

on which the tax became due, but the duration of absence was reduced to twelve months by the Amending Act of 1904.

The clause in the main Act of 1884, providing for the making of assessments every third year was repealed by the Amending Act of 1902, and fresh assessments are now made only once in every five years.

The Taxation Amendment Act of 1908 gives the definition of "Unimproved Value" as follows: "Unimproved value" of any land shall be deemed to be the capital amount for which the fee simple of such land might be expected to sell if free from incumbrances, assuming the actual improvements (if any) thereon had not been made: Provided that "improvements" shall be deemed to be houses and buildings, fixtures, or other building improvements of any kind whatsoever, fences, bridges, roads, tanks, dams, wells, fruit trees, bushes, shrubs, or other plants, whether planted or sown for trade or for other purposes, draining of land, ring barking, clearing from timber or scrub, and any other visible improvements the benefit of which is unexhausted at the time of the valuation."
—E. J. CRAIGIE, Adelaide, South Australia.

THE WOMEN'S HENRY GEORGE LEAGUE DINNER.

On February 12, the Women's Henry George League gave their annual dinner at the Fifth Avenue Restaurant, this city. Miss Amy Mali Hicks acted as toastmaster.

Miss Elma Dame spoke of the substitution of charity for justice in modern practice. She drew from her settlement work experience illustrations to enforce her argument. She told of the futility of much of the work of charity organizations. She related one case of sixteen investigations before relief was given. Mentioned one "subject" who was told that the organization had learned that "one year you received twenty dollars a week; why didn't you save something?" She closed with an appeal for economic justice.

Mr. Weymann discussed the impossibility of shifting the land value tax.

Mr. Leibuscher paid a high compliment to Mr. Bastida's article in the Jan.-Feb. SINGLE TAX REVIEW and declared himself in entire agreement with him. He recalled the old days when we spoke of Free Trade and Free Land, "and the greatest of these was Free Land."

Miss Colbron made an entertaining speech, and Mr. Hall made clear the distinction between the German municipal attempts to take the so-called "unearned increment," and the German transfer taxes with the pure Single Tax and showed how these methods were evil in that they gave the government an interest in the speculative value of land, and said that no matter how much you take in this way it does not render land any more easy of access. He wound up by telling a good story which appears on another page of the REVIEW.

Mrs. Mary Ware Dennett made the following address which we are glad to place before our readers as a refreshingly novel presentation:

ADDRESS OF MARY WARE DENNETT.

In most Single Tax discussions I find myself longing for another set of terms, for a "lingo" less misleading to the average person, who is a latent Single Taxer, but who as yet doesn't know it. We want our movement to march on, and to do it as quickly as possible, therefore we must have nothing in our way that can be avoided.

We know that we can't win the Single Tax, till a large number of people want it, and it is our business to multiply that number with all possible speed. Many of you were present at the recent dinner of The Lower Rents Society and heard Surgeon-General Gorgas say that even if he did believe in the Single Tax, if he had the power to bring it about as he had had the power to achieve sanitary conditions by military authority, he would not exert that authority, and his audience cheered him as a good democrat. Single Taxers generally agree with him that democracy, to be the real thing, must be consciously achieved by the people, not thrust upon them by any beneficent powers.

The best and only way to hurry the Single Tax is to get it understood. So, when we undertake to explain our message to the people, we must have as few obstructions as possible in our phraseology. When you say "free land" to the average man, he can't help thinking at once of taking up homestead claims in the far West. When you say "labor" to him—particularly in connection with land, he sees "the man with the hoe," and if he doesn't just naturally love hoeing, he is not charmed with the picture. Tell him that "all wealth is produced from labor and land," and he immediately sniffs some palliative back-to-the-land scheme and will have none of it.

I often wish there were some sort of little caddy or other who would trot around after Single Tax speakers and deliver slips to their listeners, explaining that when they say "land," they do not mean merely garden plots, farms and city lots, but the entire area of the country and all the natural resources including every useful ingredient to be found in the water, the air and under the earth; and that when they say "labor" they mean not only the exploited wage-slave, but the ten thousand dollar a year business manager, the actor, the editor, the architect, and all who earn money by producing and distributing things that people need or rendering services that people want.

