

recently entered into our League; Don Jose Capitan Fernandez, advocate, and Don Federico Sanroman, of Ecija; Don Jose Manaut Nogues, advocate of Valencia; Don Enrique Gomez Asencio, advocate, of Lerida; Don Jose Rubio Gali, advocate, and Don Antonio Ariza, doctor, of Seville; Don Juan Bautista Perello of Reus, and of the many new subscribers to our journal for whom we have no space and whom we are sure very soon to find many as associates of the Spanish Single Tax League.

To all a hearty welcome, now at the right hour.

GEORGE WHITE.

(See Portrait.)

George White, who has recently set everybody in Bergen County, N. J., talking by a suit brought against the State Board of Equalization, the result of which has been to upset many tax levies in several municipalities and the refunding of \$16,000 to the town of Hackensack, of which Mr. White is a resident, was born in London, England, in 1855. In 1873 he came to New York, and was manager of the New England Newspaper Union from 1880 to 1886. At that time he lived in Boston. In the latter year he came to Brooklyn, and was president of the Brooklyn Single Tax Club.

Mr. White was a delegate to the Single Tax conference at Cooper Union in 1890, and was a member of the Committee on Resolutions with Tom L. Johnson and John Z. White. Since that time Mr. White has maintained an unbroken record of Single Tax activity, always contributing his share in the great work, writing and speaking, and contributing from his moderate income to such activities as approved themselves to his judgment. Last month he debated with Prof. Kirkpatrick, the well known Socialist, on the merits of the Single Tax versus Socialism, before a select audience at Hackensack.

JOHN J. HOPPER has been appointed by Governor Sulzer to the Good Roads Commission of this State.

THE QUESTION BOX.

(Under this heading we shall answer every inquiry that it is possible to answer respecting the Single Tax, its incidence, and the philosophy of social regeneration it includes. Our readers are asked to give this department such aid as they can.)

C. F. Hunt, of Chicago, writes:

You take direct issue with Henry George when you deny that rent is "a deduction from wages and interest." (July-August, p. 47). Mr. George says (p. 440, Prog. and Pov. Doubleday, Page edition):

"Labor and capital would thus not merely gain what is now taken from them in taxation, but would gain by the positive decline in rent caused by the decrease in speculative land values."

ANSWER: We consider it misleading to teach that economic rent is a deduction from wages and interest, for what we propose is the taking of rent in taxation, and we justify such taking by the argument that it does not trench upon wages or interest. Nevertheless, the amount paid today in periodic rent or lump sums as purchase money probably does not truly indicate the fair rent which would be fixed under free conditions, because labor is today forced to the less productive land before the more productive has been fully utilized, and this we say results in the lowering of the "margin of cultivation."

Mr. Hunt asks us why we consider the "Pie" illustration faulty. Several writers on the Single Tax have used this illustration, dividing Rent, Interest and Wages into three parts, cut as we cut a pie, and that if the rent piece is cut larger than any one of the others it must be at the expense of the piece called Wages or Interest.

Now it is obvious that the Pie once divided the several parts cannot change their size; they cannot grow larger or smaller, any more than the several parts of a yard stick when divided. What those who use this illustration have in mind is probably this: that if landowners should extract more than economic Rent, the plus,

whether large or small, must be drawn from Wages or Interest, or both. It could not be drawn from any other source. There are those who contend that the landowners have the power to do this under the existing social order. They say that because they have the power to hold land out of use, an apparent scarcity of land ensues, competition for land increases, and would-be landowners are forced to pay more than its economic value. Similarly, because of the apparent scarcity of land "jobs" become artificially scarce, and competition between those who want work forces them to take less than economic wages. Again there are those who contend with our friend George White that all that landowners get as rent is Rent. Now whether landowners get more than Economic Rent does not seem to us a vital question, for if it should be solved beyond a doubt it would not be of any practical value. By making use of what we do know great results can be accomplished.

As a means to an end Single Taxers propose to extract through landowners the rental value of land—Economic Rent. To accomplish this it is not essential that we should know whether Rent is a fixed or varying proportion of the value created; whether it is greater or less than Wages or Interest, separately or combined. But knowing that Economic Rent and the cost of government (all public expenditures) are approximately equal, it can be seen to what extent Wages and Interest are drawn upon—not by landlords, but by government for public purposes, because landlords are permitted to retain Rent as their private property. While there are facts to show that Rent and taxation are approximately equal, there are no known facts that show the proportion of values created that go to Rent, Wages and Interest respectively. All that must be speculation, interesting it is true, but profitless.—EDITOR SINGLE TAX REVIEW.

JAMES F. MORTON, JR., lectured at the Liberal League, Philadelphia, on February 2nd, on the Single Tax, to an audience of several hundred.

THE QUESTION OF SKYSCRAPERS.

EDITOR SINGLE TAX REVIEW:

In the SINGLE TAX REVIEW, you print a paragraph from the *Morning Albertan*, Calgary, Canada, in which the writer boasts that the Single Tax is turning Vancouver "from a city of two-story shops into a city of skyscrapers." Now is this something to be proud of? and is it really the Single Tax that is doing it? If so, I shall not only stop advocating it, but begin to fight it tooth and nail, for I look upon sky-scrappers, as upon subways and tubes, in our big cities as something almost to be regretted; at best, as mere makeshifts, much as I admire the skill of the engineer that builds them.

Yours truly,

H. CONRAD BIERWIRTH.
Cambridge, Mass.

We should say that there was a point where the desirability of sky-scrappers ended, but surely there is a point, too, where it may be said to begin. Great volumes of business may by reason of immense office buildings be carried on over small areas. So for purposes of greater economy, tall business buildings may serve a useful purpose.

We have sky-scrappers in cities where the tax upon land values is light and in cities where it is heavy. And it does not seem to us that such approach to the Single Tax as obtains in Vancouver can be the cause of sky-scrappers there, though the exemption of buildings from taxation has no doubt resulted in larger and superior business edifices, and the more rapid growth of the city. But Mr. Bierwirth should at the same time remember that this city of British Columbia, after all, takes less economic rent than is taken in many cities in the United States, and that land speculation is as rampant there as it is here.

Perhaps the conclusive reply to this inquiry is that the taking of land values in taxation and the abolition of all taxes on improvements is the natural system. Under a natural system nothing unnatural will obtain for long. "There is a provision in nature for preventing trees from growing