

May—June, 1928

# Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

*An International Record of Single Tax Progress Founded in 1901*

Post Memorial Meeting in New York

What is the Trouble With Business?

Benjamin W. Burger

Let the Farmers Themselves Answer

Prof. Harry Gunnison Brown

When Herbert Quick Read Henry George

The Coming Henry George Congress

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# LAND AND FREEDOM

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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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## Comment and Reflection

HERE is a quotation from an article by George B. Cutten, President of the Colgate University, in the *New York Times* of recent date:

To those who claim that religion is not meeting the moral demands of the time, it should be recalled that we are moving very swiftly in this century, and new social problems are arising with astonishing rapidity.

From its nature religion is conservative, and religious solutions must from necessity lag behind the presentation of problems; but looking at things in the large, as for example, a thousand years at a time, or even a century, we cannot help recognize the consistency with which religion has met and conquered presented problems even if unusually late in doing so—as, for example, the case of slavery. Nor has religion attacked the problem in any craven spirit, but boldly every enemy has been faced and never has religion refused to pay the price, as great as that price has sometimes been.

One has only to note the problems now being attacked to realize that though slow in starting, there has never been any question of retreating when once the conflict has begun. War, alcoholic intoxication, child labor and social justice are now on the program, and we may expect these matters to be settled and settled right if it requires centuries.

BY "religion" it must, we suppose, be understood that President Cutten means *organized* religion, though it must be confessed that the term as used by him seems to mean one thing at one time and something else at another. In this way it is easy to make out a case for the defence. We may say that the aroused religious sense of the people did finally result in the abolition of slavery. Here and there Christian men and women made their opposition heard. But it was not the organized church, though here and there were churches to which slavery was abhorrent and which were not afraid to say so through the voices of their pastors and often by explicit declaration.

BUT the veil had best be drawn over the attitude of organized Christianity, both North and South, in the days when the abolition of slavery was being agitated. To say that "religion (organized religion?) met and conquered presented problems—as for example the case of slavery," is to offend one's intelligence. Surely the knowledge of history in the possession of the most casual

student is not to be thus openly affronted. He knows better even if President Cutten has persuaded himself to the contrary.

WE are glad to know that the problems of war and social justice "are now on the programme." The churches had better hurry up before the religious conscience of the people overtakes them. They have not to date shown any particular courage in facing the problem of war, and as for social justice they are for the most part discreetly silent. Social justice, rightly understood, means the deprivation of some social or economic privilege for some one or more of the pwholders. For the pastor to preach it may mean the loss of his pulpit—let us say the loss of his job.

ONE thing, however, is gratifying in President Cutten's article. It is one of the signs that the church has begun the abandonment of the notion that religion has to do only with the regulation of individual conduct. He is evidently of the opinion that great social evils are to be met and overcome, and that the church should be an agency in this war against them. And when the church realizes that it is the denial of fundamental social justice that keeps men in bondage to evil it will see the necessity of plainer speaking than has been its habit. If organized religion, now losing its hold upon so many men and women, ever induces them to affiliate with the Christian churches, it must change its attitude with respect to the great problems of society—above all, it must seek the answer to the question why the natural resources of the country, the bounty of the Creator, are the property of the few, and whether such division of the earth is in accordance with divine intent, or consistent with divine wisdom.

IT is the augury of a new spirit in the Socialist party that it has now abandoned the declaration of class consciousness and a class conflict. There was never anything in this. Luke North pierced it to the heart when he declared that the only true division was between "those who cared and those who didn't." There are classes, of course, and some of these are based upon the possession of economic privileges. But the true appeal is to Man—"I am for men," said Henry George, when he was introduced at one of his last public meetings as "a friend

of labor." We congratulate the Socialists on the abandonment of an ancient shibboleth which was always a stumbling block in the path of progress. Perhaps the way is now open for a wider consideration of those problems which affect the entire well-being of the community and concern every man and woman therein.

