economic rent and its allocation on a population basis to local authorities for the provision of communal services.

The pioneering work has proceeded to the point that one can say with full assurance that this demand would carry all before it were the means available for its adequate presentation to the people. As it is the League meets with a full measure of success among the rank and file of labor.

At the Annual Conference of the Independent Labor Party held in London in April last the League's demand

appeared on the Agenda from seven branches of that organization. Under the constitution of the Party a resolution has to be endorsed in the first place by a Divisional Conference constituted by delegates from the branches of the Division of which the remitting branch is a constituent. The distribution of the seven remitting branches shows that roughly speaking all the Divisional Conferences of England had endorsed the resolution. But the official controllers of the party machine had the last say and placed the resolution so far back on the Agenda that when it came up time for adequate discussion was not available. The usual attempt of the ex-Liberal Land Taxer to sidetrack the demand was made and ruled out of order. Then came an attempt to smash the resolution by moving the "previous question." This was defeated by a vote of 240 to 186.

In the discussion which followed the State Socialists raised the cry: "This is not Socialism." The taking of economic rent did not commend itself to those hankering after "control." The Scottish delegates were with us to a man. Eventually a motion was carried remitting the resolution to the National Administrative Council for consideration and report. The I. L. P. which during the War led the fight against the State for individual liberty, is drifting back to the doctrines of State Socialism. As REVIEW readers know, Mr. Philip Snowden has sponsored a Land Nationalization Bill which proposes to buy the land on the basis of 20 years purchase of present rental. Compensation is to be paid in 5% bonds redeemable at par in 30 years. Which means that a land-holder receiving £1,000 a year in ground rent is to be paid £20,000 and to receive in interest £30,000 up to the time when the bonds are redeemable, making £50,000 in all. A proposal that is received with scorn and derision whenever presented to a Labor gathering by the Commonwealth League. Purchase is advocated to secure "control." So within the Labor movement the League is confronting the State Socialists. The resolution as presented to the Conference ran as follows:

Socialization of Land.

19. That this Conference declares that the land is the permanent and inalienable possession of the community, and demands the immediate socialization thereof as the very foundation of the Co-operative Commonwealth. To this end it calls upon the Government 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 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.

The Annual Conference of the Labor Party is to be held in June. A page of the agenda is devoted to resolutions on the Land. All but one voice the demand of the Commonwealth League. Again, through the activity of the ex-Liberal Land Taxers we have the Executive presenting a financial resolution in which to the official Capital Levy

has been added the Taxation of Land Values. As the Annual Conference of 1920 carried the League's demand for which officials substituted the taxation and rating of land values there is likely to be a battle between the advocates of the instalment plan and those for the appropriation in full of economic rent on the lines proposed by the Commonwealth League.

A remarkable Labor Conference to consider the League's resolution has just taken place at Gateshead of 225 delegates representing 107 branches of Labor organizations and co-operative societies of Northumberland and Durham. Mr. William Straker, the veteran secretary of the Northumberland Miners, was in the chair. He laid down fundamental principles, as the following passages from his speech indicate:

"Herbert Spencer had said that if one man had the exclusive right to own one portion of the earth, all portions could be equally owned and all other men be excluded at the will merely of the landlord. Could they imagine a greater slavery? There were only three grounds on which private ownership could be claimed. (1) That a man had created what he claimed to own. (2) That he had got it from the Creator in exchange for something that he had created. (3) That the Creator had given it to him.

Had any man created the land? Had anyone purchased it from the Creator? Did the Creator give it to any one man? Trade unionism could only deal with the sores from which humanity suffered. They could never accomplish the salvation of the workers until they got down to the root cause of the sores—the private ownership of the Land."

The Resolution was unanimously adopted. A pleasing and significant feature of this Conference is the fact that it was arranged by a young sailor, son of a local miner whom we first heard of through his writing for the *Commonweal* from Buenos Aires. He returned to England to become an "out-of-work," but to take up the cause of the Restoration of the Land.

So it is that the Commonwealth League has flung into the Labor movement a demand which the rank and file readily adopt, but which the officials, the State Socialists and Parliamentarians, regard askance, or denounce as "confiscation." It has to be borne in mind that this demand for payment of rent by landholders has behind it an ancient principle which still remains the law of the land. No man owns land in Britain, but only an "Estate in land." Our "landowners" are in law landholders as tenants of the Crown. In past days the landholders paid in rent or services for the privilege of holding a portion of the King's estate held in trust for the nation.

It was only when Parliaments elected solely by landholders and in which landholders alone could sit became supreme in the realm of finance that the obligations of the tenants of the Crown were cast on to the people. The Commonwealth League in demanding that all landholders shall pay rent is but seeking to restore an ancient principle of our jurisprudence. It is largely for this reason that the demand for the payment of rent appeals to popular sentiment. To

seek to substitute for this ancient principle of rent payment something called the "Single Tax" or the "Taxation of Land Values" is therefore in Britain to throw away a great constitutional asset. It is as well that American taxers should realize this, as it will explain in part why the Commonwealth League is fighting the endeavor of our "taxers" because it confounds the work we are doing in the Labor movement. The Liberals never dared in the past, nor would they now dare, to demand the assertion of the Common Right to the Land, but instead advocated the Taxation of Land Values as a fiscal reform. We seek to secure through the Labor movement an economic revolution by a pacific and constitutional method and one that follows the lines of ancient constitutional principle and practice.

So the issue between the taxers and the Commonwealth League has become a Party issue which will develop as such. Consequently, when American delegates attend the "International Conference on the Taxation of Land Values" convened by our land taxers for August next at Oxford they will be somewhat embarrassed. If the Conference is to be used to strengthen the position of those who stand for the Taxation of Land Values rather than the full application of the principles of Henry George, the Commonwealth League, for reasons indicated in this article, must regard it as detrimental to the propaganda that it is conducting. We know that as we win over the rank and file for our uncompromising demand the politicians hasten to proclaim their adherence to the Taxation of Land Values.

The position is very much like in America when real Free Trade was espoused by the rank and file and the politicians sang

"Tramp, Tramp, Tramp—don't be afraid,
Tariff Reform is not Free Trade."

We know the result in America for Free Trade and fear the same here for the cause of economic emancipation at the hands of the land-taxer.

The Oxford Conference should have been convened to discuss how best to secure the realization of the principle enunciated by Henry George—Liberty through Justice.

With Europe rushing headlong into chaos and dragging Britain down with her, the day has gone by for little men and little measures. With such a storm brewing as that upon the horizon the safety of the ship can best be assured by pulling up the anchor and setting out to meet it on the open sea. Anyhow, it can at least be said that the Commonwealth League is provoking a fight for the Restoration of the Land such as this country has not yet seen. The workers are with us. The machine is against us.

R. L. OUTHWAITE.

PULPIT orator talks of the "Struggle between Capital and Labor," but has in mind only certain employers, some of whom are productive workers, and certain organized employes, many of whom are small capitalists.

PROMINENT Cleveland tariff seeker and philanthropist is advertised to lead a "Great Men's Bible Class."

A Plea For The Single Tax Party—What It Might Mean

MR. GEORGE WHITE, in his article on "Suggestions for Practical Work," which appeared in your Jan.-Feb. issue, says: "The party scheme has a more natural affiliation with the economic and fiscal than with the moral foundations of our proposal," and he adds that "there is an apparent absurdity in the tendency of men who claim to be 'middle-of-the-roaders,' excited and obsessed by the cruelly unjust conditions brought about by our land system, refusing, like William Lloyd Garrison, to compromise, minimize, extenuate or equivocate—and yet who are content to be active in such trifling enterprise as the formation of a party."

This is an old argument—another brief on behalf of the non-partyites in their ever pending case against the party actionists, but there is, inferentially, enough just criticism of the party in it to deserve the consideration of the partyite. Having the anxiety which is natural to Single Taxers as to how they are to achieve an earth free from land monopoly, I have for many years looked upon the party scheme as our best, biggest and only hope. To give up one's dearly cherished and only hope (for this is what it would mean to me to have Mr. White's counsel generally followed) is difficult; and yet, if nothing more is to be derived from the method he recommends and all effort is to produce nothing but apples of Sodom and Barmacidian feasts, what else is a practical and worldly man to do?

The question is gravely important.

But what is the situation? Are we indeed in such bad case as Mr. White's "Suggestions" would lead us to believe; and is he as practical as he seems?

If the party entity, as it has functioned since its organization, is to be taken as constituting the sum total of the party idea it is a mathematical certainty that Mr. White's position is unassailable and the party may as well be abandoned. This much may be admitted, but it is in his failure to note the difference between the party and the party scheme that Mr. White is in error. To him the two things are identical.

I am convinced that mere propaganda, though led by the flaming zeal of a Mohammed, without a political party, could get us nowhere.

The miserable little we have to show for fifty years of this kind of effort should teach us that there is a weakness in it; and, furthermore, that something besides moral verve is missing. Not to appreciate this is to relegate ourselves to the class that learns nothing and forgets nothing.

Even direct legislation (to which so many of us pinned our faith a few years ago) without a political party is not effective, as experience has amply shown. For example, the city of Toronto, Canada, in the last few years has three times adopted a Single Tax measure by direct legislation, but, owing to the lack of enabling laws, which none of the parties in power would introduce, it has remained unenforced, and, by all the signs, will likely remain that way till the crack of doom unless a party is formed to back it up.

But we can never see the imperious necessity for party action until we see the futility of the discussion between the fiscal and moral suasionists. There is no contradiction between the so-called "fiscal" and "moral" phases of our proposal, but a collaboration. Both phases are necessary to a full presentation. Those, like Mr. White, who are enmeshed in the coils of this discussion apparently forget that the first, last and only word of Privilege is power, and that this power, like our own, rests on an ideal—a wrong one, as we think—but, nevertheless, an ideal and that there is no place for our ideal until the other is destroyed.

