

## The Movement In Ontario

THE Single Tax Association of this Province is resuming its pre-war activities, so necessary to allay the unrest now perplexing its statesmen.

A recent visit by the Assistant Secretary to Hamilton, Brantford, Preston, London and St. Thomas, indicated that the people are ready for progressive measures as the result of clear thinking on political economy.

Following up this tour spent in supplying public libraries with the books of Henry George, interviewing officials, making appointments for speakers, securing many new members, and other activities, similar work will be undertaken in other parts of the Province.

Since the beginning of the year many meetings have been addressed by Mrs. Prenter, J. W. Bengough, W. A. Douglass, A. W. Roebuck, A. C. Thompson and others.

The example of our English co-workers in publishing a series of leaflets entitled "A Tale of Two Cities," wherein English centres are severally compared, as to taxation methods, with Sydney, N. S. W., incited us to issue a similar leaflet, showing how far Toronto is behind that city of the Antipodes.

Apart from the monthly meetings of the Executive Committee, held in the Y. M. C. A. whose directors contribute the use of a room for that purpose—we have had another each month, social or educational in its character.

Alderman Honeyford, a convinced follower of George, was successful a month ago in carrying a resolution through the City Council requesting the Ontario Legislature to grant Toronto the power to assess land values higher than improvements.

If the financial contributions continue to increase at the present rate, the total for this year will be double the amount collected in 1918-19.

Apart from our volunteer speakers, we have a group of helpers who do clerical work in the office, and this is opportune, as a series of special letters, circulars, and articles are now being sent broadcast from the Toronto office to all the Provinces of the Dominion.

In the early Summer we are planning to hold a convention of Ontario Single Taxers in Toronto, and should the Assessment Act be amended in the meantime, so as to permit municipalities to have Local Option in taxation, the results of such a gathering will be of untold value.

Encouraged by the successful tent meetings held last Summer, we expect to make good use of our canvas and its equipment, to push for successful onslaughts into the ranks of the Ontario reactionaries.

S. T.

## Winnipeg

THE Single Tax League of Western Canada met in Winnipeg in January and elected the following board of officers for the ensuing year: Honorary President, S. G. Bland, D.D.; President, John W. Ward; Vice-President,

D. E. Peddie; Corresponding Secretary, Geo. E. Wright; Financial Secretary, Hugh Mackenzie.

The following Executive Committee was appointed; F. W. Brownell, D. W. Buchanan, T. A. Bayley, P. M. Clemens, J. S. Clark, F. J. Dixon, D. A. Fowler, John Kennedy, W. D. Lamb, M. T. McKittrick and A. Summerfield.

President Ward spoke in part as follows:

"A brief survey of the present situation shows that Single Taxers are rapidly coming into power in this country. In Ontario we have a provincial government which came into power on a platform which includes the taxation of unimproved land values, and which is led by a premier, Mr. E. C. Drury, who is a pronounced Single Taxer. The platform of the Canadian Council of Agriculture on which four federal by-elections have recently been won, declares for the taxation of unimproved land values as a substitute for the protective tariff. Hon. T. A. Crerar, M.P., the leading spokesman of the Farmers' Party and the New National Policy, is a believer in the Single Tax and a member and generous supporter of this league. Coming closer home we cannot help being interested, as Single Taxers, in the result of the recent civic elections. We may have differences of opinion as to some of the issues which were raised in that contest, but, as Single Taxers, we note with satisfaction that one of our own members and one of the soundest Single Taxers in the city polled over 12,000 votes in the contest for mayor.

"It is in the federal field, however, that we must eventually look for the triumph of our cause. If the party supporting the New National Policy should gain control of the government at the next election, I am confident that they will inaugurate a system of taxation of unimproved land values for federal purposes. The organized farmers of Ontario, Manitoba, Saskatchewan and Alberta have repeatedly declared in favor of the principle at their annual conventions, and their leaders almost to a man are not only advocates of the system but are fundamentally sound Single Taxers."

## New Zealand

STANDING as candidate of the Progressive Liberals, on a platform demanding that a substantial and increasing amount of the community created value of land should be collected and used for community purposes, Hon. George Fowlds, of Auckland, contested the Grey Lynn elections, as he has so often done before, and sometimes successfully.

He carried on a vigorous campaign, being committed not only to the taxation of land values as an issue, but to prohibition and proportional representation as well, so it is impossible to estimate the true causes of his defeat. But it was on the question which has made Mr. Fowlds well and favorably known in many parts of the world, i.e., the land question, that he made his real fight. In a declaration to the voters he said:

"I have been a keen student of Economics and Sociology for over thirty years, and have thus become fully convinced that substantial changes are necessary in our system of government and taxation in order to attain Social Justice. The aim of my public life has been to secure these changes by evolutionary means, knowing full well that the violation

of natural laws involved in the present system must, if continued, bring disaster on our civilization."

