

reason of infirmity in the management of business they were subjected to a charge their competitors did not pay, then these competitors would state their prices in accordance with lower cost, and the others would be squeezed in accordance with their higher cost. With regard to the income tax, the chairman said the return was sensibly larger than last year, yet on all the Stock Exchange lists the price was lower. That was because wealth wanted, and at present could get, practically its own terms, and, having been heavily hit by the Chancellor of the Exchequer in the way of tax and super-tax, bore it meekly and quietly at first, and then passed it on twice over to those who had to take advantage of its services.

HENRY GEORGE, JUN., ON TAXATION.

Speaking in the House of Representatives, Washington (U.S.A.), on June 10th, in the debate on a Bill to reduce the tariff on wool and manufactures of wool, Mr. Henry George, Jun., said:—

While an income tax is better than a tariff tax, I am opposed to it. For why should we have an income tax? Why should we tax incomes? Men toil away their days in trying to get incomes; getting them, why should they not keep them to spend as they please? Why should the Government tax any part into the public treasury? To support the Government, it is said. But to get support in that way is all a mistake. The British have had a high income tax, but they are now lowering it. The whole trend of taxation is away from that idea. The march of enlightenment opposes a tax of any kind upon production. It opposes personal property taxes. It opposes taxation upon the improvements on land—upon dwellings, stores, factories; upon the buildings of the farmer, his fences, ditches, drains—opposes the taxation of anything and everything that comes from human toil.

THE SINGLE TAX.

To him that produceth, to him should go the fruits thereof. This is getting to be the current of thought. Consequently I believe that just so surely as this country shall establish an income tax that surely will the mass of those who pay it become active in quest of some substitute tax. They will be far more active against an income tax than they may now be against a tariff tax, because an income-tax is direct in its incidence. It can be seen plainly by the man who pays it. A tariff tax is indirect. It can not be so easily seen. It is indirect in its incidence. Therefore these income tax payers will rebel against this tax upon their industry. They will look for some kind of a tax that will raise revenue, but not tax thrift.

What tax will do that?—A tax on Land Values. That will do it; do it absolutely. It will fall on privilege, and not any part of it on toil.

This brings us to a consideration of the single tax philosophy. I am a single taxer. I do not believe in taxes upon any kind of industry, or upon anything that comes from industry. I believe the whole burden of taxation—Federal, State, and municipal—should fall upon monopoly. I believe it should fall upon the mother of all monopolies; upon the earth; upon that value which comes to any piece of land not by reason of the toil of its owner—for all improvements should be exempted—but from the development of the community; from social growth and social improvement.

That part of New York City known as Manhattan Borough, Manhattan Island, has land officially valued at more than three thousand million dollars. The island was bought from the Indians by the Dutch traders in the seventeenth century for \$24 worth of calico and glass beads. Yet now that same piece of land stands on the tax books at three thousand millions. That is the official value of the ground alone. It does not include the value of buildings or other improvements of any kind. Who made the increase in value from \$24 to three thousand million dollars—who but all the people? The coming of population did part; the birth of babies did part; the laying out of streets, the making of great public improvements, the general toil, the building this island into a great centre of production, of manufacturing and trade made parts. Social growth and social improvement brought this value to that piece of land. Why should it not be taken into the Public Treasury for social uses? Why not abolish all other kinds of taxes and take this publicly-made value for the uses of the government—municipal, State, and Federal?

Now, such action is not so far away. Bills are in the State legislature to abolish the personal-property tax and to reduce

taxation on improvements on land. This would involve a corresponding increase in the tax now falling on the ground value.

To tax land values, ground values, alone is not a mere dream. It is not the utterance of a man so far in the advance of practical affairs as just to be listened to for a brief hour and then be dismissed. My colleagues, it is a principle that is now and here. It is claiming the grave attention, shaping the legislation, of the advanced nations of the earth. It is in the Orient; it is in the Occident; it is in the Antipodes; it is amongst the progressive people to the north of us with whom we are seeking closer ties; it has made a momentous, convulsive drive forward in Great Britain.

I believe that this Single Tax would meet better than any other form of taxation the four canons of taxation. It is the most equal tax. It falls upon men according to the natural bounties they have in their possession. The man who has little pays little. The man who has much pays much, so that it is the most equal kind of a tax.

Then it is certain. It is not intermittent and wavering. It falls regularly, so that all dependent matters can be arranged accordingly.

In the next place, it is direct. It can not be shifted. It stays where it falls. There can be no addition of this tax to the value of the land. The landowners are getting as much as they can get now. They are not waiting for taxation to put up the price of their land. On the contrary, any proposal to put a tax on values immediately causes a discouragement on the part of some owners who have idle lands and the tendency is for the price of land to go down. This tax can be seen. It is not the kind of tax that falls and no man knoweth how much or where. There lies the land, and there lies the value, and there falls the tax.

