

March—April, 1925

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

New Developments In Denmark

Grace Isabel Colbron

Our British Letter

J. W. Graham Peace

Single Tax and Protection In Australia

Percy R. Meggy

Editorials: Dr. S. Parkes Cadman; Have We Come To A Turning Point In Civilization? Jack The Giant Killer; What Happened In Halifax; Were The Machine Smashers Right? Etc. News and Correspondence.

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WHAT LAND AND FREEDOM STANDS FOR

Taking the full rent of land for public purposes insures the fullest and best use of all land. In cities this would mean more homes and more places to do business and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages and would guarantee him full possession of his entire product at a small land rental to the government without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its full share of the product.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to produce wealth and to render the services that the people need, instead of penalizing them for these efforts as taxation does now.

It will put an end to legalized robbery by the government which now pries into men's private affairs and exacts fines and penalties in the shape of tolls and taxes on every evidence of man's industry and thrift.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

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Current Comment

THE General Sales Manager of the Borden Company, A. B. Deute, contributes an article to *Printers' Ink* suggesting that the man seeking employment should ask the employer for references before accepting the position. The idea is not a bad one. Here are a few of the questions Mr. Deute suggests:

"Give me a list of a few of your customers. I want to know how the trade considers you.

"I'd like to have the names of some of your oldest employes. I want to find out if your people feel they are properly paid or if you have a force of men who haven't the nerve to quit and get better jobs.

"Give me the names of a half-dozen or so people who have quit you and gone elsewhere. I want to find out what they think of you now that they have gone.

"Let me have the names of a half-dozen men you have discharged. I want to hear their side of the story. You might treat me the same way some day.

"And also the names of a few old men who are now inactive. Did they have a chance, while with you, to build for their old age?"

To these we might add a few other personal questions similar to those employers are in the habit of addressing to applicants:

Are you married or single?

How many children have you?

What church do you attend?

What is the salary or income, or whatever you call it, that you draw from the profits of your business for your own personal maintenance?

Do you live within your means?

Do you gamble, drink or smoke?

THERE is only one objection to the questions of Mr. Deute and those we add to them, and that is that the man venturing them would not get the job. Such questions are impertinent when addressed to an employer. Mr. Deute's idea of the situation is altogether fanciful. It would be an ideal condition if relations were reciprocal. This doesn't happen to be the case. Employment is a boon to be extended by those in a position to offer the opportunity; relations are one-sided, for there are more men looking for jobs than there are jobs to fill. The employer does not say to the applicant "thank you" when he takes the job; it is the job-hunter who says that. If Capital were solely the associate with Labor in the work of production, and not Labor's boss, references would of course be demanded on both sides. The trouble with Mr. Deute

is that he is dealing with a situation which ought to exist but doesn't. His humor is excellent, but it will seem cruel to the job-hunter.

LET not the Socialist extract comfort from this. The too obvious relation is not the real relation—Capital is not the employer of Labor. Remote as the relation sometimes seems, Land is the real employer of Labor. If everywhere men were to have free access to land they would create what the economists call an "effective demand" for the products and services of labor not directly applied to land. The terms on which Labor can work in the mines and forests and on the farms determine the wages that can be obtained by the workers in the cities, the clerks, bookkeepers, salesmen, managers, et al. When land speculation impoverishes a community, as the "boom" subsides and men are thrown out of work, the effects are directly manifested in lessened demands for the products of factories in which workers are employed, and consequent diminished employment and falling wages for factory workers. And this influence tends to propagate itself through every channel of industry.

WAGES are directly lessened by the difficulty of access to city land, or rents exacted for the use of land beyond the normal rent. If Capital and Labor are pressed too far by landlord exactions, production halts, and in some cases ceases altogether. Every worker is directly affected by this economic factor of rent forever tending to extend itself beyond the normal rent line. On this all wages depend, for however complex the relation may seem, the primary relation is the persistent one—Land and Labor as the only two factors, with Capital, the offspring of this union, given a factitious importance by a topsy-turvy economic system and the false teachings of current political economy.

RENT is a beneficent, an indestructible provision arising from degrees of productiveness of different locations. Even in the case of farm land it arises not directly from the fertility of the soil, but from the advantages given by population, centers of trade or travel, or railroad communication. It points, as Single Taxers contend, to the real source of public revenues that if drawn on to the exclusion of other forms of taxation would leave industry undisturbed and unhampered by the exactions of the taxgatherer. Besides, the taking of this economic rent for public purposes acts as a regulator of rent, in a

sense, preventing its extension beyond the danger line. In other words, it prevents the rise of speculative rents. Where light taxes are imposed on economic rent, land is held out of use in anticipation of future increase in value, and to that extent productiveness is curtailed and the return to Capital and Labor lessened. This is the lion in the pathway of industry; to this is due disturbances in business and the panics and industrial depressions that occur from time to time. Contributory causes undoubtedly exist to which a primary importance is too often assigned, but the really primary cause is that we have indicated. Land is the natural element on which Labor must be exerted in order that wealth—the things which minister to human needs and human desires—may come into being. A system that leaves land to be regulated by those into whose hands the monopoly of the earth has fallen, must operate to destroy the beneficent operation of the law of economic rent and the best use of natural resources by all the people. And on the best use of these natural resources depends the return to Labor and Capital and indeed the actual ability of the worker to sustain life.

HERE is the peroration of a speech awarded a prize by a Los Angeles Real Estate magazine. The genius responsible for it should be named in order that he be not wholly lost to posterity. It is William Akin. Let the name be blazoned everywhere, for such talent should not go unrecognized.

"But time moves on, and each succeeding age sees greater marvels wrought—Dominion over land and sea of this enduring Race—Supreme Historic Prophecy—is now in final consummation. A city of surpassing grandeur rises in the new born West—Where?

Where lanes converge, and trade is served by the immutable laws of time and space.

Where Industry's basic needs in volume and diversity permit unlimited expansion.

Where East meets West and nature's softest moods make work a pleasure—mere living joy sublime.

Where land meets sea on calm Pacific shores.

THERE IS LOS ANGELES, Metropolitan Masterpiece of the unfolding Age, Commercial Arbiter of the East and West. Crown Jewel in Earth's diadem. Humanity's ultimate triumph."

LOS ANGELES, the Mecca of land speculators, where as the boom subsides, will come all the poverty, misery and wretchedness that follow in its wake! To add to the general chorus, Mr. Arthur Brisbane, Mr. Hearst's hired man, shouts the following from the house tops. He is not as flamboyant as Mr. Akin, for he has a more restrained pen that he knows how to use from long practice. That pen is at the service of his master as long as the dollars pour into him. We quote Mr. Brisbane:

"Is there a lull in the Los Angeles boom? Yes; a lull like that of a man catching his breath after a marathon race.

William Randolph Hearst was born in this State, and rode around here on horseback with his father, Senator George Hearst, when a little "loose change" would have bought a million dollars' worth of today's real estate.

Mr. Hearst has had his lesson in California land values, and he is buying now, doing his Los Angeles shopping early. With the beginning of the year the rush to buy will start again. The so-called "lull" is confined to subdivisions that are being laid out as part of the general plan for a city of six millions."

MR. BRISBANE knows his economics. He knows that this little "loose change" invested many years ago would have bought a few thousand Los Angeles workmen, clerks, salesmen, shopkeepers, typewriters, sewing women, and servants, they and their descendants. This is the modern slavery which is hidden from the undiscerning. If it is not destroyed it must destroy what we have of civilization. The real enemies of that civilization are not the Bolsheviks, radicals or I. W. W., but all those who are helping to perpetuate and defend this slavery. Those who know yet defend it must stand high on the roll of infamy, and among them the name of Arthur Brisbane is conspicuous.

THE landlords' land was everywhere shaken on Saturday evening, Feb. 28, at 9 P. M. No rents were made by the earthquake, and the other kind of rents will go on as usual. The disturbance was due to what the seismologists call a "fault" in the earth's strata; the land owned by 2 per cent, of the population of Manhattan Island down as far as the geologists drop their figurative plummets is still here, and so the Astors, Goets, Rhinelanders are still secure in the enjoyment of their graft. Did you ever think of the absurdity involved in the idea of owning things like that—"faults," geological formations, layers of stratified earth, down to the more or less solid rock on which Manhattan is built? What is owned is really not the land; the title deeds are not ownership in fee simple to parts of the planet, but in reality ownership in people and the products of their labor. Let us not forget that. Titles to land are liens on the products of labor, paid annually in "goods," as we call them—all good things. Not ownership of the planet, absurd as that is, but ownership of people, of workers and their work. That is landlordism.

Dr. S. Parkes Cadman

THERE is no individual in the public eye who is more typical of the spirit of the times than Rev. Dr. S. Parkes Cadman, of Brooklyn, whose radio talks every Sunday afternoon are the delight of the unreflecting. A clergyman, his thought is materialistic; a student, his philosophy is surprisingly superficial; a liberal, his outlook is reactionary.

His "rapid fire" answers to questions (carefully rehearsed in advance) are the merest skimming of the surface of

things. At the risk of giving too much space to Dr. Cadman, but as an example of much that passes for thought with the thoughtless, we cannot forbear quoting the following:

Q. Does not labor claim that the church, with its magnificent buildings and expensive pipe organs, is too capitalistic?

A. Labor is capitalistic. I'm a capitalist. You're a capitalist. Any man with \$50 is a capitalist. Labor is not only capitalistic but despotic. Russian labor has proved itself more despotic than any Czar ever thought of being, and British labor, given sufficient power, would have become equally so. Labor argues: "The feudal lords had their day, then came the industrial lords, and now it's our turn."

Q. Can we put more Christianity into industry?

A. We can, and it should emanate from the bottom as well as from the top. I believe in industrial co-operation. But when you ask labor: "Are you ready to share the profits?" "Yes." "Are you ready to share the losses?" "No."

Capitalism with all its faults of which I am too well aware, is the only system which history has proved workable. Now if any workingman could show me a better system I'd preach it from my pulpit to-morrow. But no better system has shown up yet, and until it does, I say:

"Why cut down Brooklyn Bridge if it's the only one we've got?"

Labor is always looking for short cuts. But whenever we take a short cut we get into trouble. Our chief fault is that we're always in a hurry. And God's not. That's the "diff."

Q. Would we listen to Christ if He should appear today?

A. Would Christ if He appeared to-day preach what He did 2,000 years ago? Times have changed. We live in an age of factories and railroads and crowded cities. Christ traveled from Palestine to Egypt many nights on a donkey. We make it overnight on a sleeper. We cannot predict what He would say to-day any more than I can go to Chicago and announce: "This is what Mr. Pearson would say were he here to-night." I prefer to let Mr. Pearson and Christ speak for themselves.

In the time to come (as indeed it is today in reality) it will be considered a mark of the economically ill-informed to speak of "capitalism" unless the one using the term stops to define just what it means. Does he mean the institution of private property? Does he refer to the large accumulations of wealth in few hands, used or not used in the production of more wealth? What *does* he mean, for "capitalism" as currently used by socialists and others may have a variety of meanings, but economically is without meaning.

"Capitalist" we understand. He is a man who puts his wealth to the production of more wealth. But that has been done since the time of Adam, who presumably did some spade work with some crude implement in the Garden of Eden. To call this "capitalism" as if it denoted some economic status, or institution like feudalism for example, is to talk vaguely and in meaningless terms.

"Any man with \$50. is a capitalist." Pardon, doctor; he may be nothing of the sort. The possession of wealth does not make a man a capitalist. Wealth and capital are quite distinct; capital, let us repeat, is wealth used in the production of wealth. It is conceivable that he may use that \$50. in the purchase of tools to be used in his trade as carpenter; it then becomes capital. The man is to that extent a "capitalist", but only in a very limited way, and we can imagine the righteous scorn of the socialist at the statement of the sapient doctor. Nevertheless, in the small degree indicated Dr. Cadman happens to be right, though he confuses wealth with capital, which no true economist should do.

We have to acknowledge our astonishment at the statement of the Doctor that Christ would not or might not have spoken as he did in Palestine—would not or might not have taught the same truths. We have always regarded these teachings as unchangeable, and supposed the church did. What real difference would it make in the "eternal verities" uttered by Jesus that we can now travel from Palestine to Egypt overnight in a sleeper? How can that fact affect the message and admonitions of the Man of Nazareth?

The fact is, Dr. Cadman is seeking to evade the consequences of Christ's teachings. It is a habit of the clergy. He is trying to accomodate his own conventional religion to the teachings of Christ. It is characteristic of him that he says, with his customary flippancy, that "he prefers to let Christ speak for himself." When will clergymen speak for Christ, taking the plain meaning of his message and seeking to apply it to the conduct of earthly institutions, "Thy Kingdom come, Thy will be done on earth as it is in heaven?"

Have We Come To A Turning Point In Civilization?

THERE are changes and turning points in civilization. We are approaching the greatest of all. These changes are not of necessity sudden or cataclysmal, nor do they come with radiant sunburst. Frequently their progress is so slow as to be almost unobserved, but their full accomplishment marks the dividing line between one civilization and another.

There has been, so far as modern history records, but one such event in the world of which we have definite knowledge—that was the birth and life of Christ and the advent of Christianity. A new civilization took the place of the old and the entire world was changed. Whatever may be our theological or religious beliefs, the world could never be the same to any of us. No problem could again be regarded in the same way. Though Christian nations went to war as pagan nations did, though slavery continued for a time, though men were and are still divorced from the land, from that minute, when the old epoch

rolled away and the so-called Christian epoch took its place, slavery and private property in land were doomed.

This does not mean that the world was to become Utopia—it merely means that certain institutions impeding the progress of civilization are inconsistent with continued progression. It does not mean that humanity has become any better, though that may be assumed, but that the social consciousness has changed in response to the need for further advance. We cannot go on without destroying a lot of venerable and out-grown institutions in the path, and we have to go on, for we cannot halt for any length of time, and we cannot go back. That is the law of progress.

Chattel slavery was banished not because of any new idealism, though that helped, but because it was something in the way. Civilization had arrived at a point in development beyond which it could not pass unless slavery were destroyed. The same must soon be said of war and landed privilege.

Political leaders do not greatly count. The movement for land restoration is the great slumbering giant which when it begins to stir will wreck every political party that stands in its way.

"If this faith fail
The pillared firmament is rottenness
And earth's base built on stubble."

Witty And True

AT the annual dinner of the Academy of Political Science at the Hotel Astor, on the evening of March 9, Mr. Donald Richberg, who was introduced by the toastmaster as a writer, educator and general expert in economics, speaking of what has been called the New Proprietorship, said it recalled to him a parable:

"The owner of a gas plant used to go to his home in the evening, with a headache and general indisposition, due he told his wife, to the continued demand of his employees for more wages or of his customers for lower gas rates, and between the two he was in a constant state of turmoil.

"His wife desiring to help him made the suggestion that when the employees wanted more money, he should give them a little stock of which as she said, he had plenty which had cost him nothing, and when the consumers wanted lower rates, he should treat them in a like manner.

"While the idea was attractive he could not see just how to put it in practice until one day he hit upon the plan of selling some of his stock to the consumers with the explanation that any increase in the price of gas would come in part to them as stockholders and also selling some of his stock to his employees, explaining that while he could not pay more wages they could share in the profits, which would be the same thing.

"Of course, he was careful to have in hand enough stock to ensure control of the company. Then when the con-

sumers asked for lower rates, he referred the matter to the employee stockholders saying "if we grant lower prices your profits will be cut, and when the employees asked for a raise the matter was turned over to the consumer stockholders, their attention being called to the fact that higher wages meant lower dividends.

"Arriving home one evening with a smile only equalled by that on the face of the cat who has swallowed the canary, he said to his wife, "That was not a bad suggestion of yours; out of it I have evolved a scheme by which I have Capital and Labor fighting each other and I am now able to sit down and enjoy the fruits of my toil."

What The Vote In Ohio Shows

THE recent vote in Ohio for the Commonwealth Land party (formerly the Single Tax party) is noteworthy as showing that there are over one thousand persons in that state who will vote the Single Tax ticket under all circumstances and another one thousand not so rock-ribbed who will vote the Single Tax when not attracted by some big hurrah for a third party ticket. Macaulay's vote for president in 1920 was 2,153 while Wallace's vote in 1924 fell to 1,246, half of the 1920 Single Tax vote drifting to LaFollette who polled an enormous vote in the state, 357,848. The rock-ribbed Single Tax vote of over one thousand proves that there is a respectable nucleus for party organization.