The trouble with us is we have never gone forth to bloody battle against the thing that we are against, but have confined ourselves to a maudlin pathos over the sorrows of the exploited and disinherited which, as we know, the privileged ones, without ever a thought of relinquishing their unfair advantage, will hear sympathetically enough. We have failed either to realize that the mass, which is the source of all power and which must be won, has taken its ideal from the materialistic-minded beneficiaries of Privilege; or, we have failed to realize the true character of that ideal and the philosophy supporting it, emblazoned and heralded from all the pinnacles of thought and expression in the world as they are.

It is an undoubted fact that the ideal of the man in the mass is to become the possessor of wealth, and, in essence, the philosophy he is fed on is, that the material conditions of men are due exclusively to the difference in individuals, or, as Jim Lindsay of Cleveland delights to put it, to the ability of men to lift themselves above their fellows by their own boot-straps. This is the foundation of Privilege, the primal principle of the system, the sumpter beam of the structure. Have not the Henry Dubbs of the world dim visions of some day becoming Henry Fords? And Why? Is it not because Privilege jealously guards this ideal and this philosophy to the mass mind? How carefully it sees to it that none of the avenues of education—the press, the pulpit, the theatre, in short all forms of literature and art—conveys any idea inimical to its existence, should be patent to the most careless observer. So long, therefore, as all art, all literature and all philosophy pay court to the heroes of the clan and the market the mass will do likewise; and so long as this is true, playing the role of John Baptists, as Mr. White advises us to do, is chimerical and vain. The mass will not hear us; it will not heed us.

Surely, then, it would seem that our immediate task is a little less to teach the beauties of a free earth than to destroy the present mass vision.

Naturally, the question here arises as to how this is to be done? Before seeking the answer, however, we must consider carefully the nature of our mission. Being on our way isn't enough. We must know whither we are going. We all say, of course, that our mission is to abolish Privilege, but do we all know it? To accept a proposition without accepting its implications is nothing less than hypocrisy.

The dream of Henry George was liberty, and not a system of taxation. It was a social order that he opposed; it is, therefore, a social order that we must uproot. Whether we are as big as our cause or not, this is our task; we must change a social order and with it all of the complexes of that order.

When the Single Tax Party was formed I was sanguine enough to believe that we had at last really embarked on the great adventure of our revered leader; but alas, here are three years spent exclusively in a propaganda that may have been almost as well done by the plan suggested by Mr. White. Let us not blink the fact that Henry George was a revolutionist and that we are something else. We have been somehow enchanted in the castle of the ogre—bewitched in the jungle of the beast. If we are to be true followers of Henry George; if we are to be revolutionists instead of insipid doctrinaires or reformers as the Socialists charge; if we are to appeal successfully to the mass; if we are to give mankind a new earth we must disgust the mass mind with its present standards.

The opportunities to do so, now that we have the vehicle in a party, are vast and innumerable. When we take to this course we shall take a definite position on every live political issue (the cat is to be seen in everything). When we take to this course no great rich man will die whose truthful obituary, (so far as his career shall have concerned society as an economic phenomenon) we shall not write, for it will furnish us an opportunity for dramatically showing that such wealth, due to the system and not to the man, is tainted and mean; when we take to this course there will be no literary production which will not receive our unsparing criticism from this angle (what an opportunity in fiction and drama where every hero is someone who is possessed of wealth that others have earned or someone who has served him; in painting and sculpture where poverty is idealized); in brief we must learn to deride, discount, discredit and belittle the successful products (men and ideas) of the present order, because these phenomena cannot be honestly analyzed without exposing the meanness of class reward. By holding the mirror firmly up in this manner before them and permitting them to see their own image we shall break the heart of the privileged. This we must do to disturb the respect of the mass for the exploiter.

The point need not be much further labored. If we are to take our mission in earnest we shall take a leaf from the book of Privilege. Privilege wastes no time. It unflinchingly seeks to destroy the ideal opposed to it either by the persecution and often the actual physical murder of the propagandists of opposing ideals, or ridiculing these ideals until they become obnoxious to the mass. These are the secrets of Privilege, the tricks of its power. This is what it does to us. When it does not murder the man who dares to lift a voice against it, it ruins him economically. To take conspicuous examples, it did not send Tom Johnson or Governor Altgeld to the stake as it did Savanorola, John Huss and myriads of others, but it undermined them finan-

NEWS—DOMESTIC

California

cially. It does not send many Single Taxers to prison because it can "get them" almost as effectually through banks, credit associations, courts, black-lists and newspaper associations.

I do not mean that we should persecute but that we must be determined on making the ideal of privilege hateful. If only half the ink we use in telling a heedless world the glad tidings about our far-off vision were used in pointing out the cheapness of the present going ideal it would destroy the ambition of the Henry Dubbs to become Henry Fords.

"Surely we must fight if we would reign," and all the talk in which we indulge and all the wierd and fantastic zeal we demand as the only quality necessary in this great war, are bunk and infantile babble. No, it is not love for our vision but the lack of it that causes us to avoid this issue. The genuine lovers of men are unrelenting haters of lies. Revolutions are not made of rose water.

The question for us of the party then is: Are we to continue in the same mild propaganda as those from whom we have broken, *i. e.*, are we to continue to meet the merciless onslaughts of Privilege with simple protest and wailing prayer; or, shall we fight? GEORGE EDWARDS.

Not A Tax Reform

TO preach as a positive doctrine that the Single Tax means leaving to landowners one-half the rent so they will be encouraged to put the land to good use, is to lose sight entirely of the aims and teachings of Henry George. The term "Single Tax" applied to his philosophy was not of his coining or seeking. He did not write his book in order to perfect our tax system. He wrote it because the sight of his fellowmen in poverty and degradation would not let him rest until he found the cause and the remedy. What he preached was the abolition of that control over the earth which gives some men the power to enslave others. His philosophy was that of equal freedom extended to all human and social relations, including equal access to the storehouse of nature. He taught that the right of the individual to what he produces is just, and that it is violated when rent is taken by private individuals. He lived and worked and died for the liberty of every man to live his life and employ his labor and enjoy the fruits thereof, subject only to the equal rights of others. Whether the preaching of this gospel shall be ineffective is not for us who have him to thank for teaching it to say. To us, it is true; by us it will be preached. A. C. PLEYDELL.

A CAREFUL study of a large number of advertisements by subdivision dealers shows that the main appeal is to speculative greed rather than to the home-making and productive instincts of man. It does more harm to public morals than the preachers can overcome.

MR. DAUGHERTY thinks it wrong to speculate in sugar, but right to speculate in land on which sugar is produced.

CARY R. COLBURN, Secretary-Treasurer of the San Diego Single Tax Society, was a candidate in the Spring elections for member of the Common Council. He circulated widely an admirable campaign pamphlet entitled, "Home Building versus Land Speculation." In it he said in part:

My platform is short: More and better homes. My method of encouraging the people to build more and better homes is simple! Reduce the tax on homes and increase the tax on land held for speculation.

There is enough land in San Diego to furnish the foundation for a million homes, each with a large back yard and playground and garden, but it has all been monopolized by speculators who find it more profitable to hold it than to use it. While it is true that under our State constitution and city charter the city cannot wholly exempt homes from taxation, still much more can be done in that direction than is done. For example, the holders of land could be required to pay for the extension of water mains, thereby making it possible to reduce the water rate. In the past seven years the water rate has been raised from eight to fifteen cents, because the land speculators have not paid their just share of the cost of extending the water system. No San Diego citizen needs to be told that accessibility to water greatly enhances the value of land. It is unjust that water users should pay for carrying water to land speculators.

This is only one of the many ways in which the municipal administration could encourage the use of and discourage holding out of use valuable land in San Diego and make it easier to build and improve homes. Another, and a very practical method, is to assess the very valuable speculative holdings of land at their full cash value, as the constitution requires, and thus make it possible to reduce the tax on homes to a fraction of what they now have to pay. There are many other practical means of reducing taxes and rent on homes. Wherever there is a will there is a way to approximate justice, even under restrictive constitutions and charters.

Colorado

THE proposed amendment to the city charter of Denver was voted on in May and the result of the balloting is gratifying. The measure, a modified form of Single Tax, was known as the Lower Rent amendment, and was as follows:

"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 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 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."

The campaign waged for this measure was limited by the very modest funds at the disposal of the sponsors, Messrs Barney Haughey, Frank Springrose, Michael O'Keefe, John M. Doyle and Charles Ahistrom. Much literature was distributed and the example of Pittsburgh was put before the voters. Thousands of copies of Harry Willock's pamphlet, "Unused Democracy," were distributed. The papers gave but scant space to the arguments for or against the amendment though the sample ballot printed in the *Rocky Mountain News* marked "No" to the Lower Rent amendment as its advice to the voters. Some opposition was aroused and money was spent for Anti-Single Tax advertisements in the papers of the city. In these the Single Tax was grossly and ignorantly caricatured. Though the measure was but a small installment of the Single Tax it brought out all the opposition that the unlimited measure would arouse.

Here is the record of the vote in Denver for modified Single Tax for four successive election years:

1915	For 7,777	Against 27,014	Total 34,791	22.35%
1917	5,033	20,844	25,877	19.45%
1921	7,295	32,050	39,345	18.54%
1923	13,439	32,282	45,721	29.39%

New York

DURING the past two months a number of lecture engagements have been filled by Oscar H. Geiger, Morris VanVeen and George Lloyd, before community councils and other societies. Invitations to address various bodies are more frequent than in the more recent past, which is a sign of awakening interest in the land question. Requests for literature are also greater in number.