THE following Resolution was adopted at the recent Liberal Conference in London. It just barely carried: "This Conference affirms its conviction that the housing of the people is a national responsibility." If the housing of the people is a national responsibility so is the feeding and clothing of the people, and we are well on our way to the extreme of state socialism. The opposition to the recommendation was led by our friend Ashley Mitchell among others.

WHAT is the national responsibility in the matter? Only to provide the opportunities for the people who will then make their own housing. The State is neither an architect, builder or contractor. It is impossible for the nation or the government to lay a single board or drive a single nail. If under the direction of the state the producers of houses start building, the result will be disappointing. If the intention is that the government raise the necessary money to secure housing accommodations for the people the question then is, why are the people unable to do this for themselves, and the nation's responsibility is of another sort—a responsibility for the laws and conditions that fail to secure for the people opportunities for employment that will enable them to provide their own housing.

THE well known farm paper, *Farm and Fireside*, speaking of a glass factory which turns out 41 times as many bottles as could be turned out by one man under the old processes, and declaring that one worker with a steam shovel does as much as 145 men could accomplish with pick and shovel, cries out: "Hasten the day when the manless plow, that will work day and night by itself, is perfected."

WELL, what then? Would it surprise *Farm and Fireside* to be told that the majority of the farmers, if they remained farmers, would then come pretty near starving to death? The man who owns the land then needing no labor, could start his manless plow going and watch it from a point of vantage while he gathers in the fruits of his land. Others "fortunate" enough to own manless plows, but no land, would be forced to sell their plows at a sacrifice and enter the employ of the landowning farmers, or others in the performance of menial chores. The inventor of a manless reaper would complete his destruction.

THIS does not mean that labor saving devices are the enemy of labor, as Socialists declare. Nor does it

mean that government should own the machinery. Nor does it mean that the inventor of labor-saving devices should be penalized or discouraged. Under our present system he who owns the land will own the labor saving devices and the men that work them. To the landowner goes the productivity which enhances the value of his land, enabling him to appropriate most of the increase, without effort on his part.

THE wish of this farm paper, if it means well to the farmer, should be not for a manless plow, but for a different division of the wealth produced. Why not think in terms of this division, if it is desired to arrive at any real conclusion? A manless plow is of no use at all to the landless man, but places him at a further disadvantage as compared with the actual possessor of the land. Is it not time that our farm journals—they more especially, as representing the basic industry of the country—begin to seek the reason for the complaint that John Stuart Mill voiced when he said that the invention of labor-saving machinery has failed to better the condition of a single individual dependent upon his labor for a livelihood? Though to this there are exceptions it remains substantially true. The reason was not clear even to the fine mind and keen perception of Mill. But the answer has been given in clear and luminous exposition by Henry George in a book entitled *Progress and Poverty*. We assume that *Farm and Fireside* has heard of the work.

## Cleveland's Housing Spasm

CLEVELAND is having her annual housing spasm. This one was started by Dr. E. J. Greeg, who represents in the city council a tenement district in which the poorest dwell, under very bad conditions.

Like all other similar spasms, this one will accomplish nothing except, possibly, to enrich a few landowners, win a little publicity for local politicians and capitalists, and glorify Andrew J. Thomas, a New York architect who was urged to visit Cleveland to advise the city council and who was hailed by the *Cleveland Plain Dealer* as the "Housing Messiah," which caused the irreverent cynics to chortle. If Thomas' advice is acted upon, it will cause the poor tenement inhabitants some discomfort and expense, for they will be compelled to go elsewhere.

This spasm, however, has been the cause of some plain talk, and that is at least educational. Councilman Petrash, chairman of the building committee, put his finger on the sorest spot in the problem. He declared that if the city or private capitalists undertook to acquire the bad, old tenements, to tear them down, and to make way for Architect Thomas' improved buildings, the landowners would at once ask prohibitive prices, and it would be found that the city's building code stood in the way.