But this is not all the vote proves. There are nearly twelve thousand persons in the state who will vote for the Single Tax now and are not afraid of it. They are ready to "throw away" their votes for a nominee having no chance of election but standing for the principle. 11,776 votes were cast for Virgil D. Allen, the Commonwealth Land party's candidate for governor. On the whole it looks as if Ohio was a mighty good state for the party managers to work in.

This Man Was One Of The Many We Were Asked To Follow

Says the *Fairhope Courier*:

Wm. Jennings Bryan, apostle of light and leading, lecturer from a thousand platforms on the "Prince of Peace"; excoriator of the oppressors of the people piling up their ill-gotten gains by various non-productive devices; idol of the down-trodden; friend and admirer of Henry George and Tom Johnson, has degenerated into a "barker" for a big real estate agency at Miami, using his conceded ability as an orator, and the confidence reposed in him by people scattered all over the United States to lure victims to the gilded palace of the land speculators to be mulcted if they lose and demoralized if they win.

A five column advertisement in a recent issue of the *Montgomery Advertiser* headed with a large cut of the

aging orator, with his splendid dome shorn by the years of its once profuse hirsute adornment, and his benign smile, says:

"The Hon. William Jennings Bryan is giving a series of lectures on Florida and its opportunities for investment at the Venetian Casino at Coral Gables.

"Mr. Bryan is Florida's and Miami's first citizen. He has made his winter home in Miami for 12 years and taken an important part in local affairs.

"Mr Bryan has accepted a most favorable opportunity of giving his views on Florida and its development in a larger way. In these lectures he will be broadcasting—as it were—opinions and arguments which are of inestimable value to everyone interested in this subject."

Frank B. Knopf, a clever writer in the *Evening World* of this city, says speaking of the Florida land boom:

"One thing that is giving impetus to the boom must be 'whispered.' Florida is a wide-open State, and free and independent citizens like it. The Volstead act may have been adopted by the Legislature, but if it was they do not like to be reminded of it. Liquor is dispensed nearer to pre-Prohibition standards than in any other State. Any one who wants the sporting life can have it. There are no blue laws, no interference with 'personal liberty.' Even William Jennings Bryan, one of Miami's leading citizens, has not lifted his voice in protest. But he does lift his voice every day at a noonday booster meeting in one of Miami's great real estate developments, at so much per 'lift.' A rival development has Gilda Gray as a counter attraction. Bryan for the uplift and Gilda for the 'shakedown.'"

Jack The Giant Killer

IN no mood of mockery but in a spirit of sympathy do we apply to our newly inaugurated President (to whom may the Gods be kind, for a Dawes lurks in the offing) the name of our childhood's hero, who doughtily pursued to their frowning castles the giants of his day, armored only in his shining innocence and girt with his trusty sword. Sometimes, if our memory serves us, Jack woke the monsters unawares and such occurrences were of course more thrilling than those which were anticipated.

Recent events in Washington parallel closely the experiences of Jack. In pursuit of his well-beloved economy, the President had a glimpse of an economic idea. He saw that the reason why the Federal employees were demanding more pay, was that their rents had risen, and being logical-minded he possibly visioned a rise of wages followed by another rise in rents and so ad infinitum, with the taxpayers ultimately rising in their wrath and smiting him, the President, for failure to redeem his promises—that is of course if taxpayers ever did such things—of which there is no evidence in modern times. The modern idea is not to resent taxes but to proceed to find some one else from whom the money may be snatched wherewith to pay them—giving "beggar-my-neighbor" a demonstration in actual life.

Under these circumstances what does the President do? Naturally being a loyal Republican in heart and mind,

or whatever organ does duty for the latter, he seeks legislation to prevent rents from rising.

It is told of a Czar, who believed in his own omnipotence, that having become interested in railroads, he drew a line on a map, connecting St. Petersburg and Moscow and directed that a railroad should be constructed between these two points. Although it entailed great expense and was quite uneconomic, the line was built. Later being irritated by the fall of the rouble he directed that its value be stabilized, but his ministers were forced to tell him, that, in the then existing state of the finances, his orders could not be enforced. He was enraged but he learned his lesson. President Coolidge has yet to learn that rent can not be permanently confined by legislation, even though, under emergency conditions, rent restrictions have worked at the few points where they have been tried.

The President's attempt to deal with the problem has furnished an admirable object lesson if the people were wise enough to learn it—or indeed any lesson. No sooner had the word gone forth that the President had laid his hands on the Ark of the Covenant there arose throughout the land a sound as of a mighty wind—and it was largely wind, but it made a great noise. From every point of the compass came the sound of the marching men, singing "We are coming, Father Calvin, a hundred thousand strong" realtors and speculators, the serried ranks of special privilege; but they did not call him "Father Abraham"; they likened him to Lenin and Trotsky and La Follette. Jack tried to keep a brave face behind the railings of the White House, but Blunderbone strode abroad through Washington and made the welkin ring with appeals for the widows and orphans, who, on such occasions turn out to be the principal beneficiaries of all the special privileges in the United States.

Gradually the violence of the storm sobbed itself away into silence, probably on assurances from high quarters, that the Ball bill had not the proverbial "Chinaman's chance." It never was reported or voted upon. Needless to say that we have no sympathy with any proposal to determine rentals by a commission, but we hail with joy this demonstration to the people, who may think that salvation from their crushing burdens lies in the direction of government regulation. Not until all the false prophets have been discredited—and there are more of them than you can shake a stick at—will there be a chance for the true voice to be heard. Rent can not be suppressed, but it can be devoted to public uses instead of swelling the already bursting coffers of plutocracy.

AUTHORITY coincides as to the law of rent. This accepted theory of the law of rent is called Ricardo's law of rent. "The rent of land is determined by the excess of its produce over that which the same application can secure from the least productive land in use."

—HENRY GEORGE.

What Happened In Halifax?

BURN'S famous lines

"The best laid plans of mice and men
Gang aft a-gee"

have received many sad exemplifications in economic history. The two worst harvests in French history followed upon Turgot's attempt to rationalize French taxation and enabled that brilliant minister's enemies to excite the animosity of the masses against their true friend and drive him from power, and thus the last chance of diverting the force of the Revolution into beneficial channels was lost.

Contrasting small things with great, it is difficult to avoid having similar regrets as to what happened in Halifax in the last decade. Up to ten years ago Halifax levied under a system of assessments which grouped land and improvements together under the term Real Estate—a stupidity of which too many communities on this side of the line are still guilty. Apparently, however, enough people in Halifax had become aware of the absurdity of that system, with its concomitant policy of taxing improvements heavily, to bring about a change. The Municipal Assembly decided to value land and improvements separately, and more than this, decided that improvements should be taxed at a fixed rate of 1%, while land should be taxed at whatever rate might be necessary to raise the extra revenue needed. This policy went into effect in 1916. The city budget in that year was under \$900,000.00. The tax on land was \$3.25 per hundred.

The change was received with favor because it was found that the tax bills were reduced for all but those who held land of a value in excess of improvements, in a word it favored earned incomes as against unearned incomes. In 1917, which was the first year in which the new plan could be put in effect, there occurred the great Munitions Explosion, which in addition to disorganizing business imposed great additional burdens on the city. The budget rose to \$1,300,000.00. So the tax rate on land rose to \$5.42 per hundred. In the next two years, the tax rate on land rose to \$8.27 in order to supply the necessary revenue, as the budget by that time had risen to nearly \$2,000,000.00. due to depreciating currency, rise in wages of employes and general high cost of everything. The landholders took advantage of the spectacular rise in the tax rate, which they attributed to the new system solely, and succeeded in getting the Municipal Assembly to restore the old system of assessing Real Estate as a whole.

So far as we know the Single Tax was not an issue in any of the campaigns and so the failure of the experiment, which we hope is only temporary, has not been attributed to the Single Tax.

We think that it will be conceded that had the policy been successful, it would have furnished an interesting demonstration of the effect of changing the emphasis of

taxation. It was inevitable that as long as the assessment is based upon the *selling value of land*, capital value must diminish as the tax rate rises, unless indeed there is a very rapid increment, and any city which adopts the Halifax plan must expect to see the land tax rate rise, for as the rate rises the base must contract, and this will happen, regardless of the actual earning power of the site (if such a term may be properly applied to land). It is also worth noting that there may be a steady rise of tax rate without any increase in actual revenue because the base on which the rate is levied diminishes. In the case of Halifax there was an actual increase of revenue as well as of rate, but even at that, the \$2,000,000.00 budget of 1924 is only about a 12% increase over the \$900,000.00 budget of 1916, if the present depreciated currency be taken into account, and that is not a great increase in a thriving city like Halifax. The net result of it all is that the citizens may well have been scared by a bogey man, who had no real terrors except for the eminently respectable few, who lay tribute on the people of Halifax for the right to live on the land that the "Lord their God" thought He had given them as a free gift to all his children.

Were The Machine Smashers Right?

WHEN the power-loom and spinning-jenny were first introduced in England, there were riots by the workers engaged in the old hand processes, who feared that many of them would be thrown out of employment because of the greater production by the new methods for making cloth. In some districts the machines were smashed by the rioters, who hoped by destroying the mechanical competitors, to prevent their general adoption. These foolish protests failed, and in a short time it was found that more workers were employed in attending the machines than were engaged in the handwork industries. The cheapening of production greatly increased sales, so that instead of thousands of yards of fabrics, millions were soon being made and sold.

Despite the general agreement that new inventions and discoveries, that make possible a vastly increased output per worker, are highly desirable, the notion that cheapness is injurious to the producers still lingers, and finds expression in quarters where it could not be expected to prevail. Thus, a short time ago Secretary Hoover referred to the destruction of a large part of the American cotton crop by the boll weevil as a factor in promoting prosperity in the Southern States, and his recent advice to the Agricultural Commission, that tariff duties on foreign food products should be increased so as to give higher prices for domestic farm products, embodies the same thought. There may be good reason why the United States should become self-sustaining, so far as all

foodstuffs that can be grown in its climate are concerned, but if this can only be accomplished by increasing the cost of living to the 60,000,000 urban population, there would appear to be little or no gain from that policy to the American people as a whole. If the city workers must pay more for food, they will soon demand higher wages, which will inevitably be charged over to the selling price of the manufactured articles the farmers must buy. How close the relation is between wages and prices of goods was shown in the statement by Senator Smoot, in the course of debate on the present tariff law, that the increased duty on women's stockings was made necessary by the high wages paid to operators of knitting machines. If it is accepted that high prices for cotton and all other farm products are desirable, it should logically follow that prices of manufactures should also be high, thus arriving at the conclusion reached by the English cotton workers, who showed their detestation of low prices by smashing the machines which made for cheapness by greatly increased production.

James A. Robinson

NATIONAL ORGANIZER COMMONWEALTH
LAND PARTY, AND FIELD LECTURER
FOR THE SINGLE TAX

EVERY Single Taxer knows James A. Robinson—"Robby," his intimates call him—but very few know anything about him. That is because very few persons have ever heard him talk about himself. He prefers to talk about the great cause he has at heart, and which he never wearies of explaining and discussing. Let him speak now from a recent letter received at this office:

"I am convinced that the divers forms of taxation imposed upon the people, inquisitorial and socialistic in tendency, are gradually creating a revolution, and the time to present our programme is now. Not merely as a relief from our tax burdens do I feel that our proposition should now be pressed, but because the public eye has discovered that all methods and social palliatives now being tried not merely fail to give relief from the economic evils from which we suffer, but in a greater or less degree involve an impairment of our ancient liberties."

Mr. Robinson was born in 1865 on Staten Island, attended public schools and high schools there, and then spent four years in law school. The reading of *Progress and Poverty* was a turning point in his life, for his attention was then diverted to political economy. He devoured all the economic literature extant, Smith, Mill, Spencer, Marx, etc. He found only the Georgian philosophy in accord with the true laws of property and the enfranchisement of humanity. He embraced it with all the ardor of his liberty loving nature.

Since that time he has found the greatest pleasure of his life in spreading the knowledge of our doctrines. After

many years of work in the field he is convinced of the necessity of conserving results by developing a political party with the sole objective, "The collection of the rent of land, in lieu of taxation." For the past six years the Single Taxers of the country have made it possible for him to devote all his time to the work. He has been able to do this by reason of the devotion and generous co-operation of his wife, Mrs. Kittie Robinson, to whom a debt of gratitude is due as great as that we owe to Mr. Robinson himself.

It is but recently that arrangements have been perfected by which Mr. Robinson will remain in the field as National Lecturer and Organizer. During a few days stay in Chicago preparatory for his departure for Ohio, the field selected for his present activity, he addressed the New England Forum, the Anthropological Society, and the Municipal Ownership League. Other invitations to talk may keep him in Chicago somewhat longer than intended.

Those who have not heard Mr. Robinson talk will do well to seize the first opportunity. They will hear our doctrines expounded without apology, not as a fiscal reform merely, but as a far reaching measure of emancipation. They will hear the best debater in the movement, a master of the platform, a rare combination of logic and emotion, and a moving orator.

Hon. Geo. H. Duncan

OWING to impaired health John Z. White will in future confine himself to local lecture work. His place as Field Lecturer for the Henry George Lecture Association, of which Mr. F. H. Monroe is Director, will be taken by Hon. George H. Duncan, of East Jaffrey, New Hampshire, who has already started on a trans-continental tour. (See Jan.-Feb. LAND AND FREEDOM page 31)

Mr. Duncan was born in Leominster, Mass., Dec. 23, 1876. His paternal ancestors settled in Hancock, N. H., in 1775. His maternal grandfather was a Methodist preacher, one of the early Abolitionists, and his house, in pre-Civil War days was frequently used as a station on the "underground railway." One of his maternal ancestors was wounded at the battle of Bunker Hill. He was educated in the schools of his home town (Jaffrey), and at Amherst College in the class of 1899, being forced to leave during senior year by the death of his father. He took up his father's business (druggist) which he has since continued.

He has held about all local town offices, assessor, tax collector, school board, judge of police court, postmaster, moderator. He was a member of the New Hampshire Constitutional Convention of 1912 and 1918; also member of New Hampshire House of Representatives, 1915, 1923, 1925, in the latter body being Democratic nominee for Speaker. He became interested in the Single Tax after an experience as assessor, the unsatisfactory workings of

the present system showing clearly the need of something different. After becoming convinced that the principles of Henry George were correct, he decided that the most satisfactory method of bringing them to the attention of the people was through the Initiative and Referendum. Prior to the Constitutional Convention of 1912 he was secretary of the N. H. Direct Legislation League, in that capacity delivering speeches on the subject in some fifty cities and towns of New Hampshire. The I. and R. was defeated in this Convention by one vote on division, and ten votes on roll-call. Since then he has been active in Single Tax work, speaking whenever occasion offers; also active in the councils of the Democratic party, having been a member of the State Committee for twenty years, candidate twice for State Senator, once for Governor's Council and once for Congress.

In his own state Mr. Duncan bears a high reputation for his knowledge of taxation. He frankly avowed his belief in our principles when a member of the New Hampshire House of Representatives. "A forceful, interesting and experienced speaker on public affairs," says Governor Brown of that state, and adds, "He is a clear thinker and a deep student of public affairs and economic subjects, particularly that of taxation."

South River Studying a Problem

CONSIDERABLE newspaper publicity has been given to the "favorable" tax situation of the borough of South River, N. J. (adjacent to New Brunswick), where by reason of the profits from the municipally owned water and electric plants no local tax has been levied this year.

Advocates of municipal ownership will no doubt hail this result with joy. Of course the rates charged must be much higher than the cost of service in order to yield such a profit. The municipal ownership partisans will reply, with much truth, that this is frequently the case when such utilities are privately owned. Nevertheless, the fact remains, that the people who use water and electricity are being charged more than the cost of service, and that in addition they will find their rents raised.

For in reply to an inquiry, the superintendent of Public Works says: "The production of both water and electricity now returns a nice profit each year to the Borough. This eliminates all local tax (state and county tax being as heretofore) and the effect on the price of land has been marked trend upward."

