

University of Toronto
DEC 28 1923

November—December, 1923

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Coming National Single Tax
Party Convention

Issues in Recent British Elections

By J. W. Graham Peace

Buenos Aires Exempts Improvements

Book Notices: Herbert Quick's The Hawkeye

Correspondence: Natural Resources and the Law of Rent

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

What "The Single Tax Review" Stands For

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

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

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

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

Published by

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

JOSEPH DANA MILLER, Editor

WILLIAM J. WALLACE, Pres. 491 Mt. Prospect Ave. Newark, N. J.

OSCAR H. GEIGER, Treas. 150 Nassau St., N. Y. City

GEORGE R. MACEY, Sec. 165 Broadway, N. Y. City

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

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

NOVEMBER—DECEMBER 1923

VOL. XXIII

No. 6. WHOLE No. 121

SPECIAL CORRESPONDENTS

CANADA: Sydenham Thompson, 195 Hillside Avenue, Toronto.

ENGLAND: Fred. Skirrow, Yorkshire.

GERMANY: Adolph Damaschke, Lessingstrasse II, Berlin.

AUSTRALIA: Percy R. Meggy, Sydney, New South Wales.

NEW ZEALAND: Hon. P. J. O'Regan, Wellington.

ARGENTINE: Dr. Maspero Castro, Buenos Aires.

URUGUAY: Dr. Felix Vitale, Montevideo.

SPAIN: Antonio Albendin, Zamora.

DENMARK: Abel Brink, Copenhagen.

BULGARIA: Lasar Karaivanove, Plovdiv.

HUNGARY: Prof. Robt. Braun, Budapest.

PORTUGAL: Dr. Herrera y Reissig, Uruguyan Legation, Lisbon.

MEXICO: Prof. R. B. Brinsmade.

INDEX TO CONTENTS

CURRENT COMMENT.....	163
EDITORIALS.....	164
THE COMING NATIONAL CONVENTION.....	171
SPIRITUAL ECONOMICS.....	<i>Florence Garvin</i> 172
WHY THE SINGLE TAX CANNOT BE PASSED ON.....	
	<i>Henry S. Ford and John S. Harrington</i> 174
AT THE SIGN OF THE CAT AND THE FIDDLE... ..	<i>E. Wye</i> 175
NEWS — DOMESTIC.....	178
BUENOS AIRES EXEMPTS IMPROVEMENTS.....	179
RECENT DEATHS.....	180
THE CAMPAIGN IN GREAT BRITAIN... ..	<i>J. W. Graham Peace</i> 182
BOOK NOTICES AND CORRESPONDENCE.....	186
NEWS NOTES AND PERSONALS.....	190

The Single Tax Review

VOL. XXIII

NOVEMBER—DECEMBER, 1923

No. 6

Current Comment

READERS of the REVIEW are apprised in this issue of the forthcoming Second National Convention of the Single Tax Party to be held in New York City, February 8 and 9. The Call is printed elsewhere in this issue.

WE do not criticise those who remain cold and unconvinced as to party action. Our criticism is for those who sneer at and condemn the earnest minded men and women who have selected this method of popularizing the cause we have at heart. For those who are doing other work in their own way, we wish them God Speed. Wherever and in whatever way their seed is sown the party must reap, and, on the other hand, no activity of the party, and no success it may obtain, will interfere in any way with the work they are doing. This applies even to those who confine themselves to the purely fiscal side of the movement. It is not *our* fight, but that is neither here nor there. Even John Z. White's talks jar conservative minds from their moorings and make them hospitable to the doctrine that goes deeper, and which it is the office of the Single Tax party to emphasize, viz., the broad, ethical, fundamental principle that the earth is the birthright of mankind and that the rent of the land belongs to the people.

IT may not be too much to hope that those who will rally to the Convention in New York will inaugurate a new movement among the Single Taxers of the country. This Convention may sound a clarion note to which the sadly disorganized ranks will respond. Those who are now wandering in a sort of hopelessly detached way may find here a home and a refuge. Here they will meet the glad hand of fellowship and meet the men and women to whom this cause of ours is the dearest intellectual possession, and who if sometimes impatient with the halting timidity of leaders now fallen away, seek to substitute for such leadership the courage that is willing to hazard all for the success of a great principle. It is this attitude that is worthy of all respect. Those to whom the Single Tax means nothing cannot avoid being attracted by this stand which in conformity with American traditions that when men agree as to a principle to be enforced by legislative action they stand together and together formulate their demands in a political platform.

IN a review of the life of Francis A. Walker in the *New York Times Book Review*, of Nov. 4, the reviewer, Alexander Noyes, says:

In such special instances as his reply to the theories of Henry George and Edward Bellamy the polemical method was pursued with great effect; "Progress and Poverty" has perhaps never been more cogently dissected than by General Walker.

Those who remember Looking Backward will wonder why the names of the two should be coupled. Aside altogether from the soundness of Henry George's conclusions, the first named writer bears no comparison to the second. Looking Backward is a novel of Utopia, of which there have been many from Sir Thomas Moore down. Progress and Poverty is a work dealing with economic phenomena. Even those who do not accept it in its entirety regard it as a solid contribution to the discussion of many mooted points in political economy. The association of the two names therefore reveals the ineptitude of the reviewer.

It is true, however, that General Walker's criticism of Progress and Poverty remains the most serious attempt to answer Henry George. It will do no harm for Single Taxers to refer to it occasionally as an example of what can be done by an able mind to refute the doctrines we hold in contrast with the similar attempts of smaller minds.

SIX miles from Akron, Ohio, the "rubber city," is a pretty sheet of water known as Silver Lake, on the banks of which a large acreage was used as an amusement park. The landowners abandoned that enterprise some years ago, and incorporated the village of Silver Lake for lot-selling purposes, and to control the local taxes. The village now has exactly 119 inhabitants, so Silver Lake does not appear to be flourishing as a speculation. It is keeping taxes on land values low however. The financial affairs of the village have been investigated by the State Auditor, who reports that the village court has assessed fines and costs in liquor cases to the amount of nearly one third of a million dollars, of which over \$50,000 have been collected. The liquor cases are nearly all brought from the large city of Akron. These speculators, therefore, can afford to wait for a boom in the value of their land.

WE print in this issue a news letter from J. W. Graham Peace, of the Commonwealth Land Party, giving some account of the British campaign, but written too early to summarize results. The issue of Protection raised by Premier Baldwin appears to have received a temporary setback. As for the Land Question, that seems to have been wholly ignored by both Liberals and Laborites.

EDITORIALS

The Farmer's Tax Burdens

NEITHER the spokesmen for the discontented American farmers; nor the politicians, newspaper editors, bankers and economists who have been suggesting remedies for unfavorable conditions in agriculture, have paid much attention to the relation between the steady increase in taxes and the small net return for the labor and capital devoted to producing wealth from the soil. The millions of farmers who justly complain that by unceasing industry they are able to get only a bare subsistence, while many of them are heavily in debt, are told how much science and invention have done for them in creating labor-saving machinery and implements, the inference being that the lot of the farmer has thereby been greatly improved. In some regions and in certain kinds of farming, this is doubtless true, but the refutation of the claim that the farmers in general are fairly prosperous is found in the thousands of abandoned farms, and the drift into the cities and industrial towns during the past year alone of nearly a million former residents of the rural districts. People do not readily abandon their homes, and lands on which they have expended so much effort, if they are fairly rewarded for their toil.

One of the important factors in making agriculture unprofitable has been the marked increase in the burden of taxation paid directly or indirectly by the farmers. In the matter of direct taxes the United States Department of Agriculture reports that the average total of state, county and local taxes paid by the farmers increased from 1914 to 1922 by 126 per cent. In addition to these direct taxes the increase of indirect taxation has been even greater, whether in the shape of city taxes on industry and commerce shifted to the goods the farmers buy; state taxes on railways that are paid in large part by the farmers; taxes on capital that tend to keep up interest rates, and the national tariff law that keeps the price of most commodities on an artificially high level. All these taxes subtract just so much from the average farmer's income, and explain why such a very large percentage of the American farmers are in debt. More taxes mean more borrowed money, more interest charges, lessened ability to buy fertilizers, implements and other means for increased production. Farm Land Banks and Credit Associations are well-meant attempts to relieve conditions largely due to oppressive taxes. If local, state and national governments would stop taking so much of the farmer's money in taxes, there would be much less of this talk of the Congress "doing something for the farmer."

"EVERYWHERE, in all times, among all peoples, the possession of land is the base of aristocracy, the foundation of great fortunes, the source of power."—HENRY GEORGE.

Mr. Ford, Please Note

THE Muscle Shoals Realty Corporation has been organized with offices at 152 West 42nd street, this city.

We call Mr. Ford's attention to this enterprise. It proposes to enable other people to get rich without working—by profiting in what Mr. Ford will do if his offer be accepted by the coming Congress for the development of Muscle Shoals. While Mr. Ford is working, while he harnesses this 1,000,000 horse power which will provide work for 1,000,000 men, this Corporation will reap the value of this enormous access of productive power which he will bring to this region. This Corporation will not themselves build, they will not themselves work—they will, however, sell lots in the vicinity, and they point out that "money invested in land is absolutely safe."

Not absolutely. We give warning right now to prospective purchasers that the people have the right, and may at any time assert their ownership in this common fund, the economic rent of land, and that when the time comes to take it for public purposes there is no provision, either in law or ethics, to prevent them.

But again we call Mr. Ford's attention to this. He is rich enough, and we think big enough, to help forestall this attempt of others to reap where he will sow.

These real estate corporations have a keener apprehension of economic laws than the people, seemingly. The people have to be educated. We can even compare the work of education now being carried on by these real estate corporations with the same kind of educational work being carried on by some of our Single Tax lecturers in the name of the Single Tax. Indeed the former "mince no bones." They come out very frankly, more frankly than our paid propagandists. They do not pussyfoot. They are candid as may be. Note the following:

"The basis of realty is industry. Hence industry means population. Population makes real estate values. The greater the population the greater the value of real estate. That is why ground in the city is more valuable than in the country."

They say, "The rent of land is the creation of the people and the people's industry—come and take it." But this invitation is extended not to the people who make it, but to the few individuals who can afford to speculate in these people-created values. The only deceit practiced by these gentry is the use of the terms "land" and "real estate" as interchangeable. Outside of this they state their economics correctly. They lay all their cards on the table. They disclose every play in the game. Unlike some of our own people they seek to conceal nothing.

And so we ask Mr. Ford—What are you going to do about it?

"THE reserved right of the people to the rental value of land must be construed as a condition to every deed.

JUSTICE MILLER, *United States Supreme Court.*

A New Note

THE Single Tax Party in the different States are providing a new literature with a new appeal. We like it and we think our readers will like it. It is so in England too, where Messrs. Outhwaite, Grant, Graham Peace, and Mr. Pearsall are addressing the voters in a new language drawn from the old fonts. We shall print some of this from time to time.

A widely circulated pamphlet was issued during the last campaign in New Jersey by the Single Tax party of that state, where the party had assembly candidates, 4 in Bergen and 12 in Essex County. The appeal reads:

"The Single Tax Party has again nominated candidates for Members of the General Assembly, and would be very much pleased to receive your vote for these candidates at the coming election. It would encourage us to believe that you had come to a better understanding of the principle for which this party stands and that it has your approval and support.

We hold that there should not be private ownership of land. That it is unjust, that it is obstructive to progress, that it robs both labor and capital of their just dues and that it creates class distinctions not founded on service or merit.

The change we propose to correct these present evil conditions is to take the rent of land for public purposes and the justification of this course is in our belief that

THE RENT OF LAND BELONGS TO THE PEOPLE

The people have the right to take it because they create it. It is a public product, created by the combined work and activity of all of us, and it belongs to all of us. It is the natural source of public revenue, and its collection for this purpose would bring a change in our public and private relations that would start this country forward on a new career of prosperity and progress; one that would be durable and permanent and in which all of us would share according to our activity and usefulness.

A government that uses land rent for public purposes prevents the exploitation of the people by land owners; it secures to all the people their equal right to the use of the earth and their equal right to share in the revenues from the earth, and places the people into relations with it and with each other that are fundamentally just and right.

The effect would be increased honor and respect to the government and a peaceful, prosperous and contented people.

Having, we trust, made our purpose clear, we feel that it is necessary to go into greater detail in comparing present conditions with those that will be realized when the change occurs.

It is the hope and desire of all of us to have a home free from debt and free from the exactions of the tax gatherer; also for many of us a business location from which we may not be ejected by an avaricious

land owner 'seeking all that the traffic will bear.'

Homes should be cheap, not dear. It is no evidence of a healthy community that homes are hard to get and difficult to pay for, and that the vast majority of the people have no hope ever to realize their natural longing for a refuge to shelter them and their family free from the burden of rent.

The Single Tax will make homes cheap. The first and most obvious effect would be that taxes would be taken off the building, which would at once relieve home owners of their annual tax bills on their houses. The next effect noticeable would be that the cost of the building lot or plot would disappear and no capital would be needed to purchase the location; thus relieving prospective home owners of the necessity of accumulating enough money to purchase the lot as well as build or buy the house.

The next change would be in the cost of building materials.

They would be cheaper. The brick clay land, the stone quarries, the coal lands needed for making cement and lime, the iron deposits now reserved for the indefinite future and to maintain the high ore prices of the present, would come into the market for use if needed, as no combination of capital could pay rent for them and keep them idle. This would work for lower prices of building materials.

What of labor? Labor in the building trade would receive the normal wages fixed by competitive conditions free from the domination of labor monopoly or trade unionism. The public would not stand for trade union restrictions on labor where all could be prosperous without them. The only excuse for them now is the belief that without them in the present condition of society labor wages would descend to a bare living. With this view there is much to be said and it accords with Single Tax beliefs, but when the conditions are changed in the relations of the people to the land, trade unionism will disappear.

Home owners will find no costs for home lots, only an annual rent to the community equally and fairly assessed according to desirability of location, no taxes on the house, lower costs of building materials and a readjustment of labor wages which will bring the wages of the building trades in line with other industries, and in line with the means of home buyers.

But beyond the cheapening of the cost of homes there will be a much greater ability to buy homes. For industry, relieved of the dead weight of land speculation and the inability to secure land except at the prohibitive prices now charged, will bound forward with new vigor, creating a universal demand for labor in all lines that will be steady and dependable. Business will follow labor wherever labor chooses to reside. Factories will seek the homes and will be located at points that will permit labor to live in uncongested localities where there is space for light and air, for gardens, trees and rural surroundings, and which have all the advantages of suburban communities.

Located there the home owner will find that he can, if he will, raise many garden products, but he will also find that as no land is kept back from use by land speculators the farms and truck gardens will be much nearer the users of their products. He will find that he can readily and cheaply supply himself with these necessities, all of which have been raised on land that does not need to pay extortionate rent to land owners.

He will buy whatever he needs from stores which pay very moderate rents and no taxes. What a delightful country it would be if such a condition of life for all could be attained. Is it not worth while to spend a few minutes to see if it is possible that it may?

The world is a great storehouse of natural resources useful to man. There is enough and to spare for all. Fertile soil, timber, stone, minerals, oil, but all monopolized by land owners who exclude all others but themselves from the possessions of these good gifts of God to men.

It is not the niggardliness of nature that makes life hard and uncertain, but the folly and selfishness of man.

For is it not foolish to take our common inheritance, the earth, the prime necessity of our existence, and let a part of our people own it and permit them to give it to their heirs and assigns forever and make all other tenants and wanderers over the earth resting only where the services they may be permitted to perform obtain for them a temporary home?

Is it not foolish to gather together in cities, to work in offices, factories and mills, making and distributing useful products, and to pay out wages and profits to idlers for permission to use the land made valuable by our own work?

But it is not only the foolishness but the selfishness of the people that permits these conditions. Land owners desire a continuation of their monopoly of land. This is understandable. Notice how they avoid any reference to the Single Tax, especially when remedies are proposed for social troubles. Interrogate the leaders of public opinion, our social, business and political leaders, and see how unanimously and with what resignation they assure us that these troubles are beyond them and therefore unsolvable. And so they are to many of them without doubt, for all knowledge of the subject of the distribution of wealth is denied them from the fact that they have never taken the trouble to learn anything about it. Their whole attention is centred on the problem of how to get theirs. They are familiar with the phrase Capital and Labor, and display their total ignorance of economic thought every time they use it. For there are three elements in production, not two, namely: Labor, Capital and Land.

Labor is the human element.

Capital is the wealth produced by labor and used to produce more wealth.

Land is the gift of God to the human race. The natural element on which man expends his labor and from which he produces wealth. To ignore land is to ignore God!

To treat it as private property is to ignore His law, for He has said: 'The land shall not be sold forever.'

As a protest against present conditions and as the expression of a desire that our legislative body in Trenton shall, during the coming winter, seriously consider the relation of the people to the land, we ask your vote for the Single Tax Party candidates."