Following is the vote, showing a plurality for the Labor candidate of 481.

Bartram, Labor, 3,141; Miss E. Melville, Reform (Govt.), 2,660; George Fowlds, Liberal, 2,405.

## South Australia

MR. E. J. CRAIGIE is an Independent Democratic candidate for the Senate, and is out with a striking manifesto in which he announces the issues of the campaign. He is standing for Proportional Representation, Free Trade and the Taxation of Land Values. He points out that the United Farmers of Ontario put up fifty candidates and won 43 seats, and that the main planks of the party were Proportional Representation, Free Trade and the Taxation of Land Values. He asks why the Australian farmers do not follow the lead of their Canadian brethren.

He indicates that the farmers of Australia have large areas of land but of small values, and this statement is fortified by a series of comparisons between rural and urban land which should open the eyes of Mr. Craigie's farming constituency. The issues are very thoroughly treated in the limits of the manifesto.

Under the head of "Repatriation of the Soldiers," Mr. Craigie says (and we commend it to the attention of former Secretary Lane):

"This is a most important matter. When these men enlisted they were told they were fighting for their country. Now the fighting is over it seems they are unable to get a portion of the country for use in production unless they buy it back from the landlord class at a high price. The proposal to buy back land for soldier settlement is an insult to "the digger." It means loading him with a heavy debt for many years to come. Then, when he has acquired the land on these unjust terms and starts to get ready for production, what have the big political parties to offer him? Simply a greater burden of taxation. They propose to tax his plough, his drill, his harvester, his binder twine; in fact, everything he requires. How can he expect to succeed on the land if he is handicapped right from the start in this manner? It is utterly impossible. It is certainly a piece of political hypocrisy to offer a gratuity with one hand, and then take more than that gratuity away in indirect taxation. It is not fair to these men who have undergone such hardships. My proposal for the returned soldier is to make land available to him simply by paying the rental value each year into the public treasury. I would advocate the total abolition of all taxes now levied on his tools and implements, thus giving the returned soldier on the land a chance to make good as a primary producer. A policy such as this is of more practical benefit than the vague, shadowy proposals put forth by the political parties now angling for the soldiers' vote. It should, therefore, command the support of those who believe in a fair deal."

The first thing that a student has to get rid of is the idea of absolute ownership. No man is, in law, the absolute owner of lands; he can only hold an estate in them.

—WILLIAM, On the Law of Real Property.

## Great Britain

IF we were to judge by outward appearances in Great Britain, our movement is at present "snowed under." Even at election times it is relegated to a back seat. The fact that Mr. Asquith spoke in favor of the Taxation of Land Values during the Paisley election does not, in the light of past experience, count for much. Probably the attitude of his labor opponent on the question, which as *Land and Liberty* says, was "deplorable," contributed more to his success than his own guarded utterances in its favor. On the other hand, the successful labor candidate in the Spen Valley election, the result of which was given in your last issue, was favorable to taxation of land values, while his opponent, a prominent Liberal, was not. It is too early yet for the influence of the Single Taxers who have recently joined the Labor Party to show itself in the policy of the party, but we may be sure that men like Hemmerde, Outhwaite, McLaren, Wedgwood and Dundas White, will be able in some measure to educate the party on the vital importance of placing land reform in the front of their programme. Meanwhile, municipal rates are rising to an alarming extent, (15s. in the pound will in many places be reached this year), houses are next to impossible to get, coal is scarce, transport difficult, with labor everywhere unsettled. The Labor Party is advocating as a remedy for this state of things, municipal and national house-building, to be subsidized from the national purse, nationalization of mines, railways, etc., and although land reform in one shape or another finds a place in most of the Labor and Liberal programmes, in the numerous by-elections which are now taking place, it is treated in such an off-hand way as to show that the candidates neither know nor care very much about it. We have not yet recovered from the war fever and the apathy which follows, so the immediate work of Single Taxers will be to educate trade unions, co-operative societies and similar institutions, for the approaching time when financial necessity will force the question to the front.

WM. THOMSON.

## Roumania

THE *Nation* of February 14 publishes the text of the "Legislative Decree Concerning Expropriation for Reasons of National Emergency," published in the Roumanian Monitorul Oficial of December, 1918.