The present headquarters of the New York Single Tax Party, at 3 East 14th Street, affords temporary facilities for such business as must be transacted. The Saturday night lectures at the Hotel McAlpin, 33rd St. and Broadway, have been well attended. Following have been the subjects and speakers for the period covered since the last issue of the REVIEW.

April 15. George L. Rusby, The Single Tax, the Most Radical and the Most Conservative of all Reforms.

April 21. Florence Kelly, The Minimum Wage.

April 28. Hon. Edward Polak, What Should be the Future Policy of Single Taxers?

May 5. Philip Randolph, editor of the *Messenger*, a paper devoted to the colored race, on The New Negro.

May 19. Lawrence Tracy, George Lloyd and Morris VanVeen, symposium, How Should the Single Tax be Presented?

May 26. Oscar H. Geiger, The Electron, Religion and the Single Tax, an Attempt at Reconciliation.

June 9. Charles LeBaron Goeller, Single Tax the Solution of the Labor Question.

On Decoration Day a number of Single Taxers journeyed to Henry George's grave in Greenwood.

Ohio

ABOUT two hundred persons are now circulating petitions in order that they may run for members of the city council under the new proportional representation charter. There are a total of twenty-five to be elected from four districts. Peter Witt, A. R. Hatton (framer of the charter), M. C. Harrison (48er), Rev. David R. Williams (Farmer-Labor), are among the more prominent candidates who have Single Tax leanings.

Mr. R. C. Barnum, Treasurer State Committee of the Single Tax Party, is recovering from a fourteen weeks' illness. He has been reading a great deal of biography and history during his convalescence, and says that what most strongly impressed him was the fact of the ultimate certainty of success for those who never gave up but just kept on keeping on.

The Ohio Single Tax Party will send at least one delegate to the Oxford Conference.

George Edwards, of Youngstown, spoke before a Jewish society recently and at the Labor Lyceum on May 27.

JAMES BRUCE LINDSAY.

Pennsylvania

PHILADELPHIA SINGLE TAXERS TENDER DINNER TO ROBERT C. MACAULEY

ONE hundred Single Taxers and their friends testified by their presence and enthusiasm their appreciation of Robert C. Macauley's splendid work in behalf of Single Tax during the recent Great Adventure campaign in California.

This reception which, by the way, was one of the most brilliant social events in the history of the Single Tax Party of Pennsylvania, was given under the auspices of the State Committee at the headquarters, 842 N. Broad St., Saturday evening, June 12, 1923.

Mr. John Dix, of Ardmore Park, chairman of the reception committee, delivered the address of welcome.

He said that he considered it a great honor to be selected to welcome Mr. Macauley home after his long absence in California and to voice the appreciation of those present for the work that he had accomplished in the Golden State. The chairman then briefly, but eloquently, gave an account of Mr. Macauley's work and, amidst a burst of enthusiasm, introduced the distinguished guest of the evening.

In reply Mr. Macauley said that while he deeply appreciated the kindly sentiments expressed by the distinguished chairman, yet that he personally would not be satisfied until California was won for Single Tax. He pointed to the large number of voters who, while not voting for Single Tax, showed by their not voting against it that they were

not opposed to it. He also pointed to the still larger number who had not voted at all. He declared that these voters must be reached to win the State, and to do this needed the co-operation of Single Taxers everywhere.

He then directed attention to the tremendous importance of the International Single Tax Conference to be held at Oxford, England, August 13th to 20th, 1923, and said that regardless of all obstacles, it was the sacred duty of everyone present to attend the conference.

At the conclusion of Mr. Macauley's speech one young man, James Black, said "he seemed to speak directly to me." Very likely everyone else thought the same thing.

The chairman then announced Mr. James A. Robinson, whose popularity was shown by the splendid ovation that he received. As there were present many who had but a slight knowledge of the basic principles of Single Tax, Mr. Robinson devoted a large part of his address to an exposition of its philosophy. He pointed to the injustice of the present system, and to the inevitable poverty and suffering that follow. He explained the beauty and justice of Single Tax, and the happiness that it would bring to mankind.

The effect of Mr. Robinson's speech may be judged by the remark of one young lady, Mrs. James Black, who declared that in future she would vote for Single Tax and get all her friends to do the same. This young lady is very popular among a large circle of friends. No doubt many more went out from this reception with the same missionary impulse.

Mr. J. B. Chamberlain, who is one of our most effective campaign speakers, revealed himself in a new light. His anecdotes and humorous stories were one of the big hits of the evening, and added greatly to the success of the reception.

Mr. Oliver McKnight showed his devotion to the cause and his high regard for Mr. Macauley by sending an original poem of welcome.

When the addresses were finished, the chairman told all present to make themselves at home, and invited everybody to the commodious ballroom of the Party.

The Entertainment Committee, Mr. George Haug, Rodney Emsley and Raymond James, had provided a splendid orchestra which furnished music for the dancing.

This feature of the programme was greatly enjoyed and Mr. Sobel received requests from twelve young men to be admitted to the Party. At a previous celebration, held in December to celebrate our great gain in the recent election, we received a number of new members.

The great value of these social gatherings is that they bring us in contact with a large number of young men and young women whom we could meet in no other way. It is simply working in harmony with the social instincts of the young.

The result may be seen from the following extracts from *The Philadelphia Record*, May 18, 1923:

"A social club as an auxiliary to the Single Tax Party was formed yesterday. The object of the association is to furnish a meeting place for young persons. The officers elected

were: President, Raymond James; Vice-Presidents, John Koch and Harry Weisher; Executive Secretary, Pearl Sobel; Recording Secretary, Rodney Emsley, and Treasurer, D. Oscar Sobel."

This plan, if adopted in other communities, would, in my opinion, be rewarded by a rapid growth of Single Tax sentiment among the young. CHARLES J. SCHOALES.

Committee of the East Welcomes Back Macauley and Robinson

ON May 10, members of the Committee of the East and their friends held a dinner at the Civic Club, N.Y. City, to welcome Messrs. Macauley and Robinson on their return from California and to listen to their reports of Single Tax conditions in that State.

W. J. Wallace presided. He paid a tribute to the efficient and self-sacrificing work of these two men, saying that it was not in our power to repay them. And he added with quiet emphasis, "We shall be in California in 1924."

Lawrence Tracy, Chairman of the New York Single Tax Party, said while it was impossible for us to predict the results of any given course of conduct, he believed that our action would help to speed the work in California, and thanked Messrs. Macauley and Robinson in the name of the New York Party.

George Lloyd said that he thanked God in a most reverent spirit that he had been permitted to do his small part in this great work. At a time when humanity was staggering in the dark it was a great privilege to know that we were the bearers of the message that alone could save the world.

Mr. VanVeen told a good story in characteristic fashion and used the story to point a moral.

Mr. Macauley reviewed in a temperate tone his experience in California, and announced his plan to organize the State for the fight in 1924. He said that the California vote had cost us just six cents a man, and he had urged on the Republican campaign manager that a Single Taxer might profitably be called in to run the Republican campaign next year!

James H. Robinson read a poem by the indefatigable Oliver McKnight, of Centreville, Md. He paid an eloquent tribute to Lona Ingham Robinson, on whom had devolved so much of the work of the campaign.

Chairman Wallace now called upon Antonio Bastida. Mr. Bastida is here on a visit from Cuba. Chairman Wallace referred to him as one of the first members of the Single Tax Party, and, indeed, one of its organizers.

Mr. Bastida considered himself exceedingly favored that after three years' absence he was again permitted to sit down with his old friends. He used as his text the Fourth Commandment, ending with "the land which the Lord thy God giveth thee," to impress upon his hearers that Single Taxers had the support of the Scriptures in their most authoritative utterance.

Miss Grace Isabel Colbron said, Internationalist as she had always been she was thrilled by the announcement of the coming world conference of Single Taxers at Oxford. She saw great possibilities in the conference. It might be able to convey to the world the message that will keep humanity from tearing itself to pieces. She spoke feelingly of the many kindnesses shown her while travelling abroad, by Single Taxers from all countries, especially from Denmark, Sweden and Germany. She had not joined the Single Tax Party but she was in favor of every form of Single Tax activity.

The coming Oxford conference was referred to by nearly all the speakers, and Messrs. Macauley and Robinson dwelt upon it at length, urging upon all to bend every effort to be present.

Other speakers were Miss Charlotte Schetter, Mrs. Hampton, Amy Mali Hicks, Wm. B. DuBois and George R. Macey.

A telegram was received, addressed to Messrs. Macauley and Robinson, from Cornelius Donovan and Albert Firmin, as follows:

"Welcome to our city. With you in spirit, though cannot be present. Good wishes and congratulations."

Wm. J. Hoggson telegraphed as follows:

"Regret cannot be with you. Please extend my sincere congratulations to Messrs. Macauley and MacGregor on the splendid work they have done in California."

Dr. M. M. Brill sent this telegram:

"Sorry I cannot be with you, but desire to express my appreciation for the good work that has been done. Best wishes for great success."

Recent Deaths

JOHN J. HOPPER

THE sudden death of John J. Hopper on May 16 came as a great shock to his old-time associates in the Single Tax cause. He had been so long a prominent figure in the local movement, though not so well known to Single Taxers outside the State, that few gatherings of the friends of the cause were complete without his presence.

He chose to work in his own way, and was not a Single Tax Party man, though he ran on the Single Tax ticket for Register. He ran also on the Torrens Law Party ticket and received a vote of 17,000, though a much larger vote was looked for.

Mr. Hopper was nationally a Democrat, and was the fusion candidate for Register of New York County in 1913 and was elected. In 1910 he was the Independence League's candidate for Governor, but was defeated.

He was born in New York seventy years ago of Dutch and Irish ancestry. His father was the late Isaac Hopper. He was educated in the public schools of this city and graduated from Dartmouth in 1877. Later he took a course in engineering at the Thayer School at Dartmouth, and began the career that gave him an honorable position among the engineers of the city.