Look! Listen! Shudder! The Tort Feasor!

All you in California, who'd take the rent of land,
Who prate about the rights of Man, now look and understand.
A Mr. Ralston tells us to eschew such sort of stuff.
Go leave the landlord with his mug deep in the public trough;
And let the little children starve, and let the state decay,
And let the speculator go unhindered on his way.
For if his game you seek to block, beware of dire things!
Of old the Pterodactyl flew, a shape with dreadful wings.
But there is something worse than this in its ferocity—
No Boojum and no Snark is half so terrible as he.
And Mr. Ralston tells us, "Look, listen and beware!
The tort feasor is after you—he'll get you by the hair."
And who is Mr. Ralston who utters this complaint?
He knows a lot of things that are and then some things that ain't.
He says a very solemn thing in such a solemn way—
Perhaps its mostly hokum—that's not for us to say
But all the burden of his song appears to be about
Is—some dreadful fate will catch you

if
you
don't
watch
out!

THE EDITOR SINGLE TAX REVIEW:—

We are informed that notwithstanding many defeats, diminishing favor from the voters as measured by percentages; growing distrust on the part of the electorate of the Single Tax idea—as so many on the ground allege—the Great Adventure proposition is again to be pressed upon the voters of California.

Stated in a few words this proposition contemplates that thru taxation the State of California shall take for public purposes at once, or practically so, the entire rental value of the land of California. I undertake to say that such a scheme from purely a Single Tax standpoint, whether immediate or spread over a number of years, is just about as immoral as our present system of taxation, and would not advance the cause in which we believe.

Why do I say this? Let us analyze the situation.

Land values to the economist represent the sum of the benefit arising to the community from the growth of civilization, including all advantages accruing from the existence of city, county, State and national governments. As the common product of innumerable agencies, no one agency of government has a right to more than its share, ordinarily to be measured by its needs economically determined.

This rule the Great Adventure absolutely violates. Its bald idea is that the State of California for itself and for its agencies shall take to itself this entire community value.

Conceive the State of California a self-governing island,

independent of our national government or other intimate association with the United States, what land value would it possess? Cut off from its relatively untrameled business intercourse with the rest of the United States, perhaps with a tariff levelled against her, with customs and other barriers at her frontiers, with any permanent immigrant compelled to forsake his country and leave his flag behind him, land values would sink, who can say how low? Certainly fifty per cent. would be gone. Thus we may reasonably believe that the existence of California under the National Union accounts for not less than one half of her land values.

The Great Adventure proposition thus resolves itself into this: Not alone shall California take for the use of the State the land values the State has created, but it shall take the other and perhaps the larger part created by the United States. Poverty is not properly to be abolished by taking that to which you have no title.

It may be said that the California landowner has no right to the part which properly belongs to the United States and that the State can well take it. The answer is not so simple. As between a landowner who has not created a value and a State which has not created but takes it from the National Government, there are no contrasting moralities. Both are wrong. Both are immoral.

But you say: Even so, less harm is done by the taking of this land value by the State than by leaving it in the hands of the landowner. There is a legal doctrine that there can be no contribution between tort-feasors,—in effect that the court when all are wrong will not and cannot admeasure between them. So it is between the landlord and the State in the supposed instance. There is no court of ethics to admeasure their respective degrees of guilt for taking what neither owns.

It cannot be argued that no harm will result if the State does take that to which it has no title, for the landowner was in essence doing no more. Suppose the State to receive, as it would under the Great Adventure plan, twice the revenue to which it has a clear title. Will it divide the surplus between the people, and if so on what principle? When the time comes, as it must, when this distribution ceases, will it have no accounting to make either in one sense to its citizens or in another sense to the remaining citizens of the United States, whose wealth it has disposed of? Will its wrong doing have no retroactive effect?

Or suppose the State expends in public works or public enterprises the surplus moneys to which it has no right, are its difficulties to be any less or materially changed in character?

But what has California a right to take from its landlords? There is one certain minimum. This is, enough economically to carry on the operations of its necessary agencies. The maximum California should take we simply do not know and cannot answer today. It may be no more

than the minimum. Only practical experience after we have taken the minimum will determine. Really in a practical sense we do not know the meaning of taking "all rental value." This represents a vague idea which will grow in clearness doubtless as we approach it. At present it is a mental abstraction perhaps never capable of absolute determination, and only offering a working hypothesis argumentatively.

Perhaps all the past eight years the voters of California have in their souls felt that the taking of all land value by the State for itself was ethically and morally as sound as the thing it was designed to supplant. May not this account for the growing unpopularity of the Great Adventure scheme?

—JACKSON H. RALSTON.

REPLY

We publish this letter partly in justification. Not in justification of Mr. Ralston, but of ourselves and the REVIEW. When our readers wonder at the sharp criticism of former "leaders" that appear in these columns we want them to have before them such self-revelations as this communication from Mr. Ralston. We want them to feel the same indignation we feel, and where they are inclined to condemn us for too great a severity of criticism to wonder rather at the veil of charity with which we sometimes seek to cover, because of old associations and old friendships, those who are betraying a great principle.

Mr. Ralston has long been identified with the Henry George movement. He was a member of the Fels Fund Commission. Poor Joe Fels! This Commission Mr. Fels organized and financed with the declared intention of "getting the Single Tax in some one state in five years." It would have been a shock to him to know that one of the influential members of his Commission was opposed to getting the Single Tax in any one state in any number of years!

We have listened to a variety of arguments against permitting the voters of California to express their opinion on the Single Tax at the polls. First, a campaign of education was necessary before submitting it—just how long a period of education was left delightfully indefinite. Next, that the affirmative vote had declined; next, that a measure for local option had received many more votes; next, that the voters were frightened about Russia, and that therefore it was impolitic at this time to tell them that the land was the gift of God to all mankind; again, that Luke North (lonely and heroic figure!) was not immaculate in his personal habits and attire. The last argument was profoundly effective with the ladies of both sexes in Los Angeles and New York. As an argument against the taking of the full land rent in Oregon it will apply quite as well, for the equally heroic and self-sacrificing leader of the Oregon forces, J. R. Hermann, is no Beau Brummell either.

But while these singularly forcible arguments against the resumption of Man's birthright in the State of California followed one another in rapid succession, it was

reserved for Mr. Jackson Ralston, eminent lawyer and writer on international law, to discover a new and real obstacle against doing anything of any importance in California.

It is the "tort-feasor." At first we thought this might be a kind of noxious insect. At least it is quite as dangerous. Just as in Rome the warning was conveyed in whispers, "Remember the ides of March," or in London, "Remember Guy Fawkes," so now to any Single Taxer in the state of California, the awful words, "Remember the tort-feasor," will sound its menace in afrighted ears. The voters of that state are all little "Orphan Annies" and the tort feasor will get them "if they don't watch out."

We say the objection raised by Mr. Ralston is a new one. We mean it that it is new as coming from a Single Taxer. It is by no means new in the mouths and from the writings of opponents of the Henry George principle. Mr. Ralston is only echoing their arguments which as a Single Taxer we should have expected to find him opposing.

Away back in 1897 Mr. J. A. Hodson, writing in the *Fortnightly Review* said, in an article entitled "The Influence of Henry George in England," (and we ask the reader to note the "residual claimant" as a half sister or some sort of near-relative to the "tort feasor:)

"Those who regard the nationalization of the land of England as a cure for all the ills that states are heir to, ignore the leading feature of our modern commercial policy, its internationalism. Grant their major premise that common ownership and control of land will procure equality of economic opportunities for all citizens and cut away the natural support of all industrial monopolies, can such a consummation be obtained by nationalizing the land of England? Is not the land of America, China, Egypt, Russia and all other countries, which by trade intercourse supply us with food and materials of manufacture, as integral a part of England for economic purposes as the land of Kent and Devon? No ultimate solution of the land question or any other social problem is even theoretically possible upon a strictly national basis. Neither the policy which posits "land" as the residual claimant in distribution, nor the policy which assumes that political limits are co-terminous with economic limits, can gain any wide and permanent acceptance among thoughtful people."

It now appears that California cannot or should not take the entire rent of land because longshoremen in New York contribute to its value, and that while working in the thirteenth floor of this building the humble editor of the REVIEW should have what he contributes to the value of California before the claims of justice in California can be satisfied. Rhode Island is busily engaged in adding to the values of California fruitlands—so members of the Great Adventure, beware, for what you propose is wholly unjust until Rhode Island gets its share of California land rent. Extending the argument somewhat—let us ask Mr. Ralston what proportion of the land values of the United States is due to the activities of Zanzibar? Who shall say it is wholly nil? So let not the United States contemplate taking the entire land values until the claims of the natives of Zanzibar are satisfied. So the tort feasor follows us even here—drat him!

Is Mr. Ralston serious? Perfectly so. This tort feasor stuff is quite as good an argument as any other for doing nothing. That is all it is put forward for, with a kind of

solemnity that is almost comically oracular. "Doing nothing" may sound unjust. What Mr. Ralston proposes is to take some of the land rent of California to pay some of the cost of the government. But that will accomplish nothing to free natural opportunities. Computed in increased site values nearly all economic advantages resulting from exempting improvements flow to landowners, making them richer than they are, and lightening only in very slight degree, or perhaps not at all, the burdens of the oppressed masses.

EDITOR SINGLE TAX REVIEW

The Old Man on the Pavement

THERE is an alarm of fire. Somewhere a house is burning and the inmates are in danger. The fire engine is leaving the fire house, and those who man the engine, the hook and ladder and the hose carriage are on their way to the burning building with the necessary apparatus. The Chief is issuing orders to hurry forward every man and every instrumentality to extinguish the blazing edifice and save the lives of the inmates.

Who is the old gentleman standing calmly on the pavement? He was once a member of the fire company. But he is getting old—some even call him senile—and the present excitement is not at all to his liking. It disturbs the serenity of his reflections. He thinks himself a "scientific" fireman. He is a "step-by-stepper." He does not believe in this extraordinary haste. He stops the Chief.

"Chief," he says, "don't you think you could make more haste with less speed? This reckless driving is liable to endanger lives of passers-by. The building may not burn down after all; no lives may be lost. And then too, the alarm may be a false alarm. A conservative method of approach may get you to the fire in good time." And then he mutters something about progress being slow, and that "evolution can proceed only step-by-step." (See letter of Arthur Henderson to the Oxford Conference.)

And what does the fire captain say? He says—for he is not a polite man—"Out of my way—damn you! The building is burning and little children are in danger."

* * * * *

We who are impatient, we who know that a conflagration is impending which will destroy civilization, are rushing to the fire that threatens. We feel impelled to get there in a hurry. Our "leaders"—God save the mark!—have pointed out the danger in the past. They know it as well as we. In the past, they, too, were in a hurry to get to the fire. They were apparently as eager as we to extinguish it. But now they whisper words of caution. They talk about "the processes of evolution." What about the processes of God that come with a suddenness that overthrows empires and institutions and civilizations almost in a night?

* * * * *

Poverty grew in France through the centuries. The people were crushed in misery. The monarchy rode in

apparent security. The young princess wondered in the palace why the crowd clamored for bread and did not eat cake—poor little princeling! And the amiable Girondins who saw that something was wrong discussed their preachments, and were very comfortable and happy as they dined and supped and philosophized and felicitated one another on their theories and speculations—just as Single Taxers do at their mutual admiration dinners. Then the crash came, and the fury of the populace broke, and the Bastille fell, and “Dr.” Guillotine got busy, and a king and queen lost their heads.

No one then to talk of the necessity of proceeding with caution, or to stress the wisdom of “step-by-step” methods, or to talk of “the slow process of evolution.” The conflagration was upon them.

Shall it be upon us, too, as we peeter and palter about “exemptions,” “gradual approaches,” and “tax reform” while the building is burning? Shall we stop on the way to the fire to listen to the Old Man on the Pavement?

* * * * *

To take the rent of land is to free the natural opportunities to labor. It is to create a new civilization, to emancipate mankind. It is necessary to do this if the world is to be saved. For this goal there are no conservative methods of approach. Analogies borrowed from “the slow process of evolution” that are urged as a justification for infinitely slow and painful “step-by-step” methods are only the pitiful excuses of cowards and palterers. They *do* smoothe the pathway of our lecturers and politicians in their appearance before conservative bodies, Chambers of Commerce, Boards of Trade and Rotary Clubs. The emphasis laid upon the “gradualness of approach” so as to disturb nothing, to threaten no one’s special privilege, even in fact to redound to the advantage of the owners of site values when exemptions from taxation are computed (as they always are computed) in increased value of their holdings—such emphasis, to those who realize what the taking of economic rent really means, is always welcome, to those who do not want this thing to come too suddenly. For does it not put this great social and economic change somewhere in the indefinite future?

Yet perhaps a little contempt is mingled with this welcome accorded to such of our lecturers—a contempt that men standing for a great truth should so minimize and emasculate it!

“We are evolutionists, not revolutionists,” says a circular now before us from one of these Single Tax lecturers. It is a pity that our friends should regard such dissimulation as necessary. Possibly it springs from lack of knowledge and is rather unconscious than otherwise. If they believe in taking the rent of land they are revolutionists whether they like the term or not. If they aim at it as the ultimate goal—as they will admit when forced to the admission—what they propose is a “revolution” even though they would postpone it to some distant and in-

definite date. It is an ignorant use of the word, and wholly and etymologically absurd to say, “we are evolutionists.” Evolution is a process of nature; these gentlemen, however important they may consider themselves in the scheme of things, can have nothing to do with that. They cannot hasten or retard it. If they knew what they were talking about they would not use the phrase in this sense. It is time that it is pointed out how utterly unscientific is the phrase, “I am an evolutionist” unless it is held to mean that the man saying it is merely announcing his belief in the doctrine of evolution.

But perhaps they recall the definition that Spencer himself gave of evolution as “A continuous process of heterogeneity into homogeneity and of homogeneity into heterogeneity through differential integrations and combinations.” (We quote from memory.)

Ah, now we have it! Our Single Tax lecturers have heard of this definition. It fits in so admirably with their programme! Observe that it is a “continuous process”—thus giving them a perpetual lease upon the emoluments that go to Single Tax lecturers—emoluments, we are sorry to say, proportioned to the “gradualness” of the approach urged by these lecturers toward this measure that will forever destroy landed privilege and emancipate mankind!

Who is the “Somebody”

THE United States Department of Commerce has undertaken a survey of the distribution of products in internal trade, with a view to suggesting remedies for the admittedly high cost of service from the producer to the consumer. Most of the past efforts in this direction have been concerned with endeavoring to help the producers save money in marketing their products. This problem has already been solved for some of the great fruit growing interests by co-operative associations, and the extension of these agencies to the whole agricultural industry is confidently predicted. Yet while co-operation on a large scale may give the farmers better prices there would seem to be no tendency toward a reduction in the cost of distributing their products to the 60,000,000 residents in American towns and cities. On the contrary, reports of the U. S. Department of Labor indicate that the cost of living to the urban population has been rising during recent months, and there seems to be no immediate prospect of any material reduction in the retail cost of food and other necessities.

For the retail merchant it is claimed that they are not making unduly large profits, but are forced to charge higher prices because of increased freight rates, higher rents, heavier taxes, and higher wages of employees engaged in selling or delivering goods. Thomas Nast’s famous cartoon of the Tammany leaders of the Boss Tweed regime depicted a circle of under-bosses with thumbs pointing to their neighbor, each saying “it’s him.” In much the same way the railway executives point to their greatly

increased tax burdens, higher wage rolls, and increased cost of coal and new equipment, as a justification for the high freight rates which add to the price of goods. Wholesale and retail merchants tell the same story of higher taxes and increased costs of maintenance. The wages of truckmen and delivery wagon drivers are alleged to be 50 per cent. above the rates paid a few years ago, and the high price of gasoline, compared with ante-war prices, adds materially to the cost of operation for motor trucks. These are the explanations of advancing prices that do not satisfy. So far as foodstuffs are concerned, the prices paid the producer for most staple farm products are still on the comparatively low level reached after the great deflation of three years ago. Somebody is getting the difference between the relatively low price paid the farmers and the high prices paid by the consumers. To borrow an old query: "Who is the somebody?" Is it the omen of valuable land?

The Cost of Protection

(Extract from an article by J. L. Bjerne, *DER FRIE BLAD*, Danish Single Tax Paper.

THE following experience which happened to a group of Free Trade believers, on their way to the Oxford Conference, gave them an excellent practical example of the idiocy of high tariffs and the way they work out.

The so-called "England Express" from Copenhagen arrived on the minute in Esbjerg, and was scheduled to move on to the harbor tracks ten minutes later. That is, so the time-table said. But a dozen or so Customs Inspectors said otherwise. A boat had just arrived from Dunkirk, with passengers from France, and the entire Customs force was busy going through fifty or sixty pieces of hand luggage. They collected all told, about fifty crowns in duty from criminals who had bought a few pairs of shoes or a dozen handkerchiefs in Paris.

