

minions, Canada, South Africa, Denmark—all are reviewed.

This book will be sent to anyone upon request, and upon enclosing 25 cents to cover postage and handling.

The remarkable address of Miss Bateman at the Toronto Conference seemed to us a most worthwhile thing to print in pamphlet form. We have arranged with LAND AND FREEDOM to produce a pamphlet (24 pages) that will present Miss Bateman's complete address, with an addition by Mr. William Newcomb as it appeared in the *Freeman*, November, 1938, issue, concerning the United States. These pamphlets are available at 10 cents a copy, 15 for \$1, and fit a No. 10 envelope with one folding.

An advertisement in the *New York Times*, November 12, explaining why "Progress and Poverty" is such a great book, and calling attention to the fact that it can be had for \$1 the copy, postfree, and that Henry George School Correspondence Course information can also be obtained, has elicited over 100 responses from the public. Many letters express pleasure at being able to have this fine book, others are grateful for the correspondence course opportunity.

A Reserve officer in charge of an army group at Fort Bliss, Texas, wrote to us about obtaining a copy of "Progress and Poverty." We told him about the book, and also the possibilities of leading a student group in his division. Replying, he responded by ordering ten copies of the book to start his class; and the class-helps, Manual, etc., were sent to aid him with this experiment.

During October and November the following groups were circularized.

3,000 public and college libraries, 4,000 bookstores, 300 officers of taxpayer associations, 500 graduates of Dale Carnegie's course, 500 candidates for political office, as listed by the Citizens Union, New York City. 1,000 men and women, members of the American Economic Association, a notable group all of whom have made some branch of economic or political life their especial study; 1,000 Georgeists in foreign lands.

4,000 books have gone out of the Foundation office since June, the large majority having gone to newcomers who learned for the first time, through the Foundation's work, of Henry George, "Progress and Poverty" and the Single Tax.

ANTOINETTE WAMBOUGH, Executive Secretary.

CARLYLE somewhere says that poverty is the hell of which the modern Englishman is most afraid. And he is right. Poverty is the open-mouthed, relentless hell which yawns beneath civilized society. And it is hell enough.—PROGRESS AND POVERTY.

THERE is no such thing as inevitable war. If war comes it will be failure of human wisdom.

BONAR LAW.

Let Us Collect Our Rent, Now

THE Georgian Philosophy, wrote Tolstoy, need only to be understood to be accepted. "How," asks the beginner, "can this wonderful concept of justice be translated into reality? What laws must we have to make it work? The impression is widespread that we cannot collect our land rent without new, radical legislation." Until recently I shared it.

What basis is there for this widely accepted view?

In an article in LAND AND FREEDOM (Jan.-Feb., 1934, page 10) entitled "Federal Land Taxes in the United States," J. Edward Jones showed how Congress on four occasions between 1798 and 1861 had called upon the landlords of the United States to hand over land rent. *Not once was the right or power of the Federal Government to collect land rent challenged.*

Land rent had been collected in England as early as the year 994, in the Reign of Ethelred (see Historical Sketch of the Distribution of the Land in England, by William Lloyd Birkbeck, No. 78 the Humboldt Library of Science, published April, 1886).

The slogan of the thirteen colonies in their rebellion against Great Britain had been "Taxation without representation is Tyranny."

Taxation meant, and still means, the power of government to appropriate as much of the wealth produced by its inhabitants as it deems necessary or expedient. We believe that any seizure by society of all, or a portion of an individual's wealth, not based on the return to the individual of the exact equivalent of service by society is robbery.

Land rent, and land rent alone, reflects the value of public service and is the measure of such service. If society fails, as it does, to collect the land rent which it has created, it must resort to taxation to acquire the means to perform its public functions. In determining the nature and extent of this enforced contribution, there was and is no consideration of the debtor-creditor relationship existing between the taxpayer and the tax collector. Public policy in 1776, as now, was "Whenever you see a head (taxpayer), hit (tax) it."

In these circumstances, it is difficult to perceive how the remonstrances of the colonists against being robbed or present-day complaints against taxation, could be overcome by permitting the citizens to elect the representatives who frame the laws to tax (rob) them.

Article 8 of the Articles of Confederation under which the thirteen independent colonies ruled themselves from 1776 to 1783 provided:

"All charges of war and all other expenses that shall be incurred for the common defence or general welfare and allowed by the United States in Congress Assembled shall be defrayed out of a common treasury, which shall be supplied by the several states, in proportion to the

value of the land within each State granted to or surveyed for any person, and such land and the buildings and improvements thereon shall be estimated according to such mode as the United States in Congress Assembled shall from time to time direct and appoint."