The purpose of such expropriation is declared in this Decree to be the purchase of arable land by the peasants actually working it. It includes arable lands owned by the Crown; all land outside the cities owned by subjects of foreign countries who are alien by birth, marriage or otherwise; rural land owned by absentees; two million hectares (hectare being a little over two and a half acres) to be obtained from the arable lands of all private owners owning over and above one hundred hectares of such arable land.

The price of the lands thus expropriated is to be fixed

according to the category and quality of the soil, local rents and assessments for taxation, but in no case will exceed twenty per cent. of the regional rent figure.

The land so expropriated will be turned over to the communities of peasants to be formed at once, or as soon as practicable and the fixation of boundary and price is to be determined by District and Local Commissioners.

As the expropriation proceeds steps will be taken to allot the lands and offer them for sale to the peasants according to provisions of the Act. The payment of the price agreed upon will be in bonds redeemable in fifty years, bearing five per cent. annual interest. To lighten the burdens of the peasants at the beginning the State will contribute an amount not to exceed 35 per cent. of the expropriation price. In the case of communal pasture land the State will contribute one-third of the yearly payments, but only when the owner agrees to the expropriation of the sub-soil as well.

Peasant communities will be formed in accordance with a constitution setting forth the privileges and obligations of their members.

This Decree is interesting in its various provisions. As to what has been its development we are unable to say at this writing. The recent election has resulted in the capture of a number of seats in parliament by the Peasants' Party. But the situation in Roumania—as indeed in most European countries—is in such a muddle that all prediction is hazardous.

## Bulgaria

A Henry George movement has been begun in Bulgaria under promising auspices. The works of the Prophet of San Francisco will be translated and published in the Bulgarian language and an organized effort made to extend the philosophy all over Bulgaria.

The secretary of the organization is Mr. Lassar Karavanov, 29 Macedonia St., Plovdiv, Bulgaria, who writes us that the new movement is meeting with much favorable response, though yet in its infancy.

## Germany

FROM a recent survey of the situation of the Georgist movement in Europe, prepared by Dr. Manuel Herrera y Reissig—a distinguished Uruguayan Single Taxer and publicist, now established at Lisbon as charge d' affairs of his government—we extract the following data and suggestion, as especially interesting at the present moment:

"Where the movement is most serious and has assumed a more practical direction, acquiring extraordinary importance and diffusion, is in Germany. It is, I believe, the only country where Georgian ideas have succeeded in penetrating deeply into municipal legislation, transforming it completely.

"The German leader, Mr. A. Damaschke, has in twenty years accomplished a gigantic task. He has, with his Agrarian League, succeeded in creating a powerful party,

which, according to my information, contains today more than two million adherents, of all social classes.

"You have seen that Damaschke is a serious and highly reputed candidate for the future presidency of Germany.

"Judging by the data contained in his book, 'The Agrarian Reform' (latest edition, published during the war), the Georgist ideas are rapidly winning popular opinion and slowly expelling Marxian socialism, which in these latter days has fallen into great disrepute.

"I believe that this movement is worthy of study and imitation by our Latin co-religionists and even by those of other countries."

The facts mentioned in Dr. Herrera's report certainly deserve attention, particularly by the leaders of the Single Tax movement in Henry George's own country. It is a challenge to the American genius for organization, common sense and efficiency in the work of advancing our ideals.

## Argentina

FROM *La Epoca*, the government organ in the daily press of Buenos Aires, we extract the following significant item of news, from its issue of Feb. 6, 1920:

"Land Tax: Congress approved last night the following dispatch of the Budget Committee upon the Land Tax:

ARTICLE 1. Until Dec. 31, 1920, the existing law, No. 5062, will remain in force, with the following modifications:

ARTICLE 2. In place of Articles 1 and 2 of said law, the following is substituted:

All the land and buildings privately owned in the Capital of the Republic and in the National Territories shall pay a tax of six mills on the peso annually upon the amount of the valuation made in accordance with the present law. From the product of this tax in the Capital, 36% shall be destined to the Municipality of Buenos Aires, and 64% to general revenue.

Article 3 of the present law shall also be substituted by the following:

Lots where new streets are opened, or new divisions made, or which are the object of a new contract of sale, as well as those benefitted by new sanitary, traffic or embellishment works, such as parks, squares, drains, roadways or any public work undertaken by national or municipal authority, shall be immediately the subject of a new valuation. The new buildings and improvements in the fields and lots privately owned shall be valued by the Valuation Department with a view to the separate valuation of the land and the tax on inheritances.