He was a public spirited citizen and was especially active in the "Torrens Law" reform movement in which he took an active part, writing and speaking for it whenever opportunity offered.

His conduct of the Register's office was marked by an efficiency never before reached in the administration of that department of the city's business. The *New York World* pays him this tribute on its editorial page:

"John J. Hopper set a fine example to other men prominent in business by his willingness to turn his experience to account in public office, by his introducing improved methods in the city service, and by the courageous independence with which he more than once defied political bosses and machines. New York City could use more many men of his excellent type."

It is to be regretted that Mr. Hopper had not given more fully of his talents to the militant exposition of the principles of Henry George, in which he so sincerely believed. But his attitude to the movement was determined by the bent of his mind toward moderation and compromise. Could he have chosen differently, he would have left the impress of his work and personality on the history of his city. As it is, his name must soon cease to be spoken save by his friends who recall a kindly spirit and a devotion to civic matters of only minor importance to our teeming population.

Services for our late friend were held at his home in this city at 352 W. 121st street. Many Single Taxers were present, including Hon. Edward Polak, Morris VanVeen, Robert Schalkenbach, Whidden Graham, George R. Macey, Joseph Fink, James R. Brown, John Scully, George Everett and others.

C. M. CARR

REVIEW readers will learn with sincere sorrow of the death of C. M. Carr. He was rounding a curve in his automobile thirty miles south of Colorado Springs, Colorado, there were deep ruts in the road and the car overturned. He was found dead under the car when discovered.

Mr. Carr was prominent in the Bucklin campaign. He was active in many ways. He was a contributor to the Henry George Lecture Bureau conducted by F. H. Monroe. Twenty years ago he sent sets of Henry George's works to all the colleges in Mexico, and it is not unreasonable to believe that this had some effect on the thought of the young students who later entered public life. Acting with a few others he was able to liberalize the Oklahoma Constitution to permit of the adoption of the Single Tax by the legislature without constitutional amendment. He was strongly of the opinion that Oregon was the next battleground for the Single Tax, and only a few months ago addressed a circular letter to the Single Taxers of the United States pledging a substantial contribution to future campaigns in that State.

He was sixty-four years old and was born in Clinton, Iowa. He was a doctor of dentistry, had invented a number of dental instruments, on which he made a good deal of

money, and taught new methods in his profession against the opposition of the old school.

Like so many others he had become disheartened at the slow progress of the movement until aroused by J. R. Hermann with his story of the Oregon fight and the possibilities held out in that State for an early triumph of the principles of Henry George, in which he had never ceased to believe.

Mr. Hermann in a recent communication to the REVIEW says of him: "He was one of the most joyous, fearless and wholesome souls I ever met."

FREDERICK D. LYFORD

Another veteran Single Taxer, F. D. Lyford, passed away last month at his home in Auburn, Maine, of which city he had been a resident since boyhood. He was born in Hallowell, Me., in 1847, and is survived by two daughters and a son.

Mr. Lyford retired from active business about fifteen years ago. He had been a Single Taxer almost from the beginning of the movement, and never lost faith in the ultimate triumph of the principle.

He was a great reader and had a valuable and well stocked library, among which were about all the books on the Single Tax which have appeared to date.

The mayor of Auburn, Mr. C. S. Cummings, officiated at his funeral and paid a glowing tribute to his memory. He spoke of Henry George and of his funeral in New York, the largest and most impressive demonstration ever made for a private citizen in this country. Mr. Cummings said if a change in conditions came it would be due to the serious minded men of whom Mr. Lyford was one. The address was satisfying to Single Taxers and to the sympathizing friends who gathered to pay their last respects to a loyal citizen and a devoted spirit.

ANDREW SMITH

Who of our local Single Taxers did not know Andrew J. Smith, familiarly known to his many friends as "Andy?" His death, after a brief illness, took place in May. He had been a visitor at this office and at one of the lectures of the Single Tax Party forum at the McAlpin only a few days before his death.

He had been identified with the local movement here almost from its beginning, and for years was an active member of the Manhattan Single Tax club.

Wells' Outline of History

SINGLE Taxers find much in the book to admire; only a little to quarrel with. Wells does not make their clear-cut distinction between private property in land and private property in labor products. That is the central feature of the Single Tax political economy, and so obvious that they are dismayed when great writers and thinkers fail to recognize it. But he does ask for such a "definition of property as will give freedom without oppressive power." And he does give land and taxation considerable space, perhaps enough to show their relative importance in history.

H. M. HOLMES, in *Cleveland Citizen*.

Can the Single Tax Be Passed On?

PRIZE WINNING ESSAY

FRANKLY we are disappointed in the character of the 300 word essays submitted on the question suggested in our last issue, "Can the Single Tax Be Passed On?"

A score of essays have been submitted. Many of these ignore the purpose of the inquiry; others are very carelessly written and include wholly extraneous sentences.

The fact is, Single Taxers have fallen into the use of a terminology that, while correct enough, is foreign to current methods of thought. When asked to express themselves in other language—one "comprehended of the people"—they flounder like fish in strange waters.

Five of the essays, however, demand attention. It was not easy for the committee, Messrs. Geiger, Macy and Miller, to make a selection from these. The five especially deserving of consideration are those submitted by Thomas W. Mitchell, Wm. Wallace Childs and Walter Campbell, all of Washington, D. C., Henry S. Ford, of Camden, N. J. and Joseph P. Fern, of Scammon, Kansas. It is curious that three of the five essays seriously considered come from Washington.

It was not easy to make a decision from these five, but it seemed to the committee that the award should be given to the first named, which is published herewith.

By THOMAS W. MITCHELL

A tax on land values or on the economic rent of land will not cause an increase in land rents because the landlord is already collecting as rent the full market value of the economic services rendered by his land and therefore the tax cannot be passed on to the tenant and to the purchaser of the products of land.

The money rental of land depends upon the relation between the supply of and the demand for land service, just as the price of any other service or of any commodity depends upon the relation between demand and supply. The imposition of a tax on land value or land rent will not in itself add to or subtract from the available supply of land service one iota, nor will it add one iota to the demand. The supply of land and land service is the same whether there is or is not the tax; for these are not among the *produced* commodities. Likewise, the need for the products of land, and therefore for land service, is the same. Were land a produced commodity like pen knives, the imposition of a tax that made the production less profitable might discourage investment in the means of producing it, reduce the volume of its production and increase the market price of its service and of the land itself. As conditions exist, this cannot happen unless landlords in their ignorance are not already collecting as much rent as they could.

The market value of the land itself is the capitalized value of the expected future rental, or of that portion of it that the landlord expects to be able to keep for himself. The

effect of a tax taking a part of this rental is to *decrease* the market value of the land. If *all* the rental could be taken by the government, the market value of the land itself would be reduced practically to *nil*.

Adam Smith and the Physiocrats

THE Science of Political Economy," Henry George's unfinished work, is not so well known, even to Single Taxers, that quotations from it in the REVIEW will seem inappropriate. His references to the Physiocrats, whom he termed the Single Taxers of the Eighteenth Century, are of special interest.

The leader of this group of economic thinkers was Quesnay, who was born in 1694, at Mercy, near Paris. He was a farmer's son and taught himself to read. Later he was apprenticed to a surgeon and became a doctor.

Through the influence of Marshal de Noilles he became physician to Louis XV. The King made him a noble, gave him a coat of arms, assigned him an apartment in the palace of the King, and had his books printed in the royal printing office. The King affectionately called him his "thinker."

In his apartment in the palace of Versailles, Quesnay and other eminent men of the court met. Their aim was the establishment of justice and the abolition of poverty.

"They saw that there is but one source on which men can draw for all their material needs—land: and that there is but one means by which land can be made to yield to their desires—labor."

They believed in raising revenue from land values and advocated the abolition of all taxes on wealth. They were free traders.

Turgot was educated for the church, studied law and was appointed Minister of Finance by Louis XVI. This happened three months before Quesnay's death. Turgot had taxes taken off industry and placed on land. The nobles of France, who owned the land, were very much opposed to Turgot and he was removed, holding office only about a year and a half.

The Physiocrats were overthrown, many perished on the guillotine, in prison, or in exile.

Henry George says, "France will some day honor among the noblest the centuries have given her, the names of Quesnay, Turgot, Mirabeau, Condorcet, Dupont, and their fellows."

Quesnay, and not Adam Smith, should have gone down in history as the father of political economy. Smith, born twenty years after Quesnay, was professor of moral philosophy (on which subject he wrote a book) at the Glasgow University, resigning this position to become tutor to the young Duke of Buccleugh.

On a continental trip made with the Duke between 1764 and 1766, he became acquainted while in Paris with Quesnay, and was a frequent and welcome visitor to the apart-

ment of Quesnay in the palace of the King, where they discussed matters of the highest and permanent interest to mankind.

On his return home Adam Smith began the work on "The Inquiry into the Nature and Causes of the Wealth of Nations." He was engaged on this for a period of ten years. He was able to do this because of a pension given to him by the Duke. The work made him famous.

After the book was finished Adam Smith was appointed Commissioner of Customs in Scotland. At the time of his death he was Lord Rector of Glasgow University.

Smith did not propose an inquiry into the nature and causes of wealth, but "An Inquiry into the Nature and Causes of the Wealth of Nations." By "nations" he had reference to political organisms. Adam Smith did not define wealth as clearly as had the Physiocrats. To them wealth must have material existence and must come from the land. Wealth was the gross product of the application of labor to land. The current notion of Smith's time was that the precious metals were the chief wealth of nations.

Legislation was based on that notion. Smith attacked and overthrew it, and his chief claim to distinction is that he destroyed the so-called "mercantile theory" and with it the prevailing protectionist theories of his time.