The framers of our Constitution who met in Philadelphia between May and September, 1787, were educated men, well grounded in economic understanding. In *The Federalist*, a series of eighty-five papers written principally by Alexander Hamilton and James Madison, they sought to justify the decisions which they had arrived at in secret session. Seven issues (Nos. 30 to 36 inc.) all of which were written by Hamilton dealt with taxation.

Issues No. 12 and No. 36 refer to land value taxation.

Article 1, section 8 of our Constitution reads:

"The Congress shall have power to lay and collect taxes, duties, imposts, and excises . . . But all duties, imposts, excises shall be uniform throughout the United States."

Observe that there is no qualification, restriction, or limitation on this tremendous power to tax except that it "shall be uniform throughout the United States" (and the implied qualification that taxes may be used for public purposes only).

"It will thus be seen that whenever the government has imposed a tax which it recognized as a direct tax, it has never been applied to any objects but real estate and slaves." (See Opinion U. S. Supreme Court, *Springer vs. United States*, 102 U. S. 586 at page 599.)

Once we concede that government may collect land rent, there is no limit as to how much of that rent it may collect. Congress is the sole judge. Under the well known rule of separation of governmental powers into three distinct independent branches (legislative, executive and judicial), the courts cannot interfere, and since the Constitution, by its own terms (Art. 6) is the supreme law of the land, no state may in anywise impair the power of the Federal Government in that respect.

A state may by its Constitution restrict its *own* powers. The Constitution of the State of Tennessee, for example, (Art 2, sec. 22 provides):

"All property shall be taxed according to its value.— All property real personal or mixed shall be taxed.— No one species of property from which a tax may be collected shall be taxed higher than any other species or property of the same value."

Under this Constitution Tennessee could not, for its own purpose exempt improvements from taxation since they are included in the term real estate. Likewise, land rent could not be collected, in lieu of taxation, since it is included in the term "Species of Property," and one species of property may not be taxed higher than another.

Similar provisions appear in the Constitutions of some other states.

On the other hand, the Constitution of the State of New York recognizes the unique nature of land. It provides (Art. 1, sec. 10):

"The people of this State, in their right of sovereignty are deemed to possess the original and ultimate property in and to all lands within the jurisdiction of the State; and all lands the title to which shall fail, from a defect of heirs shall revert or escheat to the people."

Examine the four instances where Congress has heretofore exercised its unchallenged and unquestioned power to collect ground rent.

The act of Congress approved July 14, 1798, Chap. 75 of the Fifth Congress, provided that the states should be taxed two million dollars for the support of the Federal Government. After providing for taxes at certain prescribed rates on dwelling houses and slaves the act continued:

"The remainder of the said sum shall be assessed upon the lands within such states according to the valuation to be made pursuant to the act aforesaid, and at such rates per centum as will be sufficient to produce the said remainder."

Here are some of the assessments provided by law:

New York.....	\$181,680.70
Pennsylvania.....	237,177.72
Massachusetts.....	280,435.31

The next act, approved August 2, 1823 (Chap. 37, Laws 13 Congress) provided that the states contribute three million dollars to the Federal Government. It set forth in minutest detail the amount to be paid by each state, as well as every city, county and town, for example:

Massachusetts.....	\$516,270.88
Pennsylvania.....	365,479.16
New York.....	430,141.62

And in New York State:

Kings County.....	\$ 6,930.00
Albany County.....	19,420.00
New York County.....	109,230.00

The third act of Congress, approved January 9, 1815 (Chap. 21 Laws 13), Congress provided that the states contribute six million dollars (afterwards reduced to three million dollars) to support the Federal Government.

Examples of contributions assessed against some of the states follow:

Massachusetts.....	\$632,341.96
Pennsylvania.....	730,958.32
New York.....	860,283.24

Section five of this act provided:

"That the said direct tax shall be assessed and laid on the value of all lands and lots of ground with their improvements, dwelling houses and slaves by the respective assessors at the rate each of them is worth in money."

The last land tax approved by Congress, August 5, 1861 (Chap. 45 Laws 57 Congress) provided for a direct tax of twenty million dollars.

Section thirteen provided:

"That the said direct tax laid by this act shall be assessed and laid on the value of all lands and lots of ground with their improvements and dwelling houses which several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the first day of April, 1862."

In the light of the foregoing, I think that we may safely conclude:

(1) That the Federal Government can forthwith, without any constitutional change, call on the states for all our land rent.

(2) That the Federal Government can forthwith cease to levy income taxes, excises, tariffs and the like.

(3) That the Federal Government can distribute our land rent to the several states on the basis of their respective populations, imposing as a condition precedent that the states shall not tax their inhabitants.

Thus, by the simple act of Congress, without the slightest change in organic law, the Georgian Philosophy may be immediately and completely put into operation *here and now* as a Federal measure.—B. W. BURGER.

Activities of The Manhattan Single Tax Club

CHARLES H. INGERSOLL spoke to the Tuesday Luncheon Club at the Hotel Wellington on October 11.