For a "Housing Messiah," Architect Thomas is singularly indifferent. Christ, the original Messiah, was exceedingly tender toward the lowest of the poor. Thomas admits that his plans do not take them into account, for he coldly and frankly says: "You can't do anything for the poor devils at the bottom of the heap and there is no use trying."

Dr. Gregg, however, started this housing spasm to help "the poor devils at the bottom." Thomas has turned the spasm into a movement to provide better housing accommodations for those he calls "the middle working class." He is said to have built model tenements in New York City for the Rockefeller Foundation.

Nobody has mentioned the heavy taxes levied on buildings and building materials, and advised their abolition. The Cleveland newspaper editors know the truth about it, but are silent. One demands heavier taxes on intangible personal property, which, of course, would add to the housing troubles of all except the very rich. In short, the Cleveland newspapers take their *cue* on taxation from the land owners and speculators. This is what renders their housing spasms such awful humbugs.

## U. S. S. R.

AN American, a large part of whose life and thought had been given to the study of American and European governments, has recently returned from an extended visit to Russia. Having justly earned a reputation as a man of liberal views his path was made easy and he was permitted to see what was going on with little interference. His conclusions have therefore a special value. He returns as one who having gazed upon a great experiment in the working is chiefly concerned that the public at large shall understand what is really happening.

From his report the following reflections are deduced. As Max Hirsch pointed out long ago the initial steps for the establishment of Communism involved the total negation of Democracy. There is no more pretense of Democracy in Russia today than there is in Italy under Mussolini. About one million class-conscious Communists control about nine million proletarians and, between them, they dominate one hundred and fifty millions of peasants of a mental development too primitive to be able to comprehend their relation to so large an entity as Russia.

The million communists, who are the effective government, are mostly honest fanatics. Even the highest officials receive no more than one hundred and twenty dollars a month, live in poor quarters and work long hours. Graft and opposition to the government are the only capital crimes. The utmost freedom of speech and action prevails in regard to every subject except the policy of the government. On this topic, if a man does not approve he had better keep silence. Not even a trial may be given in cases where persons are seriously suspected of communications with the enemy.

The rumors of subsidies paid to carry on propaganda abroad seem to have some substantiation in spite of the difficulty of believing that so poor a country can spend money for what looks like a pure abstraction, but we are dealing with the motive power of a new idea, which in its early stages at least partakes of the generative power which carried Mohammedanism to such lengths of conquest. The Soviets are working in India and China and Japan, and as a result the "Yellow Peril" may come to assume a totally new significance. The very crudeness of the Communist idea makes it easy for primitive peoples to grasp and wherever these are vast masses of propertyless people there is inflammable material.

Then there is the rising generation of young Russia to be counted with. Joseph Conrad foresaw that on account of the lack of education in Russia the effect of a war prolonged for any length of time and resulting in the destruction of the upper grades of the army would result in the practical deliquescence of the mass, because there were no middle class educated people to take their places as there were among all other civilized peoples. The Soviet managers were of course aware of this and when they came into power recognized the need for education if anything was to prove permanent under the new regime. Of course it had to be a slow, unperfect process. Czarists could not be used and most of the educated class, while they may have been disaffected to Imperialism, when compelled to make a choice between that and Communism showed themselves reactionary, so far as it was safe to do so. Even if they kept their views to themselves, they could hardly be trusted with the education of youth. And not only had schools to be organized where there were none before but a whole teaching staff had to be developed.

By this time they have largely succeeded in evolving it, though with much travail and many absurdities. In these public schools the dominant subject taught is Communism. Whatever intolerance our educational institutions have shown toward economic reform seems like enlightened liberality when compared with the rigid drilling in Communist tenets which the Russian school child receives.

What will the outcome be? Will the attempt to put the human mind in a strait-jacket have the same result there as elsewhere. Perhaps that out of it physical conflict may arise seems only too likely. A Europe burdened with crushing debts, broken up into small peoples divided by customs barriers with the great mass of people living lives of penury and hardship, will be an easy mark for a powerful nation preaching solidarity of the workers and a Communist basis.