And then it is the most economical tax in its incidence. It lays no burden beyond the revenue received from it.

Mr. GRAHAM: It is cheaper in the collection.

Mr. GEORGE: As the gentleman from Illinois says, it is cheaper in the collection. This tax is not like a tariff tax. That falls upon things coming into the country. To the extent of the tax and the volume of the things so imported is the revenue that goes into the Public Treasury. But the tax on imports enables an increase in the price of similar commodities made in this country. There is not a cent. of revenue from this home production. In the case of the tax on land values, the more the tax the less the speculation, and, therefore, the lower the price of land. So that in application, it is the most economical of all land taxes.

THE GREAT INDUSTRIAL QUESTIONS.

But, Mr. Chairman, I do not stop with the canons of taxation; for that, after all is said, is a fiscal question. I want to direct attention further. It relates to the great industrial questions of our country. This land tax does not mean merely a better way of raising revenue, a more economical way, a more direct way, a more just way. It means far more than that. It means the opening to the use of labour and capital the vast quantities of land now shut off by speculation.

There is no real scarcity of land anywhere. There is no scarcity even in the City of New York with its great population. With all its great tenements, with all its swarming humanity—and within certain blocks there are four and five thousand beings—I say that with all that congestion, the most concentrated population on the globe, it has been computed that there is land enough inside the corporate limits of the city to give to every head of family from one-eighth to one-quarter of an acre of good ground. I am not proposing to divide the land. I am explaining that there is no such thing as a scarcity of land there. There is land enough, but most of it is held out of use. Great areas are vacant on the outskirts, and you can go along Broadway and Fifth Avenue, the greatest and proudest of thoroughfares on the whole hemisphere, and find vacant lots, and one and two storey shacks and shanties where there ought to be imperial buildings.

Why is this? Because the penalty of holding land out of use is so slight that men can pay the small tax and yet, owing to social growth and social improvement, and the consequent increase in value, realize handsome profits by the speculation. Some men acquire fortunes in a short time by simply getting hold of a piece of land, sitting down, and letting society do the rest.

This is so in every State; it is so in every village, town, and hamlet of our country. It is so throughout the agricultural regions, it is so throughout the mineral and timber regions. There is plenty of land, but few owners. Apply this tax and you tax out the speculators, you tax in the users, you produce a new order in the United States.

We, of all the peoples in the world, ought to be the most advanced. We have drawn from the nations of the earth their best in brawn, their best in heart and hope; not the old, not the diseased, but the young, plastic with youth, ready to mould themselves into our conditions. They have poured in, as to the land of promise, their many bloods and produced the richest mingling that ever gave the life fluid to a new country. Soon we shall number a hundred millions, scattered over a vast territory more varied in soils and climate than has ever before been the heritage of a nation, welded into a homogeneous whole, with one language, one body of institutions, one code of laws, one democratic form of government. We ought to be the greatest people, because we have the greatest possible opportunities. But what are we doing to rise to these opportunities? We have instituted a condition by which a few own the country. A few here, a few there, practically control villages, towns, cities, counties, and almost whole States. We have a landlordism greater than anything conceived in Great Britain or Germany or in the Orient. We have the greatest landlords that have ever been seen. Should we meet this condition, should we apply taxation to land values, so as to break down land monopoly and throw open the soil of our country to our fast-growing population, a prosperity will come such as will dumbfound mankind and give to America the glory of carrying civilization to a point higher than ever reached in the destinies of the race. [Applause.]

REVIEWS.

"THE CONFLICT OF COLOUR."

This is a book which no serious student of politics, of world politics, can afford to miss. In crisp epigrammatic sentences its author summarises the past history of the relations and inter-relations of the white, yellow, brown, and black races, the present position, as well as the probabilities of the near future. Eloquenty he impresses on his readers the pressing necessity for "a proper and radical revision of the political relationships existing between West and East." The Imperial doctrine of force, based on the view that Might makes Right, must be frankly abandoned, to be replaced by a recognition of the rights of others, even of those with skins darker than our own. For their own sakes the democracies of the West must bestir themselves to understand and to influence foreign politics, just as to-day they are commencing to shape home politics in accordance with their rights and their interests.

INSTITUTIONAL CAUSES OF CRIME.