His talk was excellently planned for the group of mainly women, also mainly conservative, although very much alive. He touched on the importance of women's household spending and showed that at last business has discovered that consumption is the key to prosperity.

Then he showed how the science of economics, the real science of economics, is not taught in our universities and how we have to dig ourselves through the mess of academic statement to an understanding of fundamentals. Also the difference, the important difference between capital profits, i.e., interest, and the profits of monopoly.

Mr. Ingersoll was outspoken in his criticism of the seeming lack of understanding of this vital differentiation in economics as taught in our schools.

He explained the true monopoly that keeps back recovery, causes depressions, and levies tribute on all business.

There was interesting discussion after the talk, showing that his audience had really listened with attention to what Mr. Ingersoll was saying.

Also that the general public, at least the feminine part of it, is really asking why and wherefore, and, if one gives them real truths to think about, from the point of view of their own problems, they will think, and will question.

THURSDAY, OCTOBER 13, CITY COLLEGE OF N. Y. AT 1 P. M.

This was a luncheon of the Economic Society of this great college, and I was braced for a struggle, knowing its communistic reputa-

tion. But I had perfectly respectful attention from about 50 young fellows and an interesting question period of a half hour in which Dean Turner and Economic Professor Fowler participated.

I was disappointed at having no contest, but found it a very good meeting.

THURSDAY, NOV. 10, WILLIAM SLOANE HOUSE Y. M. C. A. AT 8 P. M.

An exceptionally attentive audience of 150, who questioned me for two hours after my 45 minute talk. Questions exceptionally pointed.

Over a year ago I talked here and at that time had a considerable contest with Marxists; but whether significant or not, this was absent this time.

After the meeting Mr. Ingersoll drove to Philadelphia, arriving a little after two. I am requesting Mr. Parsons, Sloane House director, to help me to reach Y. M. C. A.'s generally; also, to reorganize a "Discussion Club" at the Sloane.

BELOW IS MR. INGERSOLL'S WEEKLY BROADCASTING SCHEDULE

Sun., 8:15-8:45 P. M., WBIL, Public Service Forum, Chairman and Director. Mon., 1:30 P. M., WWRL. Tues., 2:45 P. M., WCNW; 10:45 P. M., WFAS (White Plains). Wed., 3:45 P. M., WCNW. Thurs., 8:15 A. M., WLTH; 6:45 P. M., WTNJ (Trenton). Fri., 9:45 A. M., WPEN; 12:45 P. M., WDAS (Phila.); 3:15 P. M., WSNJ (Bridgeton).

THE LA GUARDIA-LEWIS-ALP (AMERICAN LABOR PARTY) SCHEME for a third party to peddle the balance of political power nationally, as the LaFollettes have done for nearly a half century in Wisconsin is, as Mark Sullivan says, "shrewd"—characteristically shrewd, he might say; in fact, it is up to the Presidential level of shrewdness. But it is more than that; it is in line with the trend toward communism of the last ten years. LaGuardia, as an ex-member of the Socialist party, and as a highly organized working Marxist, must be well satisfied with New Deal progress toward his ideal; but two things worry him, the wandering Democracy—wandering in the wilderness—may wake up and turn back, or it may be turned out by GOP reaction. Marxism has never stood the test of time, experience, or reason. That is why its hard-boiled leaders like Stalin, Browder and Thomas insist on Revolution as a part of its doctrine, and won't rely on reason or politics, and so—

A THIRD POLITICAL PARTY SHOULD NEVER BE. I SAID POLITICAL. Two of that kind are enough. The third should be a Party of Economics. This does not mean that it would not take political action; but that its initiative would be economic in order that the missing phase of our statecraft—economics—should be in its unquestioned position of first importance. We freed the chattel slaves as the climax of political democracy; we have yet to free wage slaves through economic democracy. This is too brief, but it is expressive. Another equally effective statement of our situation is that under a political democracy of ideal aims and achievement, with Jefferson as its nester, and through him both parties committed to no monopoly and no bureaucracy, we have let the economic phase go haywire to the tune of half our national wealth being absorbed by basic monopoly; and, as a consequence, we have accumulated a bureaucracy that lacks little of being state socialism.

ROUNDING OUT THE THIRD PARTY NEED OF ECONOMICS AS DISTINCT FROM—OR AHEAD OF—POLITICS. "Haywire" is the only name for what we call civilization, and all through our omission of economics from our democratic statecraft. And this need give no one a headache as "Economics" is as simple as it is scientific; it all checks by use only of horse sense. Economics only needs the use of two rules of life that are familiar to all. There is no need to wait one hundred years for braintrusts or their sponsors, the college professors, to "discover." You know that whoever creates or produces anything should have it. And you are equally certain that human