Clearly the situation is such that it behooves the Nations to consider whether they must not, if they want to see Civilization survive, try the experiment of doing Justice to their disinherited. The only answer to Communism

is Justice and Justice demands that the right of mankind to the Earth be recognized.

The peasants do not like the Communists. If the peasants did not fear that the Czarist restoration meant that their lands would be confiscated and turned over to their former masters the Communist rule would be unsafe today. But they know that however fair may be the promises of autocracy in distress, when once in the saddle its innate instinct forces it into tyranny and economic absolutism. And so Communism lowers over Europe because Europe holds no minds among its statesmen capable of making clear that free trade and free access to land can solve the problem which the leaders of the world cannot understand.

## The Phenomena of Foundations

TWO Midas' are known to us from ancient literature—one was the gentleman who was born with ass' ears and was unable to keep his affliction to himself, and the other, the man, who, most nearly of all the ancients, resembled the modern "go-getter," for when offered any boon which he might ask from the gods, he could think of nothing better than that "all that he touched might turn into gold." When the gift began to work so efficiently that his food and drink became chunks of the precious metal, he vainly tried to call off his bargain and so starved from a surfeit of his heart's desire.

Something of the kind is occurring in our modern days. Unjust social institutions are serving as canals to turn rivers of wealth, properly belonging to society as a whole, into the coffers of people who do not earn it, who do not need it and who do not know what to do with it. Many of these people are Christians who have been taught that they will be called upon for an account of their stewardship. Others are merely kindly people who wish to find some way "to get out from under." Others belong to that numerous tribe who think that in some way their surplus fortunes may be utilized to defer if not to conquer that menacing oblivion which threatens and ultimately engulfs us all.

Whatever may be their motives the fact is that the number of such persons is steadily growing and the legion of post-war millionaires will probably furnish the greatest horde of benevolent despots that the world has yet seen. When we say benevolent despots, we mean men who strive to influence the people of the world which survives them, by directing that the money which they leave behind, shall be used in certain prescribed fashions for the public good. A newspaper publisher who had amassed a great fortune in selling groceries and in speculation left a stupendous sum to an art museum in which he had never shown any interest and of which he had only the sketchiest kind of knowledge. Another man reported to be still living, opined that the best use to which his millions

could be devoted was the establishment of orphanages, though all intelligent men now believe that children should not be reared in institutions but in families so far as it may be possible to find eligible families that will adopt them.

Other wealthy people more enlightened leave millions to be expended by committees for such purposes as such committees may select, merely that their money be used for the general welfare of humanity. These are the more usual types of the so-called foundations.

In the main these bodies are managed by people of excellent motives. Perhaps most frequently their aim is to improve the public health, to save children doomed to early extinction because of physical defects, to render operatives more efficient, to ascertain the best way to combat fatal diseases, to prevent war, famine and pestilence. The net outcome of the success of these undertakings must almost inevitably be to increase the population of the earth, so that competition must inevitably become keener for a chance to earn a living, among those who have no rights in the earth. Another part of the work of these great foundations is to discover how to produce the maximum of result with the minimum of labor.

Nominally high wages has greatly stimulated research in the same direction and already the spectre of unemployment is beginning to raise its horrid head, not so much because there is less work to be done but because what work there is to be done, can be performed with so much less labor. And labor is becoming more intensified and concentrated.

The net result therefore of the work of the Foundations is to save human life without making life easier for those who through their ancestors' fault did not acquire a foothold on the earth by purchase, "when the buying was good."

Had nature sought to demonstrate that the ill-gotten gains of special privilege could not be turned into benefactions merely by being devoted to superficially human uses, no better demonstration could be found. The net result of their efforts will be to hasten the coming of the ultimate clash which inevitably proceeds from the denial of human rights and the disinheritance of the masses.