No matter what the capabilities of land are, land can yield no rent and has no value until some one is willing to give labor or the results of labor for the privilege of using it. And what anyone will give depends not on the capacity of the land but upon its capacity as compared with that land that can be had for nothing.

—HENRY GEORGE.

Our British Letter

DESPITE his great majority, Mr. Stanley Baldwin, Tory Prime Minister, is not going to experience tranquility. Far from it, indeed, if the present indications are anyway reliable. The first duty of a Conservative Government, said the late Lord George Hamilton, upon one occasion, is to safeguard the interests of its friends. Having been a member of several there is no doubt he knew what he was talking about. The friends of the present ministry are now clamant for their quid pro quo.

TARIFF THIEVES BEHIND GOVERNMENT

The manufacturers are calling out for the Safeguarding of Industries. They want to protect the British workers from the competition of the low-paid labor of foreign countries, so they say, but, so far, none has explained to the said British workers how it comes about that the labor in the foreign countries—all of them Protectionist, by the way—is low-paid. Are we to suppose that the specific which has completely failed to safeguard the foreign workers' wages will in some mysterious way prove effective when applied here in Britain? The Tariff Thieves behind the present Tory majority would have us think so, and in this are supported by the Land Lords, who see higher rents following on the closing of our ports by tariffs against the the granaries of the world. Readers of this journal know better.

The latest example of protectionist humbug is the application of the National Light Castings Association here in Britain to have "Roman baths" put upon the Schedule of articles to be "safeguarded." These necessary conveniences are of cast iron, and before 1914 were in plentiful supply at something below £5 a piece. Following the greatly increased demand due to the many housing schemes set in operation after the war, the price had reached £10 by 1920. Foreign supplies were quickly attracted to our market, and the price fell again to the present figure of £5. Now the home producer is seeking to get a duty imposed on the foreign-made bath so that he may rake off an extra £5 per bath—in the interests of the wages of his employees—but only a fool nut, or a Socialist Trade union leader will believe that.

Meanwhile, Mr Baldwin has all his work cut out to hold the balance between his Protectionist followers and those, of whom there still are a few, who though Tories, hold to the doctrine of Free Trade. Both sections are contending for his body, and it will be interesting to see who will win.

THE POLITICAL LEVY AND THE DIE-HARD TORIES

Another matter that is causing some worry in the Cabinet is that of the present system of contribution to the Political Funds of the Trade Unions. Under the law as

it stands since the Act of 1913, every member of a Trade Union is bound to pay a contribution into the Political Fund, unless he shall have contracted out by notice in writing to the secretary of his union in the form prescribed by law. This throws upon each individual member the onus of deliberately refusing to agree to the levy, and as there is evidence to prove, in some cases immediately becoming a marked man. Today, the control of the trade unions has passed into the hands of the Socialist element who, of course, have the spending of the funds. So it is that trade unionists who are Liberal, Tory, or indifferent if not positively anti-socialist, are seeing their contributions going to propagate ideas to which they are often strongly opposed. Of course, this is unsatisfactory, and so some Tories, with that passion for justice which is characteristic—though you may not have noticed it—are pressing their leader to support a private member's Bill designed to remedy this state of affairs. By the Bill in question it is proposed to reverse the position, and to put upon each trade union member the responsibility of deliberately contracting in by signing and delivering a form to that effect. Those who have had any experience of the difficulty there is in getting the average workman to sign forms, will quite readily appreciate what this proposed change would mean. The Trade Union leaders see the red light. They know full well that were this alteration made there would be an end to the Political Fund—and to their power. These cry out against the "plot to wreck the Unions," and assisted by scare headings in the *Daily Herald*, seek to rally their followers to the defence. Amongst the Tories are many cooler heads who fear that such a frontal attack can only result in uniting the whole of the forces of Labor, now seen to be splitting apart by reason of fundamental internal differences, and so checking this fissiparous tendency. Between these two groups, Mr. Baldwin is finding no time to indulge his hobby of pig-keeping. At the time of writing, he has declined to go with the former group in support of their Bill, and it is "hoped" rather than expected that the Government will take the matter up "should there be time."

So there will be no chance of tranquility, and it would not be safe to count upon his Government lasting the full period of five years. Anything may happen.

PAPA ASQUITH PASSES

With the Liberals things are not any better. There is much brave talk of the renewed strength that is accruing to the Party as a result of the re-organization now in hand, but it remains to be seen what that will amount to when the next fight is on. The result of the recent by-election at Walsall was not such as to indicate an improvement. The outstanding event in the history of that party since the general election is the passing of Mr. Asquith.

On Tuesday, February 17, to the accompaniment of a lot of absurd ritual and ceremony that should long since

have been relegated to the realm of Pantomime, the newly created Earl of Oxford and Asquith, Leader of the Liberal Party, took his seat in the House of Lords—the body whose impudent claim to veto the legislation of the popularly elected House of Commons he was instrumental in curbing to a slight extent by his Parliament Act of 1912. The occasion led to an outpouring in the Liberal Press of a stream of fulsome praise of the "great leader" who had guided his party during the past seventeen eventful years. The writers of the columns of what may well be regarded as his political obituary notices, were all careful not to indicate the disastrous outcome of his leadership; but the historian of the future may be trusted to show greater regard for the truth.

THE DECLINE OF A GREAT PARTY

Succeeding to the leadership of a great party on the death of Sir Henry Campbell-Bannerman in May, 1908, the new Earl leaves but a miserable remnant to be led by his doubtful and very uncertain friend Lloyd George.

There are those who attribute the disaster which has befallen the Liberal Party to the persistent attacks of the Socialists, but this is to accord to these persons a vastly exaggerated importance and influence. The present pitiful position of his Party is due to his own departure from the principle of Liberalism. As an "Imperialist" he was entirely out of sympathy with the policy of "Peace, Retrenchment and Reform" to which the Radicals were committed, and so from the very first his influence was cast against them in the counsels of the Party, and in favor of a policy of Jingoism but little differing from that of the Tories. His conduct in regard to the military "conversations" by which this country was committed to go to the aid of France in the event of her being attacked, can never be forgiven, and should not be forgotten. Well aware personally of the fact that we were so committed, he is recorded by Hansard, the official Parliamentary Report, as repeatedly denying in the House of Commons that there was anything in any way binding upon this country. England, we were told, was entirely free from any and every kind of entanglement. Again and again, from the January of 1906, when Sir Edward (now Lord) Grey, the Foreign Secretary—a fellow member with him of the Liberal Imperialist League—authorized the conversations between the British and French military and naval experts following upon the Algeiras Conference over Morocco, until the fateful 3rd of August, 1914, when it was no longer possible to keep up the deception, both these Liberal Statesmen deliberately lied to the House of Commons and to the Nation.

After we had been lied into the war, it was Mr. Asquith the Liberal leader, who fastened the yoke of conscription upon the necks of this people. Again, it was Mr. Asquith the Free Trader, who was responsible for the Paris Resolutions by which the first breach in the Citadel of Free

Trade would have been made had they become operative. That they did not was in no way due to him. As Prime Minister he consented later to the imposition by another Liberal Free Trader, of the McKenna Duties, duties that were openly protective, and in complete violation of the principles of Liberalism. In regard to Ireland, his failure boldly to deal with the open sedition of Sir Edward (now Lord) Carson, and F. E. Smith (now Lord Birkenhead) and also with those officers at the Curragh Camp who, encouraged by the immunity enjoyed by these two lawyers, threatened mutiny if the Home Rule Bill was placed upon the Statute Book, was in a large measure responsible for the Civil War that later raged in that unhappy country.

In economic matters principle weighed lightly with him, as was made clear by the inclusion in his manifesto for the last election of the item "Leasehold enfranchisement," previously denounced by him in public as a "colossal imposture." Such leadership must wreck any party. And the party that will tolerate it amply merits its fate.

WHAT ABOUT LLOYD GEORGE

With his "leader" out of the way, this uncertain and very nimble politician would seem to be given his opportunity. In England scarcely any one outside the very select circle of elderly ladies and gentlemen's servants who read the *Morning Post* takes the slightest interest in the proceedings of the House of Lords. Once a man joins that assembly he is to all intents and purposes dead. The lime-light is focussed upon the Commons, and so, with the commanding figure of the Old Parliamentary Hand removed, Lloyd George may be trusted to make the very most of this, his last chance to attain the leadership of his party. The interest for the C. L. P. everywhere will centre in his attitude toward the Land Question. He well knows the value of this as an issue, and may be depended upon to make full use of it. At the moment he has a committee of experts at work just as he had in 1912, and before long he will be on the stump with a "policy" designed to rope in the unwary. It will not be easily distinguishable from the Socialist "policy", nor indeed could it well be, seeing that Mr. George is no more prepared to go down to fundamentals than are our many brands of Socialists. True, there be those who are looking to one at least of the two Radical Groups within the Liberal Party to keep the little Welshman on a straight course, but these are doomed to disappointment, for the President of the Group has publicly declared that his Group is not for the purpose of creating division in the party ranks. It is a part of the Liberal Party and, therefore, will be expected to accept the official policy. To object would be to create division and so, in spite of protestations to the contrary, we shall in due course see this group committed,—in fact it is so committed at this moment by virtue of its President's declaration,—to the policy of Land Purchase which Lloyd George is continually advising,

An interesting situation will develop when the new Campaign begins; one that will afford the C. L. P. abundant opportunities for fighting, and which we shall make full use of to the utmost extent of the means at our disposal.

ALL IS NOT WELL WITH LABOR

Tranquility is not to be experienced in the ranks of the Labor Party. Ever since the Labor Government rode for its fall by precipitating the late election, so confident was it of victory, there has been an increasing dissatisfaction with the leadership of Mr. Ramsay MacDonald. No attempt is made to conceal the fact, least of all from that gentleman himself. He has had to listen to some plain speaking from some of his followers, and matters had become so acute that at a Party meeting Mr. George Lansbury was nominated against him, but refused to stand. The respective merits of J. H. Clynes and J. H. Thomas have been openly discussed and the balance of opinion appears to lean to the latter, though it is doubtful if he could rely upon the support of the Clydeside contingent. Clynes is not considered strong enough, while Thomas is persona grata with all sides of politics other than the "left-wingers" of his own Party. One thing at least seems generally accepted by all parties and that is that MacDonald will not be the next Labor Prime Minister.

It is not to be wondered at that MacDonald should have been found out. The really remarkable thing is that the illusion lasted as long as it did. In a moment of unusual candor (or forgetfulness) he blurted out the truth at Brighton, in March, 1924, when he said we have not the courage to go down to fundamentals as we keep on patching up.

LANSBURY WOULD NOT BE CONTROLLED

An interesting recent happening in Labor circles is the resignation of George Lansbury from the *Daily Herald*. He had been editor from 1913 to 1922, when he retired on the paper becoming the property of the labor movement. That is to say it became a recording sheet for the Bosses of the few large Trade Unions, the chief officers of which were on its Board. The public were never told the reason for Lansbury's retirement at the time, and it is only now on his leaving the office of Manager that we are allowed to learn the real reason. The *Daily Herald* reporting an interview with its late Manager, (January 30, 1925) said: "In reply to a definite question; 'Would the *Weekly Herald* (his new paper) be under control of the Movement?' George Lansbury replied that, as he could not undertake to continue as Editor of the *Daily Herald* when the paper became official, so today it would be impossible for him to edit any paper controlled either by a board or by a committee." This throws a beam of light on to the position of the successor to G. L.'s chair.

It was this same G. L. who wrote in the *Daily Herald* as Editor (April 5, 19, 20) that "Discipline—iron, rigid dis-

cipline of the workers by the workers—is needed in Russia. It will be needed here whenever the workers come to power. We have no love for coercion of any kind, but we cannot visualise a modern State without it” As ever, the coercion is to be for the other fellow.

While the C. L. P. do not expect to get their position understood by a mentality like that, they appreciate the service he unwittingly renders to the cause of human freedom. Lansbury the Socialist contending with Lansbury the Individualist, is typical of the struggle now going on in the minds of men of all parties between the two irreconcilable ideas, viz., the Authoritarian versus the Libertarian. Out of that struggle must come an increasing desire for freedom, and with it the realization that in the freedom of the land will its economic basis alone be found.

—J. W. GRAHAM PEACE.

New Developments in Denmark

A COUNTRY WHERE THE LAND QUESTION IS UPPERMOST

A NEW land value tax bill now before the Danish Parliament has been engaging the interest of the very able and energetic Single Taxers of that progressive country for several months. In December last a Conference was held under the auspices of the Henry George Association, to discuss this bill. The meetings on Dec. 7th were large, being attended by many others than Single Taxers, as the new bill has aroused interest in wide circles.

The meeting was presided over by Mr. F. Folke, President of the Henry George Association, who had been largely instrumental in calling the Conference. The Social Democratic Party, which presented the bill, was largely represented, as were the Radical Left, the Christian-socialist organizations, Tenants' Associations and many similar bodies. The morning meeting was open to the general public and was mainly devoted to an excellent summing up of the bill by H. K. Kristenser with questions and answers. At a more exclusive discussion meeting in the afternoon resolutions were passed, incorporating suggestions for improving the bill and bringing it a little nearer to a basis of sound land value taxation.

The Resolutions call on all friends of a sane and sensible land taxation method to rally to the support of the principles which underly this bill, to work towards a setting aside of all arbitrary differentiation in taxation, and towards a land value taxation which will render possible the repeal of all taxes on industry and consumption.

The following suggestions for improvements in the bill under consideration were offered:

1. That all differences in property taxation be struck out of the Bill, giving the rural population the same right to exemption on dwellings as are granted to the cities.

2. That the cities be given the same right as is accorded the rural communities to influence the amount of

the municipal land value tax, at least that they may increase this tax rate 15 pro mille above the rate provided in the Bill.

3. That all unnatural and unjust tax exemptions, as for instance on certain municipal property, be cancelled.

4. That the land value tax be imposed in such a way as gradually to smooth out the present inequalities in taxation on various kinds of landed property.

5. That, in computing the basic tax, there be no difference made between urban and rural districts in communities of mixed character.

6. That, in case the property tax is not cancelled entirely the exemption shall gradually come to include *all* houses erected since 1916 and not merely those built with state support.

A committee was appointed to present these resolutions and to watch the further welfare of the bill thru the houses of Parliament.

The general sense of the meeting was that the Bill, faulty as it was at present, would be worthy of support in case the suggestions above mentioned be accepted. It is the first important governmental measure definitely to separate land and improvement value and to lay a considerable measure of taxation for municipal purposes on the land values alone.

In Mr. Kristensen's speech to the Bill, the following facts which he gave regarding land value taxation in Denmark may be of interest.

A beginning was made in 1908 when the Municipal Council of Copenhagen sponsored a measure to change the municipal taxation on real property in such a way as to provide for a tax of 2% on increase of land value, thereby laying down the principle of a separate valuation of land and improvements on land. The bill did not meet the favor of the government and was pigeonholed indefinitely.

But the theory of the community's right to the values created by itself was not entirely lost, for later in the same year Svend Hogsbro, Minister of Transportation, appointed a Commission to study the matter of increased rental value of land along railway lines. The work of this commission resulted in the passage of a law in 1910 concerning railway taxation, a well meant measure which, however, was doomed to failure from the beginning, owing to faults in principle and construction.

Bad as it was, the measure took the matter of increase in land value into official consideration. The thought itself was already strongly in the public mind and when new financial measures were passed in 1910-11 an experimental valuation of land was provided for. A new bill in 1912 made the first tiny step towards a general land valuation.

The Municipal Tax Commission, appointed in 1910, and making its report in 1913, emphasized the necessity of a reform in taxation of real property and recommended the introduction of a separate valuation of land apart from

building. This brought the matter of land value taxation openly into public discussion.

The war brought all reform work to a halt, but in spite of this the year 1915 saw the experiment of a valuation of the land of the entire country, in connection with the general property valuation.

The principles and working rules utilized in this experiment valuation were put into practice again for the next general valuation in 1920. This last official valuation was made with the definite purpose of finding a basis for taxation.

In spite of the war, the question of tax reform was hotly debated. An Agricultural Commission appointed in 1911 took up the matter from the point of view of the farmer and in 1920 gave in a report with suggestions for a shifting of the property tax in rural communities to a land value tax of $7\frac{1}{2}$ to $12\frac{1}{2}$ pro mille, reducing the tax on buildings to $3\frac{1}{2}$ pro mille. A proposal for a special tax on increase of values was also included in this report.