I am convinced that we cannot be too simple and concrete. The kinds of work with which I have been connected of late have given me occasion to realize this most vividly. In the suffrage organization, we have had to expound the philosophy of democracy in words of one syllable for the benefit of such folk as certain inhabitants of Staten Island—a part of Greater New York—who have actually never been over to Manhattan in all their lives and have scarcely ever heard of Votes-for-Women. It has taken the suffragists to discover that there really are such people. In the Twilight Sleep Association, we have to explain that Twilight Sleep is not a method of inducing a lively youngster to go to sleep at its normal bedtime, nor is it a thing which can

be purchased for a quarter or so, and sent by return mail as was requested by a man who wished to order some for his wife.

So colossal is the average ability to misunderstand, that I much prefer, in talking of The Factors of Production, to enumerate them as Nature, Brain and Brawn, rather than as Land and Labor. It seems easier to grasp the idea that all wealth is the product of land and labor, if one says that every material necessity, comfort and luxury to be had in the world is the result of just two things, nature and work. Work may mean either brain or brawn or both.

Of course nature, brain and brawn are not always equal factors in production, nor are they always to be found in the same relative proportions. In the production of salt, for instance, nature is the largest factor; in the work of the longshoreman, brawn predominates; in the work of the editor, brawn counts as nil and brain as all; whereas such work as that of the professional dancer and the baseball player requires perhaps half and half of brain and brawn.

Now it is mighty fortunate for our theory of social salvation, that these two great factors—work and nature—are practically inexhaustible. If we interpret nature as land area merely, we find that we could put the entire population of the globe, as Mr. Weymann has pointed out, into the territory east of the Mississippi and not have people any more crowded than they are in Belgium. Then if we add scientific aid to nature's resources, and think what things like the discovery of radium and the spineless cactus mean to human life, we know there are no limits to what can be had from all creation which surrounds us.

Brawn, it is true, is a bit limited. There is no evolution in sight which will increase, to any appreciable extent, the muscular power of the individual, but that is no cause for worry, for there is that other partner in labor, brain, which has fairly dazzling vistas of evolution ahead of it. It would be positively easier to conceive that nature's resources might

give out, than that the mind of man could go to seed and cease to develop.

Some of the economists want us to include capital as a factor in production, but it is quite unnecessary, for capital itself is produced by nature and work, and, as Louis Post says, is only partly finished wealth. If all the capital in the world were wiped out by some sudden cataclysm, it would be awkward for the human race, to be sure, but it would not be an insoluble situation. It could all be produced again in a relatively short time. It is just here, in connection with capital, that our Socialist friends lose the trail.

One of the best Single Tax stories I ever read was written by Mary Marcy in *The International Socialist Review* some months ago. It was about a tribe living in the midst of South America in the rubber district. Life was remarkably easy for these people. Their food grew all about them, to be had for the mere taking. It was so warm they scarcely needed clothing, and for the same reason the question of shelter was no particular problem. Probably also on account of the climate, they were not specially ambitious mentally, and so had few intellectual needs that required labor for their satisfaction. Thus they lived peacefully until foreign capital appeared upon the scene, determined to make large profits from the rubber business. Capital offered the native wages for gathering rubber. But that proposition did not interest the native. Why should it? Didn't he already have all he needed, plenty of food and such little clothing and shelter as his circumstances required? And as he had not developed a taste for such luxuries as the foreigner enjoyed, of what use were the wages to him? The native was perfectly content with the situation as it was, but the capitalist was anything but satisfied. The capitalist could not import foreign labor for it was too expensive and beside the climate was unfavorable to the white man. So he must find some way to make the native gather rubber for him. Of course he found it. It was easy. It was the way of the exploiter the world over. He secured possession of a vast tract of

territory, drove all the natives into one small spot, and kept them there till they came to terms, which they were obliged to do in short order. The terms of course were so much rubber per day for so much opportunity to procure their natural food from the nature that had been freely theirs before.

The Socialist author, curiously enough, laid this crime to capitalism, not perceiving that had those men acted as capitalists only they might be there pleading yet with the natives to work for them for wages, but they acted as monopolists as well, which is quite another matter. It was only as monopolists that they had an atom of power. As capitalists they were harmless curiosities, but as monopolists they were all-conquering enemies.