But in his work of reconstructing the edifice of political economy he not infrequently fell into the same erroneous notions which it was his chief purpose to destroy. Thus in one place, as George points out, he includes personal qualities and debts as wealth. George attributed these errors to the fact that what Smith thought could be accomplished was less than what the Physiocrats aimed at. He had already advanced to a point where his ideas were considered revolutionary.

It must be remembered that his message was addressed to the cultured and comfortable classes who believed in the existing social order. Adam Smith avoided antagonizing the landed interests. George has told us that there were few axioms in Smith that co-relate and hold together. "But such was his genius and prudence that he got a hearing where more daring thinkers failed and a science of political economy began to grow on his foundations." He passed over the subject of the relation of men to the land, accepting the fact that most of the land had been appropriated by a few as though that was the natural order." "There are," says Henry George, "passage in 'The Wealth of Nations' where Adam Smith checks his inquiry with a suddenness that shows an indisposition to venture on ground that the possessing classes would deem dangerous."

And just before his death he destroyed all his manuscripts he did not wish published. And so, though the Physiocrats were too greatly concerned with the agricultural use of land to the most absolute neglect of its urban relation, the greater glory is theirs while the greater fame is Smith's, with whom the title, "Father of Political Economy," has not ceased to be associated.

CHARLOTTE SMITH.

The Coming International Single Tax Conference at Oxford, England

THE United Committee for the Taxation of Land Values, with headquarters in London, England, have issued an invitation to the International Single Tax Conference to take place in Oxford, in August. In it the committee say:

"Prepared typewritten statements, to be included in the proceedings of the Conference, are invited from groups and societies like yours setting forth a report of the activities of the movement in your town, district or State. Such a report should inform the Conference what progress has been made, what lessons are to be derived from work done, what aims and prospects you have in practical legislation—and generally what organization and propaganda you employ in advancing the cause.

The sessions of the Conference will be held in the Hall of the College, which seats 250 persons. Members of the Conference will be in residence in Oxford during the whole week, many at the College itself, others in an adjoining College and others again in apartments and hotels in the immediate neighborhood.

There will be a dozen meetings or more and instructive addresses will be delivered on the position of the movement in many countries, on the legislation adopted or required in each, on what can be done to promote our aims through international co-operation, on the problems of valuation, on lessons learned from practical experience, on the moral law and property, on the land question in history, on Single Tax communities, etc., etc.

The Conference will naturally not be all work and no play. An Entertainments Committee will see to that. The City of Oxford, its historic colleges, boating and pleasure sailings on the river Thames, motor drives and excursions into the beautiful surrounding country are among the many delights that will contribute to a memorable and enjoyable holiday.

Mention of the Conference has been made from month to month in *Land and Liberty* since October last. The announcement has been received with great enthusiasm by hosts of friends in this and other countries. Added to the many promises of attendance we have received, already 70 members have definitely enrolled.

We know that you will greet the Oxford Conference as an inspiring occasion to add new strength and dignity to our world movement, and we ask you to do what is in your power to make the event a triumphant and enduring success.

The Conference membership fee is 10s. (ten shillings) per member, which may be paid at the date we assemble or may be remitted to us beforehand.

With fraternal greetings,
Yours faithfully,
JOHN PAUL."

The committee announce the following provisional list of delegates as of March 23, which has been added to since that date:

DENMARK: Mr. Abel Brink, Mrs. Brink, Mr. P. Larsen, Mr. K. J. Moller, Mr. S. Berthelsen, Mr. J. L. Bjorner, Mrs. Signe Bjorner, Mr. A. Ravnholt.

SWEDEN: Mr. Johan Hansson, Mrs. Hansson.

SPAIN: Mr. A. Albendin, Mrs. Albendin, Mr. E. Garcia, Miss Carmen Garcia.

GERMANY: Mr. Otto Karuk, Mr. Paletta.

UNITED STATES OF AMERICA: Mr. Fiske Warren, Mr. J. A. Hamm, Mr. A. Tozer, Mr. W. N. McNair; A group from Pittsburgh; A group from Cleveland.

LONDON: Mr. A. MacLaren, M.P., Mr. C. H. Smithson, Mr. J. D. White, Mr. W. R. Lester, Mr. John Paul, Mrs. John Paul, Mr. C. Morley, Mr. F. Verinder, Mr. H. Morrill, Mr. C. Bevan, Mrs. Bevan, Mr. A. W. Madsen, Mrs. Madsen, Mr. Geo. Stone, Mr. G. Crosoer, Mr. H. W. Houlden, Miss Barnes Miss Calder, Miss Waugh.

YORKSHIRE: Mr. R. W. Jenkins, Mr. J. E. Dugdale, Mr. F. Skirrow, Mrs. Skirrow.

WALES: Mr. E. Davies, Mrs. Davies.

In addition to these there are many other names from different parts of England. From America the names of persons indicated in last issue of the REVIEW as prospective members of the conference are Bolton Hall and William J. Blech, of New York, Henry George Heigold, of St. Louis, Mo., and S. Y. Gillan and son, of Milwaukee, Wis.

The National Committee of the Single Tax Party has issued the following stirring call, which has been mailed to all Single Taxers in the United States.:

DEAR SINGLE TAXER:

Now is the fortuitious moment for freeing mankind, long cherished by the heart of every Single Taxer by a world-wide dramatization of the philosophy of Henry George.

Seizing this great opportunity afforded by the collapse of the taxation systems of virtually every nation in Europe, the United Committee for the Taxation of Land Values of Great Britain has issued a call for an International Single Tax Conference to be held in Oxford, England, August 13th to 20th, 1923.

Already more than a dozen European countries have joined this movement to emphasize the urgent necessity of immediate world-wide adoption of the Single Tax, if civilization is to be saved.

The eyes of the entire world are focussed on America. From her alone, it is believed, must come solution for the problem.

To have peace and prosperity the world must adopt a sound economic system. An international conference of Single Taxers cannot fail to challenge the attention of the governing bodies of the world to the epitome of our philosophy, namely: That the Rent of the land belongs to the people, and its collection, is the first duty of every government.

The Single Tax Party fully indorses the action of the British group and is co-operating to make the delegation from the United States as large as possible. It urges every Single Taxer, whether a member of the party or not, to exert himself, or herself to the utmost, to be present at the Oxford Conference. A big delegation from America, the

English Committee in charge believes, would augur success for the Conference.

The American Liner, "Manchuria" has been selected to carry the big delegation from the United States. This well equipped 14,000 ton "one cabin" steamer sails from New York, August 2nd, landing its passengers in England in ample time for the Conference. The fare on the "Manchuria" is one hundred and twenty dollars, and five dollars revenue tax, each way, (the minimum rate) but by going in a group all are assured better accommodations. To be binding, applications for reservations must be accompanied with thirty-five dollars, the balance, ninety-five dollars, to be paid not later than July 12th. Those desiring to return earlier than September 15th should make reservations for the westward trip, prior to sailing from the United States.

Make checks payable to the "International Mercantile Marine" and forward same at once to the Single Tax Party Committee, 842 North Broad Street, Philadelphia, Pa.

Again reminding you that the present opportunity to do big things for the Single Tax cannot possibly come again in the lifetime of Single Taxers,

We are your obedient servants,
 Committee { WILLIAM J. WALLACE, *Nat. Chairman*,
 E. YANCEY COHEN, *Nat. Treasurer*,
 R. C. MACAULEY, *Nat. Secretary*,
 JAMES A. ROBINSON, *Nat. Organizer*,
 842 North Broad Street,
 Philadelphia, Pa."

Later advices as to attendance given by Mr. A. W. Madsen, of the English Committee, show the membership of the conference as follows:

England and Wales, 40; Scotland, 15; Norway and Sweden, 3; Denmark, 11; Spain, 4; Germany, 2; Hungary, 1; U. S. A., 42. A total of 118.

We ask all those contemplating attendance to get in touch with both the English Committee at 11 Tothill Street, London, S.W. 1, and the Conference Committee of the Single Tax Party here.

Among those who are going to the conference is Mrs. Elizabeth Towne, of Holyoke, Mass., editor of the *Nautilus*. She commends the project and encloses a generous cheque to defray the committee's expenses.

John Joseph Lenney, of Washington, D. C., also makes a contribution, and will attend.

William Lloyd Garrison, Jr., of Boston, writes: "Am greatly pleased with the style and substance of your inspiring letter; Mrs. Garrison and myself wish fuller details. We expect to be with your group."

Mark M. Dintenfass, the well-known moving picture producer, sends the following: "It is needless for me to express to you my approval of the contemplated conference and my desire to make it a notable success. Will advise you within a few days what reservations to make for my party."

Miller A. Smith, of New York and Havana, Cuba, testifies his deep interest and appreciation of work incident to organizing the transatlantic trip by sending a substantial check to the committee.

The indefatigable Chairman of the New York Committee, Mr. Morris VanVeen, writes glowingly of the prospects of

a large delegation from New York City and vicinity, and contributes liberally.

The following letter to the committee from Oliver McKnight, who is always found at his post ready to go when the call comes and duty urges, will be of interest to our readers, who are asked to bear in mind what Mr. McKnight says regarding the importance of numbers to the significance of this event:

"Enclosed find cheque for \$5.00 for contribution to expenses and another to I. M. M. as deposit on passage money to Oxford, \$35.00. Someone has remarked that the bravest men he ever knew was a soldier, who, when the battle started, would immediately run away, but that his sense of duty would so operate before he got very far and would check his footsteps, and, he would return to the duties awaiting him.

If this man was entitled to any medals for bravery, then I too may lay claim to the D. S. C. of our Single Tax service.