Even before the valuation of 1920 was completed, the spring of that year saw a government bill for a 5 pro mille land value tax for national purposes, as well as a suggested measure for municipal land value taxation. By the terms of this last proposal the municipalities could replace all at present existing real estate taxes by a land value tax up to 2%. But in case any piece of property should by this measure, have a lower tax than in 1920, the difference should be equalized by a surtax. This of course was a very silly provision, invalidating the purpose of the bill. Furthermore; the municipalities were empowered to raise a tax up to $1\frac{1}{2}$ % on increase of land value after 1920. Then for good measure, a special tax was to be levied on big buildings.

The last measure got no further than the first hearing, when a change in government occurred. Later it was taken up against, by the Radical Party in the Lower House. But it was lost in committee.

—GRACE ISABEL COLBRON.

[Miss Colbron will continue this recital of what is being done in the progressive country of Denmark in our next issue, taking up the story from this point. No disciple of Georgism, and no writer in the country indeed is better informed on the subjects of Danish literature and politics than our accomplished contributor.—EDITOR LAND AND FREEDOM.]

The Tax Collector

I asked our parish rector: "What causes sin and crime?" He said: "The tax collector—I'll back him every time; when men are taxed unduly, while wages don't increase, their passions grow unruly, they jump the paths of peace; when some grim malefactor demands my hard earned scud, I pity that bad actor—they've taxed him till he's mad." —*Walt Mason.*

Single Tax and Protection

IN this article I purpose to treat of the origin and development of the Single Tax principle in Australasia, and the work of the Single Tax press in this part of the world. But before doing so I must give an account of what has taken place in New South Wales since I last wrote.

THREE SINGLE TAX STAGES

Every country, and in Australia almost every State, is at a different stage in regard to the Single Tax. England, for example, is at a very low stage, the principle not having been even yet initiated in the municipal sphere, but she has this double advantage. A numerically large, ever growing and recently dominant section of the community is pronouncedly in favor of it, and the country as a whole is free trade. America is at a much lower stage. She not only has not yet initiated the principle in the the municipal or any other sphere, except on a very limited scale in isolated spots, but she is enchained by Protection, which in addition to doing immense injury to all classes concerned, and especially to the farmers and workers generally, promotes lobbying and continually diverts attention from matters which are of far greater importance to the welfare of the nation as a whole. Australia is between these two stages. She is intimately acquainted with the Single Tax principle as far as the municipal sphere is concerned, at any rate in three of the leading States, and with a travesty of it in the State and Federal spheres, but, like the United States, she is still fettered by the tariff, which the manufacturers have even succeeded in persuading the workers was specially imposed for their benefit! It has long been recognized by Single Taxers that this belief in Protection is the greatest obstacle to reform, and we seldom lose an opportunity, therefore, of attacking it whenever we get the chance.

HOW ARE EXPORTS PAID FOR

One of the fixed articles of truth in the protectionist's creed is—or at any rate was up to a very recent date—that exports were paid for by gold, the same as ordinary goods would be if sold over the counter, and that it is better business to export and increase our supplies of gold than to import and have to send our gold away. It is only very recently that any admittedly authoritative advocates of protection—such as the Minister for Customs (Mr. Pratzen) and the *Manufacturers' Journal*—have told a different story, apparently promoted hereto by the now extremely acute problem of exchange. Then came an admirable article by "Observer" in the *Sydney Daily Telegraph*, which was widely read and created quite a stir. It gave a remarkably clear and lucid explanation of the very much misunderstood facts involved in international trade. The pith of it was that goods are paid for by goods, and that the more we export the more we must import in order that

our foreign customers may repay us for the wool, the wheat and the wine they are so willing to take. Trade, in short, is merely another term for international barter, and, if we erect artificial barriers to prevent our neighbors supplying us with the things we want from abroad, our neighbors will be unable to take from us the things they want, and which, if there were no obstacles, they would take in ever increasing abundance. This is so elementary and so self-evident a statement that it would be almost childish to make it were it not for the fact that almost every protectionist argument involves a denial or distortion of its truth.

"UNJUST, UNBRITISH AND UNDEMOCRATIC!"

The article by "Observer" set the ball rolling, and produced a number of replies all more or less confirmatory of the principles which he had laid down. One of these replies, by the way, in which the Tariff Board was denounced, led to an action for £10,000 damages. It resulted in a verdict of one farthing for the plaintiff, which meant that each party had to pay his own costs, but the peculiar part about it was that whereas the original letter, of which the plaintiff complained, only appeared in one paper the effect of bringing the case into court was that it was republished by every other paper every day that the trial lasted, thus concentrating public attention on the charge made by the writer, that the Tariff Board was doing a tremendous amount of harm.

In the article by "Observer" it was stated that "the first thing to be done was to abolish the Tariff Board and to readjust the tariff." It may be well to remark here that the Tariff Board is an irresponsible body which was recently created by the Federal Parliament and entrusted with the task of advising the Minister in the raising or lowering of customs duties, evidently for the purpose of avoiding the criticism which either proceeding invariably entails. A well known local manufacturer—Ald. J. R. Firth—in a letter to the *Daily Telegraph* denounced the Board as "a peculiarly unjust, unBritish, and undemocratic institution," and gave two reasons why it should be abolished forthwith, (1) because it imposed taxation without the consent of our representatives in Parliament, i.e. taxation without representation; and (2) because it conducts practically all its business in star chamber privacy, not even advising its particular victims that they are to be ruined. A Tariff Board bill was subsequently brought before the Federal Parliament providing that *certain* "enquiries by the Board should be held in public and evidence in such enquiries shall be taken in public on oath," but, unless *all* enquiries are to be made in public and witnesses can be cross-examined if required, the objection to the Board will still remain. At present the Board has the most pernicious powers, and can do almost anything it likes so long as the Minister signs its decrees.

The members of the Board are ultra-protectionists in their views, and the Minister is the same, so that the more extreme the recommendations by the Board the more likely the Minister is to carry them out. An industry has only to show the slightest sign of inability to compete with the imported article when the directors rush to the Board and apply for more protection, which both Board and Minister are only too ready to grant. In two recent instances it was shown by protectionists themselves that what was wanted was not more protection, as urged by Mr. Pratten, but more enterprise, better machinery, and greater skill, indispensable factors which protection almost invariably tends to deteriorate if not to kill.

FARMERS RUINED BY PROTECTION

In the meantime, whether imposed by the Tariff Board or by Parliament, the duties on the implements and machinery used in production are heavily handicapping the farmers and other primary producers, and are driving many of them off the field. In an article entitled "What is wrong with wheat farming?" the president of the Advisory Council of Agriculture (Mr. W. E. Taylor) stated that, out of the £30,000,000 invested in agricultural machinery in Australia, £10,000,000 was swallowed up by the tariff, the whole of which was paid by the farmers alone, who represented a very small proportion of the population, there being no possible way of passing it on to the consumers. "Does it not appear screamingly farcical," he asks, "to see several State Governments doing their utmost to settle men on the land when the Federal Parliament by means of this tariff is starving them off?" This antagonism to the duties on agricultural implements and machinery—which has resulted in their removal to Canada—is gaining strength among the farmers in Australia who are beginning to realize that they are being ruined to swell the profits of the local manufacturers and they are very naturally indignant that such a grossly unjust policy, which favors one section of the community at the expense of the other, should be pursued in a country which claims to be democratic. This much lauded policy of protection is not only against the interests of the farmers and the rest of the community but against the interests of the governments themselves, both Federal and State, which have to pay ever so much more for the already very expensive goods which they sometimes are forced to purchase from Britain or elsewhere. Only the other day the government of Western Australia had to pay several thousand pounds extra for having committed the unpardonable crime of importing some engines for the railway which could not have been made in Australia at anything like the price of the imported article. One of these days the public who have to foot the bills will suddenly wake up to the fact that it has been playing a very foolish part in supporting a policy which not only increases the cost of living all round, to the immense detriment of the working class and es-

pecially of the family man, but discourages and sometimes ruins the primary producers, reduces employment instead of increasing it, and adds considerable to the difficulty of exchange.

IT INJURES THE GRAZIERS

The graziers also are up against the tariff. If said Dr. Kater, M. L. C., in his presidential address to the annual conference of the Graziers' Association, "by lowering the tariff, we enable the producer to get his goods at, say, two-thirds of the price he now pays it would be equivalent to giving him 50 per cent. more for his produce. We are penalizing the producer, who is the creator of all wealth, to assist the manufacturer, whose industries cannot exist without the producer, and if we are not careful we shall kill the goose that lays the golden egg, and both will go down together." He, too, denounced the Tariff Board, declaring that its most outrageous action had been the imposition of a dumping duty on British wire netting, which, combined with digging, was the only effective means of dealing with the rabbit pest, and which the land holder should be allowed to buy as cheaply as possible. "That all the landowners of the Commonwealth should be penalized to bolster up our wire netting manufacturers," declared the President, "is not only most unjust but is a very bad policy." And then he made the extremely sensible and significant remark that the Prime Minister would be helping the primary producer much more by reducing the tariff on all goods essential to his industry than by using the surplus revenue, as he spoke of doing, to assist the producer in some other way. Finally he declared that the tariff should be fixed by the representatives of the people and not by a small body of men who were not responsible to them.

BARRACKERS FOR PROTECTION

I have dealt with our protective policy rather fully as the principle at issue affects the American farmer quite as much as it does the Australian and because moreover it goes to the very root of the Single Tax question, for when the protection bogey has been got rid of, the fight with the allied bogey of land monopoly will be much easier to win. Notwithstanding occasional vigorous attacks on protection from recognized leaders of thought it is bound to be a tremendously up hill-fight. All the vested interests, and a large section of the press which is controlled by them, are opposed to us. In Sydney alone the *Labor Daily*, representing the workers, *The Daily Guardian*, *Smith's Weekly*, *The Sunday Times* and *The Bulletin*, together with a large number of country papers, are all barrackers* for protection, while *The Herald* and *Telegraph* are more or less faint-hearted in support of free trade, sometimes articles in favor of it and then again supporting preference, which is only protection under another name, while *The*

Herald rarely admits anything into its columns savoring of the Single Tax unless perhaps in the holiday season when a straight-out Single Tax letter may slip in, as happened by chance to one of mine the other day to the great surprise not only of the writer but of everyone else. Letters in support of free trade, unless they have a Single Tax sting, stand a much better chance of insertion, at any rate in *The Herald*, so we send these in as often as we can, knowing that every blow aimed at protection is a blow struck at land monopoly, for these are twin monsters, each preying like a cancer on the body politic, and each giving the other mutual support.

This extremely important point has also to be borne in mind—that you cannot in justice ask a landowner to hand over the annual value of his land to the State unless you at the same time undertake to abolish the taxes which weigh so heavily on him as a producer, primarily or otherwise, in other ways. It is this indeed, which adds tremendously to the difficulty of the task, since in both Australia and the United States the taxing power is in different hands, the Federal* authorities having the sole power of levying taxes through the customs, while both the Federal Parliament and the States can impose taxation on the value of the land.

PROTECTION NOT NECESSARY FOR MANUFACTURERS

While there are at least half a dozen papers in Sydney which advocate protection, in the rival city of Melbourne there are two exceptionally prominent ones, *The Age* and its weekly colleague, *The Leader*. The latter recently published an article containing a mass of misrepresentation about the benefits which protection was alleged to confer on the primary producers. As *The Leader* has a paid circulation among that class in New South Wales I was asked to answer it, and my reply was published in several papers in both States. I showed that everyone of the statements was contrary to fact, and that so far from protection being necessary for the establishment of manufacturers, the latter would be better off without it. On the strength of figures supplied by Mr. Huie, the very able secretary of our league, I wound up by stating that "after five years of a 'freetrade tariff' in the time of Sir George Reid there were practically as many hands employed in the New South Wales factories as they had in Victoria after 30 years of protection, with a lower cost of living and better conditions all round."

As a matter of fact a large proportion of our manufacturing industries get no benefit from the tariff, but are severely handicapped by it. The claims that protection provides employment is falsified by the fact that after 20 years of it there are 11,500 trade unionists in this State alone (not to mention all the other States) officially declared to be unemployed, as well as thousands of others who are outside the trades union pale. In the United

*A common term in Australia for a noisy partisan.

States, inside of which free trade has always prevailed, manufacturers were successfully established in the Western States notwithstanding the competition from the east. If a manufacturing firm cannot stand on its own bottom without being subsidised by the people, it is high time for it to let some one else with superior business capacity and brains do the work."

WHAT A PROTECTIONIST PAPER ADMITTED

But the most remarkable statement in favor of free trade came from *The Age* itself, which, in a leading article dealing with the British housing scheme published on July 30 last, stated that "interference with or restriction of trade by political authorities is apt to react disastrously on any country." It further stated in the same article that "each British party that has been in power since the close of the war has realized that the only hope of fostering trade, industry and employment lies in striking off the taxes by which enterprise is robbed. British labor carried on the tax abolition campaign, knowing that in all ages taxes punish most the man who has to live by his labor." How a paper can write so clearly and forcibly on the unsoundness of protection in one country and support it in another, where the argument against it is no less strong, is beyond comprehension.

NO SHORT CUT TO VICTORY

The shortcut to the accomplishment of our views advocated by Mr. Outhwaite in England—by simply passing an Act of Parliament declaring that the whole of the economic rent shall be immediately handed over to the State, sounds plausible enough, and might possibly succeed in England, although over there it would perhaps be obtained quicker, in the long run by demanding less at the start, but in protectionist countries like ours the task would be stupendous. The only way here is by the Napoleonic method of concentrating the attack on the weakest point first.

That is why the Single Taxers of Australia are doing their utmost to show the injury that protection does to all classes of the community, including even the local manufacturers but most of all to the workers themselves. Hand in hand with the abolition of the taxes on industry should go the imposition of taxes on land values without exemptions and without graduations. That would only be fair to the land owners, many of whom are also producers, and who thus, as producers, would be relieved of taxes on the product of their enterprise at the same time that they handed over a proportionate amount of their economic rent. To appropriate the economic rent without at the same time abolishing the taxes on industry and enterprise would simply have the tendency, and in many cases the effect, of driving the primary producers off the land, and of doing harm instead of good. The reason why land value rating (or taxing as you would call it) in

the municipal sphere has been such a marked success wherever it has been tried is simply because this double process has been observed. The imposition of the rate on land values municipally has invariably been accompanied by the abolition of the rate on improvements. There are several other topics on which I wanted to say a word, especially about the Communistically engineered maritime strike which is paralyzing industry in Australia, but I thought it best to concentrate on a subject in which both Australia and the United States are equally concerned.

—PERCY R. MEGGY,
International Press Bureau
Room 18, 65 Market Street
Sydney.

EDITOR'S NOTE

There may be "no short cut to victory," but then again there may be. Neither Mr. Meggy nor any one else can say. But the plan advocated by our contributor of attacking monopoly in detail and selecting the tariff as the chief point of attack, has been tried here with the result that the Land Question in America has sunk out of sight. Single Taxers became free traders, and Single Tax free traders became mere revenue reformers—to meet the exigencies of the moment—and instead of boldly announcing what they stood for, have listened to the counsels of expediency and "soft pedalled" on the very thing they are after. Mr. Meggy is asked to bear in mind our experience here, which he perhaps does not know. We caution our friends in Australia that they are in danger of repeating the same error.

Analogies drawn from military tactics are unsafe, like all reasoning from analogy. For there are many kinds of military tactics to suit particular situations. There was that of Napoleon in his many campaigns which consisted in attacking in detail and at the enemy's weakest point, but then again there was Grant's method at Vicksburg and other campaigns. It may be good military tactics to attack the enemy at his strongest point with the fullest force at command, thus ensuring his total collapse. General Forrest, that brilliant but illiterate soldier of the Confederacy, said, "the secret of military success was in getting there fustest with the mostest men."