These fifty crowns hardly covered half the actual expense of gathering them in, at the most generous estimate. But of course the Danish shoe and textile industry giving "Danish work for Danish hands" must be protected at any cost!

Meanwhile, however, the England Express waited one entire hour until the Customs force could attend to traffic moving in the other direction. Steam was kept in the machine a full hour, and the train and station crews had an extra hour of work, not to mention the passengers who were the victims of the proceedings.

Down at the wharfehead lay the Parkston Line steamer with all steam up one hour longer than the schedule called for, at present coal prices, and all the dock workers stood about marking up time while they waited for the train. The boat got off after much delay and of course missed the connection to London next day in spite of extra speed by good weather. This meant a special train for the Great Eastern Line. But the track wasn't clear and the pas-

sengers reached London with a few hours further delay. Many who had expected to go on to their destinations at once had to stop over at hotels, losing both time and money.

This therefore was the result:

To "protect" our industry and take in about fifty crowns from a few passengers from Dunkirk, an express train and a big steamer were delayed, a foreign railway forced to put on an expensive Special, a big force of workers was kept for overtime, and the journey was made nearly double in cost for about one hundred and fifty travelers.

It is a moderate statement to say that the fifty crowns the Danish government took in cost society at home and in England at least five thousand crowns.

These things are happening everywhere, every day. And it is not a case of any particular railway or any particular custom house being at fault, it is the entire system. It is not a question of reforming the Esbjerg Custom house, it is a question of a big social reform, it is a question of food for the hungry, freedom of work, the right to life, liberty and happiness. For the tariff system is the outer shell of the whole monopoly system.

Progress In Denmark

NOWADAYS a majority of Danish land *owners* are entirely opposed to the private ownership of land. They oppose it mainly for two reasons, viz.: (a) They know how hampering to enterprise is the levying of taxes, local and central, upon the owners of buildings and other improvements, and upon the hard-working earners of incomes, and they work for the day of relief from such burdens, generally very inequitably distributed, through the collection of land rent into the public coffers. They have a slogan, "Equal value, equal tax," and they want to see the scooping in of all the true annual value attaching to land apart from improvements which is created by the needs, growth, public expenditure, and industry of the community, so that this is the means found to finance the public services. They have already secured the abolition of all tithes, and the valuation of land apart from improvements. (b) They believe that by such a reform access to land would be easier. A majority of landowners are small-holders. They often find it difficult to extend their holdings because of the monopoly grip of big holders, and still more difficult to get small holdings for their sons. From the *Industry of Agriculture*, by Dr. S. V. Pearson, (England).

NEWTON D. BAKER is quoted as telling the City Club of Cleveland, in a speech advocating our entrance into the League of Nations, that Europe has "no work." Just what do you imagine Newton means by "work?"

"POLAND is a country of enormous natural resources," exclaims Frank G. Carpenter. Perhaps that explains why there has been so much fighting in Poland.

The Coming National Convention

February 8th and 9th

THE coming Second National Convention of the Single Tax Party should put new life in the movement here and throughout the country. Those who recall the success of the Chicago Convention will look for a repetition of the publicity which was evoked. We hope for a representative attendance and no one who can get here should neglect the opportunity that is offered to emphasize the doctrine of Henry George and popularize it by political action.

We approved the Call that has gone out and applaud its spirit.

THE CALL

In the present turmoil of conflicting interests, individual and national, Single Taxers stand alone in knowing the only way in which these confusions and disagreements may be reconciled.

The truth for which Henry George contended must be proclaimed in its fullness. Now more than at any time in the past, the great truth is needed for the salvation of civilization nearing chaos.

Let us get together for mutual support and mutual work, to more effectively bring this truth to the people. Single Taxers of all shades of opinion are agreed that only by the collection of the entire rent of land can the catastrophe that threatens civilization be averted.

To make this truth effective, to hasten the application of what Henry George declared to be the "Sovereign Remedy" for the ills of civilization, you are urged to attend the Second National Convention of the Single Tax Party to be held in New York City on February 8th and 9th 1924, in the Convention Hall of the Engineering Societies Building, 29 West 39th St., at 10.30 A. M.

The Single Tax Party in addition to putting a Presidential ticket in the field has pledged itself to aid the California Great Adventure and the campaign in Oregon to the end that Single Tax Amendments to their respective constitutions will be on the ballot in both these States in 1924.

The Single Tax Party by championing California and Oregon in addition to its own individual responsibilities as a political organization, is thus affording an unusually favorable opportunity for the co-operation of all shades of Single Taxers who see triumph for their cause through the agency of the ballot.

By reason that Single Tax as a title fails so utterly to define the true meaning of the philosophy of Henry George who saw in the collection of the annual rent of land in lieu of taxation, the only way to freedom and liberty, the Executive Committee will recommend to the convention the

adoption of a more suitable and illuminating name for the great movement whose aim is abolition of economic slavery.

Regardless of other activities in which Single Taxers may be engaged, all of them should be affiliated with this work; the weight of their united votes should be cast in favor of the Single Tax on Election Day. On this Sovereign day freemen exercise their right to determine the principles and policies of their government; Single Taxers should that day select as rulers those who are in sympathy with their ideals. They should not so lightly esteem the franchise won by the blood of our fathers through ages of struggle against the selfishness of privilege as to place in public office, men and parties that are opposed to justice and who are indifferent to every aspiration of Single Taxers for a better and happier world.

Be on hand at the Convention. The scope and breadth of the Single Tax Party programme should enlist your cordial co-operation.

Very truly yours,

WILLIAM J. WALLACE,
Chairman, National Executive Committee.

THE APPEAL

The program of the Single Tax Party outlined in the accompanying call to a convention to be held Feb. 8th and 9th, 1924, beginning at 10.30 A. M., Feb. 8th in Convention Hall of the Engineering Societies Building, 29 West 39th St., New York City, will, it is hoped, win your generous co-operation.

If you are not a member of the party, or have not in the past considered taking part in political effort to further the great philosophy of Henry George, will you not assist by your presence at the Convention and by contributing to the work.

The small band of earnest men and women who have unflinchingly carried on this work, holding high the great truth, without compromise of principle, are entitled to your support.

You cannot fail to recognize the propaganda value of the work of the Single Tax Party, and to concede the unselfishness and honesty of purpose of its members.

The activities of the Single Tax Party are many and varied; Not only does it teach our Great Truth continuously and "Spread the Gospel" wherever it can reach but it must organize the various states and localities for political action where sentiment is already sufficiently strong to so express itself; it must support such efforts to secure constitutional amendments for the Single Tax as are being made in California and Oregon and which will again be voted on in these States in 1924.

It must secure and support candidates wherever this is feasible and to do all these it must have funds. It is naturally limited in the extent of the work it can do by the amount of money at its disposal and it is with the conviction that the work the party is doing is the work you want done that the Executive Committee appeals to you for financial support. Every dollar that you give will be spent in real constructive Single Tax work and to that extent will bring closer the day of Human Liberation.

Already the National Organizer of the Single Tax Party is in California making a survey of the field in that state and will shortly extend the scope of his work to include every feature of the party program.

You may specify the particular activity of the program outlined by the National Executive Committee for which you desire your contribution used or give it for the general fund for use in supporting them all.

**WE NEED YOU AND WE NEED YOUR HELP.
GIVE THEREFORE AND PLEASE GIVE AT ONCE.**

Make Checks payable to A. Bourgeois, Asst. Treas.
5 Whitford Ave., Nutley, N. J.

Sincerely yours,
HERMAN G. LOEW.
Chairman Finance Committee.

Spiritual Economics

IN the field of health there has been a great reform of late years in the active propaganda of Christian Science and the Coue psychology, but in the field of economics, commerce and finance, there has been no spiritual birth. The old theology of an Arbitrary Creator and a Dogmatic Ruler of the affairs of men still persists, unsoftened by a newer moral conscience. Into the realm of Nature, physical science has deeply penetrated until law and order to a marvellous extent have been found to exist throughout all the strata of the universe that have been investigated. The one field that so far is adamant to the penetration of science is the economic affairs of human nature, which is the real life of the multitude of people.

The reason for this condition of the affairs of humanity may be partly due to the long civil incapacities of woman, as woman is nearer to the youth of humanity by her relation as mother and home-maker, and she more than man studies human nature in its beginnings. The main reason however, is theological, the belief (not yet discarded) in arbitrary, unreasoning rule in economic affairs. As a natural sequence to the theology of the churches, statute law and order have been built up on a series of arbitrary rulings in which precedence occupies such an important place that it suggests the ancestor worship of the Chinese. If our ancestors made mistakes, to honor them we must continue their mistakes world without end. Could superstition have a stronger hold on the affairs of humanity?

If the same scientific method that has had such success in physical-psychological fields were applied to economic

affairs, the theology of the churches would look, as the small boy says, like "a back number". Law and order exist throughout human nature and its affairs as fully and as wonderfully as through any other system of the universe.

So far, only the Sociologist has attempted this field, and his efforts are confined to the abnormal in human nature, the criminal or the unfortunate. The great mass of busy, healthy, normal humanity awaits a discoverer and it will not be many years before science penetrates this field also. The churches have only to endorse it as a new revelation, but that they will not do, if true to their usual custom, until it is accepted by the majority of people.

In the American Revolution, as in the present Russian Revolution, there were two parties:—one, long-headed radical group who were trying to frame a government that should avoid the evils of former governments; second, a moderate group that were providing food and other necessities for a people reduced by war. Of course, the moderates ultimately had the upper hand, as necessities after the ravages of war in a harsh climate are of immediate importance, and the problems of future generations were left to be taken care of by those generations. To a free-minded, pioneer people who had just celebrated a Revolution, future problems looked easy; only the long-headed student of the history of nations, such as George Washington was, could predict the foolish things that generations to come were likely to do.

There is no practical value in the study of history except the light thrown upon human nature. From that point-of-view, history is valuable, (not as unrelated fact, as usually taught) but as science, the laws of what to do and what not to do, in the field of human nature. Ancestor worship is a devastating influence in the human soul and a great obstacle to progress. We can imagine these ancestors assembling en masse and telling us not to do as they did, but to carry out their principles as they taught them, which was the best contribution they had to human problems. In this way, arose the apparent contradiction between the Declaration of Independence and the constitutional provisions which were the statute laws of those days.

The group of radicals who were responsible for the American Revolution,—Paine, Jefferson, Franklin,—wrote the Declaration of Independence in the attempt to prevent the repetition on this continent of mistaken principles that had wrecked the Continents of Asia and Europe. It was they who said that all men were born "free and equal," with emphasis on the word "born," realizing the power that free environment, if it could be maintained, would have to allow the intelligence of all to assert itself and arrive at equality. It was the busybody moderates, far more numerous than the radicals, and without their courage and vision, who made the laws in conformity with the laws they were accustomed to in the countries of Europe. At the present day, every group of radical thinkers has these hangers-on of "practical" moderates who

take the "teeth" and "pep" out of everything that the radicals propose.

It was this early group of radicals who outlined for this Continent of America a programme of "free speech, free press and free assemblage," not in the childish belief that every word spoken, written, or every compact made by a group, would be true and wise, but in the realization of the principle of human nature that falsity has only to be spoken to be immediately contradicted and exposed by some one more honest and better informed. Falsity thrives in secrecy until it grows a result that is injurious to humanity, and, because of time-honored persistence, is upheld by government. A revealed falsity, like the "ghost" of the superstitious, loses its dread, and the intelligence of humanity asserts itself on the point to which its attention has been called.

Thus is the programme of free speech immensely "practical" in the affairs of men. That this rule has been set aside as soon as war is declared is an illustration of the very lack of vision and courage always shown by the "practical" moderates. If the common sense and intelligence of the mass of people is ever needed, it is when the cloud of war darkens the human horizon, and it is the moment and emergency when the courage and vision inherent in every man most assert themselves. With imminence of danger, the mind is most responsive, and if there is no response after all the facts are known, hysteria might as well be quieted, as the unmoved condition of a people is the best evidence of the absence of danger. Freedom of speech is the best cure for the demagogue as his object becomes apparent. Free information and free compact are, of course, correlative to free opinion.

In the early days of the settling of this Continent, the problems of great distances and great resources had to be met, and the man most willing to undertake any enterprise of mining or transportation on a large scale was the most popular man. Through the labyrinth of laws and courts fastened on this country by the "practical" moderates in imitation and perpetuation of the laws and courts of the Continent of Europe, the heirs of these early enterprising business men are tenderly cared for, their interests carefully provided for, while the interests of the descendants of the millions who have patronized these enterprises and given them their economic value, the millions of people who have ridden on these railroads and bought this coal, etc—*their* interests are entirely forgotten and are unprotected by law or court.

It is not in any spirit of envy of the favored few that attention is called to these facts, but the utter inconsistency of such a governmental policy that recognizes no need of the millions where this happens to conflict with the "precedence" of an individual who for his heirs has perpetuated a paper title, the only economic value of which consists in the contribution toward these original enterprises made by the millions of people. It is a case in which

the tail not only "wags" the dog but drags it bodily into an abyss. It is contemplation of facts like these that causes the present Revolutions in the European Continent, but why the bullet when the ballot, by the original American system, is fairly thrust into hands of a doubting people? Why not cut the Gordian knot of intricate complications of past administrations and be frankly just and democratic?

An absolute weeding-out of the accretions of a couple of centuries is needed in order to let the original practical American principles come to light and air. Let all be under equal conditions and a new demonstration of freedom and equality will at once follow. It only takes the courage and vision of George Washington to renew the early American conditions. No childish Revolution is contemplated, but a quiet insistence on the practicability of early American principles. In this movement there is nothing hysterical, nothing "foreign," but a movement of educated, sensible people who already have exposed much political demagoguery.

To the women especially who have only of late years acquired the ballot, is political housecleaning an inspiring duty. While they may not be as conversant with political details as are well-informed men, they give spiritual support to the proposition of justice, and they are particularly adept at discovering official "bluff" and remembering official promises. Their cooperation is indispensable to the new movement, which is as "American" as the Stars and Stripes and as legitimate as the Government itself. Its programme is publicity, and its watchword is a new interpretation of freedom applied to the mass of people, renewing faith, not as a matter of sentiment, but as a matter of practical duty, whatever is involved in the way of enforcement of the principles of freedom.

FLORENCE GARVIN.

Land Values in Chicago

LAND values in the city of Chicago, which increased \$300,000,000 during 1921-22, have increased an additional \$200,000,000 during the last twelve months, making a total jump in value of \$500,000,000 during the last two years.

This is the estimate of George C. Olcott, whose Land Values Blue Book for 1923 has just been issued. The greatest advance is recorded in Hegewisch, where location of the Ford assembly plant pyramided values of business property along Baltimore and Brandon avenues from 100 to 1000 per cent. Acreage in this section increased from 100 to 200 per cent. and residential property from 25 to 50 per cent.

The total valuation of Chicago's land Mr. Olcott estimates, is not far from \$2,500,000,000.

—Chicago Daily News

A PRESIDENTIAL candidate may join a church and be honest about it, but who will believe he is?

Why the Single Tax Cannot be Passed on

(Here are two of the short articles entered in competition for the recent prize offer. Others will be published from time to time.)

IF a landlord is collecting less than the true competitive rent, thereby virtually making the tenant a present of a portion of the rent, and rising taxes stimulate the landlord into demanding the full market rent, such a transaction is a shifting, not of taxes upon the tenant, but of so much of the original rent from the pocket of the tenant to the pocket of the landlord, a shifting which a normal, businesslike landlord would have effectuated without waiting for a change in taxation.

As land is a continuity running on forever, the value imparted to it by competition is primarily a current value called economic rent. The capital or selling value is what a purchaser pays a vendor for the privilege of collecting this annual rent, or what is left of it after deducting taxes.

The tax is now levied nominally upon the capital value, but the sum paid is really a part of the rent. Compelling the landowner to pay more or all of the rent into the public treasury does not increase the rent, because it does not increase the volume or force of competition for the use of the land. It does not increase competition because it does not increase population, or intensify the necessity to use land, or diminish the supply of land, or add to the disparity between sites. Hence, the tenant, whose function as the real producer may be performed by the owner of the land himself, has nothing to "pass on" by means of an advance in prices.

Rising land-value taxation will actually lower the rent, for while it will bring no new land into existence, it will force more land into the market. It costs nothing to hold untaxed land idle forever, whereas each succeeding increment of taxation will enhance the pressure to put the land to use.

HENRY S. FORD.

THE amount or supply of land is fixed; while the demand for its use varies, and usually tends to increase with increasing population. Increasing demand causes increasing prices to be offered in the form of purchase price or annual rent; and this is only another way of saying that users of land determine its price, not land-lords as is often erroneously assumed. The land owner simply takes the highest price he can get. He cannot increase the price by asking more.

