

Follen (who was he?) is announced several years before Spencer began to write, the Spencerian law of equal freedom. Mr. Follen says:

"The internal history of every nation, every republic in particular, consists in the workings, the successful or unsuccessful conflicts, of the principles of Liberty and of Oppression. I mean by liberty the possession of all those inalienable equal rights which belong to each human being as a necessary moral attribute of human nature—the right of each individual to use all his faculties of mind and body in any way not inconsistent with the equal freedom of his fellow men, the right to share, as far as possible, equally in all the means of improvement which life affords; the right to form such social relations, civil and religious, as may best secure the progressive happiness of mankind.

"And I mean by Oppression any infringement, any undeserved and unnecessary abridgement of those natural rights, whether it be imposed on a portion of men, or a single individual, either by the cunning of the few, or the violence of the many." What can be better than that? It is the Spencerian law of equal freedom; it is the expression of Henry George's doctrine of economic and social emancipation!

MR. FRANK A. VANDERLIP has at times an almost uncanny proficiency in touching the heart of the world's problems. The late managers of the *Public* were profoundly disappointed in the fact that SINGLE TAX readers of that publication seemed cold to their enthusiastic espousal of Mr. Wilson's plan of a world's league. Mr. Vanderlip states the reason for this indifference when he says—and it could not be better said: "The trouble with those advocating the League of Nations was that they thought that the troubles of the world were political, whereas they are economic." Would not Henry George have said that precise thing?

## Losing an Opportunity

ONE might assume that the universal housing shortage, which is arousing the ire of classes in the community, that have hitherto viewed social injustice with complacency, would present an ideal opportunity for active work by believers in the Single Tax policy. Such an assumption would find little support in the facts. We have heard of few evidences of their putting forth their remedy, although it would seem to be a peculiarly appropriate proposal at a time like the present. The attitude of public officials and private citizens at this juncture is a splendid illustration of the affinity of the human mind for error. Their reasoning is somewhat as follows: The high rents are due to profiteering landlords; therefore let us restrict rents. Little attention is paid to the objection that legal and artificial restriction of price of anything invariably fails of its purpose. It was successful to the extent that it prevented the sale of sugar at any price, and it was not until the embargo was lifted that sugar began to appear on the market. People apparently preferred to pay an exorbitant

price to doing without it.

Sugar can be dispensed with, but housing cannot, and it may be safely predicted that people who cannot find roofs to shelter their families, will conspire with landlords to violate the law, and will pay bonuses for apartments if they must, so as not to violate the provisions of the law regarding maximum increase of rents permitted. One would think that our experience with the Usury Law, which has never been effective in keeping down the real price of money, would teach people how little dependence could be placed on such restrictive legislation.

In addition to being ineffective, it will probably result in checking the investment of new capital in housing ventures.

Some members of the New York Legislature, only in the Assembly, however, have shown signs of common sense. Assemblymen Jesse and McCue have introduced bills proposing to exempt new buildings from real estate taxes, in one case for five and in the other case for seven years. These gentlemen recognize that investment of capital can be encouraged, but cannot be forced, and that it is only by the construction of new buildings that we can hope ultimately to restore the equilibrium between supply and demand.

A hearing was held in Albany on March 23rd, which brought depositions of landlords and tenants together, and threatened at some points in the proceedings to wind up into a riot. It may be said that while no valuable suggestion was made, one result was accomplished. The legislators were impressed with the gravity of the situation, and if they only knew what to do, they would apparently act. The one ray of light thrown upon the situation was flashed by Assemblyman McCue. The *N. Y. Times* refers to his contribution in the following terms: "The only speaker to satisfy both sides was Assemblyman Martin G. McCue of New York City, who was greeted with applause when he proposed a plan to stimulate building, embodied in a bill which bears his name, under which all real estate improved with dwellings before May 1, 1921, would be immune from taxation for seven years."

Single Taxers will smile at the criticism of this innocuous measure, as being an installment of Single Tax, yet that is the only argument that has been advanced against it; yet it seems powerful enough to scare senators from fathering either bill in the Senate. If the legislature should continue in session another thirty days, it seems possible that some action along this line may be taken.

We may be favored with an illustration of the historical fact, that only under extreme pressure and after all other measures have been tried and failed, does mankind move along the right lines.

Single Taxers have been preaching for years the injustice and stupidity of our treatment of the land problem. The existing situation demonstrates it more clearly than ever before. Of course the victims most severely hurt are the homeless poor, who buy their shelter, month by month.