Of course it is easy to see, in primitive life, that fair access to natural resources is a fundamental necessity, but not quite so easy in the complex life that most civilized people know. However, the principle is precisely the same and the necessity every bit as pressing. Not only does it hold for big undertakings involving many people, like mining, manufacturing, running stores, theatres, etc., but it holds equally for the individual—the salesman, the doctor, the lawyer, the secretary and for every single person who lives and works in the community. The direct connection with nature may seem to be very slight in these instances of the individual, but if there is any unfairness, any monopoly in the use of natural resources anywhere in a given community, the welfare of everyone in that community is menaced and the natural results of their work are lessened. It warps things all along the line. Monopoly of places and resources not only cripples the worker who gets his sustenance direct from nature, like that South American native or the farmer, but it also cripples the worker who exchanges the results of his effort for the product of those who utilize nature directly for their livelihood. In the use of nature, an individual may need much space like a farmer, or very little like the inhabitant of a hall bedroom in a city boarding-house, but every one needs some space, some footing.

Even if people took to house-boats and areoplanes by the thousand, they would still have to moor the things somewhere at intervals, and so would be subject to whatever arrangement prevailed in the community for the use of that space.

What the Single Taxers claim is that that arrangement must be fair, that it must not give one fellow a huge unearned advantage over another nor must it give an equally unearned handicap to anybody, which is exactly what happens every time monopoly steps in. So what we stand for is the absolute abolition of monopoly by an equitable use of natural resources. Of course no programme can make it possible for two people to actually occupy the same space at the same time, but there is a programme by which, when one place is more desirable than another, the person who occupies the more advantageous spot shall pay for the privilege, and pay enough to make his opportunity no bigger than that of the other fellow. And the payment must go to those who made the place valuable, that is, the people of that community, for nothing makes any place valuable except the clustering together of people.

Nothing but the complete rooting out of monopoly can make labor free. Free labor, unlike free land, is a term which needs very little explanation. It is thrilling to think of what really free labor may mean to the future without monopoly clutching at its throat with a strangle hold. It will mean that unemployment will disappear forever. Nothing in the world is more utterly needless and artificial and disgraceful than unemployment. You remember Louis Post's sage remark that "while Robinson Crusoe doubtless had many unsatisfied wants, he was never unemployed."

It is shocking to a degree that people should ever be driven to such a degenerated state of mind as to have to feel grateful for mere employment. Our gratitude should be saved for other things than this—for the opportunity to be really useful, for the ability to create beauty, for friendships, happiness and a thousand and one joyous things, but to be grateful to some other human being who has the outrag-

eous power to give you work or to withhold it, is a fearful depth of immorality which means patronage on one side and servility on the other, instead of a dignified business exchange which means a mutual benefit to all concerned.

We must look forward to and insist on a time when labor-saving devices will really save labor for the laborers, when ingenuity and efficiency will really produce some leisure, not as now for a leisure class who have too much of it, but for everybody, so that each normal adult person can be sure that a reasonable amount of work will produce a reasonable return, and that as time goes on, it will produce more and more return, in proportion to the effort expended.

At a mass meeting not long ago, an exasperated labor leader rose after listening to an account of various welfare schemes as practiced by philanthropic and somewhat canny employers in the hope that the workers would presently subside into contentment and not always be wanting something—and he burst forth with this, "What does labor want? I'll tell you what labor wants. It's more wages. And when it's got it, then it wants more wages, and when it's got that, then it wants more wages and so on. That's all." Then he abruptly sat down, while the welfare contingent looked sort of sick.

Nothing short of the utter abolition of exploitation will be satisfactory. That and that only will produce a situation in which it would not seem incongruous for the girl who now sells bargain shirtwaists in the stuffy basement of a department store, to earn enough to be able to take a taxicab home when she is tired, and when it would be the customary thing not only for a person seeking a new job to give letters of recommendation to the employer, but for the employer to do the same to the employee vouching for his character as an employer.

Real day-by-day hole-proof democracy is what we are after, and our programme must be to make it an achievement as well as a dream.

New Jersey is to have a State organization.