Of course, in spirit I want to be in Oxford and will likely enjoy every minute of the time spent there especially if the conference is a success in point of numbers and gives us the advertising so much needed, but to my home loving habits and almost infantile knowledge of travelling and last, but not least, the big hole that will be made in my little old-age fund, my natural tendencies are to run away; only a sense of duty brings me back to service in a holy cause.

I am glad you have "got going." The conference *can* be made the biggest thing in economic salvation that ever happened and every Single Taxer should hold himself or herself personally responsible for its success.

Can you give me any further information regarding the numbers of delegates that will attend. With a small conference, our money will be practically wasted in so far as attracting the world's attention, but a big one will return a rate of interest unprecedented."

Untaxed Privilege

WE are told of a piece of land at Miramar, which has just changed hands "at a price well over £2,000 per acre," the seller of which has bought a forty-six acre farm with house thereon at Otaki for less than he realized by the sale of his suburban land. Of course, such illustrations of the people-value of land are by no means rare. Not long since, a section in Willis street changed hands at £500 per foot, and last year £1,200 was the purchase price of a section in Queen street, Auckland. A curious commentary on these facts is that supplied by the Taxation Commission, who tell us that they are unable to discriminate between earned and unearned income! So much for experts. In the end the people, not the experts, will determine whether their birthright is to be forever blockaded by the few who are permitted to appropriate what belongs to all—to the man who cleans the streets, to the woman at the washtub, as well as to the speculator and the wool king.

P. J. O'REGAN, in *Evening Post*, of Wellington, New Zealand.

NEWS—FOREIGN

Argentine

SPEAKING of the position of the Single Tax movement in the Argentine, one of the leaders of that movement has written us a few lines that will bear meditation by our Socialist friends in this country:

"Today," he says, "our ideas are floating in the environment. The very Socialists will be the ones to bring Georgism into operation, because they have ceased to be Socialists in order to become Liberals. They recognize that Capital is a necessity for keeping industry in motion; and through their organ, *La Vanguardia*, they have already declared that the question of the Land is the most important problem. Besides, as is known, they are Free Traders."

The organ of the Georgist Liberal Party in the Argentine, *El Liberal Georgista*, announces that two candidates of that party were recently elected to the Town Council of Coronal Pringles. The other candidates elected were: 2 Radicals and 1 Socialist. The population of Coronal Pringles is 14,000.

In the elections for national Senator held in Buenos Aires in February last, the candidate of the Georgist Liberal Party, Dr. Eduardo F. Belaustegui, received 1923 votes. This was eighteen more than the vote for the same party in the municipal elections of 1922.

It is worthy of note that the Socialist Party, likewise committed to the concentration of taxes on land values, won the election for Senator by a vote of 77,505 against the government candidate's 70,710. *La Vanguardia*, official organ of the Argentine Socialist Party, makes the following declaration in its issue of March 7th:

"The land problem embraces in its magnitude and importance almost all the others. By its solution in the form proposed, other questions of the highest importance which have a close or indirect relation thereto would be settled at the same time."

The Fight for Free Speech In Youngstown

A \$100,000 damage suit brought by Joseph W. Gottlieb, in Youngstown, Ohio, against Judge William S. Anderson and Chief of Police Watkins, for false arrest, has resulted in some very interesting developments. The fight for free speech in that city is now at fever heat.

Proceedings at the trial revealed the curious conception of democracy entertained by the local Chief of Police. It is rare that such an open avowal of the contempt for democratic institutions is made by gentlemen of his ilk in their official capacity. Youngstown has a population of 132,000, and is an almost 100 per cent. American city. Its citizens are to be commiserated in the possession of a Chief of Police who, in imitation of the famous Louis of France, openly boasts, "I am the law."

Our friend, George Edwards, appeared as counsel for Gottlieb, and his skillful questioning of the Chief of Police

developed what amounts to a confession that should furnish some very serious reflection to the people of Youngstown as well as those of other cities:

"What did Gottlieb say in his speech?"

"Something about democracy. He mentioned Judge Anderson's name when I told the Captain to get him."

"As soon as he said Judge Anderson you ordered his arrest?"

"Yes."

"Do you recall what he said about Judge Anderson?"

"I don't recall if he said anything."

"Where did you go after Gottlieb was arrested?"

"You ought to know, Edwards, I went up and grabbed you from the automobile. I figured that an ounce of prevention was worth a pound of cure."

"Gottlieb was violating no law that you know of?"

"He was violating my law."

"Oh, you make laws. I didn't know chief of police had authority to make a law."

"I made that one."

"I wish, chief, that instead of this vaudeville show we would have a law suit," said Edwards.

"Gottlieb did not commit a crime. If you locked up every one you suspected would commit a crime there would not be enough jails. Quite a few of us could be locked up."

A Soldier of the Common Good

"TO HAVE been a faithful soldier in the Army of Freedom—to have laid one stone in the glorious building of a Perfect Social State—to have done even so little to bring the Kingdom of God upon earth—nay, even to have attempted it with all one's might, is sufficient reward for all the work, the fret and toil, and the sacrifices that are involved in it."

MAX HIRSCH.

ABOLISHING a lot of laws would do more good than all the uplift laws ever enacted or proposed.

BOOK NOTICES

CRIME, ITS CAUSE AND TREATMENT*

Such is the title of an informing and thoughtful work by Clarence Darrow. Nothing more than a summary of its conclusions can be given here, in the hope that injustice may not be done to a most admirable performance.

Mr. Darrow shows that even the most severe punishment is no deterrent and that we must reverse all current theories respecting crime and the treatment of the criminal. Theories founded upon folk ways are tenable no longer. There is but one justification for any penal code and that is the protection of society.

Low wages he indicates as a cause of crime. He recognizes that under juster social conditions men who now drift into crime would find conventional life more profitable and attractive. Speaking of juvenile criminals he points out that children in the country escape most of the influences that make for crime, and he says: "The growth of the big cities have produced the child criminal." He speaks in many places of the close relation that economic conditions bear to crime, and says: "Not less than eighty per cent. of all crimes are property crimes."

*Crime and its Treatment by Clarence Darrow, 12Mo. Clo., 300 p.p.. Thomas Y. Crowell & Co., New York City.

We venture this quotation from page 99:

"The criminologist must face the fact that, in spite of contrary preferences by most of our social doctors, we are still in our work-a-day world guided almost exclusively by the mores—the folk-way of old, founded on expediency as revealed by experience, and acquired by the only known process, that of trial and error. If this be true, it clearly follows that in order to conserve any vestige of a civilization, we must realize the fact that property crimes are the normal result of the complex activities making up the treadmill called civilization. We must likewise realize that to modify these crimes we must modify the trend of the race."

Mr. Darrow has well summed up the environment that makes for crime. He has traced for us the development of the criminal under the conditions that surround him from the time of his first infraction of the law, his incarceration and his freedom when the period of imprisonment is at an end. But his record does not cease to follow him when he is free—in fact, he is never really free from the time when he falls into the clutches of the law. Whatever environment and heredity have done to start the criminal on his career the law and society tend to confirm. Darrow, with his long familiarity with the phenomena of crime, knows the story as presented in a thousand chapters and in the lives of hundreds of unfortunates.

Here is Darrow's exclamation which should arrest the reader: "If only the public would understand. If only the public were more intelligent, which in this connection would be more human."

Altogether this is a book which is well worth the perusal of one who loves his fellowman and wishes to hear at first hand from one who has moved among the dark places of mankind, who has associated with those whom society has branded, and who writes of all he knows—and what he knows is more than most men—with a fine sympathy and out of a discriminating mind.

J. D. M

TOO MUCH GOVERNMENT, TOO MUCH TAXATION*

With much of this book's protest against the meddling by State and Federal governments with what is properly the sphere of private industry, all Single Taxers can heartily agree. The annoying extension of regulatory legislation, with its boards, commissions and bureaus, all attempting to control production and distribution by an army of officeholders, is a discouraging sign of the bankruptcy of intelligence on the part of national and State legislators. Crises are discovered in trade and industry. Make a law to stop them. If the law does not work, create a supervisory commission with powers to investigate and make regulations. This failing, enact more laws creating bureaus to supervise the commissions, and find out why they are not serving the public. Thus the bureaucracy grows, until there are millions of officeholders supported by the patient taxpayers, all busily engaged in showing how not to promote industrial and commercial prosperity.

Mr. Hay sees clearly that governmental extravagance and corruption are largely due to the failure of the great masses of the people to realize the heavy burden laid on productive industry by existing systems of taxation. If the average citizen could be brought to realize the extent to which he is robbed by indirect taxes, ultimately paid by the consumers of goods, he would revolt against the political quacks who are responsible. Yet, as is the case with so many well-meaning persons who protest against present conditions, he has no better remedy to offer than the crooked and discredited Sales Tax, which he suggests as a way out of the indirect taxes that are not felt by the public. He wants to rouse the American people against the crushing and oppressive taxes on capital, industry and trade, but his only solution is a tax on consumption that would increase prices, decrease purchasing power and cut down production!

The author has heard of the Single Tax but discusses it in a ten-line footnote, with the casual comment that it is a tax "on real estate or rents," which, he says, has the great disadvantage that it is levied on a limited class, the land owners. After this exhibition of perspicacity it is not surprising to find him accepting the canned wisdom of the financial freebooters and princes of privilege who are trying to force the Sales Tax upon the country.

*Too Much Government. Too Much Taxation. By Norman Hay. Doubleday Page & Co.

CORRESPONDENCE

AN APPROVING WORD FROM A WELL KNOWN AUSTRALIAN WORKER

EDITOR SINGLE TAX REVIEW:

I have greatly enjoyed your articles in the REVIEW, "The Single Tax more than a Fiscal Reform," etc., and I feel sure that your attitude is right, as opposed to Mr. Cooley's.