The cost of land for use, that is, ground rent, or purchase price interest, becomes an overhead charge which the user of land must pass along to the consumers of his product; and because ground rent is shifted to the consumer, it seems natural to conclude that a tax on ground rent or land value is so shifted.

But when we remember that the landlord collects the entire use value as ground rent, and that the user of the

land cannot pay more than it is worth, it becomes clear that a tax based on the land value must be borne by the landlord, and only reduces the net ground rent left to him. The more tax the less ground rent.

A brief statement of the situation is that the user of land in competition with other users pays all the land is worth, and thus fixes the price. The sum so paid is divided between the landlord and the public. The more one takes the less the other can take. If the public should take it all the landlord would have nothing left, and would have to earn his living.

This is what Single Taxers mean when they say that an increased tax on land values cannot be shifted to the users.

JOHN HARRINGTON.

How Tom Johnson Discovered Henry George

TOM L. JOHNSON has been dead only a dozen years, but we move so fast in America, and these dozen years in particular have held so much, that perhaps I ought to recall swiftly the striking facts in the career of our most famous city executive. He was a business genius. At twenty-two he was in control of a street railway in Indianapolis. By his middle thirties he had made a fortune there and in the middle western cities. But one day, when Tom Johnson was twenty-nine years old, he was riding on a train near Indianapolis and a newsboy tried to sell him a paper-covered book. The book was called "Social Problems;" Johnson, thinking it dealt with the social evil, said he wasn't interested. But the conductor happened along just then. "That's a good book, Mr. Johnson," he said. "You'd better buy it." Reluctantly Johnson did so, leafed a few pages indifferently, then began to read with intense interest. He had discovered Henry George.

As Johnson went on in his business career, the doctrines of Henry George entered more and more into his mind. It was an extraordinary phenomenon. This big hard-hearted successful business man being gradually dominated by ideas that upset many of the foundations on which "business" stood. A few years later Johnson went to Congress. There he fought vigorously for free trade, preached the Single Tax at every opportunity. At forty-seven, at the apex of his business success, he quit business to devote himself to the ideas of his teacher and master. Almost immediately he was elected mayor of Cleveland.

WEBB WALDRON, in *Colliers*

"TRUTH must prevail; it is powerful, it has all the power of God; saints have died for it; and the very efforts to stifle it will propagate it. A great truth is so precious that no man can afford to loose it, no matter how he may be abused or maligned on account of his adherence to it."

DR. EDWARD MCGLYNN

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

IT is the sign of the vitality of a movement when songs that can be sung begin to appear. The English dearly love a song—as well as a Duke. In England at election time mass singing is a great feature of public meetings, increasing the interest immensely. Following we have a good song recently written by J. W. Graham Peace for the Commonwealth Land Party:

UP THEN! CLAIM YOUR BIRTHRIGHT!

AIR: Onward Christian Soldiers!

Rouse then, all ye people,
And your land restore;
Nature's bounty open,
Then shall none be poor.
Ever unto labour
Earth her fullness yields,
Claim by right, not favour,
Access to your fields.

CHORUS:

Claim your land, ye people,
Bid all Land Lords go!
Henceforth live as free men
And no master know.

Why remain in bondage
Seeing loved ones die
Lacking food and shelter
Your labour could supply?
Gladly would you serve them
By your brain and hand;
Up then, claim your birthright,
Free access to land!

CHORUS:

* * * *

THE PLOW — A FABLE

A superannuated, disintegrating old Plow stood in a corner of the barnyard, and lately as we were walking past that way we heard above the cackling of hens an unusual sound from the corner, and stopping to listen caught the following words: "What's the use?" bemoaned the Plow. "After all, to be or not to be, that is the question. Rust to dust—the way of all flesh, and of us simple minded, iron-hearted friends of man too. Oh well, never mind." "Aha, here is philosophy at last," we exclaimed. There was silence for a moment, and then the Plow, seeing that we had stopped and were listening, continued: "But I do take it as downright hard that those Economist fellows hoodwink us Plows as they do. One of them, a Professor named

Dowdy, came one day to look me over, tho I could never tell why, for I was that much out of joint that even a junkshop wouldn't have me." "See here, Plow," says he, "I want to tell you something. You're Capital." "Cut that out," says I, "what's the idea?" "Being Capital," says he, "you're Wealth used to create more Wealth and as such you are entitled to Interest." "I want to know!" says I, incredulous like. "Certainly," says he, quite positively, "there is an Increment inhering in you termed Interest, by reason," says he, "of the power we have (in Political Economy) of exchanging you for the Reproductive energies of nature," says he. "Do tell," says I, "I am certainly obliged to you for the information—well, what of it?" "Why", says he, after thinking a while, "the Ownership of you carried with it an annual increase called Interest, which, *in rerum natura*," says he, "belonged to your owner the capitalist, because"—"I thought as much," I says interrupting, "just what happens to all of us Plows, a lot of boobs and slaves, who do nothing for ourselves, only slave for others. But how about that increase?" says I, "Do you mean that my metal parts expanded when I got hot grinding thro gravel, or my wooden arms grew longer or my bolts took on a larger thread?" "Well, hardly that," says he, "I'm only giving you the accepted Reason for Interest." I answered him back pretty tartly, "I don't like your proposition. With the natural increase you speak of I should have grown too heavy for efficient work. My greatest desire," I says, "was to continue as fit as when I first left the shop. Self-preservation, I've been told, is the first law of nature. What I always abhorred was deterioration. I should say that disintegration is the first law of nature. Just look at me, a pretty specimen for you to be talking to about natural Increase. My old joints are that sore with articular rheumatism that I am nigh falling to pieces. Heigho, pretty soon I'll be gone entirely. Oh, what's the use?" "And then," said the Plow, "the Professor shook his head and left me." "Friend," said we, "we have listened to all you have related. Some day we are coming back to express to you our own views on this subject."

* * * *

Some days after we had made the acquaintance of the old Plow we returned to the barnyard and took up the conversation where we had left off. "What the Professor was trying to tell you in his academic parrot fashion and what you are trying to deny in your enfeebled way," we said, "is a division of Economics in the fourth dimension, turned inside out. Some call it the Pons asinorum of the Single Tax. It is a subject anathema to many and abracadabra to a greater number—the subject, namely, of the justification of Interest." "Oh, that old thing again," muttered the

Plow. "Our friend Dowdy meant that before you became a broken-down old Plow, with none so poor to do you reverence, you were continuously returning and presenting yourself to your master as a new Plow, full paid and non-assessible, as we say, with six per cent. of additional plow-shares attached. As to the manner in which this came about, it was very simple, they say. You had merely to exchange yourself or wait for your master to exchange you for the growing crop, say in yonder field, which being left to itself would by its very nature increase sufficiently not only to counterbalance your deterioration but to provide for your master an interest of six per cent. to boot. "Hold on! 'left to itself,' do you say?" interrupted the Plow, much to our surprise, for we did not think the old fellow capable of thought. "I have been in the agricultural business too long not to know what happens to a growing crop when left to itself. It's just at a time like that that the farm hands used to hitch me on to old Broad and Dime, my master's oxen, and start to sweating and gee-hawing in order to keep the weeds under, cultivate the rows, break the crust and preserve the crop. Left to itself! That's good, by Heck!" And the old Plow shook with laughter. "Leave things to themselves, that's the way to have them wear out and disappear. I have the greatest respect for my human friends," continued the Plow, with the not unnatural garrulousness of old age. "They have always treated me with consideration. Yet they could not keep me from growing old and wearing out, and believe me, they too will all do the same thing—if passing the village graveyard, many's the time, has taught me to know what I'm talking about."

Note. The Conductor begs to state that the continuation of the Fable is reserved for a future issue of the REVIEW.

* * * * *

SHOP TALK

Characters: Two new Single Tax Party workers.

Scene: At the Sign of the Cat and the Fiddle.

Young Mr. Strong: I'm tired, but am I downhearted?

Strong Mr. Young: I'm ready to drop—still I'm game.

Strong: I've been speaking every night for a week.

Young: I spoke eighteen times during the campaign.

Strong: I talk single tax in my sleep.

Young: I have become a nightmare to my friends.

Strong: I eat with emotion and have indigestion.

Young: I have to resort to Bellans to keep going.

Strong: Doesn't your family say you're a crank?

Young: Doesn't your father call you a bonehead?

Strong: My business future is problematical.

Young: I scent financial embarrassment in the offing.

(A pause.)

Strong: I adore a crowd.

Young: I play with the mob.

Strong: An audience thrills me.

Young: During my flights I feel my heart beating.

Strong: I trust in the good nature of the throng.

Young: My faith in Man does not desert me!

Strong: I try to remember the arts of oratory.

Young: My college text-book on Rhetoric comes back to me.

Strong: I eschew every reference bordering on the highbrow.

Young: I discard all hifalutin'.

Strong: I get down to brass tacks.

Young: I roll up my sleeves, as it were.

Strong: When I say a good thing I let them laugh and enjoy themselves.

Young: I too give them time to recover their equilibrium.

Strong: My hot shot I reserve for the man who interrupts.

Young: My coldest sarcasm is levelled against the smart one who knows it all.

Strong: I find that by repetition I make some impression upon their minds.

Young: By continuous suggestion and illustration I lead them to see the point.

Strong: Their questions and doubts are ever the same.

Young: I am ready for their stock objections, for I know that they are bound to come.

Strong: I believe mine is a rational way of putting it over.

Young: I am convinced I have found the correct formula.

Strong: Between ourselves, I find much to criticise in the elderly leaders of the movement.

Young: They strike me as inferior to us younger workers.

Strong: Maybe I am prejudiced.

Young: I too may be super-critical.

* * * * *

Dear Sir: I was much interested in the letter of Joseph Reynolds printed in the last issue of the SINGLE TAX REVIEW, in which he stated that we should never fail to make the limitation that the laborer is entitled to the full product of his labor after the payment of economic rent, and warned us not to fall into the habit of the Socialist, who always asserts that labor is entitled to the full product, taking no note of such a thing as economic rent as a factor. Albert Rhys Williams in his "Through the Russian Revolution" tells the following story, which bears upon this question. When he was in Vladivostok the Union of Miners organized the unemployed into little soviets of 50 and 100, equipped them and sent them out to the mines along the great Amur. These enterprises were highly successful. Each man was panning out from 50 to 100 rubles of gold a day. The question of pay arose. One of the miners unearthed the slogan: "To every man the full product of his labor." It at once achieved tremendous popularity with the miners, who declared their loyalty to

this basic Socialist principle. Nothing, they said, could induce them to depart from it. But the soviet held a different view. There was a deadlock. Instead of using the historic method of settling the dispute by bombs and troops the workingmen fought it out on the floor of the soviet. The miners capitulated to the logic of the soviet. Their wages were fixed at 15 rubles a day (about \$7.50) with a bonus for extra production. In a short time twenty-six poods of gold (36 pounds in a pood) were accumulated at headquarters. Against this reserve the Soviet issued paper money. Query: What determined the wages of these men at 15 rubles a day as a fair return for their labor? And may the balance of the production be assumed to be economic rent? Query: Have we here an illustration of Mr. C. L. St. John's contention that "economic rent" may be a misnomer, so far as mines, quarries, water-powers, forests, oil-fields, etc. are concerned?

Yours very truly,

W. R. LANE.

* * * * *

We submitted the foregoing to Horace Wenzel and asked his opinion of it. "It is exactly in accordance with many things I observed in Russia," he said. "Those people are so steeped in what you may call the 'folk-ways' of co-operation that they easily see the distinction between private and communal property, and are possessed with a social conscience which points out to them what they must set aside for social uses. The ancient institutions of the village, the mir and the industrial artel, not to speak of the great modern development of co-operative trading, all have made the Russian peasants and workingmen believe more or less in a 'natural order.' To them the regime of Czarism was hateful because it came into conflict, by reason of its institutions of private land ownership and privilege, with village democracy and communal ownership of land, which had descended to the Russian people from time immemorial. Accordingly when the Bolshevik Revolution of November 7, 1917 proclaimed that the private ownership of land was abolished the Russian peasants joyfully realized the resumption of their ancient hereditary rights in the soil, of which they had been ruthlessly despoiled by Peter the Great and his successors. And they were ready to undergo the greatest hardships and sacrifices to re-establish their new found freedom. How they rose in the Civil War and conquered foreign and domestic foe is a wonderful story—paying during that period to the nation the entire surplus product of their farms over and above the satisfying living-wage which they were directed to reserve for themselves and their families. As long as the Civil War continued they cheerfully contributed this surplus product for the support of the army and the government—the benefit they received in return being the defeat of the common foe and the preservation of Soviet Russia. At the conclusion of the war the situation changed. What further benefits was the government able to return to the

peasants in exchange for the continued delivery of the surplus product? The peasants naturally demanded the quid pro quo. 'Give us tools, clothing, farm implements, manufactured goods, needed foods, etc. in exchange for our grain, our eggs, our fish, our lumber, etc.' But this was exactly what the central government was unable to bring about. All Russia was boycotted by the entire trading world. Her coasts were blockaded. Her ability to exchange raw products collected from the peasants was nil, while domestic industry in factories and workshops, destroyed by the invading armies, was at a standstill, with disintegration and ruin the order of the day. It was at that time that we heard of the breakdown of the whole system—of vast quantities of fish, for example, collected and awaiting transportation, going bad and proving a total loss; with similar instances of paralysis of exchange.

Was it any wonder that the government was forced to change from a system which refused to function to a new economic policy (the so-called Nep.) that was better adapted to the country's immediate requirements? "But," said Horace Wenzel in conclusion, "I confidently expect that there will ultimately be a resumption of the earlier experiment. With freedom of trade with the rest of the world I believe the Russians will prove to have discovered a system for the production and distribution of wealth admirably adapted to the genius of their national folk-ways and an example of intelligence to the world at large—not necessarily to be followed, but at least to be studied with respect and with an open mind."

Benevolence of the Landed Gentry

PROBABLY no wealthy Englishman is or was more humane to his poverty-stricken fellow countryman than the Victorian landed proprietor. His heart, so to speak, bled for the agricultural laborer who paid him exorbitant rent for the occupation of a filthy hovel. Thus in such books as Wilfrid Scawen Blunt's "Diary" and Arthur H. Savory's "Grain and Chaff from an English Manor," you will find most beautifully worded sentiments about old servants who died in the workhouse, and a real touching account of how Blunt's eighty-year-old wood reeve shot himself as he was about to be thrown out of his cottage because he was too old to work. It is a fair assumption that he committed suicide rather than witness poor Blunt's distress over what would have been a painful incident upon the eve of Blunt's departure for his winter residence in Cairo. Blunt's account of it corrects two false impressions in the American mind, to wit, that English landed proprietors are *not* kind to their laborers, and that a wood reeve is an insect which bites human beings. Apparently wood reeves *are* insects, but they don't bite human beings—or perhaps English Victorian landed proprietors weren't human beings.

MONTAGUE GLASS in *Life*

NEWS—DOMESTIC

Arizona

IT is one thing to be an active Single Taxer in a great city, but quite another thing to be eternally at it where the touch of elbows and the friendly spirit of encouragement are lacking.

Away out in Camp Verde, Arizona, N. A. Vyne is upholding the standard. He gets out a mimeographed paper which he calls *The Arizona Single Taxer*. In it he puts matters of local interest and strong, vigorous articles on the S. T. He writes amazingly well. The *Verde Copper News* of Jerome, Arizona and other Arizona newspapers are copying the stuff and this has given our cause quite a little publicity in the state. Mr. Vyne believes that other Single Taxers could adopt this method, which is not a costly one, with advantage to the cause.

This he thinks is proven by the result of the campaign which he made under the Single Tax party designation for State Senator. He received 400 votes, and these are from points where his little sheet is circulated.

In a recent letter he says:

"Somehow the plan of making an independent living and working for the Single Tax during spare time seems to have a better effect than professional Single Tax speakers and it costs the cause nothing. I would be mighty glad to see a number of such sheets published throughout the country. I believe the effect will be a surprise."

We have a very pleasant recollection of Mr. Vyne in the old days. It was shortly after the Spanish-American War that Mr. Vyne returned from Cuba where he had served as one of the Rough Riders. At the charge of San Juan Hill, Captain Bucky O'Neil, of Phoenix, Arizona, another Single Taxer, had been killed at his side. Vyne did not know at the time that that venturesome spirit was a Single Taxer, a fact he learned long after. On his visit to New York Vyne spoke from the platform at 125th Street and 7th Avenue, and his picturesque style caught the crowd. He writes as he speaks in the racy vernacular that is all his own. Success to him in his faraway field where as a soldier in a greater war he has need of a finer courage than enabled him to face undaunted the bullets of Spanish regulars.