IN a recent review of some books published by the Vanguard Press and commenting on "What is the Single Tax" by Louis F. Post, the New York *Herald-Tribune* says:

"The selection of Louis F. Post to present the essence of the Single Tax could not have been improved upon. For more than half his life an able exponent of Henry George's economic theories, he is eminently fitted to interpret them in popular form. His exposition of this 'rational method of bringing the present social order into conformity with natural social laws' is compact and comprehensive."

## The Post Memorial Meeting in New York

AN assemblage of about 500 attended the Memorial Meeting in honor of the late Louis F. Post, held under the auspices of the Robert Schalkenbach Foundation on the evening of April 10 at the Community Church, Park Avenue and 34th Street, this city.

Charles O'Connor Hennessy, president of the Robert Schalkenbach Foundation, in opening the meeting, explained briefly the origin and purpose of the Foundation, which has been created through a generous bequest in the will of the late Robert Schalkenbach to promote a wider acquaintance with the social and economic philosophy of Henry George.

"Because Louis F. Post was one of the first of the citizens named by Mr. Schalkenbach to administer this trust" said Mr. Hennessy, "and because, since Henry George's death thirty years ago, Mr. Post had been leading expositor of Mr. George's ideas, it seemed to us proper and fitting that we should summon followers of Henry George and of Louis F. Post to join in a tribute of affection and regard to their memories and to the principles to which their lives were dedicated.

"It is hard to think of the name of Louis F. Post without thinking of Henry George. There are a number of men here tonight, and your chairman is very proud to believe he is one of them, who enjoyed the great privilege and honor of the friendship and confidence of Henry George, but it will not be questioned by anyone that Mr. Post enjoyed that friendship and confidence more intimately and completely during the historic events of their lives in this city than, perhaps, any other man.

"And from that day, more than forty years ago, when Louis F. Post, then a brilliant young lawyer of this city, became a convert to the great truth preached by Henry George, he took into his heart, as it were, the cross of a new crusade, and to the truth he was faithful to the very end when he passed a few months ago from life here to join the great spirit of Henry George in the Life Beyond.

"We would speak tonight of Louis F. Post, as journalist, lawyer, editor, author of many books, and high-minded and efficient public servant in an important and responsible post at Washington during the two administrations of Woodrow Wilson. I believe the influence of his life, his writings and his public utterances during the last forty years, have done much to uplift the standard of American life, and that the influence of his teachings will persist for many generations to come."

The chairman declared that the characteristics that seemed to him to distinguish Louis F. Post from other public men were his consistent Americanism, his devotion to the ideals and principles upon which the Republic was founded. He quoted from Mr. Post's stirring essay on "What is Patriotism?" in the "Ethics of Democracy"

and read approvingly from the editorial page of the *Baltimore Sun* the statement that none could more perfectly meet the test of 100% Americanism than Louis Freeland Post.

Chairman Hennessy presented Dr. John Haynes Holmes, who said in part:

"My presence at another meeting this evening would have made it impossible for me to be here tonight had it not been for two facts: First of all, I felt that it was my duty as well as my very great pleasure to stand upon this platform just for a few moments and to express the pleasure that I felt in my heart that this meeting in memory of a great and good man should be held within this church which I so love. I feel that this church is sanctified by the presence of this company and the spirit of this occasion.

"I can realize what Mr. Post did for one life. He didn't teach me about the Single Tax. I learned that from Henry George. But what he did teach me, so far as I can search the crannies of my mind, was the reality of a political democracy and what constitutes the betrayal of that democracy. Mr. Post taught me that democracy is betrayed when government is used to bestow special favors and privileges upon the rich and powerful who do not need them, and secondly, that the ideal of democracy is betrayed when government is used for the oppression of the great unprotected masses of the people. Mr. Post could recognize no classes in democracy. There could be no rich for the government to serve and no poor and helpless for the government to oppress. His ideal of our great republic was the ideal of Abraham Lincoln—a government of the people, for the people, and by the people, all the people together—and the thing for which he lived through all his many years was symbolized as well as defined by his second name—Freeland. God bless and sanctify the memory of this great and good man."