Corowa, N. S. Wales, Australia.

ERNEST BRAY.

A PROMISING FIELD

EDITOR SINGLE TAX REVIEW:

In my opinion Single Tax will never have a fair trial until it becomes a national measure. It would take a long while to get it passed and in force in the United States, with so many States to adopt it.

I believe Western Canada is the best place to try it out. We have a large domain sparsely settled. There is some friction between the East and West and some talk of seceding, though I think nothing will come of it. The West will have an increased membership in the federal house at Ottawa next election.

The farmers are in control in Manitoba, Saskatchewan and Alberta in the provincial legislatures. They are out for taxation of land values and almost to a man the leaders are strong for it. Their official organ, *The Grain Growers Guide*, advocates it. The trouble is the rank and file are passive and will not let their leaders put it into effect.

The Premier of Ontario is a Single Taxer, also the head men of the United Grain Growers, the largest grain company in the world, are mostly strong for Single Tax. Here we have the head men who direct affairs strong for it but cannot do much, as the ordinary people do not understand it.

Here seems to me a great chance to work. The heads of the farmers organizations in the Eastern Provinces are also in favor and with some encouragement would fall in line.

If some generous great soul would put up enough to finance a vigorous campaign for five years (advertising) by that time others would fall in line and help out. This advertising campaign to advocate 100% Single Tax with no compromise at all. In rural Manitoba on farms, there is no tax on improvements. No doubt you are familiar with what has been done in the other provinces along these lines. Vancouver particularly has led in exempting improvements, as well as Victoria, Edmonton, Calgary and other cities, but with the after effects of the war things have not gone as some predicted. Single Tax in a federal way would have solved the question.

Here in the West we could advertise it with least expense of any place and reach most of the people. The *Manitoba Free Press*, of Winnipeg, has a large circulation in the three provinces, Manitoba, Saskatchewan and Alberta. The *Grain Grower* also has a large circulation among the farmers in the four Western Provinces. These two papers with one in Vancouver would reach most of the people in the West. We call Port Arthur the dividing line between the East and the West. The farmers are just now in straitened circumstances and would welcome some kind of a change, are mildly in favor of Single Tax now but in mass have not studied it much.

Single Tax is my religion and like most Single Taxers count myself a citizen of the world. Am not advocating a trial here because I am a Canadian but because it seems to me the best place to try it out.

S. J. Farmer, Mayor of Winnipeg, is an ardent Single Taxer. F. J. Dixon, member for centre Winnipeg, and leader of the Labor Party, has been for years preaching the cause for us. Under proportional representation he received in 1st to 10th choice about 80% of the votes polled.

What I wish to show is that our leaders are in line but the rank and file are holding them back.

Toronto, Canada.

T. R. WILLIAMS.

STANDS BY THE REVIEW

EDITOR SINGLE TAX REVIEW:

I enjoy reading the REVIEW very much and am a firm believer in the doctrines which it expounds. Hoping that this year will be a very successful one for you in your great work.

Brookline, Mass.

CHARLES B. M. KNOWLES.

FROM A FAMOUS OHIOAN

EDITOR SINGLE TAX REVIEW:

I am very much in love with the REVIEW. I like its radicalism. I want the Single Tax in its fullness right now; we have been waiting too long. I am for the California radicals.

Cleveland, Ohio.

BILLY RADCLIFFE, S. T.

LAND SPECULATION IN CALIFORNIA

EDITOR SINGLE TAX REVIEW:

There are between 29,000 and 37,000 licensed real estate dealers in California subject to the State Real Estate Commission. The University of California at Berkeley and other educational institutions in the State have courses in real estate and issue what corresponds to academic degrees.

Ex-Mayor Ole Hanson, of Seattle, author of "Reds and Red Flags," who had trouble with the labor locals in Seattle, came here and started selling land at what he called Lincoln Square in Los Angeles two years ago. On this boulevard leading out of the city he flung six large red flags to the breeze to attract the notice of passing traffic to his land subdivision. Billy Sunday, Jr., son of the well known Rev. Billy Sunday, also is making money at the game and Mr. Frank Vanderlip, who said that Americans are a nation of "economic illiterates," has drawn nine thousand "suckers" into a syndicate scheme capitalized at \$1,500,000. All of which shows that he is putting his theory to a successful test!

Los Angeles, Calif.

A. WERNICKE.

A CORRECTION

EDITOR SINGLE TAX REVIEW:

On page 55, SINGLE TAX REVIEW, for March-April, is a misstatement: The resolution was passed without debate, together with the first "Whereas;" but all between this and the resolution was omitted. And, come to recall the doings in this matter, perhaps the first "Whereas" was omitted; but the resolution was passed without debate. This correction is important; for, as your statement stands, it would seem to imply that the Massachusetts State Grange looks with favor upon this type of tax reform. Very far from it, as a matter of fact!

Middleborough, Mass.

A. W. LITTLEFIELD.

WANTS MORE CARTOONS

EDITOR SINGLE TAX REVIEW:

I would like to urge Single Taxers everywhere to make liberal use of the many cartoons that are coming out today showing "What fools we mortals be" in allowing monopolies to rob us of our birthright in the land. These cartoons come in answer to Bobbie Burns' prayer, "Oh, wad some power the giftie gie us to see ourselves as others see us." In this age of rush and haste they are about as much Single Tax as the average mortal can absorb. The world can only accept truth in homeopathic doses.

Inwood, N. Y.

JOSIE THORPE PRICE.

WHO PAYS THE RENT?

EDITOR SINGLE TAX REVIEW:

Will you kindly explain a point relative to the Single Tax?

Heretofore I have taken the position that speaking broadly the Single Tax would tax everyone in proportion to the advantage which each had received through public service. Used the common argument that the value of public service is reflected in land values, that landowners would pay their share directly into the treasury while renters would pay theirs indirectly. Thus all would be reached and all would pay according to the value of the site occupied and

hence according to the value of the advantage conferred by government. But I have been confronted by a puzzling objection.

The argument seems sound as to residence property, but does it hold as to business property, also? For example, Brown, occupying a cheap flat on a back street pays less, because he receives less, than does Jones out in Nabob Heights. But suppose Smith has a shoe store in a \$500 room in the retail center. Are not his rent, light, heat, clerk hire, etc., paid each month by his customers? Is not his rent included in the price for which he sells his shoes? It must be, for with no other income, he pays his rent and other bills and adds to his bank balance.

Comes now the Single Tax. He continues to rent the same room of the same owner. Under the new arrangement the portion of his room rent which is ground rent passes through the owner's hands into the public treasury. That part which is building rent is retained by the owner. Meanwhile, does not Smith add his rent in with his other operating expense and sell his shoes for enough extra to reimburse him? At present the storekeeper's rent is paid by his customers, is it not? Will not this continue to be true under the Single Tax?

If this be true of Smith, the shoedealer, is it not true, also, of the jobber, manufacturer and all the rest, clear back to the beginning of things?

I am not asserting that the Single Tax will increase Smith's rent. Rather, it seems to me, it will reduce it. But will not such rent as the room does bring be merely advanced by Smith and paid ultimately, with interest, by his customers? (Incidentally, will not those customers pay the jobber's and manufacturer's rent at the same time?)

Now, comes my difficulty. If Smith's rent is paid by his customers, what becomes of the argument that Smith, himself, occupying that valuable site pays for the privilege of holding it and thereby contributes his proper share toward supporting the public service? Lincoln, Neb.

A. G. CHAPMAN.

REPLY

What the Single Tax proposes, is that the rental value of land, which now goes largely into private hands, shall be paid into the public treasury. It is immaterial whether this rental value is looked upon as a payment (1) from the storekeeper for the privilege of conducting business on a particular spot, or (2) from his customers for purchasing things at that location.

Speaking generally, (1) the storekeeper as such, enjoys no privilege from occupying a particular spot, for the rental value is entirely apart from his earnings as a storekeeper, which are fixed by competition; (2) the customers enjoy no privilege when they purchase at a particular location, because the prices of what they buy are the same whether the rental value is large or small, and indeed often tend to be slightly lower where the rental values are high. There are exceptions, but these do not affect the present argument.

Of course the "rent of land" is paid out of the money received by the storekeeper from his customers. But this rent is a differential; that is, the aggregate transactions on a particular spot will be larger, or can be carried on more cheaply per unit, than at some other location, and this increased volume or decreased expense, is then paid over as rent for the location.

If there were unrestricted land ownership with no taxation of land value at all, the total saving in costs obtained from conducting business in a particular spot (over the costs at the place where it was most expensive to conduct business) would be collected by the landowner from the storekeeper and paid by the latter out of the aggregate receipts from his customers. The only "privilege value" would be that enjoyed by the landowner. At present, we have in the United States a tax on land values, so that a minor part of this privilege value now goes to the community; the Single Tax would take all of it. The relation of storekeeper and customers to that rental fund would not be changed at all—but the community would get all of the rental value instead of a portion.—EDITOR SINGLE TAX REVIEW.

NEWS NOTES AND PERSONALS

JOHN BRYAN, a citizen of Greene county, Ohio, bequeathed a tract of land to the State for public park purposes, or to be used for government buildings, but with the condition that it shall never be used for religious purposes, nor should any religious exercise ever be permitted on it. The present legislature recently passed a bill over Governor Donahey's veto accepting the strange gift with the eccentric old atheist's stern prohibition and condition attached. Which leads the *Beacon-Journal* of Akron, Ohio, to remark: "The Single Taxers will point to this bequest as another amazing example of the power of the dead hand to regulate the conscience and even the opinion of succeeding generations."