The Yorkshire League for the Taxation of Land Values have just published a pamphlet under the above title. It is a reprint from the writings of Louis F. Post in the PUBLIC (Chicago). Attractively produced, and printed in clear readable type, the pamphlet is good value for the penny it costs. That it is written by Louis Post is sufficient surety of its sound reasoning and captivating style. We cannot refrain from taking the following extract:—

The condition of poverty from which it is impossible for all to escape; the condition of poverty that would persist for some though all were industrious and thrifty; the poverty that falls to those who lose the race, run they never so fast; the poverty that falls to those who lose the game, play they never so well; the poverty for the many who work, when and where there is luxury for the few of leisure—this is the poverty that generates crime, and this poverty is distinctly a product of social institutions.

Copies, price one penny each, by post three half-pence, can be had from the offices of the United Committee or any of the League offices.

NINE YEARS' WAR WITH PRIVILEGE.

We have received a copy of the July issue of HAMPTON'S MAGAZINE (New York) in which appears the first instalment of the story of the life and political battles of Tom L. Johnson, written by himself, under the title "Nine Years' War with Privilege." The story, which is of particular interest and value to single-taxers, will be continued through several issues.

"The Conflict of Colour." By B. L. Putnam Weale. Publishers: Macmillan and Co., London. Price 8s. 6d.

FREE AMERICA!

"MAN'S HELL IN GOD'S COUNTRY."
(From an article in THE PUBLIC, June 23rd, 1911.)

By ELIZABETH HAUSER.

Have you ever been in the towns of Westmorland county, Pennsylvania—in Port Royal and Irwin and Jeannette and Latrobe and Yukon and the others?

Have you seen these nondescript villages clinging to the base of the hills, have you shuddered at sight of their rows of ugly drab houses, all just alike, with no lawns in front, no yards between?

Have you met the miners blackened by coal dust, with lamps in their caps and tin dinner pails in their hands, coming home from work in the evening?

Have you ever stopped to consider your obligation to these men who delve in the bowels of the earth that you may have light and be warm? Have you ever realised that all of them carry their lives in their hands every day that they work? Do you know or care anything about the wages they get, anything about the way they live, anything about their families?

What do you know about the precariousness of this business of mining coal? You know that there are sometimes accidents, horrible ones, in which hundreds of men lose their lives, and that occasionally strikes occur, dreadful things, accompanied by violence, bloodshed, and too often loss of life.

It is about one of these strikes that I ask you to think now—a strike that has been on for fifteen months, a strike that involved 17,000 men at most and that has involved about 5,000 for the whole time. You can get a lot of information from strikers or operators about wages, blasting powder, screens, loading in entries, room turaing yardage, undercutting in rooms, pick mining (skilled and unskilled), union and non-union labour.

Perhaps some of this information will be Greek to you as most of it is to me. These are not the things I understand.

But a baby dead from starvation because its mother had no milk in her breasts, a mortality rate of 35 per cent. among the children born to the wives of the strikers, men and women and little children suffering for lack of food and shelter and clothing—I can understand these things.

When the strikers could no longer pay their rents, they were evicted from the company houses, of course, and found such shelter as they might in miserable shacks. They had not been any too comfortable before. Their condition was pitiable now. A camp for the unmarried men was established in the country on a piece of rocky land which the miners' officials were able to lease for this purpose. The camp overlooks two beautiful small lakes on property controlled by the coal operators. The State constabulary patrols the property and prevents the miners from using any of the water in these lakes. The campers are obliged to go a mile for water. They get it from a spring on land which the operators are now trying to buy in order to shut off this supply of water too. If they succeed, the men will have to go two and a half or three miles for water. The operators have also tried to buy the land on which the camp is located, but fortunately for the strikers their lease prevented this.

Those things I can understand too. But not why we have surrendered to private ownership and control, coal and water and land which should belong to the children of the earth in common.

As I walk among these dispossessed ones I learn that the only thing between them and actual starvation is the meagre allowance sent regularly by the United Mine Workers of America—an allowance provided from the assessments levied by the unions upon their members throughout the country. I learn of the destruction not of property only, but of life and liberty and happiness. I learn of tragedies I had not dreamed of. I realise that this is civil war, and civil war is hell.

And I who said with you on the mountain top, "It is the fool who saith in his heart there is no God," add here, among my brothers, "But what shall we call the man who tells us that with this sort of world God bids us to be content?"

In the strenuous effort to escape payment of the trifling State land tax, the Victorian farmer is rushing in all sorts of things as "improvements." The limit was reached one day lately when a northern soil-tickler, who had heard that a boundary fence was an improvement, dropped into the Tax Office and gradually unloaded himself of this query: "Between me and my neighbour there's a creek which is our boundary. That's to say, it's a dividing fence. Can that be put down as an improvement?" The tired official bowed him out. Didn't kick him, or bundle him. Just bowed him.—AUSTRALIAN EXCHANGE.