ARTICLE 3. The buildings and other improvements existing already or which in the future may be made in rural properties and the buildings erected in towns and cities after the sanction of the present law, shall be exempt from direct taxation, only the fields and lots under them being taxed.

ARTICLE 7. In the Capital of the Republic and in the National Territories, a new valuation of real estate shall be made, the fields and lots being valued separately on the one hand and the existing buildings and other improvements on the other.

ARTICLE 8. The expenses occasioned by the execution of the present law shall be paid from, and imputed to, general revenue."

*Israel*, the organ of the Argentine Zionist Federation, Buenos Aires, has published the article of Mr. Norwalk, which appeared in the *Jewish Forum* of this city, February 1919, and which now is published in pamphlet form by the Zionist Organization of America.

A CONCISE and vigorous little pamphlet of 74 pages, entitled "The Single Tax Within the Reach of All," by Jose F. Menchaca, has just been published by the Argentine Single Tax League. We congratulate the Argentine League on this practical little instrument of diffusion of economic education amongst the masses. The author, who for 23 years served as stenographer in the Senate and Congress of the Argentine nation, has graduated from a good school of debate. He has placed that special experience at the service of the Single Tax.

## A Bullock In A China Shop

A commission of citizens (or subjects) of the Province of Manitoba, appointed by the Executive Council, was created in July, 1918, to study the tax question in the Province. They reported in December, 1919. There is no indication of the identity of the compiler of the Report, though we should judge he was not unacquainted with Professor Bullock, of Harvard, whose name appears no less than ten times in seventy pages and always under circumstances indicating the incontrovertibility of his dicta. One would probably not be far wrong in concluding that the compilation must have been made by some pupil, who has a reverence for the Professor's omniscience almost equal to that which the Professor entertains for it himself. For the benefit of the uninformed, it may be stated that he is more than once referred to in the Report as Professor Bullock, Professor of Political Economy in Harvard University—all in "Caps."—just like that.

Well, after a statement of the importance of an expert body to be known as a tax commission to supervise the work of local assessors and agreeing that "to properly appraise real estate is a very difficult matter," we come to what may be regarded as the real core of the report. In the judgment of many conservative persons the Western Provinces of Canada had been betrayed into an unwise policy of exempting improvements from taxation and levying taxes on the value of land, exclusive of improvements. We shall not be far from the truth if we conclude that the

real purpose of this report was to combat and overthrow this policy.

Part 2 of the report is entitled "Single Tax." A commission in search of information on the subject might be expected to approach it without bias, but as no member of the commission deemed it necessary to file a minority report, it must be taken that the report as printed represents the undivided sentiment of the commissioners. At the beginning the statement is made that the Single Tax has had enthusiastic supporters. Then appears this gem: "Few persons, however, have any well defined idea of what it really involves, while others, with a species of **mental** indigestion, and carried away with alluring statements of its advocates, have neglected to inform themselves as to the **problem** from the standpoint of modern economic science." Truly we might stop here our perusal of the report. A mind capable of framing such a sentence would find little difficulty in rending such a frail tissue as the Single Tax theory. How a person can contract mental indigestion from absorbing information which he has neglected to acquire puzzles our comprehension. Then what is the *problem*? We have viewed the Single Tax from many angles, but never as a problem before.

But let us proceed. There follows a very fair statement of the Single Tax theory, not problem, we beg to remark, and then we come on the following impartial, considerate statement made in advance of the submission of any evidence: "We quote the following in support of our view that the so-called Single Tax theory is a veritable Will-o'-the-Wisp, and lacking the essentials for practical use in any scheme of taxation." This attitude is reminiscent of Speaker Sweet's method of dealing with the five Socialist members, whom he caused to be ejected from the Assembly, after which action he appointed a Committee to determine whether they had done anything to justify his action.

Here follows two paragraphs from Professor Seligman. No reference is given to any work in which they appear, so they may be presumed to be extracted from a letter specially written to the commission. They contain reflections on the Single Tax which will surprise and perhaps hurt some Single Taxers, who, in spite of the life-long quibbling and hair-splitting which have marked the Professor's economic utterances, have assumed that it proceeded from his fear of the social and academic ostracism which his profession of the truth might entail. If he was ever open to the suspicion of harboring friendly views on the Single Tax he has now made a full and complete recantation. He anathematizes it—"fiscally, politically, morally and economically." We wish there were space to quote it in full in order that our readers might see how palpably erroneous and misleading it is. It concludes with the statement which fairly summarizes his whole argument: "It (the Single Tax) seeks to put the burdens of the many on the shoulders of the few." *Vale* Seligman.