But after all political tactics may bear no likeness at all to military maneuvering. And the talk about "the enemy's weakest point" is altogether beside the question. We are after the economic rent of land, we want to secure the equal right of all men to the use of the earth. To ask us to begin by attacking the tariff in detail and by schedules, into which policy we are inevitably betrayed when we begin our assaults on the tariff, is to divert our forces in futile sorties. And these are often not against the real enemy at all. Granted that the protective tariff is related to land monopoly, the last is the parent monopoly. Its importance so enormously transcends that of the tariff that they are not to be mentioned in the same breath.

We are free traders. We believe that tariffs are a robbery of the people. We would do away with custom houses. Protection is a superstition. But when we succeed in converting a man or woman to the principles of Georgism, he or she, knowing now the source of wages, the natural law of rent, the individual and public rights in land, finds his or her protectionist beliefs slipping away insensibly. The surest way of making a free trader is to make a Single Taxer. Let not our Australian friends begin in the wrong way, for an inevitable dispersion of forces is certain to result with detrimental consequences to the movement, and inevitable minimizing of the real purpose of the crusade, as it has with us in the United States.

Mr. Meggy is doubtful of the success of Mr. Outhwaite's plan. For our part we think it more likely to succeed than that of the United Committee, much as we respect the ability and devotion of Messrs. Paul, Madsen and others. This question of the right of men to the land of their country comes first. It must be solved if civilization is to be saved. It cannot be solved by a tax of "a penny in the pound." It cannot be solved by giving it over to the politicians to be played with. It must be presented as a plan of social salvation, fully, completely and without apology. There can be no compromise. We must advocate the need of doing it at once in order that the whole social iniquity be levelled to the ground. This is good political tactics. To talk about attacking "the enemy in detail" while men are starving and civilization is trembling in the balance, is to palter with words. We are standing on a volcano.

—EDITOR LAND AND FREEDOM.

Systematic Assessment

WE have received from County Auditor John A. Zangerle a copy of the "Unit Value Land Maps" of Cleveland and suburbs for 1924. This publication issued for public information, shows on outline street maps the value per front foot for the land in each block used for tax assessment, this value being for ordinary inside lots assumed to be 100 feet deep. On each map is a "depth table" showing the percentage used when a lot varies from the 100 foot standard depth; and another table showing the addition made for corner lots. Photographs show various types of buildings and the square or cubic foot units used for assessment.

As a foreword to this unique and valuable publication Mr. Zangerle says:

"We favor the adoption of System and Standards to the end:

- "1. That PROPERTY be assessed—not individuals;
- "2. That uniformity be secured;
- "3. That any citizen may assess any property anywhere;" [i. e., may check up the work of the assessor.—Ed.]

"4. That graft may be prevented;

"5. That the Board of Revision may correct and adjust in harmony with the assessment;

"6. That errors be more easily detected."

Certainly these are desirable ends, and Cleveland is doing more to reach them than any other city within our knowledge. Mr. Zangerle is doing a great service not only to his city, but to the entire country, by his efficient administration, and his writings on this subject.

H. G. Wells as Land Reformer

IN his quaint and passionate appeal, entitled "The Misery of Boots," H. G. Wells has written a sentence or two which approximates a near-vision of the fundamental cause of the social misery and disorder against which he is protesting. Take the following for instance:

"But this institution of Private Property in land and naturally produced things, these obstructive claims that prevent you using ground, or moving material, and that have to be bought out at exorbitant prices, stand in the way. All these owners hang like parasites upon your enterprise at its every stage."

After pointing out the obstruction placed by private ownership of natural opportunities against production and exchange of boots, he continues:

"I seem to see also a lot of little phantom land owners, cattle owners, house owners, owners of all sorts, swarming over their pinched and weary feet like leeches, taking much and giving nothing, and being the real cause of all such miseries."

"I will not pretend, he said further, to be impartial in this matter and to discuss as though I had an undecided mind, whether the world will be better if we could abolish private property in land and in many things of general utility; because I have no doubt left in the matter. I believe that private property in these things is no more necessary and unavoidable than private property in our fellow creatures, or private property in bridges and roads."

"Cling to the simple essential idea of Socialism, he declares toward the close of his appeal, which is the abolition of private property in any thing but what a man has earned or made. Do not complicate your cause with elaborations. And keep in your mind, if you can, some sort of talisman to bring you back to that essential gospel, out of the confusion and warring suggestions of every-day discussion."

Mr. Wells has undoubtedly sensed the fundamental cause of our economic disorders. He sees it however vaguely and confused, as the blind man, on the miraculous return of his vision, saw "Men as trees walking."

THERE is economic rent whether you are owner or user of the land. If you are owner, the rent would be equal to what you could obtain if the land were rented.

—HENRY GEORGE.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYR

THE year 1848 was truly a red-letter year.

In that year Karl Marx and Frederick Engels voiced the underlying meaning of the vast contemporaneous ferment of revolutionary thought by publishing the "Communist Manifesto," in which they pointed out in very clear words what there was to do. First, private ownership of land must be abolished and the rental value of land be collected for the use of the community. That the Manifesto of 1848 influenced English thinkers profoundly will be seen by its effects in two well-known instances. In 1850 Herbert Spencer's Social Statics gave notice to "Sir John and his Grace" that their privileges as land owners rest on the flimsiest of sanctions and should in all morals and justice come to an end. In the very same year, 1850, appeared The Theory of Human Progression by Patrick Edward Dove, in which he showed with a powerful and luminous insistence that nothing is more certain than the deliverance of the human race from the errors and superstitions of the past—pointing out how knowledge and science must sweep away man's mental cobwebs, and how out of new concepts of the relations of men to each other and to the earth on which they live will come the reign of Justice—which last means nothing more nor less than putting into actual practice the equal rights of all men to the use of the Earth and their enjoyment in common of what is called economic rent. Here then were three very important pieces of writing giving expression to the profoundest economic truth that the race has thus far discovered appearing, one might say, simultaneously, a full generation before Henry George.

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We recently asked a casual friend of the Sign of the Cat and the Fiddle, who chances to be a graduate of Harvard, what is going on these days at that ancient seat of learning. "Alas," said he, "the University has sustained a heavy blow in losing Prof. Baker of 'English 47' to Yale—the Dramatic Workshop is, I fear, a thing of the past. By way of compensation, however, and by the aid of another great man also named Baker, our wonderful School of Business is destined to lead to great developments in the important field of economics. Applied economics—that is the most important of all studies." And proceeding, our friend told us that already one output of the School of Business is the opinions and forecasts of the so-called "Cambridge Associates:" these have high appreciation in the world of business, their charts, curves and figures being worthy of the highest praise. A publication called the Harvard Business Review issues from the University and its editors have made it also highly meritorious and

valuable. We thanked our friend for drawing our attention to these interesting facts, and strangely enough shortly thereafter our attention was called to an article in the said Harvard Business Review written jointly by Messrs. William Trufant Foster and Waddill Catchings, an article which must have brought joy to the heart of dear old Mr. Baker, aforesaid, (who gave five millions to the School of Business for its new buildings), because the authors make a most readable examination of the radical indictment of our so-called "capitalistic" civilization, carrying the day for capital. Production for use and not for profit, they point out, is the very core of all radical programs. But where, they ask, do we find a clear conception of the origin and function of profits or the consequences of abolishing profits? Objectors to profits, harping on them alone, fail to mention that losses are far more extensive. Both losses and profits result from taking risks, and risks are universal. "The prospector drills where there may be no oil. The electric railway company constructs a road that the coming of the automobile may render useless. The bond buyer runs the risk of an inflated currency. For the orange grower there is danger of a frost; for the cotton planter, the boll-weevil; for the woolen manufacturer, tariff revisions; for the phonograph maker, the radio; for the railroads, Congress; for the contractor, strikes." Every business man must run risks. Every day he must make decisions. Postponing a decision is itself a risk. If I decide, in addition to taking the ordinary business risks to go farther and assume a gambling risk, I may thereby add to my profit or I may go broke. For instance, I may in order to increase my profit decide not to insure—a hazardous enterprise. On the other hand, I may decrease my risks to such an extent as to deny myself all hopes of profit. Paradoxically, safety first doesn't always pay when you try the pitfalls of business. But the business risks that seem to business men to transcend all others in importance are the risks that are due to consumers' freedom of choice.

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Now consumers, so the argument continues, have virtually unlimited freedom of choice. They have but to wait for any or all markets to be stocked with goods and then they walk leisurely by the stalls and purchase what they choose. What this means to business is that producers must produce with no assurance that consumers will enable them to get their money back. Now nobody can long run these risks unless there are chances of profit. Take the matter of advertising, by which the producer seeks to make a psychological impression upon the in-

different and heartless consumer. Even here the consumers decide, in the process of exercising their options, for what advertising they will pay. When they refuse to pay, those who have advanced the money are not reimbursed. And consumers are constantly making the refusal. Every year they decide that many thousands of concerns shall not collect enough in sales to cover the money they have advanced in attempts to influence choice. "This then is the gist of the matter: Somebody must determine what goods are to be produced; the decision must rest either with the Government or with consumers. It is impossible for any Government to perform this service with satisfaction to consumers. Therefore consumers must decide. The only way they can make their decisions effective is through exercising their freedom of choice in the ordinary course of marketing. This freedom of choice constitutes the chief risk of business and gives rise inevitably to profits and losses."

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The foregoing argument with its Q. E. D. reminds us of Bastiat's advice to consider "things that are not seen" as well as things "that are seen." And apparently the authors of this interesting article are quite ignorant of a few things that are not seen (but ought to be thought of nevertheless). According to them, producers are all working under an equality of opportunity and they have only to blame their own bad luck or the vagaries of consumers to account for their frequent failures. This would be interesting and important, if true. But generally speaking, the first successes made in any infant industry, before the business becomes "established" and gains the goodwill and approval of the consumer, will be found to be owing to some advantage coming under a special privilege, such as land ownership, a protective tariff, special exemption or escape from taxation, R.R. rebates or other functionings of what we call discrimination or graft. On such matters our authors are mute, and hence, as we said, their argument should be acceptable to such an upholder of "finance" and big business as dear old Mr. Baker. But remember that the Standard Oil Company was built up on the ruin of hundreds of oil producers who lacked the advantages of freight "arrangements" supplemented by the ownership of pipe lines. Remember that United States Steel rests its gigantic income upon its ownership of iron mines, coal mines, railroads and terminal facilities, which can by no possibility be duplicated. Remember that investments in rapidly appreciating land rents in favored localities have been the saving back logs of concerns like Marshall Field & Co. of Chicago (mentioned merely as an example), which have enabled a few of them to outride the storms of financial panics and the periodic doldrums of commercial exhaustion. These are some of the things that are either not seen by our two authors or if seen are carefully concealed. What then? Is their labor of any avail? Assuredly not. The

little shopkeepers and manufacturers will continue to scorch their puny, ephemeral wings in the fire of certain adversity, for they all seek to emulate the rich and powerful of industrialism. But the giants of our industries laugh at them. What then remains? Is the struggle for profits and the reaping of losses—a process which seems so inherent in the nature of things according to our authors, to go on forever? It cannot do this. Either the giants thru combination will gather all industry into their hands, as for example was done in the Ruhr districts of Germany, and a virtual dictatorship will develop, far more to the point than the ineffectual dream of socialistic control, or else on some unexpected Day the workingmen of the world *will* unite and vow they will be free! The programme of the C. L. P., that the rent of the land belongs to the people and that the first duty of government is to collect it, will, we suggest to our two friends, open to the little shopkeepers and the little manufacturers such a "fair field and no favor" as will place in their hands the enjoyment of economic wages greater, more stable and more satisfying than anything that can be allocated to the profits and losses they are the victims of at the present time—not to speak of the communal share of the enormous land rent fund which will be administered to the advantage of us all.

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The taxation question is coming to the front. It got a big boost when Florida adopted an amendment to its constitution prohibiting income and inheritance taxes within the State. This is a performance which people throughout the country can understand. It is worth fifty years of palaver in Congress over the tariff. It has directed the attention of the well-to-do to the matter of taxation to such an extent that Florida can hardly accommodate the tourists, visitors and investigators who are rushing down there in a stream. An enormous land boom is in progress (of course), and there will be by and by an opportunity for the public to connect up the relationship of land speculators to growth of population and industry. What will ultimately become of the inheritance tax as an institution no one can predict. The Socialists certainly are receiving many blows. Here come the President and the Secretary of the Treasury inveighing against the inheritance tax as a source for national revenue, both maintaining that estate and inheritance taxes are distinctly not taxes for the National Government to dabble in. Being really state matters, they say, leave them to the State. On the contrary, says the State of Florida (and up to this time Alabama also), we want none of them in ours! Mr. Mellon last year, before the Senate Finance Committee, maintaining the first contention, took a stand and incidentally uttered a disturbing thought. He considered that the cradle in which to rock the inheritance tax is the State and not the Federal Government. The States, according to him, are crying for this nourishment as if they were reaching out for their natural milk-bottles.

Why, said he, if you rob the States of their inheritance taxes, before you know it they will utter a cry for Taxes on Land! Could he have entertained a more horrible thought or have uttered a more terrible threat? Now we wonder what Mr. Mellon would say, if Florida, proceeding farther along the lines of emancipation, were to exempt improvements from taxation? Or was Mr. Mellon only trying to scare the Senate Committee? Living in Pittsburgh and of course hearing all about Pittsburgh's famous "Pittsburgh Plan" Mr. Mellon must know a thing or two. If not, where is Mr. Harry Willock? We think it ill becomes our distinguished Secretary of the Treasury, hailing from Pittsburgh, to make a bugaboo of the growing advantages of the tax on land (as he calls it). A decent respect for the glory of his own home town should have been sufficient to deter him from making that caustic allusion to the land value tax.

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A surprisingly interesting book is "The New Theatre Cinema of Soviet Russia" by Huntly Carter (London, Chapman & Dodd, Ltd., 1924), the aim of which is to analyze and synthesize the theatre which has been established in Soviet Russia since the Russian Revolution of 1917. Says Mr. Carter in his Preface, "No other country has developed a theatre so new and so strong, so life-centered and so unified. This theatre expresses more clearly than any other popular institution in Russia the Russian state of mind and its present amazing revolutionary exaltation. Its efforts are to create a new culture, new human relations, new conditions of life and thought. The Revolution has produced a new vision and it has set the people free to express this in the form most agreeable to them—viz, a dramatic one." Mr. Carter finds three main groups of activity in the new Theatre. There is the Left Group including the Theatre of Revolution (Meierhold's), the Proletcult Theatre, which strives to express the aspirations of Labor; the Club and Factory Theatres; the open-air Man and Street Theatres, (well illustrated by a political man-play which enacts the deposing of Kerensky and the enthroning of Lenin, the scene being the storming of the Winter Palace, 7 November, 1917. The performance takes place in the open square with the palace as an architectural background. One hundred thousand people take part in it.) To the first or Left Group also belong the Street Pageants and Worker's Cafes chantants and the Little Theatres of revolutionary satire. Then Secondly, there is the Centre Group, including Lunacharsky's Theatre and the Kamerny (Chamber Theatre), both State affairs with production of the highest order of excellence; the Jewish Theatres, the Children's Theatre, and the State Circus. Thirdly, to the Right Group belong Stanislowsky's Theatre, the Studio Theatres and the N. E. P. Theatres. Going back to the Proletcult Theatre, Mr. Carter states that this movement was designed to promote culture among the workers and to

encourage gifted young men and women from the common people, largely factory workers, in expressing themselves freely in art, drama, poetry and literature. It attracted the support of many able thinkers and workers, theorists and practitioners. What has the proletarian aesthetic grown to be? It is an aesthetic of the machine. "To the bourgeoisie the Machine is an instrument for exploiting the worker and enriching themselves. To the proletariat it is the greatest instrument for advance and happiness. In this new god they see their own social and moral attributes, their own vitality, strength, courage, steel nerves, persistency, precision, rythm, endurance, their love of science, moral justice and liberty." The text and the many illustrations of Mr. Carter's book describe very interestingly the surprising originality of technic which has been developed in this new art movement, an originality more daring than anything hitherto attempted. Lastly Mr. Carter tells about the Cinema or moving picture. Here again there is a proletarian movement. The working people want a Prolet-Kino—proletarian and revolutionary picture—no more of the Griffiths, Fairbanks, Chaplin, Pickford type of film. "Lenin told me many times," says Lunacharsky, the Minister of Education, "that among the instruments of art and education the cinema can and must have the greatest significance for the State. It is a powerful weapon of scientific knowledge and of the most effective agitation." This movement has been received with great enthusiasm. "Its greatest importance lies in opening before the eyes of workers everywhere the new forms of collective industry. Then the peasants of Russia, even in the remotest districts, will have the opportunity of watching the manufacturing of the new agricultural implements which the Soviet Government proposes to supply to them and in this way they will become interested in their construction and use."