New Jersey

THE vote for the Assembly candidates of the Single Tax party in Bergen County are as follows: E. M. Caffall, 565; D. Alessandro, 586; Mrs. Shannon, 578; and Henry Rottman, 614. There was no campaign and no speech-making or soliciting of votes anywhere in the county.

The *Palisadian* of Palisades, N. J. has this to say:

"The Single Tax candidates of course never dreamed of being elected, but they polled a pretty good vote at that, at least locally, and we couldn't get any information regarding the total vote in the county. In Cliffside Park the

vote was as follows: Henry Rottman, 63; Mrs. Shannon, 53; Caffall, 47, and D'Alessandro, 41. In Fort Lee, as far as could be found out, it was as follows: Henry Rottman, 49; Caffall, 33; Mrs. Shannon, 28, and D'Alessandro, 28. Palisade contributed toward the above total as follows: Henry Rottman, 38; Caffall, 21; D'Alessandro, 19, and Mrs. Shannon, 14.

In Essex County the 12 Single Tax party candidates for the Assembly did not do so well, but in neither case was there any active campaigning.

New York

THE Single Tax Party of New York did not get on the ballot in Manhattan, but had a full ticket in Brooklyn. Dr. Schneidmann, candidate for State Senator, appears to head the list in the number of votes cast. His vote is 1400.

The Saturday night lectures at the McAlpin continue and have been provocative of much interest. Saturday November 17, Oscar Geiger spoke, his subject being The Single Tax a Misnomer.

On Saturday, November 24, Hon. Fred Hinrichs spoke on Compulsory Voting.

On December 1, Dr. Hubert Harrison, an eminent leader of the Negro race, gave an interesting lecture on The Economic Problem. Dr. Harrison is a Single Taxer.

On December 8, Ruth White Colton gave a most instructive discourse, her topic being The Economic Roads to Peace.

Ohio

OHIO'S legislature passed two tax bills over the governor's veto—one changing the assessment machinery in a clumsy way, and the other increasing the tax-rate limitation two mills and doing other things which no two speakers could agree about and make clear to audiences. The real estate boards used the referendum law to force a popular vote on these measures, and on Nov. 6 they were both defeated—one by a majority of about 300,000 and the other by nearly half a million. Single Taxers who took any interest in these bills voted against them on the grounds that no one seemed able to comprehend them and Ohio's Tax laws were already in such a terrible tangle as to make it a moral and legislative crime to add another law to the bewildering maze. There have been similar rebukes, by popular vote, administered to the law grinders at Columbus, indicating, what is well known, that the legislature, under the present constitutional provisions, is hopelessly unrepresentative of the people. A minority of the voters, it has been asserted by competent observers, choose a majority of the lower house at least. Now that Cleveland elects her council by proportional representation, it is not infrequently urged in speeches and newspaper articles, that this method be adopted for electing the legislature.

Since THE REVIEW's last number, the following speaking engagements have been filled by Cleveland Single

Taxers: By Henry P. Boynton: Before economic and history classes (150 students) of Case School of Applied Science; Mercator Club—subject, "The Earth and Its Owners;" Kiwanis Club of Lakewood, Ohio—same subject. By Virgil D. Allen: Before Gyro Club, on "How Taxes Make a Town Grow." By E. W. Doty: Before five classes of seniors studying economics, civics and history in Cleveland's East High School. By Charlotte L. Smith: Before Forensic Club, a girl's debating society in East High School; 250 students in High School of Shaker Heights, a suburb of Cleveland; Exchange Club; high school in Bedford, Ohio; classes in Shaw, Detroit, and South High Schools of Cleveland; Brooklyn Grange of Brooklyn Heights Ohio; Boyd Business College; Thursday Night Club, an organization of young women; 100 nurses belonging to the District Association No 4 of the Ohio Association for Graduate Nurses. In some of the meetings, especially so in schools, keen and intelligent interest was maintained by the questions asked. Copies of Henry George's essay, "Single Tax—What It Is and Why We Urge It," were distributed. Several other engagements, it is certain, will be filled too late to report in the December number of THE REVIEW.

"THE Meaning of Free Industry" was the subject of a Single Tax lecture, delivered by John C. Lincoln, of the Lincoln Electric Co., of Cleveland, Ohio, before the Unity Club of that city, December 3. Harry J. Willock, of Pittsburgh, addressed the Cleveland Chamber of Commerce, December 18. The Cleveland Single Tax Club is sending its list of local speakers to all the schools of Cleveland and numerous suburbs.

Oregon

IN a total vote of 116,000 the State Income Tax was carried by the narrow margin of 494. In Multnomah County which includes the city of Portland the vote was 14,572 ayes and 26,437 noes, a majority in opposition of nearly 2 to 1. This is significant as showing the growing unpopularity of the income tax. It was carried in the state, curiously enough, by the votes of the farmers if we are to judge by the large adverse vote in Portland. We say curiously enough, since farmers have not the same opportunity of escaping their share of the income tax as has the business man more familiar with the legal devices of evasion.

The large adverse vote is, however, a cause for congratulation. We imagine that J. R. Hermann is to be credited with a share in the result, which was so near a victory for the opponents of the Income Tax.

C. J. McLemore, of Portland, is on his way East in the interests of the Oregon movement. A warm welcome will be given him on his arrival in New York.

SOME are so innocent as to favor giving a government bureau \$1,000,000 a day to spend, and then be surprised when an investigation seems necessary.

John Z. White's Appointments for November and December

KALAMAZOO, Mich., Exchange Club; Saginaw, Mich., Exchange Club; Grand Rapids, Mich., Association of Commerce; Kiwanis Club; Rotary Club; Lansing, Mich., Rotary Club; Bay City, Mich., Exchange Club; South Bend Ind., Optimist Club; Fort Wayne, Ind., Kiwanis Club and Exchange Club; Cincinnati, O., Gyro Club; Montreal, Can., Reform Club; Calvary Church, Men's Club; Forum; Rutland, Vt., Exchange Club; Albany, N. Y., Exchange Club; Fall River, Mass., One Week; Boston, Mass., Brotherhood of the Kingdom; New Church Club; Lions' Club; 20 Century Club; Worcester, Mass., Rotary Club; Auburn, Mass., Men's Church Club; Danvers, Mass., Rotary Club; Springfield, Ohio.

Toronto

AFTER much jockeying on the part of the local assessment board and the city council the Single Tax measure will be submitted to the voters in January. The *Globe* has insisted that regardless of the merits of the proposition it was the duty of the city council to submit the measure to the people. The temptation to disregard the petition has been very strong, and had the authorities dared they would have openly defied.

That danger is now happily past and the wise course has been adopted of submitting the measure and instituting a campaign of education against the dangers that impend should the voters adopt this modified form of Single Tax. We are therefore fully prepared for a "campaign of frightfulness." Terrible images will be conjured up to drive the voters away. Already we are hearing of disasters that in out-of-the-way and wholly unheard of places have followed the adoption of the Single Tax.

South America

WE learn from the *Revista del Impuesto Unico*, (*Single Tax Review*), of Buenos Aires that that city has abolished all taxes on improvements and will derive most of its revenue from land values.

As the tax will be a light one we must again warn our readers that the result of this new movement will probably be without any social effects. When we reflect that the tax on land values in that city of nearly two million is only about one third of what it is in New York, we may anticipate a movement of land speculation resulting from the exemption of improvements. It is only a question of keeping on, however, and this depends on the spirit of the Single Taxers in the city and the Single Tax party of the Argentines. We shall continue in hope and faith.

We join in congratulation to the Argentine Geogist's on the occasion of the 2nd anniversary of the *Revista del Impuesto Unico*, official order of the Argentine Single Tax

League. The anniversary number, Sept. 1923, which has just come to hand, shows as frontispiece a reproduction in miniature of the front page of Henry George's *The Standard*, of August 3, 1889, with a portrait of Henry George inset.

The justifiable satisfaction of the Argentine Georgists over the progress of their movement is expressed in the following announcement:—

"Our anniversary coincides with the sanction of the Tax on Land Values apart from improvements by the Municipality of Buenos Aires,—the first triumph of the Georgist doctrine in our Capital City, which for us represents a decisive initial advance toward the achievement of our aspirations.

"The ever-increasing acceptance accorded to Georgism in our country encourages us to persevere in our campaign with greater energy; and to this end we shall not omit any effort to respond to the ever-increasing attention which the producing classes are showing toward the Single Tax, in their anxious desire for freedom from the present infamous fiscal system, by means of the establishment of that regime of social justice which Henry George expounded with such consummate genius."

La Nacion, Organ of the conservative classes in Buenos Aires, refers as follows in its issue of Sept. 14, to the effects of the new land value tax now in operation in that city, in substitution of the general property tax:—

"According to statements of city officials, the new tax ordinance, as far as it affects the general property tax, is beginning to produce the results anticipated.

"As is known, the rate applied to the value of land apart from improvements has favored the majority of house owners, but not those who own vacant lots and buildings of only one story built on lots in the high-price districts.

"Since the application of the new tax has begun, the Municipality has granted a large number of permits for advertising on the street boardings the sale of vacant lots in districts where up to the present the owners did not build and would not sell.

"Moreover, the Municipality has succeeded in acquiring for 800 pesos per square metre a large piece of land needed for the Diagonal Avenue President Roque Saenz Pena at its intersection with Florida street.

"On the other hand, the Municipality has begun to receive numerous petitions for building permits, which justify the expectation that at the end of the current year new and important buildings will be erected.

"Meanwhile the Mayor is endeavoring to speed up the arrangements for continuing the work on the Diagonal Avenue, President Roque Saenz Pena, at the earliest possible date."

IF you start at the wrong end in doing even a desirable thing in government, you are likely to make the tangle worse, as is often done with a shoe lace.

Recent Deaths

IT is a very long obituary record that confronts us for the last few months.

We have already briefly noted the passing of J. W. Bengough in Toronto at the age of 72. Mr. Bengough died in harness. He had just completed a successful lecture tour, when illness overtook him. There are many of us who recall his "chalk talks," and the admirable cartoons which he used to illustrate his simple and convincing expositions of various phrases of our philosophy.

Mr. Bengough was born in Toronto in 1851. At the age of 22 he published a humorous weekly in that city which he named *Grip*, and his cartoons excited much comment, and gave him an international reputation. His work appeared in the London *Daily Express*, *Morning Chronicle*, and *St. James Gazette*. In 1899 he was appointed professor of elocution at Wycliffe College, Toronto.

Three years ago the Single Tax Publishing Company revived the publication of his Primer of Political Economy in Words of One Syllable, and in a few months the whole edition of this useful and remarkable *tour de force* was disposed of. Personally Mr. Bengough was a lovable man. His correspondence with the REVIEW extended over many years, and we had learned to regard him as a friend. His loss will not soon be replaced.

WILLIAM L. ROSS

THE death of Mr. Ross which occurred in Camden on October 23, comes as a great shock. He had but recently retired from his California work and returned home.

Will Ross was born in central Pennsylvania in 1859. His parents were of Dutch Irish extraction, but American born. When the Civil War ended John and Elizabeth Ross moved their family to Kentucky, where the manufacture of charcoal iron was being carried on. Both Will and his father were iron workers, Will entering that business when quite a young man. He left the iron mills when about thirty.

Will and his father were members of trades unions, and when Henry George spoke in Cincinnati sometime in the eighties, a Henry George club was formed of which John Ross was a member. He was a convert to Free Trade and the Single Tax several years before the Anti-Poverty campaign in New York and was an early and devoted reader of the *Standard*.

Later Will Ross came east and in 1892 was a member of the Philadelphia Single Tax club, spending much time in studying and learning to speak in public.

He never lost faith in the ultimate emancipation of the race through the remedy offered by Henry George. To him the Single Tax was a religion and he had discarded about all there was of the conventional kind. That he was the ideal leader for such a campaign as the militant Single Taxers have undertaken in California

against the timid and hesitating disciples in that state, may be questioned. But there can be no question of his devotion. It is therefore a melancholy reflection that the unjust criticism levelled against him by the opponents of the more courageous methods of propaganda, if it did not embitter, depressed him and hastened his end. His passing should teach us a lesson in charitableness which perhaps all of us need.

JOSIE THORPE PRICE

THE sudden death of Josie Thorpe Price, at Inwood, L. I. robs the movement of one of its most indefatigable workers. It was in our September-October issue that we printed the last of her communications.

The Single Tax Party at one of its Saturday night sessions passed the following resolution.

"Whereas: In the death of Mrs. Josie Thorpe Price the movement has lost a devoted soul whose many admirable letters in the newspapers of this city caused much favorable comment for their fine spirit and inimitable presentation of our philosophy; therefor be it

Resolved: That the Single Tax Party deplors the death of this devoted soul and extends to the relatives and family of the deceased its sympathy in the loss of one who lived her philosophy, and whose latter days, spent as an invalid, were cheered by the radiance of that vision of social justice which was her intellectual conviction and the aspiration of her deep spiritual nature."

Joseph Dana Miller, writing in the *Evening World*, of this city, said:

"Mrs. Price was an earnest student of the doctrine of social justice as expounded in "Progress and Poverty." The "vision splendid" of Henry George gladdened her career at its close and animated her philosophy of life. She believed that in it was included the solution of peace and war and many of the most vexing problems confronting our civilization. She was a great reader and had a rather extensive though miscellaneous library, consisting of books on all subjects, religious, literary and economic. In these she delved with that "divine curiosity" which directed her search for truth.

Discerning readers of THE EVENING WORLD will bear witness that this wide range of reading lent to her communications a style remarkable for its clearness and sincerity, and a quality that, whether or not they were able to agree with her conclusions at all times, was suggestive and thought-provoking.

What is more extraordinary is that Mrs. Price, who was over seventy and a confirmed invalid, should have been able to treat so incisively of current topics and have been so intensely alive to what was going on in the great world from which she was isolated by age and infirmity."

ELIZA STOWE TWITCHELL

WE learn with deep regret of the death of Mrs. Eliza Stowe Twitchell, at Boston, Mass., on October 17th. Mrs. Twitchell with her husband, Mr. Edward Twitchell, who pre-deceased her nine years ago, will be remembered

as among the active early members of the Massachusetts Single Tax League, in association with the late Mr. William Lloyd Garrison and Mr. C. B. Fillebrown. Numerous booklets, pamphlets and articles came from her pen from time to time, notably "Economic Principles" and "Truths Seen by Contrast" in which the fundamental principles of Single Tax economics were clearly expounded. Though in poor health during the later years of her life her mental faculties retained the vigor and alertness of youth, and as a persistent propagandist of the saving economic truth in which she so earnestly believed she lived as an example to all the followers of Henry George.

J. A. DEMUTH

ANOTHER old time Single Taxer and former contributor to the columns of the REVIEW, is dead in East Cleveland, Ohio. He was professor of music at Oberlin College for thirty years, but retired on pension from Oberlin nearly seven years ago.

He was born in Philadelphia, Ohio, and entered Eastman College at Poughkeepsie, N. Y., where he supported himself by playing a trumpet in the West Point Cadet band. As a member of the band he played at the funeral of Abraham Lincoln.

He was 76 years old. He leaves a widow, a son Fred and two daughters, Mrs. Charlotte Demuth Williams, of Cleveland and Mrs. George W. Morgan, of New York.

More Than Careless as to Facts

HERE is an extract from an article in the *Journal Ohio State Teachers' Association* by Hon. John Thraillkill.

"Then we have another group of tax theorists who call themselves "Single Taxers," and advocate a tax on land site values only. Placing this rate at 6% is advocated by the Cleveland Single Tax Club. Under this theory, in practice, I have seen home owners and farmers reduced to a condition of abject tax serfdom; have seen the destruction of any desire for land ownership; and the abandonment and forfeiture of land titles running into millions. This odious and indefensible theory needs no discussion. It would communize land, revolutionize society and Russianize America."

The gentleman who writes this writes what is not true, knowing it to be not true. He has never seen the Single Tax in operation because it has never been in operation anywhere in times of which Mr. Thraillkill can have knowledge. If he is intelligent he knows this; if he is not intelligent—in other words, if he is an unmitigated ass—his friends are privileged to offer this as an excuse for putting into cold type a statement that he has seen something which he never could have seen.

I WISH to call your attention to the utter absurdity of private property in land. Why, consider it—the idea of a man selling the earth—the earth, our common mother.

—HENRY GEORGE.

The Campaign in Great Britain

TORIES, LIBERALS AND LABORITES ALL AGREE

THE impending General Election has produced a crop of "Manifestoes." The Tory, Labor, I. L. P., and Liberal Parties have each put one forth, and the bewildered elector will find it no easy matter to detect any fundamental difference between these pronouncements. Without exception, all are alike based on a concept of the community as a group of utterly helpless beings who require to be nursed, tended and controlled throughout life by some one (or more) of the increasing army of inspectors, drawn from the ranks of the "ruling" class. Against this false concept we of the Commonwealth Land Party unceasingly protest.

