

would achieve greater results, possibly electing a Single Tax president. Now was a period, when taxation bore so heavily upon the people and everybody was asking where the increased taxation necessary was coming from, to increase their efforts for Single Tax. They in the United States were very hopeful of the future.

ADVANTAGE OF DIRECT TAX

Mrs. S. B. Johnson followed and pointed out the advantages of the direct tax, such as the Single Tax, over the present indirect method. The present system savored of dishonesty, she said, and added that the Single Tax would increase production, prevent idleness, and increase happiness.

Mr. H. G. Barber spoke of the pleasure of being able to meet so many who believed in the Single Tax and all it meant, and said there was definite work for them to do in Ottawa. That was to organize a tax reform league and get behind the Municipal (Drury) Act, which allowed municipalities to shift local taxes from improvements to land values. He thought that next Fall the nucleus of such an organization should be formed.

Mr. C. J. Tully heartily supported Mr. Barber in his advocacy of a tax reform association for Ottawa."

A Remarkable Article

(From the Journal of the American Institute of Architects.)

HISTORIANS of a not too far distant century may chronicle the tale in about these words:

"The early years of the twentieth century witnessed, throughout a great portion of the world, acute recurrences of those symptoms which had so long passed unnoticed or as mere indications of a temporary affliction. Their recognition was greatly obscured by determined efforts to prevent it. Governments and their sybarites were almost unanimous in the suppression of any diagnosis which did not suit the ideals and aims of statesmanship of the day, which, in its turn, was no more than a reflection of the gigantic conflict which had arisen over questions of industry, commerce, and the production and distribution of the necessities (and luxuries) of life.

"Among the symptoms was the world-wide shortage of shelter. It is estimated from documents still preserved to us that among the whole populations of the States which were classed as civilized, no less than a third of the people were deprived of the comforts, conveniences, and hygienic surroundings necessary to the decent preservation of life, while their daily occupations were carried on under an incredible regime which is dealt with later on under the chapters devoted to Transportation and Centralized Industry. To the dispassionate observer of the twenty-fifth century, it is difficult to differentiate between the savage and barbaric ages of the thousand preceding years and those of the twentieth century. One is almost forced to the conclusion that much of what passed as civilization was no more than an extremely refined savagery, even more cruel than that of the ages described generally as barbarous,

since it condemned millions of people to slow torture rather than to a sudden or early death. Life, as late as the first quarter of the twentieth century, was nothing more than a desperate, and precarious foothold upon earth for tens of millions of people. Poverty, the fear of starvation, of a penniless old age, hung everywhere like a torturing shadow such as it is perhaps impossible for us of the present day to realize.

"Why, in the midst of an abundance of natural resources such as we have not—thanks to the incredible waste of the industrial or machine age—and with a state of knowledge and mechanical equipment which indicate an intelligence of no low order, the peoples of those days were unable to produce and distribute the benefits and bounties of the earthly store which had been bequeathed to them, has never been the subject of any profound disagreement among our modern historians. Under a land system where a payment in "money"—an article to be discussed in another chapter—had to be made to some citizen before the land could be used for any purpose, was set up a barrier against which all struggles toward the common welfare were effectually checked. Combined with this, and under the influence of a method of exchange based upon coins and bits of paper, there obtained a method of creating, by mere entries in writing in large books, of fictitious values upon which further payments for use were privately levied. Thus, all of these payments were made to expand with an unfailing regularity; while the ratio of exchange value possessed by the bits of metal and pieces of paper was constantly diminishing, the ratio of payments demanded was constantly mounting. Thus, in order to insure these payments, the whole method of production and distribution became based not at all upon the needs of humans, but upon a queer set of arbitrary rules which had grown up around the medium of exchange, and the fetish of "book-keeping."

"The efforts made to cure the dreadful social maladies caused by so inhuman a system, seem ludicrous, as we look back upon them. They are not at all in keeping with the developments which had taken place in the fields of scientific observation and invention. Yet, while there is still a difference of opinion as to whether the land system in itself was a prime cause of the system of exchange called "currency," the fact remains and is no longer disputed, we believe—that this inconceivably misguided arrangement of life was the final and precipitating cause of that minor skirmish which occurred in the years 1914-18, and which was later followed by the black decades of the period we shall presently consider.