But next after them come the gullible avaricious, who bought land, not with the intention of using it, but with the hope of making money out of the necessities of their fellows. These people have been holding on desperately for five or six years, hoping against hope that their chance to recoup themselves would come. The number of lots which have been abandoned in Greater New York and its vicinity, rather than pay the taxes on them, approaches three-quarter of a million. How much lost money they represent, one can but imagine; yet these are the very people who would exclaim most loudly if a system were put into effect which, by recognizing land value as the property of the community, would stop speculation in it forever.

## When Taxation Becomes Persecution

A business man today has to take a few days off, if he is conscientious, to prepare his income tax returns

If he is the head of a corporation the Federal Tax Law presents a new maze of bewildering questions which seriously interferes with his efficiency as a wealth-producer unless he can turn it over to some legal assistant.

It was not so long ago that Single Taxers were saying nice things about the Income Tax. Of all taxes, we were told, next to the Single Tax, the Income Tax was to be preferred. Of course they were mistaken. In itself and by reason of the machinery necessary to enforce it, it stands alone in its obnoxious features.

The language of the New York *Globe* of March 13, in an editorial entitled "The Incomprehensible Tax," follows:

"Probably no less intelligent document has ever been issued by any first-class government anywhere in the world at any time in the history of the world than that upon which the unhappy payer of federal income tax is required to write down the painful history of his financial year and by which he is expected to determine how much he owes the United States. Let us take the distinction—a very essential one—between net income and net taxable income. If the tax-payer is married and has two children his net income differs from his net taxable income by \$2,400. On this calculation may depend his liability to the surtax. Yet the text of the return fails to make in any unmistakable way this distinction between net and net taxable. The truth emerges only after prolonged study. For many taxpayers it probably never emerges. There are numerous other pitfalls into which the conscientious taxpayer may tumble and within which the unscrupulous may hide himself. The road is like an unmarked trail in a desert of drifting sand, with a watchful government at every turn waiting to bludgeon the careless and unwary. It is aimless, incoherent, illogical, and involved; it lacks unity, emphasis, and mass; it is bigoted and prejudiced; it is a crime against accounting and against literature. Such a document can only be the product of a mind which loves to confuse. Delude, delay, and embarrass—in short, of the bureaucratic mind with which the treasury and every other govern-

mental department is infested. As a final insult the taxpayer is not even allowed room enough to put down his answers; he is asked to write a three-hundred page autobiography in a white space barely sufficient for a ten-word telegram."

The following letter from a reader of the REVIEW who desires to hide his identity, is of more than passing interest:

"EDITOR OF THE SINGLE TAX REVIEW: These days of making State and Federal income tax returns ought to be a good season for Single Tax propaganda. Many a man of moderate income would gladly pay twice the amount of his tax to be free of the trouble involved in making the return, and as a matter of fact, for to not a few such the cost of having some expert make out the return amounts to a doubling of the tax. As to the advice so handsomely offered by both jurisdictions, State and national, it often involves a loss of time quite out of proportion to the value of the service rendered. Yet again, the rival authorities are often doubtful as to the effect of the laws, and each is disposed to claim everything from the luckless taxpayer, as witness my own experience.

I removed in October from one State of this Union to another about 350 miles distant. Each State claimed my income tax, and each Federal District demanded that I pay to its local collector. I began discussing the issue with the several rival authorities in the first week of January, and had to decide for myself in favor of one of the States when I had barely time to get my return in before the date after which I should have incurred heavy penalties had I been delinquent. I have yet to hear from the State to which I made no return. It may put me in jail.

As to the two Federal Districts claiming my return, I had a long correspondence, in the course of which the authorities in one district exhibited exactly the kind of dense stupidity that I had encountered in the same authorities before. The Collector in the other district finally sent me a note saying that it had been authoritatively decided at Washington that men situated as I was should pay Federal income tax in the district in which they found themselves residing when the return was due. The result is that I have paid State income tax in one State and Federal income tax to the local collector in another.

I have thus had to mull over three different forms of income tax blanks, and if anything can be more complicated than the Federal blank it must be that of the State to which I made return. The other State form was simplicity itself compared with the two I used, but no doubt, if I succeed in establishing official residence in that State the authorities by next year will have made their form as complicated as any in the United States.

The tone of the form from the State to which I made return is offensive enough to make a potential anarchist out of the mildest citizen. It is inquisitorial, insulting, menacing, and from what I hear of the evasive tricks employed by those whose incomes incur heavy surtax, I believe the effect of this fashion of breathing forth threatenings and slaughter against the taxpayer merely frightens a timid few who would play fair anyway, incites the dodger to more clever means of evasion, and fills with a sense of injury, indignation and utter disgust every man of spirit. I abstain from giving my name and address for publication, for I have a shrewd suspicion that the authorities to whom I have not made return are malicious enough to take revenge upon any citizen who has the temerity to make public protest against the hectoring tone of the taxing powers. MORE THAN EVER A SINGLE TAXER."