The normal human is far from helpless. Indeed, he is the most resourceful and adaptable in the whole of animal Creation. It is only where he is in bondage that he waits for someone to set him to work. He is in bondage today, and to that fact is due the seeming helplessness of the army of unemployed now in our midst. As to the cause of that bondage and the way of escape, all four manifestoes are silent. That this silence is due to ignorance we fully believe, for those at the head of the various political parties are just as humane as the rest of us, and equally sincere in their desire to see the sore evils of the body politic—poverty and its awful consequences—removed, or, if their imagination cannot yet picture the entire disappearance of poverty, at least, considerably mitigated.

DRESSED WITH A LITTLE BRIEF AUTHORITY

To take Mr. Baldwin first. On Monday he quoted Disraeli, and applied his words to his own party. "When a Minister has to deal with the general arrangements of the commercial affairs of the country, he has two main objects to attain—first, how to employ the people; and, secondly, to secure them a variety of employment which in the case of failure of any particular branch may prevent their being left without employment."

It is utterly ridiculous to suppose that the commercial or other affairs of the country are "arranged" by any Minister. All that such can do is to throw a monkey-wrench into the machine every time they interfere. Does Mr. Baldwin really think that were there no Cabinet, the affairs of the country could be any worse than now? The people themselves always arrange, and they do it the better in proportion as they enjoy freedom from Governmental interference or restriction.

So far as Mr. Baldwin's manifesto goes, it is a case of "keep the home fires burning" on a diminished purchasing power, due to robbery under Protection. Even he has been forced to admit that "It may well be that before the re-adjustment comes between the home production and the

imported production you may have in some articles a rise in price." As Mr. (now Lord) Balfour said, "The object of Protection being to encourage industries, the means by which it obtains that object is by the manipulation of a fiscal system to raise home prices." So that, camouflage it how he may, it is his intention to raise the cost of living at home in the hope that in some strange way there may be more employment result. At all times a reduction in the purchasing power of the masses has been followed immediately by an increase in the amount of unemployment. All experience is against him, however, and should he get a majority and put his new-found policy into operation, nothing but disaster will follow for this people.

THE LABOR PARTY

With this opening statement on the subject of Tariffs we are in full accord. "They are an impediment to the free interchange of goods and services upon which civilized society rests. They foster a spirit of profiteering, materialism and selfishness, poison the life of nations, lead to corruption in politics, promote trusts and monopolies, and impoverish the people." As to unemployment, we are told that "The Labor Party alone has a positive remedy." This is to take the form of "national schemes of productive work, with adequate maintenance for those who cannot obtain employment to earn a livelihood for themselves and their families." So there is still to be unemployment in spite of the "positive remedy!"

"The Labor Programme of National Work includes the establishment of a national system of electrical power supply, the development of transport by road, rail and canal, and the improvement of national resources by land drainage reclamation, afforestation, town planning and housing schemes. These not only provide a remedy for the present distress, but are also investments for the future." They certainly are—for the Land Lords! As Thorold Rogers wrote:—"Every permanent improvement, every bettering of the general condition of the people raises rent."

In regard to Agriculture, we read:—"The Labor policy is one that will develop agriculture and raise the standard of rural life by establishing machinery for regulating wages with an assured minimum." Here we have that hoary old fallacy that wages can be regulated by Statute. As well enact that the sun shall in future conform to "summer time," or that the law of gravitation be suspended. Then as to that "assured minimum." When will the workers get away from that slave mentality which asks for a "minimum?" Surely the trouble is that they are always on the minimum.

Next comes The Land. "The Labor Party proposes to restore to the people their lost rights in the land, including minerals." We had supposed that minerals were land, but let that pass. It is refreshing to find "land" mentioned in a Labor pronouncement. The Commonwealth Land Party may take some credit for having brought this subject to the notice of the leaders of Labor, but their education is

not yet quite complete. We are not told how it is proposed "to restore our lost rights in the land," whether by the impossible method of the Snowden Nationalisation Bill, with its 50 years' purchase of the rental value of our "lost rights," or by the fundamental demand of the Commonwealth Land Party which Ramsay MacDonald prevented the delegates to Labor's last Annual Conference from endorsing.

In the Speaker's Handbook of the Party we read (p. 90):—"Abolition of Landlordism. The substitution of public for private ownership in the land (subject to equitable treatment of each person whose property is required for the public good . . . underlies, in principle, all its specific proposals." This is the dishonest purchase method camouflaged under the guise of "equitable treatment." After the reference in the Manifesto to the Land Valuation Department, we are not at all surprised to find the Taxation of Land Values mentioned quite casually. The Department is to be "re-equipped" for "securing to the community the economic rent of land, and facilitating the acquisition of land for public use." This savours of purchase, and the economic rent of the land will never be secured to the community that way. Has not Major Attlee declared for "permanent, not life, bonds," interest bearing and heritable?

We note that the Taxation of Land Values is to make possible a reduction in the burden of the income tax, abolish food duties, etc.—perhaps it was an accident that put income tax *first* in this connection. For over 40 years past, since the Newcastle Programme, the Liberal Party have dangled this bait before the British electors. Taxation of Land Values was one of the main planks in their platform—but they were very chary of standing upon it. At a time of acute and unprecedented economic crisis, when nothing short of a drastic and revolutionary change will meet the needs of a people broken after a "victorious" war, it was Arthur Henderson, Secretary of the Labor Party, who stole this bunch of mouldy carrots from the Liberals and held it before the electors at the by-election in Newcastle, last January. On this "fundamental" issue there is no difference between Liberal and Labor, and it is not to be wondered at that quite comfortable old Tories are remarking one to the other, as happened in our hearing on a recent journey from the North, "I don't seem to mind the Labor Party now so much, do you? The leaders are quite reasonable men!" They are—well, let us say "reasonable." It requires courage and honesty to go right out for the immediate restoration to the people of their lost rights in the land. It is little use appealing to the people, as the authors of this Manifesto do in their concluding note, to "make a generous and courageous stand for right and justice," unless they are themselves quite free from any suspicion of playing for safety.

Alone of all the parties, the Commonwealth Land Party stands four square for right and justice in demanding the immediate restoration of our lost rights without one penny of compensation to those now improperly withholding them.

THE I. L. P.

The framers of this Manifesto live in a world of their own. Words, words, words, without a single constructive idea emerging. An undefined something called "Socialism" is called for, with plenty of "must" and "control." But after all, perhaps it is too much to expect any practical proposals from a party that has attained its 31st year without yet having made up what it is pleased to call its mind upon the fundamental question of man's relation to the raw material of his very being—the Land. "The State *must* control the nation's credit power, industry *must* become a public service, and land a national heritage!" Have not these wise ones yet learned that land is now, and has always been, a national heritage? The trouble is that the heritage is being stolen from us daily. Even in the select inner circle of the I. L. P. are to be found those who profit by the evil thing. To the theft of our heritage—a continuing offence—is due the phenomenon of willing workers unwillingly idle. Stop the theft, and the workers would employ themselves: but that would not be Socialism, cry the defenders of landlordism in the I. L. P. Perhaps not! But it would be commonsense, and in accord with justice.

THE LIBERAL PARTY

From the newly united Liberal Party comes a long Manifesto over the signatures of Mr. Asquith, and "Two Eagles," a redoubtable Sioux Chief of Welsh extraction, lately returned from a tour of the U. S. A. "The Liberal Party," it declares, "is not content with criticising the proposals of others. The country has made enormous sacrifices to restore the national credit. A bold and courageous use should be made of that credit on enterprises that would permanently improve and develop the home country and the Empire; such as internal transport by road and water, afforestation, the supply of cheap power secured by the co-ordinated use of *our* resources of coal and water, reclamation and drainage of land."

This is just the same game of enriching the Land Lords by way of costly improvements that both the Labor Party and the Tory Party favor, and which at best can only temporarily affect the question of unemployment. "Liberal policy concentrates upon lifting from the homes of the poor those burdens and anxieties of the old, the sick, and the widow with young children, which the community has power and the duty to relieve." When the National Insurance Act was imposed upon the people by Lloyd George, we recall a leaflet, issued by the Liberal Publication Department, in which a very harrowing story of East-End poverty was told; how the breadwinner fell sick, the home was being sold up by degrees, and then "the benefits began to flow. Ten shillings a week came in, *it paid the rent.*" Yes, a great deal of anxiety was removed when the landlords knew that the rent would be provided for under the paternalistic Insurance scheme. Again, we remember that shortly after Old Age Pensions became payable, there

appeared in the *Morning Leader* a paragraph which ran to this effect:—"The Old Age Pension Act is causing a great demand for cottages in Mid-Warwickshire, owing to pensioners leaving the Workhouse to live with their families the 5/- per week making all the difference." Again it was the Land Lords who got away with the benefit.

THE FARMER AND FARMWORKER.

"Opportunity should (not, *will*) be given for the cultivator to become the owner of his own land on reasonable terms by a system of land purchase." The Irish Board of Agriculture reported in 1912 that as a result of the Land Purchase Acts, there "had been a marked increase in the number of 'gombeen' (*i.e.*, money-lenders), the total indebtedness of the purchasing tenants having increased by some \$12,000,000."

"Housing should be treated not as a local but as a national problem." The Land Lords will not mind in the least which way it is treated. A "rapid and adequate provision of housing accommodation," whether by public or private enterprise, is all the same to them. They stand to pocket the millions of taxpayers' money spent on the schemes anyway.

RATING AND LAND REFORM.

We thought we were going to get through without any mention of the land, but here it is, right at the end as a sort of "fill-up." "Reforms in local government are long overdue. . . . Poor Law relief requires immediate action," we are told. But the cause of poverty is not once mentioned. We hope that those responsible for inviting Mr. Asquith to the International Conference on Taxation of Land Values at Oxford, in August last, where he was featured as the great attraction of the gathering, but was scared away at the prospect of questions, are pleased with the very qualified "support" he gives them in this statement of Liberal policy. All he has to say is "The present rating system discourages improvement and penalises those who create industries or provide houses. It must be so altered that as great a part of the burden of rates as is practicable is transferred to those who benefit most by the efforts of the community—namely, the owners of the site value." Note that "as far as practicable." After this we get a reference to "Leasehold enfranchisement," which, the authors go on to say, "has long been an object of Liberal policy." It has certainly long been used as a means of staving off any real drastic proposal, but we do not recollect that either of the signatories, both of whom have had their turn of office, ever attempted to attain this particular "object."

Against the fallacy, common to all the foregoing Manifestos, that by control, regulation, and inspection at the hands of a few elected persons called a Government, the people are to secure their economic emancipation, the Commonwealth Land Party strongly protests. Tory, Labor, Liberal, and I. L. P. alike agree in taking from the

individual producer an increasing part of the wealth which is his, and leaving the Land Lords to take as theirs the rent of the Land which is properly the communal revenue of the people. All agree in talking about Land Reform, and when their utterances are examined, they are again found in complete agreement in favor of Land Purchase. Alone, we, of the C. L. Party, see the thing as it really is, hence we can have no part or lot in any policy, no matter from whence it may come, which does not demand the immediate full restoration of our lost rights in the land, and that without the payment of a penny of compensation. Only by the freeing of the Land to Labor will the unemployment problem ever be solved and the economic freedom of the people achieved.—J. W. GRAHAM PEACE.

Says the Single Taxer to the Farmer

THE SINGLE TAX REVIEW is probably justified in poking fun at what the doctors are recommending to the farmer to get him out of the fix he's in. Justified or not justified, the SINGLE TAX REVIEW certainly enjoys the spectacle of Democrats, Socialists and Republicans all telling the farmer what to do, and none of them able to better the patient to any appreciable degree. "There are the old, old suggestions," says the exponent of Henry George, "for getting the farmer out of debt by lending him more money; for increased production through more scientific farm methods; for Government fixing of prices; for more anti-railroad legislation." There is almost a chortle as the REVIEW continues:

"They have the obvious defect that they lead to the same result—an ever increasing surplus of farm products for which no markets can be found. Why not tell the truth about farmers? Millions of them are poor and in debt because they have been robbed of a large share of the value of their products. They have been robbed by the high protective tariff, by excessively high interest rates, by unduly high freight rates, by unjust systems of local, county and State taxation. There is no mystery about the causes of agricultural depression. The remedy is not in the direction of more laws, commissions and regulations of industry, but in the repeal of the class legislation from which the farmers are suffering. The best thing that the Government can do for the farmer is to reduce the oppressive burden of taxation that is crushing him."

If the SINGLE TAX REVIEW had stopped there, the remedy would sound wonderfully like the remedies which it had just condemned. But it continues thus:

"And destroy land monopoly by establishing the single tax and leave him (the farmer) alone to work out his own problems."

All remedies heretofore proposed have been bad, argues the SINGLE TAX REVIEW, because they all tend to "an ever-increasing surplus of farm products for which no

market can be found." Presumably any remedy which tends in that direction is bad. Would the single tax, for example, tend in that direction? According to the theory of the single tax, "destroying land monopoly" makes land "free" and forces unused land into use. If that be true, how will overproduction be helped by forcing more land into use? It looks dreadfully as if the SINGLE TAX REVIEW had landed a devastating blow upon its own head.

To make the matter more interesting is the suggestion that the single tax would relieve the farmer of his burden of taxation. In Texas the average agricultural land pays six cents an acre to the Treasury at Austin. The highest land in Texas—the highest average rendition in any county, that is—pays about sixty-cents an acre taxation to the State. Now the single tax that the REVIEW advocates is a tax which will amount to the "complete collection of the economic rent." That is defined as five or six per cent. (or whatever the current rate of interest is) per year of the value of the land apart from its improvements. State tax now averages six cents an acre, but the single tax would be, let us say, six cents per \$1. of the value of the acre. If land in Texas is worth on the average of but a dollar an acre, the single tax would exactly equal State tax. If Texas land is worth more, the single tax would be proportionately more. At ten dollars an acre it would be ten times the State tax. At a hundred dollars an acre it would be a hundred times the State tax. Under this phase of the matter, possibly the SINGLE TAX REVIEW is right—its tax would reduce over-production by running the farmer out of business.

There is something in that. But there is mighty little in it to cause jubilation on the farm..

Before we drop the subject, however, it is but fair to say that in proposing to collect "the full economic rent" the SINGLE TAX REVIEW is more extreme than the "modified" single taxers. The SINGLE TAX REVIEW is what is called a "pure" single taxer. Single tax advocates have tremendous disagreements among themselves over how much of the economic value of land they are going to confiscate by taxation. But all single taxers countenance to some degree and in some manner the confiscation of a part of that economic value. They don't call it confiscation, or at least very few of them do, but if you happen to own the land the result is much the same.

Dallas, (Texas) *Morning News*, Oct. 25.

The Single Tax Cureall

FROM the headquarters of the Single Tax League comes a copy of the resolutions passed by the international conference of the Single Taxers held at Oxford, England, August last, at which conference delegates from fourteen nations met. The charge made by this conference against the present system of land holding is embodied in the following paragraph:

"Plainly the unjust inequalities of wealth, the ever-recurring business and industrial depressions and the persis-

tence of poverty with the vice, crime and misery it compels are results of private monopoly of land, the private confiscation of land rent and the denial of the rights of the people to the land of their country."

The remedy for this wrong and the defense against the consequent imminent social overturnings forecasted by the conference, is according to a further resolution: "The recognition of the equal rights of all to the land by collecting as public revenue the economic rent of the land by direct taxation of land values," the abolition of all other taxes and the establishment of absolute free trade throughout the earth.

There is enough truth in the Henry George theory to demand a serious survey of the argument. Doubtless the proprietorship of land in a large way has from time immemorial acted against the best interests of man. It is doing so now in more than one section of the earth. The unearned increment in land—that value that accumulates on idle land by virtue of improvements made to neighboring land—has worked rank injustice at times. Every observer of land booms and the improvement of new lands has seen examples of this. A modified single tax law has done much to defeat this kind of unearned profit.

But the private ownership of land is not always an un-mixed blessing to the owner of the land. The average man who owns vacant property in this city, for example, is just now squirming under his taxes and regretting the lost interest on his money invested. It is the history of such property in this city that the man who has attempted to speculate in this way has generally lost. Thousands of city lots have come into the city's hands by the misfortune of taxes too heavy to be borne. The fact is we have in Oregon today a tax policy almost identical with that proposed by the single taxers and the movement is on to remove the burden from land rather than increase it. It would be difficult to persuade the average landholder in Oregon that he had an unfair advantage over the landless citizen.

Farming conditions just at this moment show that millions of land owners are not making as good an income as employees. The awful pictures of the oppressed landless wretches drawn by this international conference do not much apply to America at the present time. There are evils in the present system of land holding, but it is debatable as to whether Henry George has shown the way out of the woods or a path deeper into the forest.