Then comes Bullock of Harvard—not very exhaustively. He says the Single Tax has failed where it has been tried in other parts of Canada but saves himself by referring to

the "so-called Single Tax in Vancouver and Victoria," showing that he knows that the system there experimented with was only Single Tax in name. He suggests that what Manitoba needs is to *broaden* the basis of taxation. As the land value tax system would apply to the whole area of the Province, we wonder how far he would extend it into the Pacific or over adjacent territory.

Professor Adams, of Yale, does something more than make assertions; he dignifies the subject by argument. He makes the following assertions, whose value we leave to our readers to decide.

1. The Single Tax has been *vigorously* championed for more than a century, during which time taxes have become steadily more diversified.
2. Time proves there are several sound theories of taxation—not only one sound theory. (Illustrations are not offered.)
3. Single Taxers admit this by approving inheritance and income taxes.
4. Progressive income taxes based on ability to pay are more serviceable than Single Tax proposals based on a half truth.
5. Concedes that there is justification for heavier taxation of land than improvements.
6. Makes the point that since the war there has been an unearned increment in buildings due to increased cost of producing new buildings, therefore any attempt to exempt them would merely result in giving owner increased profit.
7. Why penalize the investor in land more than in building. He often makes no more profit than the other man.

Such are the contributions to the solution of the social problem made by the Big Three—Columbia, Harvard and Yale. "Having eyes to see, they see not; and having ears to hear they hear not," and having brains to understand—but this is making an assumption which we do not feel justified in following to its presumptive conclusion.

A few more extracts from the report will throw some light on the frame of mind of its compiler. It says, solemnly, "Our investigation of the principles involved in the Single Tax theory has convinced us that it is impossible to properly value land without having regard to the buildings upon it . . . . When a house is erected surely the site and building are one. (At this point one expects someone to say 'Whom God hath joined, let no man set asunder.' But no one did, perhaps, because he did not think of it.) "

It is gratifying in the discussion of so dry a subject to find an author capable of perpetuating the following and doing it quite seriously. Referring to Vancouver, the report says: "*When land was soaring, fortunes being made daily in land speculations, and general prosperity reigned throughout the West, the Single Tax publications and supporters were boasting far and wide of the success of the theories of Henry*

George in Western Canada. All went well until 1912, when prosperity began to wane and the *chilling frosts of a monetary* stringency began to be felt. Then taxation again became a *burning* question."

Further on there is a reference to the "few years Single Tax nightmare of Vancouver and Victoria," and later on to the "Single Tax bogie in Victoria." Alas, not one redeeming feature does the author find. The summing up is in the words of Professor Plehn, of California, who finds private property in land the very root of civilization and the Single Tax the sum of all iniquities. One can almost observe the tear in his eye and the break in his voice when he says; "It taxes the poor man's land and exempts the rich man's personal property, mansions, skyscrapers and factories. It is not based on income or any other good general measure of ability to pay. It exempts nearly all monopolies and trusts. It discriminates against the small home owners, mostly the working men."

O, Universities! What idiocies are perpetuated in your names! After reading these dicta one is tempted to exclaim "Quos vult perdere Deus, priusquam obfuscat."

Part 2 of the report concludes with the figures of the Oregon and California referenda and the malediction is by DeYoung's San Francisco *Chronicle*, which describes the Single Tax proposition as "shockingly wicked and absurd."

There are other matters of interest in the report to which we would wish to advert did space permit. The commission finally recommends taxation of land at full value and improvements at two-thirds of their value and that value of land and improvements be made in separate columns. It urges business, income, special franchise and license taxes. The taxation of rural land to be on value of land only, but in village areas tax must be much as in towns previously set forth. Church exemption to be limited to building and land on which it stands, which, however, may be sold for arrears of taxes due on non-exempt portion of site.

## Europe's Malady

THE New York *Commercial* recently published a new and up-to-date map of Europe which is the most frightful thing I have looked upon for many a day, when the significance of the new boundaries is considered. These are not like our own State boundaries, mere delimitations of legal jurisdictions and administrative areas, but are barriers against the economic co-operation of these nations, new and old, and as such are obstacles to the economic recovery of the continent.

That Europe is far from peace and is sick unto death is the dictum of all. Political and economic doctors alike are at their wit's end to effect a cure. A sign of hope appears in the summary of economic conditions and one of the prescriptions offered recently by the Supreme Allied Economic Council. It is the first truly radical (as distinguished from the false "radicalism" that occupies the stage and disgraces the true) utterance we have seen from any International body of responsible men, for it declares that the