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No matter what happens in the years to come to drag down from their high places the aristocracy of England—and perhaps the British C. L. P. will have a part in such a proceeding—the status of our American peerage would seem to rest on securer foundations. For here not only have we the hard cash, but in the heyday of our lusty national growth we are building up an entourage and an atmosphere of romantic class distinction (grown somewhat effete in the old world) with the subtle enthusiasm of our art and poetry; and soon our American literature will take on that large utterance of appeal to the nurse girl and the chamber-maid (if the two of them do not altogether disappear) which they have hitherto found in the perfectly lovely novels of English manufacture descriptive of high life in the British Isles. Why not allow to our humble though soulful working girls the aspirations of ambition mingled with the pleasures of the imagination? May not they too dearly love a Duke? Let pleasures fail, let

art and learning die, but leave us still our old nobility! We have been led to these observations by reading lately about what took place at Biltmore, N. C. upon the occasion of the birth of the heir to the vast wealth of the Vanderbilt-Cecil families. To quote a few lines taken from the press: "The tenantry of the baronial estate awaited in the lower hall in true English style, the advent of the heir. * * The announcement of the birth was the occasion for a demonstration by the children of the tenants. At the right moment they loosed lusty cheers in the direction of the room where the infant lay and where its mother also was born 24 years ago." Now isn't this in the best manner of the true type of well-proved staple English literary output? And this is what we meant when we indicated above that our American tenantry, having become dedicated to the nice observances and duties owing to the Lord of the Manor, will prove good material to our younger novelists and will ultimately be enshrined in our literature with all the glamor and constructive effect heaped upon them by generations of novelists in the old country who have so profoundly touched the heart of Nellie, the sewing machine girl, with their romantic tales of the peerage and of the stately homes of England.

Denver

AN amendment to the city charter will be voted here on May 19. The ballot title will be:

"For a Single Tax Amendment to the Charter of the City and County of Denver to secure Lower Rents by Exempting new dwelling houses from the city tax at once, and by reducing the city tax ten per cent. each year on personal property and improvements."

The secretary of the campaign committee for this amendment is our old friend Barney Haughey. When this measure was last presented it received 12,171 votes with 31,448 opposed.

In an address issued to the voters Mr. Haughey says:

"If you vote against this bill you can keep right on paying high rents, but stop growling.

If your neighbors don't understand it show them how similar laws are working in Pittsburgh and New York.

If that does not make the matter clear to them we must elect school directors who will see that the science of taxation is taught in the public schools."

L. T. TABER, of Barnesville, Ohio, master-elect of the National Grange, says Ohio must have a state income tax and also derive revenue by taxing what he calls the "privilege" of using the highways. Whether he wants to introduce tollgates again, or not, he did not say; but his two proposed taxes would increase Ohio's source of revenue to an even 100. He also says that real estate "pays 90 per cent. of the taxes." The highest any Ohio real estate board has heretofore claimed is 65 per cent. and that is absurd enough.

Mrs. Von Twilliger of the Oranges Replies to Mrs. Van Allen, of Manhattan

By JOSEPH DANA MILLER

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DEAR ALICIA:

Your welcome letter received. I was overjoyed to hear from you. But I never could quite understand, my dear Alicia, your attitude toward the working classes. It is so unsympathetic. I am sure that much can be said in extenuation of the poor people who have to work.

Now with me, I am up to my ears in reform work. I am really quite a radical. I have even done something to advance the Mothers' Pension Measure, and have been elected president of the Orange Club to get a bill through the legislature. I have even skirted, as one may say, the more radical and as you perhaps would call it, the dangerous Minimum Wage Law. I almost feel that my enemies might call me the Emma Goldman of the Oranges. I am really quite emphatic and pronounced. I feel like a Joan of Arc.

But you, with your lack of passionate sympathy for the working classes, cannot expect to be in accord with me in my levelling work, as you might term it. You never were democratic and universal—in spite of your brilliancy—and I know you will forgive me for saying this, Alicia.

I know, of course, why the poor are poor. They have so many things to buy, and they need so much, and there is so much illness among them. And then there are other reasons.

I think we should be grateful for the poor. I was thinking the other day of what a world this would be were there no poor. Then no one would take care of our streets and sewers. The distasteful work of the world would have to remain undone. And then the dirt and filth would be frightful.

As I say, I am interested in the Minimum Wage. You know this is the proposal for a law which would fix wages at a certain point, after carefully calculating just what is enough. I am sure that settles the wage question—don't you think so? Certainly the lawmakers can judge what should be paid to the workers—working girls, for instance, after estimating the cost of necessities and allowing a little for moving pictures, face powder and little luxuries like that. It is a simple matter to estimate such needs, and to equalize and apportion it all. I am amazed that people never thought of it before.

Myra—you know my niece Myra—thinks that the Minimum Wage Law might tempt employers to keep wages down to a certain level, and she wanted to know—she is really quite dense at times—why we should not have a Maximum Wage Law. She says the maximum rather

than the minimum is what we all desire. There is no arguing with Myra—she is really quite preposterous.

Myra was telling me the other day about going to a Single Tax meeting. Really I almost shuddered. But she tells me that the Single Tax is quite respectable nowadays. In the times of Henry George, who was a notorious agitator in 1886, they used to talk of the right to the use of the earth, and of abolishing private property in land, and of destroying the selling price of land—and all that kind of talk. Myra assures me they talk quite reasonably now; they even say that by abolishing taxes on improvements they will increase the value of land, and they appeal to the landlords to listen to them. They point to Vancouver where land speculators have reaped great fortunes, though improvements pay no taxes. Of course, as Myra tells me, a great many of them say this is all "bunk"—that is the word they use—that Vancouver hasn't the Single Tax at all as contemplated by Henry George, and that those who teach it in the modern way are just trying to fool the landlords into adopting the Single Tax and then find out what a dreadful mistake they have made.

I am sure I do not know. Prof. Seligman has, of course, demolished the Single Tax many times, by proving that diamonds increase in value just as land does. Great fortunes have been made in diamond speculation, just as they have in land speculation. I told Myra that I never could see any difference, and that I thought Prof. Seligman's refutation conclusive. And then Prof. Seligman is a college man, too, and the author of *Progress and Poverty* was only a California printer who was always getting out of a job, and never had the favorable associations of a man in Prof. Seligman's position. Henry George was evidently "a ne'er do well," and always dissatisfied with his condition in the world. It is quite clear that a man like that is no safe guide in matters so profound.

Myra tells that all is changed now. If the Single Tax is as mild and gracious a reform as presented by some speakers to whom Myra tells me she has listened, I should almost feel like embracing it myself, though mindful, of course, of the dreadful reputation that Single Taxers once bore in the community. But Myra assured me that it is all quite different now.

Myra tells me of this Single Tax meeting she attended. The principal speaker was fine and eloquent, with a head like a lion. He told his audience of a poor woman in Cincinnati. Her poverty was pictured with such eloquence that it drew tears from those present. Then the orator began a long talk on taxes, though apparently the woman was too poor to pay any. Myra says it was absorbingly interesting and very wonderful to hear him tell of the taxes on a set of harness, which according to the speaker was taxed many times over.

I asked Myra if this woman paid any of these taxes, and she said she didn't think so, but the orator joined the woman to this set of harness in a perfectly lovely way, and that all saw the connection.

I said, "Good heavens, Myra, did the man want to harness the woman to her work, or what in the name of goodness did he want? What could a poor Cincinnati woman do with a set of harness even if she got it for nothing?"

Myra was a little peeved. She said, "Well, Auntie, you ought to have been there. The people were just carried away with it, anyhow. They didn't stop to think about it even if they didn't understand it. You yourself would have said it was better than the silly talk of a man's right to the use of the earth—which you always said meant parts of the earth owned by somebody else. It was better than the radical talk you used to condemn. And it was addressed to people who might easily have been aroused to action that would have boded ill to those thirty thousand acres you own in South Jersey. Isn't it better that people should be amused over something they cannot understand, or at most leads to no particular consequences? You are very unreasonable, Auntie, at times."

I have been thinking of what Myra said. Perhaps she is not so unreasonable after all.

Ever yours,

EUSTACIA VON TWILLIGER

Death of Albert Cauwel

WE regret to announce the sudden death of Albert Cauwel, editor of *La Terre*, of Brussels, organ of the Henry George movement in Belgium. In our last issue appeared a communication from Mr. Cauwel telling of his plan to republish *Progress and Poverty* in French, the translation now being out of print.

Mr. Cauwel was a sufferer from cancer and the early end was inevitable. Yet it came sooner than expected. It is hoped that other hands will take up the work he was compelled to relinquish in the same spirit of this devoted martyr.

A Tax On Dinners

LORD APSLEY, Tory M.P. for Southampton and heir to Earl Bathurst, is to ask the Chancellor of the Exchequer if he will consider the extension of the entertainment tax to public dinners. As a member of a family claiming to "own" 13,663 acres of this England about which the *Evening News* is so concerned, as we show elsewhere in this issue, the hon. member need not worry about further taxation of dinners, whether eaten in public or in private. From the information available, his own family is levying private taxation at this moment amounting to some £42,336 yearly. In so far as this is rent of land used for food production, it is a distinct tax upon dinners. Food Commission, please note.—The *Commonweal*, London England.

RENT gives the owners the power to secure a part of the wealth produced on the land.—HENRY GEORGE,

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

THE PALSIFYING HAND

The very inception of the national capital was marked by the committing of a capital blunder. The Capitol was planned and built on a hill facing the East, where it was believed a beautiful city would arise on the plateau that spreads out before it. But land speculators got possession of the plateau and held it at such prices that the people went back behind the Capitol and built the city on the Potomac mud flats. That is why for three or four generations the capital city was not one of which the nation had any particular reason to be proud. Its most famous thoroughfare, stretching from the Capitol to the White House, was and is one of the tawdriest streets in the world.

Commerce and Finance.

PROPOSED TAXATION OF UNDEVELOPED LANDS IN PARAGUAY

Lately there has been some agitation in Paraguay against large land holdings where no effort is made toward their improvement. Feeling has arisen especially against foreign owners, who are accused of this practice; and, in one or two cases, foreign-owned land in or near towns have been expropriated for partition, some reimbursement to the owners having been made.

A revision by Congress of the country's tax system is now being contemplated, and it has been urged that large holding of undeveloped land be subjected to an increase in rate in order that the State may benefit from the appreciation in value upon which the owners are thought to count. A step in this direction is seen in a decree of December 10, No. 19633, defining more strictly the conditions provided in tax law No. 466 of December 31, 1920, for securing the reduction by 10 per cent. in taxes on real and movable property in the Chaco, which represent an investment of more than 10,000 Paraguayan pesos per 1,865 hectares. (The approximate value of the Paraguayan peso is \$0.02.) —Congressional Report, U. S. Dept. of Commerce.

POVERTY NOT YET ABOLISHED

The New York Association for Improving the Condition of the Poor reports that because of various causes, such as workmen's compensation, the new immigration policy and the lessened rate of disease and death, poverty that needs emergency relief is declining.

Since the authority is indisputable, the fact cannot be denied. But of another kind of poverty—the self-supporting, self-respecting type that clings to its standards of living and finds itself in daily conflict with robber tariffs, high rents or narrowed space, and other factors contributing to the cost of living—was such distress ever more common than it is today?—*N. Y. World.*

HERE COMES ANOTHER ONE

The New York State Legislature has before it a recommendation of its joint committee on taxation for the enactment of a law creating a municipal income tax.

Incomes in many states are now taxed separately by the federal and state governments. Here is the starter for a fancy custom of taking out a third slice of the income by the municipal tax-gatherers. That having been accomplished, there remains the school board, the county and maybe a commission or two, that might appropriately establish incomes taxes of their own.

There are many good-looking arguments for the municipal income tax. The best one is that the cities are now spending so much more than all lawful taxes will produce, that they really ought to get another kind of legalized crack at the income-earner, with special reference to the lower brackets.

Will no one tell the American law-makers in a loud voice that overtaxation is the one evil that threatens the ground on which this republic stands?—*Cleveland Press.*

THE LANDLORD TAKING THE POSTAL WAGE INCREASE

A certain postoffice employe, working in Decatur, has been looking forward for a year to the long-delayed increase of salary promised the clerks. His hopes rose when the first bill was passed by Congress, only to be dashed a little later by the Presidential veto. Months went by, with skimping and careful planning in that little family to make ends meet. Again the bill was introduced and again passed. In another month or two, he anticipates that his check will be larger. It is not an increase to encourage extravagance, only \$12.50 a month in this case, but that is something.

There had been talk across the supper table of what that little sum might be made to do, for increased comfort and happiness. Would it permit a little tour next summer in the family flivver, during the few days of annual vacation? The thought was alluring, but mother was doubtful. The children have reached an age when they need so much. The daughter, who is changing so astonishingly from day to day, demands music lessons. The oldest boy is recently become sensitive about the appearance of his clothing, and is no longer contented to wear old, short-trousered suits to school. Then, there is the matter of additional furniture really needed.

It seemed all so little, when they came to these efforts at apportionment, yet there was a good deal of excited pleasure in the planning and dreaming. Whatever the final decision about spending it, there would be a good deal of happiness all round, no doubt. They know how to find

pleasure in one another's happiness in that family. I remember how the whole household seemed to effervesce the day father brought home the little car; how Sister related with as much excitement as though it were her own, Bob's success in winning the essay prize of \$5.

Monday the postal clerk paid his monthly visit to the landlord and was informed that his rent must be increased. The increase will be \$12.50 a month, the landlord said.

Decatur (Ill.) *Herald*.

LEGISLATORS WOULD ADD A TAX ON GASOLINE

One of the classic passages of satiric literature pokes fun at the promiscuous levying of taxes. It runs: "The schoolboy whips his taxed top; the beardless youth manages his taxed horse with a taxed bridle on a taxed road; and the dying Englishman, pouring his medicine, which has paid 7 per cent., into a spoon that has paid 15 per cent., flings himself back upon the chintz bed, which has paid 22 per cent., and expires in the arms of an apothecary, who has paid a license of 100 pounds for the privilege of putting him to death."

This was written by Rev. Sidney Smith, a famous English wit, in 1820. A visiting Britisher wishing to picture Americans as tamely submitting to altogether too much taxation might have done much better in recent years, if foundation in fact were of material assistance. Some of the nuisance taxes consequent upon the extravagance of the war period have now been abated, but American life is still entirely surrounded by taxes and taxed articles.

We still have internal revenue taxes as well as tariff taxes. Recent or present experience includes taxes, profits taxes, luxury taxes, estate taxes, gift taxes, inheritance taxes, federal taxes, state taxes, county taxes, corporation taxes, school taxes, special taxes, unofficial taxes, stamp taxes, license taxes, telephone taxes, amusement taxes, tobacco taxes, cosmetic taxes, club taxes, beverage taxes, camera taxes, jewelry taxes and heaven knows what other taxes.

To this number the Ohio legislature seems bent on adding a gasoline tax, by way of good measure. We wish some transient satirist, who need not stay and pay, would see what he could write about an American youth of our time lighting a taxed cigarette, looking at his taxed watch, making a taxed telephone call, getting into a taxed automobile bearing a taxed licensed number, turning on the taxed gasoline and taking a girl in taxed clothes and taxed rouge to a taxed show.—Cleveland (Ohio) *News*.

HERE IS A CLEAR THINKING STATEMENT

The fact that by the gasoline tax we are now attempting to pluck the fowl where it squawks the least may be good politics but bad economics. Lulled by the fallacy that the gasoline industry will in some way pay at least part of this tax or that the one who uses the roads will pay its costs, the public will soon awaken to the fact that it is it who has footed the entire bill together with a lot of costly trimmings.