—Portland *Telegram*

THIS land question is the bottom question. Man is a land animal. Suppose you want to build a house; can you build it without a place to put it? What is it built of? Stone, or mortar, or wood, or iron—they all come from the earth. Think of any article of wealth you choose, any of those things which men struggle for, where do they come from? From the land. It is the bottom question.

—HENRY GEORGE.

BOOK NOTICES

HERBERT QUICK'S "THE HAWKEYE."

We have waited long for the "great American novel." This is not it. But here perhaps the ground work is laid for it. If Herbert Quick were the perfect artist, he might have contrived to present the immortal story which still waits the future. For here at least he has assembled all the necessary material.

But despite the glowing expanse of canvas, despite the masterly handling of this material behind the lay figures of the story, we feel that something is lacking.

The great artist in fiction stands in the background. We are always unconscious of his presence. The great story moves with the inevitableness of the coming dawn, the set of suns, the recurrence of the seasons. Herbert Quick, on the contrary, stands before the canvass and is forever directing us to the picture, asking us to observe this, to note that. He is unable otherwise to make us see it. It is not in this way that the great works of fiction are impressed upon us.

Our author is too discursive. This is perhaps only another way of saying what has been said above. But it also remains to be said that while not a great novel "The Hawkeye" is an exceedingly good one. The politics of an Iowa county in the seventies is reproduced with much faithfulness of detail which compels assent. There is a certain deftness in the handling of material incidents that make up the life of the Middle West. There is a quick and intelligent apprehension of the effect of the economic and political environment on the character of these early settlers. This will make it of interest to our readers who know Mr. Quick as a Single Taxer. There is also an appealing picture of womanhood which adds the human interest to a story which moves, if the truth must be told, just a little bit mechanically.

The evils of land speculation and the social effects that follow are strongly pictured. No one but a Single Taxer could have seen what is obvious to a writer of Mr. Quick's knowledge and convictions. We quote from pages 21 and 22, with which we close this quite inadequate description of the work and recommend it emphatically as well worth reading:

"The Non-Resident Owner was a speculator. He was waiting to reap profits from the increase in the value of the lands through the development of society and the growth of population. He was making no improvements, buying no goods in the stores, shouldering none of the burdens of the new society—except the payment of taxes. He was actually excluding people from settlement except at his own terms by holding lands out of use. Why not, then, said Mr. Upright, make him pay for the improvements which would raise the value of his lands so that he would have to pay more taxes and give Mr. Upright more contracts? It was an endless chain; and if it is broken by forcing the Non-Resident Owner to sell his holdings, why, settlers would buy and build houses and make a real community instead of a waste. And as for taxing a man who built a house, on the value of his house, why do that? He was doing a good thing for the community, buying lumber, hiring carpenters, and patronizing the stores. Tax him on his improvements? By no means.

"Iowa had a crude approximation to the Single Tax before Mr. Henry George was born; and if she had perfected it, eliminating the Uprights from the operation, it would have been a wonderful thing for this generation, in which the young working farmers of Monterey County are driven out from Iowa by land values that have in these early nineties gone up to ridiculous heights of from forty to sixty dollars an acre, which young men cannot pay. So they are driven forth, as I have said, to the arid lands of the West and to the towns, and we are becoming right here in this country, a people composed of landlords and tenants, as bad as Ireland—but I fear I am overstepping the historian's proper limitations."

It is a matter of intense gratification to Single Taxers that one of their number should have arrested and held the attention of the reading public by a succession of notable novels that are also to be ranked among the "best sellers."—J. D. M.

AN ENGLISH WORK ON THE SINGLE TAX

The Single Tax, the Real Social Reform, by R. Colnett Wright, M. A. Oxon., is another admirable exposition of our doctrine treated

in simple fashion, but in excellent style. There is a searching examination of Socialism and the British Labor party programme. A chapter is devoted to the question of Compensation and one to Land-holding in England.

We could fill the REVIEW with instructive paragraphs from the work, but this would be unfair to the author and publisher. We can do better by both to suggest to the readers of the REVIEW that they send for the work, the price of which is 1s 6d. The publishers are C. W. Daniel Company, 3 Tudor street, London, E. C. 4.

PEACE AND FREEDOM

We are glad to commend a new pamphlet by Harry Willock. All sins may be forgiven save sins against the spirit, the Evangelist tell us, and Mr. Willock never sins against the spirit.

What can be better than this:

"Prudent and far-sighted citizens will tell every man in office that they want all site value taxed out of land, they will only vote for national, state, county and local candidates who stand for and will push this principle, they will vote for all constitutional amendments looking toward this end and they will organize and agitate until land is democratized and democracy really becomes safe for America. The America of our fathers was a country of free land."

We have received a book of essays from John Veiby, of South Bend, Indiana, who is both author and publisher of the work. The discussions deal with the present economic situation and current happenings from the libertarian standpoint, and are thoughtful and interesting. The title of the work is Utopian Essays.

CORRESPONDENCE

LIKES THE REVIEW

EDITOR SINGLE TAX REVIEW:

I have become so foolishly pessimistic as to the possibility of any real progress in the right direction in a country that is seemingly determined to go wrong that I hope you will regard this renewal of my subscription as especial evidence of my approval of your editorship and belief in the real value of the REVIEW.

Chicago, Ill.

GEORGE C. MADISON.

LINCOLN ON THE LAND QUESTION

EDITOR SINGLE TAX REVIEW:

The particular comradeship of Abraham Lincoln, as his faith is expressed in a recent issue of the REVIEW, is a tower of strength to me and a comforting confirmation of my own convictions.

"Lincoln on the land question" is the Mecca toward which I turn my face to PRAY—for the redemption of the earth to mankind!

Lincoln perceived the whole truth in its beautiful significance and "did not turn to TAXATION" as a method of portraying it.

Handicapped with the duty of dealing with Chattel Slavery at the time he declared his purpose of next assailing industrial enslavement by the "Titled" owners of the land. His early experiences had educated him fitly to comprehend its enormity. Lincoln's great mind was graduated from the splendid schooling of Experience. He early found cause for battle with the "Land Sharks,"

It is not immaterial as our good friend Dana Miller declares, whether we turn to *taxation* as a method of freeing the earth;—It is fundamentally material. Taxation and Tax-gatherers have been justly despised and the most efficient tools of tyranny throughout all human history. To Tax, suggests in the mind a promise of injustice.

The collection of public property for public uses bears upon its face the attribute of Justice; and justice alone is all sufficient for freeing all mankind from enslavement. The public property is sufficient for all public needs. It supplies a Natural, fully justified Revenue.

Taxation is a crime against humanity, wholly unjustified and positively UN-NECESSARY. To play with the words "Tax," or "Taxation" is playing with fire.

Brooklyn, N. Y.

E. STILLMAN DOUBLEDAY.

THE SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

On page 81 of your May-June number Mr. Edwards makes the statement as follows: "The city of Toronto, 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 remain that way till the crack of doom, unless a party is formed to back it up."

It is quite true we never made an attempt to form a Single Tax Party, but it is equally true that we have secured more Single Tax legislation than any other part of this continent. For more than thirty years the province of Manitoba has imposed no tax on the improvements on the farms. The three provinces west of that have followed the example to a greater or less degree. In addition a super tax of five per cent. has been imposed on vacant land in rural districts. In a number of the cities and towns in the west, taxes on improvements were abolished in whole or in a degree, till the break of the boom in 1913. Then the landowners got busy and secured legislation adverse to Single Tax, to a degree. The feeling here is unanimous that the formation of a Single Tax Party would do us harm and not good.

It is hardly correct to say that Toronto three times adopted a Single Tax measure by direct legislation. It is quite true that a vote was taken on three occasions, but it was merely an expression of public opinion and had no legal force. It is quite true also that if we had controlled a majority in the legislature we could have enacted a bill for the reduction of taxes on improvements; but viewing the situation with the best judgement we possessed we felt that it would be a great mistake to form a political party.

And yet we have not failed to take part in politics as far as the occasion gave us the opportunity. After a popular vote showed a large majority in favor of removing \$700. from the assessment of every dwelling, one of the members of the council strongly opposed our proposal. Shortly afterwards when that gentlemen ran for the position of mayor, we organized a campaign against him with the result that he was defeated. At a public meeting afterwards he attributed his defeat "to a comparatively small but very active organization."

Now, without a political party we have an act passed by the government of E. C. Drury which enables any municipality to remove taxes from improvements, incomes and business. We are now circulating petitions by which we expect to get the vote of the ratepayers next New year. Should we win, then the city of Toronto will begin to scale down the taxation of industry.

Freedom has had to struggle through the centuries to gain a slight recognition. To open the eyes to the glorious truths taught by Henry George can be done only by continuous, internal, external and eternal persistence and repetition. The creation of a public sentiment in favor of freedom and justice, after thousands of years of tyranny and injustice, is no child's play. We must have the wisdom of the serpent and the harmlessness of the dove.

Toronto, Canada.

W. A. DOUGLASS.

STOP THE CAMOUFLAGE.

EDITOR SINGLE TAX REVIEW:

I am very thoroughly in accord with your policy of open attack on land monopoly. Let us stop trying to camouflage our movement as a fiscal measure, and boldly and openly concentrate our attack upon that citadel of land monopoly which is threatening the very foundations of what we enphemistically call civilization. Personally I believe the attitude of Mr. Outhwaite is the only defensible one both for this country and for England.

I am not a pessimist; whether we carry this reform into effect or meet with defeat depends wholly upon whether the human consciousness has evolved to the point of recognition of the moral law as supreme. If this status has been attained, the iniquity of property in land will be apprehended, provided we, who have enlisted in this crusade, are true to the trust we have assumed; if this status has not been attained, it matters not whether we succeed in exempting more or less wealth from taxation. There is but one force that can sustain any society beyond the appropriative period of its life; that is a conscious recognition of the inviolability of the moral law; and a people who do not recognize the supremacy of this law, but must be cajoled into espousal of this or that reform by appeal to their selfish interests cannot be saved. "Seek ye first the kingdom of God . . . and all these things shall be added unto you" gives, explicitly, the only formula by which it can be done. He who proposes to secure "these things" first, and armed with them effect the conquest of the Kingdom of God is attempting the psychologically impossible.

More strength to your arm; more influence to your splendid publication in this crusade to open men's eyes to the true purpose we seek to achieve.

Marathon, Iowa

T. J. KELLY.

TIME TO RESCUE OUR PHILOSOPHY FROM THE TAXERS

EDITOR SINGLE TAX REVIEW:

It looks as though the much heralded Oxford Conference was somewhat of a water haul for the American delegation at least. I don't like to say it, but it looks as though the Henry George philosophy should be rescued from the Single Taxers.

Oakland, Calif.

R. J. MILLER.

CEASE VOTING AGAINST THE SINGLE TAX

EDITOR SINGLE TAX REVIEW:

You were kind enough to print a letter of mine in which I plead with Single Taxers, more especially those of the party variety, to use every means in their power to send a delegation to the big Oxford Conference, in other words, that the world would refuse to be impressed, in fact would not listen to anything coming from a Conference numerically weak.

Perhaps the majority portion of that Conference did not care to widely advertise the poor measly attempt at subterfuge which *their numbers* allowed them to put over. That might account for some of the dead silence with which the world has received the news that Single Taxers had an International Conference.

My letter was written in the thought that at least 500 delegates could be found coming from the rest of the world, and, by the employment of such things as sacrifice and devotion, 500 more would be present from this land of the free.

These estimates were of course all out of proportion, both as to the combined strength of the radical and pussyfoot groups, as well as to the numbers attending from America.

The records of events during and since the Conference proved that my hopes were blasted, but that I was *entirely right* in advising a large delegation from this side. As it proved (even after our pussyfooting brethren had "combed Europe" for supporters) *one fifth* of the numbers I hoped for from America would have been sufficient, not only to have made a *Single Tax noise* in the world's ear, but would have presented our aims and purposes with *strength, vigor and truth*.

As it remains, the Conference was a dismal 100 per cent. failure as an expression of what the Single Tax is capable of performing in a very sick and troubled old world, and, all because Single Taxers act as though Single Tax will advertise and establish itself without their aid.

Far be it from me to urge anyone who is really poor or so strenuously employed that he cannot spare the money or time for this or other occasions, but there must be more than 100 *party* Single Taxers to whom the time and expense would be of little consequence. Why were they not there?

Perhaps it is a natural feeling for human beings to "let George do it" or to think because they know the thing desired is a good thing and therefore needs no advertising. If that is the reason that so few Single Taxers are ever found doing anything for Single Tax let me ask them to get such an idea out of their heads. Single Tax can only be brought into human use in two ways, by the peaceful democratic method of education and the use of the ballot, or as a friend of mine lately wrote me, will "come as the outcome of the most terrible and bloody revolution the world has ever experienced."

Which of these two ways is preferable? It seems to me, that I am not too bold in asking Single Taxers who have not been doing anything for Single Tax to come out and do something for it. I would also ask those who "believe in the principles of Henry George" to cease voting against Single Tax by voting the old party tickets.

Why I write thus at this time, is because of the peculiar situation in England where a general election is taking place. If the Commonwealth Land Party over there puts candidates in the field, many "believers in the principles of Henry George" are going to work against these candidates.

If this kind of voting insanity keeps up, I will not quit working for the government-taking-the-entire-economic-rent-of-land Single Tax. That would be performing an impossibility—barring accidents to my bodily and mental facilities, but we might as well "turn out the lights and go home," get into our beds of ease and slumber on, until the "most terrible and bloody revolution awakens us to action."

I am disgusted. In this State of Maryland, I am informed by one who ought to know, that there is not to his knowledge a single other person in the State that is in favor of Single Tax and willing to vote for it—at least while the other parties have tickets in the field. Were the Single Tax Party the only party with candidates on the ballot, I suppose they would even then refuse to vote for them because of the trouble involved. Let me repeat I am disgusted.
Centerville, Md. OLIVER MCKNIGHT.

NATURAL RESOURCES AND THE LAW OF RENT.

EDITOR SINGLE TAX REVIEW:

However strenuously one may differ with Mr. Cecil St. John in his conclusions, your readers should feel indebted to him for having raised the question indicated by the heading, as the effort to grapple with such aspects of the problem makes for clarity of thought and vision. The division of the term "Rent" into the two categories "plain" and "economic," as representing on the one hand the payments for the use of portions of the earth's surface on which to live and work and in which the time-element is the measure of value; and on the other, the prices paid for portions of Nature's wealth-accumulations in the appropriation of which time may be of little importance, appeals, it must be confessed, to the imagination as exceedingly plausible and as likely to work out to startling consequences. Nevertheless, a lurking sense of instability in the argument prevents me from accepting it or admitting that "it goes to the very foundation of economic science."

In the first place, it runs counter to an instinctive tendency towards simplification or the reduction of categories, which has been felt and amply justified in recent developments in philosophy, science, religion, and also economics; and it is not without significance that it is becoming more and more easy as human relationships become better understood, to group all natural values whether of immediate realizable utilities, or potential fertility, or mere standing-room, under the one term of site-value or value of location. The pragmatic value of such a simplification is so obvious that I must stand by it until further argument is forthcoming.

It appears to me as though Mr. St. John has reached his conclusions through what I may be pardoned for calling an unwarrantable use of the time element as a factor in his argument. Bergson and Einstein have familiarized us with the conception of Time as a measure of intensity rather than as an evenly-flowing stream composed of successive moments of equal measurement. It is with quantities or volumes of

human effort we have to do in relation to the "using" or utilizing of natural resources; and clock-time must only be taken as a rough and ready method, varying as human ingenuity varies, for calculating those qualities. To adopt Mr. St. John's own simile, there is a vast difference between emptying a granary with a teaspoon and in using a steam-shovel, but that difference is measurable in terms of effort, and time, and it seems to me, need not enter into the calculus. The problem of economics as a humane science surely is to conceive of the world as a concatenation of opportunities on which man may labor to satisfy his wants; to ear-mark clearly those opportunities that are more advantageous than that enjoyed by the last man to arrive; and by taxing the "differential," to average the total advantages among all men. Now, what in the last analysis constitutes the advantage of one position over another? Surely it is just this, that with less labor (measured either in time or intensity) he can get the same or better results? For this advantage, whether it be in the keeping of a store, the manufacturing of shoes or the digging of minerals, he who is to enjoy it will willingly pay, and his payment will always be called rent. For purpose of residence or for convenience in trading he may engage to pay a yearly rental sum for a specified time, or he may compromise by paying a lump sum. But if for any reason, say that he wants to dig minerals and with modern appliances sees his way to a quick exhaustion of the natural wealth-accumulation, he wants occupancy for only a year, or six months or three months, the payment will be fixed in view of that consideration but will still rightly be called rent as coming under the same general principles, i.e., a payment for the use of a specially advantageous situation.

