

problem without the slightest reference to the profound and illuminating studies of Henry George!

The work is from the house of E. P. Dutton and Company, of this city, and is a volume of 400 pages. The price is five dollars, which keeps it out of the reach of the general reader. We hope that the sale of the work will be sufficient to encourage the publishers to try a cheaper edition. It deserves the widest reading by men and women of the English speaking race, for no work of such importance has appeared in the last three decades.

JOSEPH DANA MILLER.

Suggestions For Practical Work

IT having been said of me in a recent issue of the REVIEW that I am an enthusiastic adherent of the Single Tax Party and a convert to the party idea, I feel inclined to explain my position, more especially as there has been going on more or less discussion of the moral as comparable with the fiscal presentation of our Big Idea.

I was asked to be one of two candidates for the New Jersey Assembly at the last election, and I complied with the request. No great splurge was made in the local campaign, but the candidacy gave Gaston Haxo and myself an opportunity to meet some people and do some propaganda work that we would not otherwise have been able to accomplish. As a means of advertising both the moral and fiscal aims of Single Taxers the party plan has many advantages, beyond question.

But my view is that the party scheme has a more natural affiliation with the economic and fiscal than with the moral foundations of our proposal. There is to me an apparent absurdity in the attitude of men who claim to be "middle-of-the-rovers"—excited and obsessed by the cruelly unjust conditions brought about by our land system—refusing, like William Lloyd Garrison to compromise, minimize, extenuate or equivocate—and yet who are content to be active in such a trifling enterprise as the formation of a party or a party organization. There is, undoubtedly, ample justification for a crusade against the private appropriation of economic rent. One cannot deny that this appropriation is a great crime against humanity, but surely those who take the responsibility of protesting against the crime should not be content with what amounts to a negligible use of party opportunities. A great crime demands adequate protest—even the "howling dervish" state of frenzy or fervid conduct and utterance.

Again, it is evident to me that some of our most distinguished promoters of the purely fiscal presentation of the Single Tax quite unnecessarily refrain from pointing out that there are equal rights to the use of the land—that exclusive possession of land is a privilege or franchise for which an annual return should be made in some way. Since no one really denies this, it could always form part of an address on taxation before even a Chamber of Commerce, and thus disarm much of the criticism leveled at

the fiscal talkers by those who are sometimes called "all-at-oncers."

The fiscal lecturers also are by me offered this advice: Let them conclude their fiscal explanations, duly accompanied by an outspoken belief in the principle of equal rights to the use of the earth, with some practical suggestions as to how, in the State where the speech is delivered, legislative progress might be initiated. By doing this last they will absolve themselves from the charge of being more interested in perennial sowing of seed than in helping in a harvest. For one, after some thirty-five years of connection with the Single Tax movement, I am ready for something really worth while to be accomplished.

And why should not the fervent moral enthusiasts and the devoted fiscal improvement workers join in seeking some way in which legislatures can move in the right direction, even in a preparatory way only? Here is common ground, where antagonism can be forgotten in participation in joint effort.

Take New Jersey, for instance. The question of taxation or reduction or change has been raised by our new Governor. The principal member of the State Board of Taxes and Assessment has gone on record as claiming sound reasons for differentiation between taxation of land values and improvement values. The legislature is in session. Why should not all those in sympathy with the Single Tax find means of consulting together and submitting to the legislature one or more practical suggestions? We need some kind of a loose State organization to bring about this co-operation.

One suggestion I would like to make is that in New Jersey the tax law be so amended that assessors shall be specifically instructed as to how separately to list land values and improvement values, not only in cities and settled localities, but also in rural locations. Surely before we can get farmers to become interested in a shifting of taxation from improvement values to land values, we must be able to show a definite rule for separate listing. In one township near here the lands are assessed for \$750,000 and the buildings for \$350,000. It is probably true that the pure land value in the township should not be figured at over \$250,000, buildings and other improvements accounting for the other \$850,000. Such a radical revision of the taxable valuations would immensely help in getting farmers to join manufacturers, merchants and home-owners in demanding that at least annual taxes upon buildings and improvements should be strictly limited.

GEORGE WHITE.

As I am born to earth, so the earth is given to me, what I want of it to till and plant; or could I without pusillanimity omit to claim so much.

—EMERSON.

WE have seen that the expropriation of the mass of the people from the soil forms the basis of the capitalistic mode of production.—KARL MARX, "Capital," chap. XXXIII, English Translation pp. 793-4.