THE SINGLE TAX MOVEMENT IN THE UNITED STATES

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ings of thousands, rest mainly on landed security. If the amendment passes, then, on January first, that security would be worthless. Men who have invested the savings of a lifetime in land would lose their all. There is to be no compensation, time for adjustment, or any other quality of mercy shown to the 1,200,000 people who now live on their own farms or in their own homes in the cities, or to any other land-owners. The program involves the immediate confiscation by the government of the "rental and site values of land." These are the words of the amendment. What they mean has been forcefully stated by Henry George:

"I do not propose either to purchase or to confiscate private property in land. The first would be unjust; the second, needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call *their* land. Let them continue to call it *their* land. Let them buy and sell, bequeath and devise it. We may safely leave them the shell, if we take the kernel. *It is not necessary to confiscate land; it is only necessary to confiscate rent.*" The italics are those of Henry George himself. (Progress and Poverty, book 9, chapter 1.)

The shell being of little account, it seems a superfine distinction to draw between confiscating land and confiscating rent. The injustice of all this has been well stated by Professor Ely:

"Our American nation, acting through both federal and state government, has extended a general invitation to the people to acquire full property in land, and the invitation has been accepted by Americans, while people have come from the ends of the world to acquire property in land, in accordance with our own conditions. . . . Now it is seriously proposed, because of an abstract doctrine of natural right, to deprive the land-owners of their land values. It is not believed . . . that *the American conscience will ever accept this proposition*. If a mistake has been made, it is the mistake of the nation and not of one particular class in it."

Much is said about land speculation, land monopoly and the evils of large landed estates. These may be evils, although something might be said in favor of withholding land, conserving it, from wasteful use. But before we get too much excited over the Astor holdings in New York and the big ranches of California, it might be well to give a thought or two to what is going to happen to Sam, Patrick, Donald and Johnny, Francois, Gustav, Nicolas, Hans and Isaac, who are settled on homes we have sold them, the value of which it is now proposed to confiscate.

Somehow, try as I may to appreciate the views of the single-taxers, I cannot make it seem *wrong* for a man to own a farm and enjoy the fruits thereof, or to own a town lot whether he build thereon or not. Nor can I make it seem *right* to put all the taxes on one class only.

THE SINGLE TAX MOVEMENT IN THE UNITED STATES

"The Single Tax Movement in the United States," by Arthur Nichols Young, of Princeton University, is the first complete and satisfactory history of the single-tax movement that has been written. The writer has successfully concealed from his readers any opinions he may have for or against the single tax, either as a fiscal or social movement. He has shown, however, very unusual industry and capacity for research and investigation, and has written a very readable and interesting book. His citations of books, pamphlets, articles and addresses are voluminous and valuable.

The book opens with a chapter reviewing the theory of public ownership of ground rent as glimpsed by numerous writers prior to Henry George. Succeeding chapters paint clearly in terse language the very remarkable career of Henry George, and his very remarkable book, "Progress and Poverty"; his difficulty in finding a publisher; the popularity which it later attained; the antagonism exhibited by the scholastic economists, and their subsequent rather slow modification of views to a more favorable mood.

The early hopes and enthusiasms of the followers of Henry George, and their later disappointments in their efforts to secure favorable legislative action, are well and impartially described. The large influence of George's writings, and of the activity of his disciples in modifying current thought upon social questions, and in creating a different and new viewpoint as to the relations of the people, their government and their physical environment, constitute instructive chapters; and so also do their influences upon federal and state governmental activities. We become interested in the single-tax experiments introduced in a small way in this and other countries; and still more so in a constant, if more or less unobserved progress of the Georgian philosophy of government into civic affairs.

A striking feature of the single-tax propaganda is the list of men of the first class in point of ability and force who became first interested and then devoted supporters, such as Tom L. Johnson, Father McGlynn, Thomas G. Shearman, William Lloyd Garrison, Joseph Fels, Judge J. G. McGuire, Louis F. Post, Charles B. Fillebrown, and very many others. A number of state elections have been held presenting some phase of the single tax to the voters. The writer concludes that "the appearance of Progress and Poverty was an important event in the history of thought on economic and social problems," and "that the single-tax movement has been a force of very great importance in stimulating public interest in economic problems and in molding public opinion regarding questions of fiscal and social reform."

On the whole, the book is one that no one interested in the single tax, either favorably or otherwise, or in current economic thought and tendencies, can well afford not to read.

John Harrington.

THE ASSESSMENT OF MINING PROPERTY IN ARIZONA

Under the general powers conferred upon it for the assessment of all property, the Tax Commission of Arizona this year increased the valuation of mining property sixty million dollars, making a total valuation for this class of property of two hundred and twenty million.

The method used comprehended a four-year average net, based upon actual operations, a classification of the properties and capitalization at different factors according to the class.

Eight classes were made, as follows:

Class 1. Copper mines whose ore bodies are found in veins, fissures and lenses, and do not show evidence of exhaustion.

Class 2. Copper mines whose ore bodies consist of porphyry deposits and large acreages of contiguous ground largely unexplored and undeveloped.

Class 3. Copper mines whose ore bodies consist of developed low-grade porphyry deposits.

Class 4. Copper mines whose ore deposits show evidences of exhaustion.

Class 5. Gold and silver mines whose ore deposits show evidences of exhaustion.

Class 6. Gold and silver mines whose ore bodies have not shown evidences of exhaustion.

Class 7. Zinc and lead mines.

Class 8. All producing mines of irregular output.

In addition to these eight classes, three subdivisions were made:

Subdivision "A," which shall include all such properties as have entered the profitable productive stage during the year 1915; also so as to contain Subdivision "B," which shall include all properties that have suspended profitable production during the period under consideration, for reasons other than market or physical conditions; also so as to contain Subdivision "C," which shall include all such properties that have suspended profitable production when said properties could have been operated at a profit during the period under consideration.

The net earnings of Classes 1, 2 and 3 were capitalized at 15 per cent; Classes 4, 6 and 7 at 20 per cent; Class 5 at 25 per cent, and Class 8 at 33⅓ per cent.

These capitalizing factors were considered sufficiently large to take into account all amortization, depreciation and capital charges, and on this account no charges for these items were allowed against the net. The average net of the past four years was used.

The total assessment of productive mines amounted to $212,301,620.55, and was a raise of $60,000,000.00 over 1915.

Under the Colorado law it would have been about $60,078,792.12.

Under the law of New Mexico, Nevada, Utah, Idaho and Montana it would have been about $81,415,310.76.

C. M. Zander.