"How strange a state had developed. Here were great peoples, gathered into nations it is true, and thus often in enmity and hatred over questions affecting their business life, yet possessing an architectural, engineering, and agricultural knowledge of the most advanced order, which they could not use. It is indeed notorious that the architects of that time sought earnestly for means whereby their employment might be increased in volume an effort, to which they were spurred by reason of the steadily increasing

ugliness of the great central towns—while others, more socially-minded, made repeated efforts to the end that their profession might become a great factor in socially serving their fellow-men, and especially in ameliorating the suffering and contumely inflicted by the housing crisis to which we have referred. Yet they were everywhere defeated by the land and currency systems, for these, and not art and science, had been allowed to acquire the control, inexorably and ineluctably, of the common welfare. Architects and engineers could thus function only so far as these systems permitted. Such a situation is perhaps incomprehensible to us, for our method being based upon the premise that art and science shall be the controlling factors governing the common welfare is the direct antithesis of that of the age of which we write. We turn to our scientists and our artists for guidance in every step affecting the production and distribution of the needs of man, and it seems safe to assume that never again will any people surrender this leadership in favor of bits of metal and pieces of paper.

"Naturally, under such a system, there grew up a class of beneficiaries. These were frequently reviled and pilloried by agitators and reformers, whereas there is nothing to show in the records available, that the system existed except because it was unanimously approved. Those who were the fortunate beneficiaries were naturally intent upon the preservation of their benefits, while those who were deprived of the very barest comforts of life, tolerated and endured the situation because of their hope that ultimately they might become a beneficiary instead of a sufferer. These classes were frequently referred to as "capital" and "labor," yet their aims and objects were generally identical and differed only in the means employed to attain them. Everywhere there was a ruthless sacrifice of the Common Welfare, so deeply had the spirit of acquisition permeated the race. Indeed, to our mind, we should not characterize the period as Industrial or Machine, but as the culminating epoch of the Acquisitive Age.

"We cannot conceive its recurrence. It bred hatred and fear, poverty and riches, luxury and want; it made education a means of hiding truth, it slowly suppressed all personal liberty, and it prostituted government to the basest ends; and all by a people who stood upon the very threshold of the state of civilization we now enjoy—who were possessed of all the means to make it possible—and who, to their shame be it said, for they professed to love their children, shirked the moral responsibility involved and threw society forward into the succession of cataclysms from which historians shrink, and yet which it is now our plain task to record."

PERHAPS we don't need foreign trade, but we do need freedom in trade.—H. M. H.

"PEOPLE wouldn't go upon the land even if you gave it to them," says a writer scornfully. Then why make laws to keep 'em off?—H. M. H.

Single Tax as Housing Solution

A GREAT NEWSPAPER INTERVIEWS THE EDITOR OF THE SINGLE TAX REVIEW

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York—"The recent increase in building in New York, resulting from the action of the Legislature and the city authorities in exempting improvements from all taxation for a period, compared with the continued stagnation in other parts of the country, proves that the main contention of the Single Tax advocates is the only proper solution of the housing difficulty," said Joseph Dana Miller of the SINGLE TAX REVIEW, the official organ of the party, to a representative of *The Christian Science Monitor*. "By exempting all improvements, whether recent or old, landowners will hesitate to keep land idle, and with construction made greater, as would undoubtedly happen, the landlord would no longer be able to force the tenant to his terms.

"The recent situation in the outside districts of New York City is another proof," said Mr. Miller. "When the overcrowding of Manhattan and Brooklyn became evident, the real estate owners of the other boroughs, notably Queens, raised the prices of lots close to the other crowded boroughs to the highest point possible, and began to hoard them, keeping them vacant for the purpose of avoiding taxes until sold. Then the new construction of the subways opened up the outlying districts, and as a result the tracts close to the bridges have had to be thrown overboard and the cry of deflation in real estate values is started. With the Single Tax those lots would have been built on as soon as opened and this whole difficulty would have been avoided.

SUCCESS OF TAX IN SYDNEY

"In regard to the transportation question and the 5-cent fare, it is the experience of cities that have adopted the land value basis for taxation that only by land taxation can the increase in the number of passengers resulting from building development be of advantage to anyone but the landlord. Increases of transportation facilities have always resulted in higher rents, and only by enabling the small salaried man to have his own home without taxation on the building can the improvement help him at all.

"The example of Sydney, Australia, is a case in point. After the adoption of the land value system in the suburban district in 1908 and its gradual extension to the city until it was adopted for exclusive use in 1916, the effect has been a steady growth of suburban districts, resulting in greatly increased revenue without a corresponding burden on the home owner, together with a tendency toward higher and better buildings in the congested districts. The whole tendency in population has been away from the congested points to the suburbs, and a similar effect has been seen in land values. Finally, in 1916, the city decided to abolish all municipal rates on improvements and to raise all its revenue from a land value rate.