Any system that unnecessarily makes jobs that burdens private industry with costs that in the end must be thrown back on the individual, that adds a new member to our taxing bodies which are already so numerous that we cannot watch them, and whose only merit is that it looks easy, is a vicious system—A. A. Stambaugh in the *Cleveland Times*

THE REAL QUESTION CIVILIZATION PUT TO US

Steam, electricity, the combustion engine and other agencies of mechanical force have wrought a profound change, not in commerce alone, but in our manner of life.

Social conditions have been definitely altered, we have learned how to assemble in great cities without the risk of epidemics, how to mobilize free labor for the creation of wealth, how to develop tremendous enterprises in the pursuit of peace.

What we have not learned is how to adjust government to the new demands and obligations which all this change involves.

We perceive that geographical alignments are giving place to trade and vocational interests, that we are becoming factional where our grandfathers were sectional, but we don't know what to do about it.

—Cleveland Press.

THE EARTH'S RESOURCES AND THE NEEDS OF MANKIND

The continual warfare between capital and labor is not conducive to conditions desirable, and if people could only realize that the interests of capital and labor are identical, and that reactionary monopoly of natural resources is their common enemy, conditions would shape themselves on a new basis. Let us briefly sketch the situation: Labor produces in excess of its needs, the result of which we designate as capital. And capital in turn makes it possible for labor to produce in greater volume through improved methods. Capital of today therefore is the salvage of yesterday's labor. Some man with capital has the genius, the courage and the vision to build a factory to manufacture some useful article on a large scale, or a railroad to transport it. He secures the necessary labor. The next step being a site for his factory, or a right of way for his railroad, which is where the first start is made toward contributing to monopoly as an overhead which the boss and the helpers must share in doing a useful thing for the community, and this will continue at every step of the way. Whether he is producing or transporting the product, he needs raw material and fuel in making the article or furnishing cars and engines to haul it to and from market, everything in connection with which has been tied down by monopoly which works so industriously and insidiously that neither capital or labor have apparently as yet been able to discover the "fly in the ointment," and take account of the tremendous economic loss they are suffering for lack of knowledge of a few simple fundamental truths.—F. J. Eddy in *The Ticket Agent* (Official Organ of the Ticket Agents Association.)

WHY RENTS ARE HIGH IN LONDON

It is not sufficient to look at or think about the "ring of monopoly" around our cities, or the vacant sites in their midst, to see how the law causes high rents and hard times. Landlordism is not a mere case of holding land out of use. It exacts its tribute everywhere, pointing its finger at householders and occupiers, at working men and business men alike, and saying in the words of the notorious poster placarded all over London eighteen years ago, "IT'S YOUR MONEY WE WANT." The people have gathered together to form a great city. They have created the value that attaches to the land, placed it "in position" as it were with regard to themselves; and whether it is used or not used private persons step in to claim the rent of land and the price of land as their private property. This taking of tribute begins with the ground landlord, but he is not the only party who benefits by it. Between him and the occupier there may be many "interests" who have a share in the land value; leaseholders for example who have sublet at rents far exceeding the original ground rents, because the land has greatly increased in value since the original lease was made. Whether they be few or many who thus take tribute from the earnings of industry, the fact remains that the value they thus appropriate to themselves belongs to the people as a whole, and is the source from which public revenues should be drawn before we begin to tax buildings and improvements.

SIR JOSIAH WEDGEWOOD in *London News*.

BEGINNING TO BE A LITTLE DOUBTFUL

The example of Denmark shows that with very low tariffs, indeed almost with a Free Trade policy, but with efficiency, a country may be prosperous, while Russia before the war, with the highest tariffs in the world on foreign imports, could not bring about comfort or prosperity for the workers because the general level of education and scientific efficiency was so low. We hope if protection is to be extended the Government will see that the industry benefits and not merely the proprietors. Almost every great manufacturing firm has grown by the proprietors putting most of the profits back into the business, denying themselves today in order that it might be better equipped and give more employment tomorrow. We can protect laziness and ignorance, and little good will it do us. If protection is to be of any benefit the proprietors must deny themselves some immediate profit in order to build up the industry. Too few of our manufacturers travel to see what is being done in other countries. We hope the Government will keep a watchful eye on the industries they protect and give a sharp reminder to the proprietors if they find that the proprietors take the profits to themselves and put little extra into the building up of the industry. It would be the poor est policy to protect inefficiency.—*The Irish Statesman*, Dublin, Ireland.

WE REFER MR. FRAZIER TO HERBERT QUICK'S
REAL TROUBLE WITH THE FARMER

I have just mentioned that which I regard as a basic but generally ignored fact, that through the artificial control of prices by the trusts, monopolies and combinations which fix the prices of most of the things we consume, the rent of town and city property gets into the cost of living. This seems to be a violation of the economic law of rent, and will be disputed by most of the economists; but I think that the clear thinker when he looks at the matter earnestly will see that it is true. And the economists will see when they study the matter without prejudice, that it does not repeal Ricardo's law. It is perhaps the most important subject for economists to investigate.

These are city values. They are mainly land values. It is the site of a store in the main which establishes the rent, and not the cost of the building. No matter how good any building may be in any city, its rents go down as soon as the location becomes bad.

When we come to land values—which is another term for what the economists call rent—we come to the Vampire which is really the basic troubles with the farmers. I have never seen in any discussion of the depression of the farmers an intelligent recognition of this, on the part of any of the men who are proposing remedies for Congress or the State legislatures. Those who know the truth dodge it. Yet, no man who knows the situation can fail to see it when it is once called to his attention.—Speech by HON. LYNN J. FRAZIER in U. S. Senate, Jan. 2, 1925.

"To give labor full freedom; to make wages what they ought to be, the full earnings of labor; to secure work for all, and leisure for all, and abundance for all; to enable all to enjoy the advantages and blessings of an advancing civilization—we must break down all monopolies and destroy all special privileges."—HENRY GEORGE.

"LET those who love this country as Shakespeare described it, 'this land of such dear souls, this dear, dear land,' take this utterance as an inspiration and an ideal; setting themselves to discover how they can bring mercy and pity, a resolute sense of justice, a purity which is passionate, a love of simplicity and an appreciation of the greatness of human life, into the common ways of men."

—C. F. C. MASTERMAN.

It is idle to expect a scientific revenue system as long as the majority are filled with the superstition that Government is all wise and can do everything successfully from running a postoffice to telling farmers' wives how to take spots out of clothes and college girls how to write diaries.

If I buy land for a small price and hold it until I can sell it for a large price, I have become rich not by my wages from labor, not by interest from capital but by the increase of rent.—HENRY GEORGE.

Buenos Aires

SIGNIFICANT DECLARATION OF THE OFFICIAL SOCIALIST ORGAN

THE official organ of the Socialist Party in the Argentine, *La Vanguardia* (The Vanguard), in the course of a controversy with the socialist deputy, Augusto Bunge, on the housing problem, made the following declaration in its issue of December 27, 1924.

"Returning ourselves to the starting point, we are pleased to see that Bunge stands firm on the tax on land free of improvements. It is the Georgist formula adopted by us to express our purpose to tax the rent of land as a privilege resulting from the private appropriation of the earth's surface, and to leave at the same time free of taxes the capitals invested in buildings, plantations and other forms of value created by man and incorporated in the soil."

It is unnecessary for us to state how gratified we are at the declaration of the Socialist organ, then under the direction of deputy Justo; and it is to be hoped that, having "adopted the Georgist formula," that organ will henceforth be its steadfast supporter, in all its purity, and that it will also combat the initiatives, so common in the Socialist Party, of progressive taxes or of taxes on increment values, which are undesirable deviations from the doctrine of Henry George.—From *Revista del Impuesto Unico*, official organ of The Argentine Single Tax League, in its issue of January, 1925, Buenos Aires.

A PHOTOGRAPHIC reproduction of Michael Angelo's statue of Moses gives unusual character to the front page of the January issue of the Argentine Single Tax League's Review. In the same issue appears also a Spanish translation of Henry George's notable address on Moses.

It seems to us that now, with the expected reorganization of Palestine as a homeland of the Jewish people and with the new hope for its entrance as a national entity once more in the world's history, a special effort should be made to put this stirring address of George's to the attention of the Jewish leaders.

Fidelity to its highest traditions should now, if ever, be the pledge of those who would seek to redeem the lost hope of that strangely inspired and persecuted race.

The Land Question Everywhere

IT'S the land question everywhere. Investigators in the West Indies report that American financiers have established networks of large plantations and are pushing the small farmers off their land and reducing them to the condition of peons. They ask the United States to stop the exploitation. A similar condition prevails in Haiti.

The Indians in Panama have revolted and are attacking the government officials. An old Indian has been killed by the Panama police; they retaliated by attacking the

capital at Porvenir and in a battle with the police killed six and wounded a score. The cause of this uprising is the dispossessing of the Indians of their land, forcing them to work as day laborers or factory workers.

People see this as a land question clearly enough, but amid the greater complexities of more highly developed communities, the underlying cause of most of our economic and a good many of our social troubles is not so clearly discerned.

The Federal Capital at Canberra, A No-Tax City

LOCAL PUBLIC UTILITIES TO BE PAID FOR OUT OF LAND VALUES

INFLUENCED by the teachings of Henry George and Max Hirsch, and their many earnest followers throughout Australia, the Commonwealth Parliament, early in its inception, provided that the land embracing the Federal Territory, destined to accommodate the Seat of Government, should not be permanently alienated, and that the values created by the establishment of the Capital City should be conserved to the people. In accordance with this policy—happily fixed by the Commonwealth Constitution—the first sale of land-leases was held on 12th December last, when 104 business lots and 289 residential lots, on 99 years' leases, were offered by auction. The sale was conducted on Capitol Hill, at the rear of the provisional Parliament House, and the bidding was spirited, and average of £30 per foot being realized. The price merely fixes the capital value. All the purchasers have to pay is a yearly rental of 5 per cent. on the amount fixed by the accepted bid. The leases are subject to re-appraisal after twenty years, and thereafter periodically.

Altogether 150 leases were sold, of a capital value of £60,000, which will bring the Commonwealth a yearly revenue of £3000.

The good prices given for these leaseholds negative absolutely the theory that private ownership of land is necessary for settlement. Exception may be taken to re-appraisal being delayed for twenty years from now, but, at the prices, this arrangement will probably work out equitably both to the buyers and the community. These prices, obviously, cover considerable anticipatory value. Manifestly £30 per foot is too high a site value now, for land practically in the wilderness, but, as the city develops, it will increase in value year by year. Spread over the full period, the payments should represent, approximately, a fair return to the community, for the community created values which the leaseholders will enjoy. The authorities estimate that 5,000 people will be residing at Canberra in five years, and 10,000 within ten years.

—*Progress*, Melbourne, Aus.

Ireland Waking Up

WE learn from the *Irish Statesman* of Dublin in its issue of February 28, that an amendment to the local government bill has been presented by Senator Brown and accepted by the ministry providing a half rate valuation on new buildings. The proposal defines new buildings as all those erected between April 1st, 1920 and April 1st, 1927.

The *Statesman* announces that the Minister for Local Government is not only ready to accept the measure, but is willing to make a two thirds reduction in place of the one-half provided for. The *Statesman* goes on to say that "the proposal will, we hope, encourage the building trade and lead to more employment."

For a State

Real Estate Bureau

WORD was sent from Cleveland to Columbus, the capital where Ohio's legislature is grinding out laws at a dreadful speed, that the Cleveland Real Estate Board, with 2000 members, had declared in favor of the bill to establish a State bureau for licensing real estate dealers and regulating their business. Nothing was said about the fact that only 44 members voted on the proposition, that of these, 17 were opposed. You must give these 44 credit, however, for staging a real debate. James G. Monnett, Jr., real estate editor of the *Cleveland Plain Dealer*, reported it as follows:

"The opposition was led by Louis A. Moses, who argued against further multiplicity of laws. He was seconded by R. R. MacKenzie, who said he had operated four years in California under a license law which he characterized as ridiculous. H. R. Van de Boe argued that a license law would not help the real estate business nor protect the public, for the reason that immediately all the 'curbstoners' who hang out around the public square would get licenses and do business."

The affirmative was upheld by representatives of the State Association of Real Estate Boards, which was pushing the bill at Columbus. They argued that the bureau would eliminate the evils of the business. J. W. Jacoby, of Marion, Ohio, said that Ohio's blue sky bureau had put two widely known concerns out of business. Alfred G. Clark, of Cleveland, declared that the same bureau had not prevented a number of Cleveland concerns from swindling people out of millions of dollars.

The main object of the State Association is to limit the number of real estate dealers; but another object is suspected. The Association, at considerable expense, maintains a lobby at Columbus to oppose tax bills which real estate men do not like, and to push measures they favor. With a State Bureau controlled by real estate men, as it would certainly be controlled if established, the cost of

lobbying and publicity could be shifted to the State treasury.

With a real estate bureau once established, it could never be dislodged. Governor Pinchot of Pennsylvania, found 117 bureaus at Harrisburg which he deemed useless, but there has been no report of their abolition. The famous Rock of Gibraltar is apparently no safer than is a government bureau. Once in power, the real estate bureau would become a political machine for private interests, and always would seek to increase its functions, importance and emoluments, at the expense of the people.

When The New York Times Was For The Single Tax

WE will go as far as to say that in our belief the very best place to put it (taxation) is upon land and land alone. Editorial *New York Times*, January 25, 1889.

We have no hesitation in declaring that the ideal of taxation lies in the single land tax laid on the rental value of land exclusive of improvements. Editorial, *New York Times*, January 10, 1890.

WHAT is necessary for the use of land is not its private ownership, but the security of its improvements. It is not necessary to say to a man. "This land is yours," in order to induce him to cultivate or improve it. It is only necessary to say to him, "Whatever your labor or capital produces on this land is yours." Give a man security that he may reap, and he will sow; assure him of the possession of the house he wants to build, and he will build.—*Henry George*.

A PASADENA, Calif., paper announces that the city's woodyard is a "big success." Where woodyards are a "success" civilization is a failure, but it is too much to expect the editor to see that.

BOOK NOTICES

TWO NEW BOOKS BY HARRY GUNNISON BROWN

Prof. Harry Gunnison Brown has written a number of books in which the new political economy is treated lucidly and with singular ability. Here are two new volumes from the press of Lucas Bros., Columbia, Mo., one entitled *Economic Science and the Common Welfare*, a work of 447 pages and a smaller book, *The Taxation of Unearned Incomes*. Both are welcome additions to the library of the new science. The spirit in which the first is undertaken may be gathered by the opening paragraph of the Introduction which is as follows:

"Economics is concerned with the problem of 'getting a living.' It deals, therefore, with an important phase of the 'struggle for existence.' Unfortunately, this fact operates to prevent unprejudiced investigation of its laws and the effects of various economic policies. An examination that would show the effects of various policies from which a part of the public was benefiting, to be injurious to the remainder, might not be an examination which those who were profiting by the policies in question would desire to have made. And if such an examination were made, acceptance of its inevitable logical conclusions would probably be vigorously opposed."

There are chapters on Competition and the Price System, Money and the General Price Level, Depression, Prosperity and Prices, the Rent of Land and its Taxation, and a treatment of the subject of Interest. Theories in conflict with the principles defended are examined, and the chapters are written with a clarity that makes easy reading. We doubt if any one will complain that Prof. Brown has not made his meaning clear, so that "he who runs may read."

It would not be fair to attempt anything like a review of this book, which is by the way a second edition, in the space at our disposal, nor to indicate save in passing that here and there are statements with which we may be disposed to differ. We would not subscribe unreservedly, for example, to all that appears in the chapter on Monopoly. Prof. Brown expresses his belief that intelligent public policy would dictate the effective prohibition of combinations where such prohibitions would not seriously limit competition. He is considering only extreme cases of monopoly that may result from combinations able to dictate the terms under which they buy materials needed in manufacture. Whether even these exceptional cases would survive under economic freedom is extremely doubtful. But, on the whole, the author's treatment of the subject is satisfactory with the exception noted. We might also register our dissent from Prof. Brown's apparent agreement with Prof. Irving Fisher's money theory.

The second work, *The Taxation of Unearned Incomes*, is an examination of various theories of taxation and a strong plea for the Single Tax, the objections to which, as made by certain of the economists, are examined and subjected to rigid scrutiny. He bares their confusions, and what seems their intentional misrepresentations with perfect good nature, but his pen is trenchant and occasionally he permits his indignation to assert itself.