### ADDRESS OF FREDERIC C. LEUBUSCHER

SO IMBUED was Spinoza with the idea of the divine that he was called "God Intoxicated." To paraphrase this, we can call Louis F. Post "Freedom Intoxicated." Throughout his long life, in his public utterances and actions and in his books, there is insistence on individualism, on personal liberty. His attitude in the deportation cases, when he braved war-maddened public hysteria to uphold the rights of man, while the most sensational, was only typical.

Almost forty-four years ago, while I was a clerk in a law office, my employers gave me a vacation. At that early age my mental relaxation from the study of musty law books consisted in devouring novels—the more sensational the better. So on my trip to the country I picked up at a book stall a paper covered novel entitled "Progress

and Poverty." Imagine my disgust on finding it to be a treatise on political economy. But as I had nothing else with which to while away the tedium of a journey, I commenced to read it. I was soon enthralled by the beautiful style of the opening chapter; and before the two weeks of my vacation were over, I had finished reading "Progress and Poverty." Not only that, but I had become a convert to what was afterwards called the SingleTax Philosophy. For two years I did nothing to further the cause, except to call the attention of friends to the remarkable book.

In 1886 the newspapers were full of the candidacy of Henry George for the mayoralty of New York City. This emboldened me to go to his campaign headquarters in the old Colonnade Hotel, since razed. At last I was to meet the man pictured by my youthful enthusiasm as the greatest philosopher of all times. I might add that now, when my hair is white, I have not revised my early judgment. As I opened the door, I was greeted by a young, short, rather squatty man, whose Jovian head was covered by a mass of bushy hair. Thus I first met Louis F. Post. After introducing me to the candidate, who spoke to me as though I were an equal, while I felt like an urchin in the presence of the awe-inspiring teacher, Post took me aside to learn what I could do to aid the campaign. Discovering I had some knowledge of stenography, which was unusual in those days, he set me to work reporting Henry George's speeches.

After this most sensational campaign was over, Post suggested that he and I write a history of it. In the published book "An Account of the George-Hewitt Campaign of 1886," he kindly coupled my name with his as co-author, although my contribution to the work was largely that of amenuensis. This was also typical—never himself seeking the limelight, but always dragging a friend into it.

Post had the art of the campaign orator of injecting stories in his speech, so that his audience never tired even when listening to speeches that required the closest attention. Just imagine keeping an audience interested throughout an hour's address on political economy, mingling laughter with applause. In the '80s one of the leading radicals in New York was John Swinton, who published *John Swinton's Paper*. Swinton's panacea for all economic ills, his cure-all, was the greenback. He and Post had a joint debate on the comparative merits of the land and the money questions. Finally Swinton said, "If I could get all the money of the world you can have all the land." Quick as a flash Post replied, "Agreed; you have all the money and I have all the land—now get off my earth."

Hard work never kills, for if it did, Post would never have lived to be seventy-eight. During the '86 campaign, which lasted a month, I doubt if he averaged four hours' sleep out of the twenty-four. At headquarters during the day, speaking at night until eleven, and then taking up

his duties as editor of the *Leader* until 2 A.M. Every New York newspaper was opposing Henry George, so Post started a daily called the *Leader* which lasted a year until the Socialists captured it, when it soon died.

This week there will be many memorial meetings in honor of a man who died over a century ago. Thomas Jefferson's birthday comes on Friday. He was the great American exponent of democracy (with a small d). Post followed in his foot-steps. Before many years, the American people will have learned that were it not for Post and men like him who, despite obloquy, repelled assaults on the very fundamentals of Jeffersonian democracy, they might now be ruled by a Mussolini.

At the conclusion of this address, Frank I. Morrison, secretary of the American Federation of Labor, paid a high tribute to Mr. Post and dwelt upon his life-long interest in the labor movement. A notable statement of Mr. Morrison's was: "We can build monuments to the memory of Louis F. Post and other pleaders for social justice by entering whole-heartedly into that struggle."