DAVID GIBSON, of Cleveland, who will be remembered as the publisher of the "Ground Hog," and as the man who carried banners and marched up and down in front of what he called "economic monstrosities," to advertise the Single Tax, was 50 years old in May. Interviewed by a newspaper reporter, he declared that, with advancing years, he feels less and thinks more, and is more philosophical. He was silent however, as to what good his philosophy does him on tax assessment day. He says he is prosperous, which his friends, and, probably, the internal revenue collector, will be pleased to know.

EUCLID AVENUE BAPTIST CHURCH of Cleveland took a 99-year lease, two years ago, on a lot, 133 by 360 feet, agreeing to pay an annual rental of \$75,000. The church recently sublet less than one-half of the lot for \$75,000 a year. The newspapers referred to this transaction as "the real estate news feature of the week," and they always, in mentioning the Euclid avenue Baptist church, call it "John D. Rockefeller's church," for it is the church he attended when he resided in Cleveland. The newspaper headlines call this real estate deal a "Good Stroke of Business." Whether it is a healthful stroke, either for the church or society, does not worry the newspapers.

CLEVELAND SINGLE TAX CLUB has issued a neat folder announcing the following Single Tax speakers for schools, societies, churches, clubs and industrial organizations: Virgil D. Allen, Billy Radcliffe, Edmund Vance Cooke, Wilbur B. Lutton, Henry P. Boynton, Peter Witt, John C. Lincoln, Edward W. Doty, Allen Brett and Charlotte Smith. The club's *Bulletin* for May tells of 15 speaking dates that were filled in April and early in May, and of the distribution of literature among school teachers and pupils. Literature has been placed in the reading room of Halle Bros., one of the large stores of the city.

THE latest issue of the *Standard* of New South Wales announces the death of Rev. W. H. Beale, a veteran Australian worker, at the age of 74. He was a man of great intellectual gifts, a writer and speaker of no mean ability and a devoted servant of the truth. The same paper announces the death of P. J. Firth, of Sydney, at the age of 88, a worker for the cause since 1890 when he heard Henry George, and a friend of John Paul, W. R. Lester, Edward McHugh, and many well known figures in the movement. Both were old time friends of the SINGLE TAX REVIEW and subscribers from the beginning.

AFTER a speaker sent by the Cleveland Single Tax Club had talked to 125 seniors of the high school in Rocky River, O., March 24, the principal, R. D. Richards, gave permission to the club to send Single Tax pamphlets to all of his 16 assistant teachers, and bought a copy of Henry George's last book, "Science of Political Economy," for the school library. Each teacher received a copy of George's essay, "Single Tax—What It Is and Why We Urge It." At the conclusion of the speaker's remarks, those pupils who were not obliged to attend classes immediately, remained and eagerly asked questions.

NEXT Fall the City of Cleveland will elect a council on the proportional representation plan, and Peter Witt has already announced himself a candidate for a seat in the council.

THERON M. CAMPBELL, Single Taxer and farmer of Monmouth county, has addressed a letter to the New Jersey State Chamber of Commerce in which he says:

"What farmers need now, is all taxes exempted on all improvements on land including all buildings and labor improvements of whatsoever nature that would compel all taxation on realty to be levied according to land values and, of course, you know the big land values are in the cities and towns."

CHARLOTTE SMITH, secretary of the Cleveland Single Tax Club, talked to the political economy class of Prof. C. C. Arbuthnot in Western Reserve University in April. In introducing her, the professor took pains to make it clear that he does not believe in the Single Tax, but he did not say how many taxes he does believe in. On the walls of his office, Prof. Arbuthnot has pictures of Adam Smith, John Stuart Mill, Karl Marx, Henry George, and other eminent economic writers.

JOHN Z. WHITE will visit in a number of cities in Illinois, Missouri and Kansas during the latter part of June, and in the early Fall will tour Wisconsin and Minnesota. Those who have any interesting stories to tell regarding Single Tax legislation or attempted legislation, and who are visiting any part of the United States or Canada, are asked to communicate with F. H. Monroe, 538 So. Dearborn street, Chicago, Ill., and, if they desire, speaking dates will be secured for them.

A RECENT debate in this city on the question of a new party between Morris Hillquit and Congressman Keating, of Colorado, provided an interesting declaration from the latter in reply to an inquiry from the audience, "Yes I am a Single Taxer and give my time and money to help it, as much as I can spare but the people are seemingly not ready for it." If Mr. Keating would repeat this oftener more of the people might be ready for it.

"I DIDN'T have time or I would have written a much shorter letter", is a characteristic phrase in a communication recently received from our old friend, F. W. Lambert. Mr. Lambert is remembered as an active Single Taxer of Denver, Colo. He is still active. He is a good second to F. H. Monroe in the number of subscriptions secured in Buffalo, Chicago and other cities for the SINGLE TAX REVIEW.

WHEN we see Josie Thorpe's name to a communication in any of the Metropolitan newspapers we know that the land doctrine is sure to receive full and adequate expression. A recent letter of this indefatigable friend of the movement in the *Evening World* and another on the "Decay of Socialism" in the lamented *Globe* are examples of her fine handiwork.

HERMAN BIEDER, long an ardent Single Tax worker in Cleveland, has bought a house and 18 acres near Painesville, Ohio, and will move his machine shop out there. He will not work much in his shop; but plans to dam a creek on his "estate" and have water power there. He will also raise vegetables and chickens.

THE Party of Liberal Georgista of the Argentines has addressed a communication to the coming Oxford Conference urging the adoption of a banner of uniform character for the Single Taxers all over the world. They also advocate the formation of political parties in every country, and favor the name Georgists as preferable to Single Tax.

A RECENT visitor to this office from the City of Mexico was our old friend and valued contributor, R. B. Brinsmade. He has an interesting story to tell of which our readers will be duly apprised.

A RECENT article in one the newspapers is headed "Banditry the Law for the most of China which takes the place of Taxes." The only difference between China and this country is that here taxes take the place of banditry.

CLEVELAND CITY CLUB of 3 000 members gave its annual entertainment April 23, entitled "Snooper Government, or When Whitehood Was in Flower." E. W. Doty, of the Single Tax Club" was impersonated by C. B. Ryan, who, however, didn't make a good Single Tax speech, although he made up to look like Doty.

EMMETT MARKOVITZ, Cleveland high school student, has joined the local Single Tax club, pays dues in advance, unsolicited, and makes Single Tax speeches to Hebrew societies in Cleveland. Fred S. Dangler, student in the high school of Lakewood, a Cleveland suburb, is writing a thesis on Single Tax.

IN HIS address at the Single Tax Party Forum at the McAlpin Mr. Charles LeBaron Goeller read the poem "Fleischman's—Midnight," by Joseph Dana Miller, with fine effect. This poem will be included in a volume shortly to be issued by Chas. Scribner's Sons, and to be called, "Poems of Social Protest."

AT THE Bray Studios a series of educational films are being shown by Miss Fowler, daughter of the famous phrenologist. One deals with characteristic heads of Americans. It will interest our readers to know that the head typifying the idealist and thinker is that of Henry George.

A COLUMN report of a lecture by Louis Wallis appears in the front column of the *Daily Citizen*, of Beaver Dam, Wisconsin, where Prof. Wallis spoke on May 6 before the Baptist church of that city, his subject being "Taxation of Business a Detriment."

A MOST indefatigable printer and distributor of pamphlets is A. G. Beecher. Mr. Beecher is now advanced in years and can look back to a long period of useful activity. Thousands are familiar with his many printed expositions.

A MILEMAN'S NIGHT is the title of a bright little sketch in the Poughkeepsie *Eagle News* by Emil and Mary Elsner, formerly of this city, and well known to Single Tax Party men and women, who will wish success to them both.

JOHN E. GRANT has been called upon by his publishers, E. P. Dutton & Co., to revise his book, "The Problem of War and Its Solution" (see review in Jan.-Feb., 1923 issue SINGLE TAX REVIEW) for a new and cheaper edition.

DURING the past few months the SINGLE TAX REVIEW has been quoted by F. P. A., the famous columnist of the New York *World*, editorially in the New York *Times* and by Arthur Brisbane in the New York *American*.

E. S. BYERS, a Cleveland attorney, had a strong letter in the Cleveland *News* of March 10, in reply to an attack on the Single Tax as "confiscation" by Benjamin Carr, an editorial writer for the *News*.

THE Cleveland *News* tells us that eviction cases crowd the conciliation court. The *News* states that \$70. or more per month is charged for a suite of two or three rooms.

JAMES F. MORTON, JR., was one of the principal speakers at the Walt Whitman dinner on May 28 at the Hotel Grenoble, this city.

HON. EDWARD POLAK, Register of Bronx county, is visiting Denver, Kansas City, Mo., Oklahoma City, Portland and Los Angeles.

A RECENT visitor to this city was Dr. J. H. Tilden, of Denver. The doctor is a famous practitioner as well as a Single Taxer.

WE note also a letter on the Single Tax in the same lamented *Globe* from our old friend, Leonard Tuttle.

EDMUND VANCE COOK, Cleveland poet, presented a copy of "Progress and Poverty" to a local club, and wrote on the flyleaf over his name: "The difference between being uneducated and being educated is to realize and comprehend this book."

CITY COUNCIL of Marion, Ohio, President Harding's home town, recently imposed a tax on all occupations.

S. A. STOCKWELL, of Minneapolis, is mentioned for member of the House of Representatives.

JOHN Z. WHITE will address the Co-operative Club at Kansas City, Missouri, on June 26.

HARRY H. WILLOCK and Jackson H. Ralston were recent visitors to Fairhope.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for April, 1923. State of New York, County of New York, ss.:

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

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

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

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

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

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

2. That the owners are: Single Tax Publishing Co., Inc., William J. Wallace, Pres.; Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

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

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholder and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,

Editor

Sworn to and subscribed before me this 30th day of March, 1923.

Seal]

LOUIS D. SCHWARTZ, Notary Public.
New York County