Prof. Brown is a herald of the new school of political economy. In his hands it becomes no longer the dismal science. Economic Science and the Common Welfare marks the arrival of the new concepts in scholastic economics which students and writers on the subject will find it more and more difficult to ignore.—J. D. M.

CORRESPONDENCE

A ROCK-RIBBER

EDITOR LAND AND FREEDOM:

William J. Blech, author of a recent article in your paper, seems to decry sectarianism. But he surely is a rock-ribber. He says, "The rent of the land should belong to the people." Why not let it go at that? If occupancy and use were the only condition of land tenure, the Commonwealth Land Party should be satisfied. Tax, single or double, is a misnomer. In the words of W. J. Wallace, "We hope to create a public sentiment in favor of the public appropriation of land rent."

Philadelphia, Pa.

W. E. JACKSON.

LAND SLAVERY IN CUBA AND PORTO RICO

EDITOR LAND AND FREEDOM:

Recently there appeared in the *New York World* a report made by the Social Action Department of the Catholic Welfare Conference on the misery of the working population of certain West Indian Islands.

After a year's work the Social Action Department has been able to see but one reason for the wretched conditions of poverty of the peons of Cuba and Porto Rico and to a lesser degree of Haiti and the Dominican Republic. It blames the American business man who has gotten control of the fertile lands and combined them into immense plantations of sugar, fruit or tobacco. It lays all the blame at the feet of the corporations because they employ the laborers only at certain seasons and at such wages that they barely exist. Since no other opportunities for work are available the workers are idle and half starved for long periods. All of which is true but it is not all of the truth.

The Social Action Department seems to hint that if every farmer held his own land the poverty would disappear. A knowledge of the cost of raising, transporting, and marketing such products as sugar, pineapples, grapefruit and tobacco, of the land areas available for cultivation, of the distance to markets and the transportation facilities, together with the census of field workers, will show the absurdity of the idea that any but large scale farming will pay in Porto Rico, to consider this as an example.

The real trouble is to be found in the land question of course. Most corporations do not own their land but lease it at exorbitant figures from absentee landlords. Land is exceedingly high so that capital is robbed at the start and naturally tries to make it up out of labor. The taxes on improvements and businesses are high. Company stores are a means of robbing the worker, but the corporations do not share in this nor do they allow it if it is brought to their attention. The outside stores or *tienclas*, being obliged to pay a tax, make it up in increased prices. A tax which appropriated the economic rent would bring down the price of land to the corporations and they could afford to pay better wages since their earnings would be greater. It would also cause other industries to be developed so that laborers not needed on the plantations could find employment elsewhere. Unfortunately the Social Action Department did not see this. As it is, it has made no direct recommendation for relief but has contented itself with damning American enterprise.

The report serves a useful purpose in showing up conditions as they are in contrast to the usual glowing accounts of the prosperity that one finds in some of high-brow periodicals.

Brooklyn, N. Y.

—JOHN LUXTON.

A CORRECTION

EDITOR LAND AND FREEDOM:

Just a note for the information of the writer of "At the Sign of the Cat and the Fiddle." On page 14, he makes a reference to "political pensions." Actually there are only 5 available for ex-cabinet ministers. To qualify, a minister must have held his office for at least two years, and must make a declaration of inadequate means, which declaration has to be repeated at intervals so long as he shall continue to draw the pension. No Labor ex-ministers are on pension roll, first because none has served the qualifying period, and second because the whole 5 are at present being drawn by Tories and these may be expected to hold on while life lasts. We have one instance, the late Lord Cross, a Tory lawyer-politician, who held on to his £2,000 a year for 35 years. There are 3 first class pensions of £2,000 and two second class ditto of £1,200.

London, Eng.

J. W. GRAHAM PEACE.

FIVE DOLLARS REWARD

EDITOR LAND AND FREEDOM:

I made an offer of five dollars reward to any one who would answer the following question: No man can by any possibility produce an everlasting value. Crops must be repeated year after year, so must clothing and everything that labor produces. What justification, therefore, can there be for any man drawing an everlasting income, either by rents, interest or dividends, so that he can live year after year without producing?

So far I have received no reply.

Sometime ago at a public meeting of citizens, I offered any man in the audience a thousand dollars spot cash, if he would tell me of any rational employer of labor, who told his men that the better a man did for him, the worse he would do to that man; and the worse a man did for him the better he would do for that man, he would give him a chance to gain a fortune.

Any one who will accept that reward, stand up. I waited in vain.

At one of the meetings of the American Academy of Economic and Political Science in Philadelphia, the subject of unemployment was

under discussion. Four experts discussed the subject. The bulk of the recommendations suggested that it would be quite proper to classify the unfortunates according to their different trades, then find the suitable factories for these men, then try to get each man into his proper place.

At the conclusion the chairman called for questions. At once I seized the opportunity.

"The speakers have called our attention to the number of people out of employment. Can they tell us the number of acres unemployed. In this republic there are only about thirty people to the square mile, in Canada less than three to the square mile, while in England there are more than six hundred to the square mile. With such an overabundance of opportunities on this continent what is it that gets between God's child and God's land. With such ample opportunities, why should any man be out of employment."

The chairman asked each of the speakers in succession for an answer, but no reply came.

It has been my fortune to appear before several government commissions. But in the majority of cases, they were the veriest of shams.

Magnas est veritas; but it does not yet prevail.

Toronto, Canada

W. A. DOUGLAS.

NEED FOR REAL STATISTICS

EDITOR LAND AND FREEDOM:.

Some newspaper or magazine could render a useful service by making a careful study of the national and state agencies for collecting statistics: their number, cost, and value to the public.

I have no exact information, but have seen statements now and then which fill me with suspicion regarding these numerous statistical bureaus; that they serve to cumber library shelves with useless and neglected volumes; that the statistics of crops are sometimes used for speculative purposes in advance of their publication to the world; that wheat and cotton growers, as well as some manufacturing industries, deem it worth while to collect their own statistical matter as a protection from the government machines for grinding out statistical reports; and that much of the tables of figures regarding social conditions are half-baked, telling nothing not already known fairly well, and used only by bootstrap uplifters in securing more laws and bureaus to cure evils by empirical and quack methods.

I hope that the editor of a powerful publication will let loose some investigators on this problem.

Here is another possibly good idea for a magazine or Sunday newspaper article: Some years ago a business man who knew, in a practical way, all about the iron and steel industry, and who was also interested in taxation, made a study of the tax cost of the steel in a watch. It was an extraordinary showing which he presented to a small group of cultured people, and he might have published the results of his study had he not died suddenly. Because of the minuteness of his computations and the admitted necessity of using estimates only, I doubt if his conclusions would prove convincing to one who had not the time and patience to follow him in his calculations.

But it ought not be a difficult matter to determine the tax cost approximately of a building, an automobile, or a theatre ticket. Some of the taxes, indeed, can be fixed with absolute accuracy; others can be estimated conservatively; and many, like the numerous imposts on materials entering into construction, would be mere guesswork. But a careful worker in the problem could reach a conclusion which would carry conviction.

And newspaper and magazine editors are mistaken if they think that well thought out and well-written articles on taxation would not be widely read.

Cleveland, Ohio.

H. M. H.

COOLIDGE APPARENTLY TOOK FRIGHT

EDITOR LAND AND FREEDOM:

The realtors of the United States have recently issued a call to arms to fight the proposed rent regulation bill in Washington, D. C., fearing

if some such measure is enacted it will be the signal for the states to follow. We, of course, are not in favor of any sort of regulation, but such an enactment might compel the realtors to do some independent thinking outside of their principal stock in trade, i. e., selling real estate at high prices. I taunt them now by saying that if they do not take the Single Tax they may get something worse.

To me it seems, with mounting prices of land on every side, civilization, riding on the crest of a so called prosperity wave, is merely marking time until its final plunge.

Oak Park, Ill.

W. D. TATE.

PESSIMISTIC

EDITOR LAND AND FREEDOM:

To my mind the greatest disaster that befell the human race occurred in the declining years of the last century when what was known as the Henry George philosophy, under the name of "The Land for the People," passed into eclipse. In 1886 one of the most bitter campaigns ever waged in New York was in progress. The labor men in and outside the unions were aroused to the greatest enthusiasm. With only three thousand dollars for our campaign and with church and state and a united press in opposition, Henry George was beaten only by wholesale fraud and intimidation.

In the following year Mr. George was nominated on the state ticket, but a division in the ranks when the Socialists withdrew their support weakened our forces. And in 1888 Mr. George in the Cleveland campaign gave his support to the Democratic party. Then was wished on us the title of what since has been known as the Single Tax, and following what was supposed to be the line of last resistance, our movement rapidly declined. Looking back over the years we can easily discover what caused this catastrophe. I do not mean this as a criticism of Henry George; the mistake was ours in forcing him into the position of the political leader of our movement. He had achieved the greatest work in human history when he completed his immortal work, *Progress and Poverty*. But he was not physically strong enough for campaigning. By nature, too, he was too kind and too credulous toward those around him, too little appreciative of the alert intelligence of the Machiavellian minds of the enemies of social justice. He should have been in an editorial room with a labor paper at his back, and we should have got our political leaders from the rank and file. If we could have exchanged our leaders for men of the calibre of the socialist leaders we would have had a majority in congress today.

As it was they organized a party and a press that puts us to shame. That unfortunate misnomer, the Single Tax, damned our movement from the start. Mr. George expressed his dissatisfaction to me and said he could not find a name to satisfy him. I said, "No wonder that we seem to be afraid to claim our real title." He turned on me and said, "What is that?" I said, "What is it we are presenting to the people, a perfect natural Social System that gives the greatest possible liberty to the individual, therefore we are the real Socialists." His objection was that it was preempted by the Socialists, and I said, "Then we should fight for it."

The trouble with us was that we did not have the courage of our convictions. We never really realized the meaning of our movement. We are not taxers; we are really proposing the greatest revolution the world ever saw. We never realized the strength of the sinister forces opposed to us, the schools, the press and organized churchianity. All these are in conspiracy to prevent the people seeing or hearing the great fundamental truths we stand for.

We must demand that the social wealth, land rent, be taken for all public expenses, leaving production and exchange free, for the only natural peacemaker is free trade and the surest guaranty of prosperity. We must appeal to the emotions of the people, for their intelligence has been stunted by the organized forces of education. We must cast faiths and beliefs from us. Only to the extent that we can distinguish Fact from Fiction are we intelligent. I hold the Church responsible for the low state of human knowledge, for it takes the people

in their youth when their minds are plastic and by constant repetition impresses upon the minds of our youth a false conception of life and the world in which we live and our relation to the truth, and after all the natural social order is the only religion that is worthy of the name.

The sinister forces that oppose us are at work everywhere. Over in England the other day when Philip Snowden pledged himself to the bring in a bill in Parliament the dominant forces took alarm and ordered the leaders of the Liberal party to attack the Labor party. By means of a forged letter they denounced the Laborites as reds. And then the government offered an Earldom to Asquith for his treachery to the people. The statesmen strutting on the world's stage, crying peace, peace, where there is no peace, are either fools or knaves, or both.

At seventy seven years, I feel bitterly the catastrophe that has befallen us and refrain from further remarks for fear they would burn the paper on which they were written and all you would receive by mail would be the ashes in the envelope.

Brooklyn, N. Y.

JEROME O'NEIL.

[EDITOR'S NOTE: The author of this all too pessimistic letter was an old friend of Henry George. Probably there was no man in the movement in the days of '86 whose friendship Mr. George valued more highly. Mr. O'Neil was at this time prominent in the ranks of labor and he was one of Mr. George's political lieutenants in his first mayoralty campaign.]

NEWS NOTES AND PERSONALS

THE *People's Advocate*, of Adelaide, South Australia, gives the speech of E. J. Craigie before the Tariff Commission at the Parliament House. Mr. Craigie submitted his arguments against the tariff and at the conclusion of his address was advised that if the Board decided to cross examine him he would be notified in due course. Mr. Craigie dealt closely with the duties levied on agricultural implements and machinery.

A LENGTHY and very able communication from J. S. MacLean, of Columbus, appears in the Ohio State Journal under the caption, "Our Unjust Tax System."

WE have received a neatly printed little pamphlet containing a tribute to the late Henry W. McFarlane by R. E. Chadwick. Liberal extracts from the writings of Henry George are interspersed.

EDNA K. WOOLEY, who writes entertainingly on many subjects for the Woman's Page of the *Cleveland News*, discusses the Income Tax in a recent issue with an intelligence not often found in the newspapers of the day.

THE Eatontown, N. J. *Advertiser*, of February 20, carries on the front page an article entitled, The Tax Muddle, showing conditions in that state and mentioning the Schalkenbach Bequest as an "interesting incident" in connection with the newly aroused interest in tax reform.

A. B. FARQUHAR, well known manufacturer of agricultural implements at York, Pa., and widely known as a leading free trader, is dead at the age of 86. Mr. Farquhar was reputed to be a Single Taxer and in the early days was a contributor to Henry George's *Standard*. But his letters were usually confined to the tariff and it is doubtful how much of a Single Taxer he really was. But he was not unsympathetic. He helped this paper in its early stages, but was displeased with the action of those of our belief who espoused the cause of Bryan and free silver.

MR. AND MRS. ALBERT SCHALKENBACH visited Fairhope in February. Albert is the brother of the late Robert Schalkenbach and a member of the board of trustees to administer the fund left by the latter for Single Tax work. Albert dates his conversion to the Single Tax several years before Robert.

A WRITER on the real estate page of the *Cleveland Plaindealer* speaks of land as a "commodity." A commodity is something made by the hand of labor. Who made the land?

AN old friend of LAND AND FREEDOM and a veteran Single Taxer, J. H. Sheets, of Long Prairie, Minn., has suffered a bereavement in the death of his wife.

CITIZENS of two residential suburbs of Cleveland which have been the scene of enormous land speculations, held a meeting and appointed 171 of their number as "team workers" to raise \$350,000 for building a church. The newspaper report of this enterprise sounds as if it may have been written by the real estate editor; for it speaks of this section as one that will be "particularly benefited" by the construction of the church.

MRS. CHARLES H. PRESCOTT of Cleveland attended the Women's Conference in Washington on the Causes and Cure of War. On her return she reported to the Cleveland Women's Council for the Promotion of Peace that: "It was agreed that the greatest cause of war was the economic condition of the world, amounting to industrial imperialism, and that no country was safe from foreign aggression until it has a sound economic foundation." She said that another conference will be held at which an attempt will be made "to go to the root of the evil" and formulate a plan for economic adjustments which would make for peace. Women's clubs were urged to study the cause and cure of war.

DR. W. T. HORNADAY advocates a tax on domestic cats because the cat is "the greatest four-footed scourge of bird life." He would tax them to get rid of them. That's a good reason. For example, we do not need houses and so our wise legislators tax them to get rid of them. And it helps some.

THE *Liberator*, of Auckland, New Zealand's Single Tax paper, passed its twenty-fifth birthday with the issue of December, 1924.

OUR friends will regret to learn that Mark M. Dintenfass, of New Jersey, suffered severe wounds by an explosion in the Evans National Film Laboratory at Fort Lee, N. J., which took two lives and injured many. Mr. Dintenfass is part owner of the Evans Laboratory. He has suffered no permanent injury from his wounds.

MISS HELEN E. STEINER told the Business Women's Club of Cleveland that Ohio's public utility companies pay in taxes \$42.19 a minute. A useful piece of information, doubtless, but some of the intelligent and inquiring minds present must have asked: "Well, what's the point."

JAMES F. MORTON, JR., is now curator of the Paterson, N. J. Museum. We congratulate our friend on capturing this coveted position.

THE *London News* contains an article on landlordism from the pen of Josiah Wedgewood under the title, "How the Community is Fleeced."

COUNTY AUDITOR AND ASSESSOR JOHN A. ZANGERLE told the women of the Cleveland Civitan Club that taxes on household goods and farm products ought to be abolished.

GOVERNOR VIC DONAHEY, who, although Ohio gave Coolidge an enormous majority and elected all the rest of the Republican ticket, was successful on the Democratic ticket by 176,000 majority, received a letter recently from a citizen who protested against increasing the number of taxes, and the governor replied flatly that there would be no more with his consent.