Now why should the term "Rent" be inapplicable in such a case where payment is made for the use of a piece of land for a year, a month or a day, simply because no second tenancy need be expected, the "substance" having been removed?, and which circumstances was foreseen by the lessor and taken account of in fixing the amount to be paid. Rent is what land is worth for use; what some one will give for permission to produce; and does not hinge upon the question of whether it will continue to command a rental in the immediate future. But why do we speak of economic rent at all while we think of land problems always in terms of selling values? It is surely because of the exigencies of collective or civic life which is lived "in time," and must be supported by daily, monthly or yearly payments. We instinctively translate selling values into time values by way of estimating the day-to-day advantage accruing to their owners, and which as we think, ought to accrue to society. It may be then, that Mr. St. John is right in suggesting that the term "Economic Rent" might be wisely discontinued, and "land value" alone used as the subject term for taxation reform. I submit, however, that he has not adequately supported his four propositions (a), (b), (c) and (d), nor shown reason why site values in cities and mineral and timber values in the remotest corners of the industrial world are not equally amenable to the principle of ascertaining their selling or market values and imposing a tax thereon, the proper limit of which would be determined by their relation to the margin of cultivation. I indulge the hope of reading something more from Mr. St. John's pen on this interesting subject.
Glasgow, Scotland ALEX MACKENDRICK.

DIFFERS WITH MR. ST. JOHN.

EDITOR SINGLE TAX REVIEW:

I note Mr. St. John's article in which he claims that Henry George has caused much confusion by a loose interpretation of the term "rent," and he concludes that the Ricardian Law of Rent must be repealed as a necessary first step in the restoration of order.

After a careful examination of Mr. St. John's argument I believe that such repeal is wholly unnecessary, and that we may therefore look forward to the retention of this law and all that it implies for yet some time to come.

As Mr. St. John points out, it is true that a site on the surface continues permanent, practically at least, and that a coal deposit below

the surface decreases in actual quantity as it is worked and it may become finally exhausted. Even so, the Law of Rent still holds for both cases, that is, the rental value of the natural resources for any particular period of time is determined by the demand of people for the use of it.

A surface site is worth for the coming year how much? This rental value is determined by the fact that the lessor and the lessee consider all the factors involved each from his own point of view, and they come to terms of agreement. The same thing applies to coal deposit. Both parties, the owner of the coal and the party who is to mine it, carefully consider the elements involved and come to terms. The coal may be out of sight and its extent, vein thickness and quality only roughly guessed, but yet the deposit has a value, and this value, too, it may be said, can be and is determined without the necessity of a sale.

For the next year, the rental value of the surface site or of the deposit beneath may be more or less, and is determined accordingly.

Just as Mr. St. John states, the rental value of a surface site "is necessarily fixed with regard to the possibilities of use for a period or periods of time," but this applies just as truly to a coal or other mineral deposit below the surface.

Therefore mines are a proper subject for taxation, the economic rent for their uses exists, and "may be taken by periodic taxation," all in accordance with Ricardo's Law and the teachings of George.

Mr. John's granary illustration does not apply. Rent (or interest) is always charged for something that is to be used but which is returnable. Hence rent, or that is, interest, may be charged for the use of the granary. The wheat, however, it is presumed will be used directly for consumption, and hence, is not rented but is sold outright.

In the field of music it has been said that technique consists in playing the simplest pieces with the utmost difficulty. In the field of economics why should we not hold to the simple elementary principles when they are sufficient for the purpose in hand? By reasoning too deeply we are apt to stray afield and find ourselves urging the repeal of Ricardo's Law of Rent, which is merely a logical recognition of the fact that human beings are human and seek to satisfy their desires with the least exertion.

The law itself is sound and does have "all the self evident character of a geometric axiom," but it operates unjustly so long as we tolerate the private appropriation of ground rent. If we simply throw the switch, and establish a public appropriation of ground rent, then Ricardo's Law operates justly, the Golden Rule is actually applied, and Christianity is at last in operation.

Erie, Pa.

JAMES B. ELLERY.

A SUGGESTED ANALOGY.

EDITOR SINGLE TAX REVIEW:

A most effective minority of the inhabitants of the earth want to know what kind of a world they live in. Out of a population of 20,000 only one person seems to be interested in geology and astronomy. I do not suppose that more than one person here knows that the fine red star that rises in the evening is Betelgeuse, about which so much has been said and written. Lots of those here have studied these things in college.

From which I pass naturally to this consideration. When Single Taxers who have money will advertise in farm journals and tell about Single Tax and make these "ads" as attractive as Coles Phillips pictures, and as clear and sensible as the Prophylactic Tooth Brush, Mr. George's greatest benefaction to mankind will be understood.

I like the REVIEW very much.

Rome, Ga.

T. COLEGATE.

NOT ACCURATE AS TO FACT

EDITOR SINGLE TAX REVIEW:

My attention has been drawn to a reference in current number of your paper in which a Mr. R. L. Outhwaite has stated that Mr. Smillie won the Mospeth By-election because of his stand as a "Land Restor-

ationist." I wish to state most emphatically that this is untrue. From beginning to end of the campaign, Smillie did not mention the word "land," although many advocates of the Taxation of Land Values (including myself) did their best to draw him on the question.

I assume the silence of the erstwhile champion of Land Reform to be due to the invidious position of the party of which he is a member.

Some months ago, in the *Fabian News*, the Chairman of the Labor Party (Mr. Sidney Webb) stated that "the Labor Party had no Land Policy today." On March 20th, 1923 Mr Philip Snowden was put up to introduce a Land Nationalization Bill, under which the present land owners were to receive compensation in the form of 5% Land Bonds for 30 years. Mr. Outhwaite and his friends then commenced a campaign against the Bill, and Mr. Outhwaite himself stated (at Gateshead) that the Bill meant that the workers would have to pay many millions to the Duke of Northumberland for his mines and royalties.

In the midst of this Socialistic Civil War, came the Morpeth By-election, and, owing to the fact that all the principal actors in the farce were members of the I. L. P., curiosity was aroused as to whether Smillie would declare for the Outhwaite or the Snowden policy. Like a good Socialist, he did neither, and chose to discuss the drab and dreary days of his childhood, rather than the vital and pressing problem of freeing the land.

Mr. Outhwaite, who, I understand, is an Australian, was not present during the contest, and he would be well advised to make himself fully acquainted with the political problems of the country of his adoption, instead of giving vent to wild statements which have no relationship to facts.

Late Liberal Candidate Yarrow on Tyne.

E. J. YOUNG.

REPLY

Mr. Young's bias is disclosed in his reference to "a Mr. R. L. Outhwaite." As the latter is known throughout the United Kingdom the use of the indefinite article is an illicit intrusion.

So far from Mr. Smillie's not mentioning the word "land," in his very first speech of the campaign printed in the *Newcastle Chronicle*, he devoted a large part of the time in telling the electors that so long as land was privately owned there would always be war, poverty and unemployment." Correspondence confirms that on every occasion Smillie dealt with the land and demanded in unqualified terms its immediate restoration.

There are few men in England who can bring home to an audience in plain and simple language the evils of landlordism with such conviction as this rough Scottish miner, who when he is attacked, as he frequently is, by the organs of vested interests, is always pilloried for his views on the land question.

That Smillie may not have gone into details is entirely probable for it is to be remembered that he stood as an official Labor Party candidate just after the introduction of Snowden's Compensation Bill. In view of that fact his references to compensation have an added significance.

—EDITOR SINGLE TAX REVIEW.

COAL DEPOSITS

EDITOR SINGLE TAX REVIEW:

In connection with the new discussion raised by Mr. St. John.

Our store of coal is simply inexhaustible. With taxes on production abolished and rent collected in lieu thereof monopoly of coal lands would melt away.

With surface employment at high wages competing for workers I think those who would go under-ground for coal could demand pay so large that it would not only eat up all chances for the land owner getting a royalty but that their pay would also eat up the chances for collecting a land value tax on coal deposits.

Within four city blocks of where I write is a mine of fair to poor quality of coal. It has no railroad connection. It pays a very small

royalty. It has but little trestle work so the capital invested is small. Men are making nine dollars a day for a short day's work and the man who operates the mine and runs the trucks and sells the coal is making money.

As a unit of one of the million dollar coal companies this mine would hardly pay. It would surely be shut down.

In this county (Allegheny) there are opportunities for thousands of such mines, most of them with far higher grade coal, save that they are controlled by rich landlords or corporations whose monetary interests are to have as few mines as possible and as many laborers seeking work as miners as possible.

A small land value tax on coal deposits would open, potentially and actually, so many coal mines that wages for miners would sky rocket and coal prices would find their natural level.

Allegheny, Pa.

READER.

FARMERS AND THE MONEY SHRINKAGE

EDITOR SINGLE TAX REVIEW:

The September-October number of *THE REVIEW* reached me this morning and I could not refrain from writing you concerning the editorial, "Tell The Farmers the Truth."

I am not in favor of loaning the farmer any more money as that will not relieve him.

The farmer went in debt and voted many tax obligations while his prices were high and because of the shrinking in the volume of money the prices of his products have fallen but the obligation to pay the tax remains the same. So many times I have told the people that they did not pay their taxes with money but with labor and the products of labor, but in terms of money and the farmer today is paying his tax in the products of labor but in terms of money, and since the money term has not changed but the quantity that his products bring has decreased, his tax burden has doubled at least and in many instances I think has more than doubled.

The solution of the farmer's trouble is to increase the price of his products and this, of course, means inflation—something that the country does not want to engage in, or at least the obligation holders who constitute the government do not want inflation.

Not long ago I had occasion to investigate the price of wheat during the period that we were issuing liberty bonds and victory notes and I found that 1.8 bushels of wheat would have paid the interest on a \$100 liberty bond.

The fall in the price of wheat alone compared with what it was when the liberty bonds were issued will amount to more toll exacted from the farmers of the United States than any tribute that Kaiser Wilhelm would have asked of us had his army been victorious.

Flint, Michigan.

CHAS. R. ADAIR.

NEWS NOTES AND PERSONALS

THE opponent of Mussolini, Don Luigi Sturzo, has strong views on the land question. He is a priest. It is stated in press dispatches that he believes the good of the country will be best served by democratic reforms in the land laws, and the granting of land to the peasantry so that they—the backbone of the land—may live like men and not like beasts. Sturzo is a Christian priest and sees his life as a perpetual dedication to the poor.

WE are glad to record that the Single Tax Club of Cleveland will be able to continue its activities. Those who have hitherto supported the work of the Club, among them J. C. Lincoln, have pledged increases of the amounts contributed. Mrs. Charlotte Smith, the efficient secretary, will be enabled to continue the educational work she has so ably supervised, and fill lecture engagements for herself and others.

CLEVELAND has taken up the old organization in the recent election in that city under the proportional system of election. Hon. Peter Witt ran far ahead of the other candidates for the city council. Mr. Witt is a well known Single Taxer, a disciple of Tom L. Johnson, and one of the great orators of the city.

THE *Arizona Single Taxer*, N. A. Vyne editor, Camp Verde, Arizona, in its issue of Nov. 1, says: "Sorry that James A. Robinson could not stay to give us a lecture—he has the reputation of being a fine orator."

GEORGE W. SLOCUMB, author of the Single Tax amendment voted on at the last election in California, was a recent visitor at the Cleveland Single Tax headquarters.

MRS. HARRIET D. PRENTER, formerly active in Single Tax work in Toronto, is now in Los Angeles where she will make her home.

THE San Diego (Calif.) S. T. Society appointed a committee to prepare a plan to secure world peace, to be submitted in competition for the Bok award. John S. Seibert, a life long student of the causes of war, supervised the report.

BIEDERMAN DUPONT, formerly associated with the Fels Fund Commission as a member of the Advisory Board, and who, if our memory serves us, acted as Treasurer to the Commission after the death of Tom L. Johnson, is dead at Greenville, Delaware.

F. H. MONROE, well known for his tax reform work, has a good chance for the Democratic nomination for Congress in Chicago.

AN interesting, informing and scholarly series of papers on the Physicrats has been running in the columns of the *Freeman* from the pen of F. W. Garrison.

CLEVELAND, OHIO, is the first city to organize a Commonwealth Land Club to popularize the philosophy of Henry George.

REV. JOHN F. SCOTT spoke recently before the Taxpayers Association of Yonkers. He answered questions for an hour and a half at the close. One hundred copies of *Spencer's Right to the Use of the Earth* were pocketed and carried away. Mr. Scott had used this as a text for the ethical basis of his talk.

LOUIS WALLIS, of Chicago, called at the Cleveland Single Tax Club. In his lecture trip in North Dakota he passed 75 deserted farms in one day's auto ride, all dreary and delapidated with machinery exposed to the elements.

THE Cleveland *Press* recently referred to the late Bishop Charles D. Williams of Detroit as a "socialist." Thus is "history" made!

THE High School of Elmira, recently met and defeated the representatives of the Binghamton High School in a debate on the Single Tax.

OUR old friend, Billy Radcliffe, of Cleveland, was recently run over by an auto truck. We are glad to record that he is on the road to recovery.

WM. N. McNAIR has a letter in the *Toronto Globe* on Pittsburg's graded tax law in which he says: "We feel that the step toward the Single Tax which Pittsburg made here has resulted in stimulating home building and has checked land speculation so prevalent in other cities."

A MEMORIAL meeting for J. W. Bengough was held in Toronto on November 22, by friends of the deceased, and among the speakers were Rev. Ronald Mac Leod, Rev. G. C. Workman, Arthur W. Roebuck, Dr. Stanley T. Floyd, and Frank Barber. A reading by Wesley E. Barker and a solo by Ernest Morgan completed the exercises. Dr. Stanley T. Floyd dwelt upon Bengough's love for children and animals.

LORD and Landlord is an attractive little pamphlet tastefully printed and written by "A W," these being the initials of our old friend, Rev. A. W. Littlefield of Middleborough, Mass.

WE have to chronicle the death of John Lavis at his home in Boston, at the age of 72. Mr. Lavis was a thorough going Single Taxer. Louis Prang's lithograph of Henry George hung in the entrance of his home. He was one of the best known members of Typographical Union No. 13.

CHARLOTTE L. SMITH, R. C. Barnum and J. C. Lincoln, of Cleveland attended the meeting November 9 and 10 of the Merchants and Manufacturers Federal Tax League in Chicago.

THE publication of "The Songs of Sappho" by Dr. Marion Mills Miller, is announced. These are translated into rhymed verse by Dr. Miller, with the Greek text prepared and annotated by David M. Robinson, Ph. D., the leading Sapphic scholar in America. It is a pleasure to be able to quote this commendation of our old Single Tax friend from Booth Tarrington: "Dr. Miller could not write anything which did not have that rare combination, altogether his own, of charm and scholarship." Richard Le Galliene also speaks in high praise of the work.

FREDERICK K. HOLTZ, of Buffalo, N. Y. and other friends are planning to reorganize the Single Tax Club of that city. Dr. McAdoo, of Akron, Ohio, is doing the same for his city,

ALBERT H. JACKSON, of Buffalo, has addressed several organizations recently, among them the Forum Club, the Amherst Alumni Association and the Buffalo Chapter of Public Accountants.

DURBIN VAN VLECK, formerly of Brooklyn, known to many readers of the REVIEW, has removed to Fruitland Park, Florida.

A DISCUSSION is proceeding in Youngstown, Ohio, as to the ten most interesting men in that city. It will be of interest to our readers to learn that many of their fellow townsmen include in this list our friends George Edwards, Chairman of the State Committee of the Single Tax Party, and Joseph Gottlieb, Single Tax candidate for Chief Justice in 1920.

F. D. WORTHINGTON, of Rochester, N. Y. writes: "The action of the American delegates to the Oxford Conference in endorsing the demand for the whole land rent is an immense step forward."

THE Realty Board at Redlands, California, gave a minstrel show recently. Bread and the circus? Quite unconsciously yet very appropriately one of the numbers was a solo with the title, "We're a jolly bunch of burglars."

A LARGELY attended conference on taxation took place in Chicago, November 9 and 10. Among the speakers were J. H. Kaufmann, Harry Willock, Edward Nordman, C. J. Buell, James R. Brown and others.

REV. R. B. TAGGART, of Black Mountain, North Carolina, who has removed to San Diego, California writes us: "I hope to join the Single Tax agitation to carry California for this greatest economic reform."

J. B. CHAMBERLAIN of Philadelphia, is much interested in securing co-operation for his radio plan for getting wide spread publicity for the Single Tax. He writes: "The Radio, so it seems to me, offers to the sane reformer an opportunity beyond comparison with any other—an opportunity with a possibility of success attached to it. At any rate I want a broadcast period, (which can be arranged with money) and I believe I can talk "Henry George" well enough to interest a large Sunday audience in The Here and Now. Failing to do so I will introduce some one who can."

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 October, 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 21st day of September, 1923.

Seal]

LOUIS D. SCHWARTZ, Notary Public.
New York County