

the task. Hence the season is being spent in home work of a preparatory nature, looking toward the field labors to begin in the fall.

So far as planned, my schedule will keep me during September, October, December and January, in the following counties: Westchester, Rockland, Orange, Putnam, Dutchess, Ulster, Sullivan, Columbia, Greene, Albany, Rensselaer, Schenectady and Saratoga. As to November, I will write later. In the meantime, and as soon as possible, I shall be glad to hear from Single Taxers in the above counties, to whom I have not written, as my list of our co-workers is incomplete. Correspondence has been started with various organizations; but many dates will remain available; and I hope to meet as many as possible of our friends in the sections mentioned, and to have their co-operation in arranging for lectures before different bodies. May I request a re-reading of my letter in the May-June issue, with special reference to this co-operation? Address me at 68 William St., New York City.  
—JAMES F. MORTON, JR.

#### JAMES R. BROWN IN BUFFALO

James R. Brown, who is making a lecture tour of the State, addressed the members of the Rotary Club of Buffalo on June 21. The *Buffalo Evening News* gave the following report:

"With its position at the head of fresh water navigation, the terminus of the Erie Canal, within almost a stone's throw of oil, coal and iron, and the center of the most fruitful agricultural section in the country, Buffalo ought to be a city of 2,000,000 population instead of 500,000," James R. Brown, president of the Manhattan Single Tax Club of New York City, told the members of the Rotary Club at their luncheon at the "Statler" yesterday afternoon. "With its present method of taxation, it cannot advance at the rate nature intended that it should."

"Buffalo every year punishes industry by a fine or tax amounting to about \$6,000,000," he went on. "Then to add to the sum of its follies, it gives to land owners as a reward for idleness in the form of land values, public property to the extent of \$20,000,000. This enor-

mous premium on idleness results in the boosting of land values beyond the ability of labor and capital to pay the tribute.

"Buffalo requires about \$11,500,000 this year for all purposes. Your land area is 24,894 acres, and, allowing for streets, there are therefore about 312,000 lots, 25 by 100 feet. An average tax of \$40 a lot would yield \$12,480,000. And this, without taking one cent of private property nor adding one cent to the cost of living.

"This tax would grade in apportionment between your dearest lot, said to be worth \$300,000, and your cheapest lot, worth about \$100. Or if you were to abolish all taxes on improvements and personal property and levy a 5 per cent. tax on your land values, the dear lot would pay \$15,000 improved or unimproved, and the cheapest lot would pay \$5 improved or unimproved. Users of land would benefit, non-users would have to become workers and producers.

#### SPECIFIC EXAMPLES

"The Single Tax is the only tax that does not violate the rights of private property. The only tax that takes public value for public use; the only tax that does not create on the one hand unjust burdens and on the other hand, privileges. Public value for public use, private property for private enjoyment, is the true basis of honest taxation."

Mr. Brown pointed to specific examples in Buffalo as evidence of the ineffective plan of taxation in force in the State. "It was more profitable for the owners of property to let the unsightly buildings that line certain streets to remain as they are than to raise buildings that would be an ornament to the city," he said. He declared that the large modern office buildings of Buffalo were unprofitable because of the burden of taxation that was imposed on them. There was no hope for this city—nor for any other city in the land—except the Single Tax, according to his notion.

"We rob the citizen of his private property when we tax labor products and we rob society of social property, when we fail to take for social use all land values," he continued. "We raise social revenue by taking from every man who can show tangible evidence that he has done something for himself, and at the same

time we give millions every year of social value to those who cannot show that they have rendered any service whatever to themselves or to society.

"The only and the true measure of the value of social presence and service to a citizen, is the value of the land of which he has exclusive possession. Land value is the value that attaches to land, irrespective and independent of the improvements thereon and reflects, not personal effort and production, but social presence and activity. A large city with modern social utilities, will have much land value. A small village with few and poor public utilities, will have little land value.

"The curse of the race is the vacant lot industry; it spreads our cities unnecessarily over a vast area, making the cost of government artificially high, and reducing the social service to the lowest point of efficiency. Vacant lots contribute nothing to any legitimate business; they buy no furniture, no groceries, clothing, nor any labor product; they but afford the owners an opportunity to get some easy money, to gather where they have not sown; in other words, to get something for nothing.

"To tax labor values or products, is to drive away capital and to discourage industry, besides increasing the cost of living."

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MR. FRED POWELL, of Adelaide, South Australia, whose visit to this country a few years ago is pleasantly remembered, writes the REVIEW as follows:

"Conditions have been bad in Australia and though we are outside the actual zone of the conflict the effects of course are very apparent. Indeed one could say not a single individual in the whole world but is affected, and usually adversely by the madness.

"Let us hope that afterwards the causes of war will be removed, which of course are tariffs and private ownership of land, the remedy being easily seen by those who give Economic and Social questions serious thought."

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THE Single Tax has been beaten out so thinly in certain quarters that it now has the consistency of an evaporation.

## DEATH OF JOSEPH J. PASTORIZA

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(See Frontispiece)

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J. J. Pastoriza, Mayor of Houston, Texas, and known wherever the Single Tax is known, died July 9, of apoplexy. He was at his desk on the morning of that day and had complained of not feeling well. Unable to continue his work he told his secretary that he believed he would go home and rest. He was able to reach home, but died less than an hour later.

The news spread quickly through the city, flags were ordered at half mast, and friends hurried to offer their sympathy to members of the family. The suddenness of the calamity cast a shadow over the city where he was almost universally beloved and where years had multiplied his friendships.

Mr. Pastoriza was born in New Orleans in 1854. His youth was full of hardship. He ran errands, sold papers and worked on odd jobs. But there were qualities inherent in the boy sufficient to overcome the disadvantages of poverty. He had early acquired the habit of reading. The autobiography of Franklin was his favorite book, and this he read over and over again. The career of this great American has been the inspiration of many a boy who has risen to fame, and Joe Pastoriza is not the least of these. It was, perhaps, the example of the Philadelphia printer's life that tempted him to enter the job printing trade, and later to start in the same business for himself.

It is hardly necessary to recount for readers of the REVIEW Joseph Pastoriza's services to the Single Tax cause, his election as Tax Commissioner of Houston, and his introduction of what has come to be known far and wide as "The Houston Plan of Taxation," an extra-constitutional measure which was generally approved by the citizens, and made Pastoriza's name a household word in many a home. It endeared him to Single Taxers, for he never lost sight of the fact that this limited fiscal measure was, after all, but a step, and declared that after long years of experience he had decided that Single Taxers should stand for the full Single Tax principle. Though he had