#### ADDRESS OF FREDERIC C. HOWE

(IN PART)

TO me the things that distinguish Louis Post are the things that to him were important, and the things that to him were important are not in reality important to very many people. I fancy that they are more generally important to the friends of Mr. Post who have gathered here this evening, but to the generality of folks the things that he held important are not important. I should not emphasize the courage of Mr. Post as courage. I should not exalt the fight he made as such. The thing that distinguished Mr. Post even among his associates was the fact that he held the human mind to be important. He believed in the human mind. All his life, from the time he saw the Single Tax light, he challenged the idea that the world thought through its stomach, and I am quite serious about that because there is a very substantial economic and political group in the world that insists that the world only moves through its hunger and through its poverty. I am not referring alone to the proletarian classes or the Socialist party, but our bankers and business men act on the assumption that the world moves only through its wants, through its hunger, through its stomach. Yet Mr. Post did not question but that the truth, a logical truth, a truth that would stand the test of trial, could be presented with assurance to a landlord, to a banker, to a protectionist or to any class in society, and that if that truth were stated clear enough and often enough, it would make its way.

I am not at all sure but that in the realm of mature adult thinking, *The Public* in those days, edited by a very poor man, living on a very negligible salary, in politics a considerable part of the time fighting a fight for the school board, entertaining his friends and reading apparently



all the important things that came out, was as great an intellectual influence as we have had in this country.

#### ADDRESS OF ANNA GEORGE DE MILLE

IT is difficult for me to be impersonal tonight because I think no bond of blood could be stronger than this bond that bound me to Mr. Post, a bond of long friendship, of deep respect. I can't remember when he first happened in my life. He seemed always to have been there since my earliest memories, woven into the background, sometimes coming out vividly into the foreground and taking shape in the biggest crises I have ever had to go through, so that it is a little hard for me to speak. I could tell you so many things, so many personal things, so many anecdotes that perhaps some of you don't know, but this seems hardly the time.

This man was one of the best beloved friends of my father, and those of us, all of us, who have known him, know why that was, why he should have chosen this man of such tremendous mentality, of such wonderful judgment, of such tolerance. That clean mind of his that went along with a deep, mellow wisdom. He might have been anything he chose to be as far as power in the world went because he had this great legal mind and a most gifted pen. But these two gifts he did not dedicate to financial gain. He might have served great powers and might have been a rich man, but he died a poor man because he dedicated himself to the cause of humanity.

He put aside all dreams of personal ambition that he might follow the truth as he saw the truth. His life was one long unswerving service to this truth, and unselfishly he endeavored to bring economic justice and spiritual understanding.

There have been many times in my life when the world has seemed so out of joint that I have been almost destroyed, and I have made that pilgrimage down to Washington and found this gentle, quiet, strong, wise person waiting there with advice and comfort and strength, and in that home I have found the healing balm and have gone out again back into life with my spirit renewed, the tangles that had almost distracted me straightened out and a new faith in my heart.

Almost his last words to me when I saw him just a few days before he died were words of deep abiding faith and words of grief over the intolerance that so many of us who are also serving the same cause which Mr. Post served, the intolerance that so many of us have felt for so many others, all of us working for the same goal, but being so impatient with the other fellow because he may not be reaching for that goal in exactly the same way, may not be traveling exactly the same path. I had to quiet him and tell him not to worry about that, that we really were beginning to get the adult angle, that we really were beginning to be a little more tolerant of each other, and he was quiet and smiled again. In that same conversation I got

from him an understanding of death that was an amazing thing. I never saw anybody more completely ready. He was very tired, very, very tired, but he spoke as complacently of death as one of us might speak of going out of this church tonight. It wasn't death at all, really, it was birth, and he was so completely prepared for it that one could not grieve at his going.

He had that amazing sense of time, or perhaps I should say of timelessness. He seemed to understand as only the very great and deeply wise can understand.

#### ADDRESS OF LAWSON PURDY

The other day I received a pamphlet from Copenhagen, Denmark. It was the land value maps of the city of Copenhagen. I cannot read Danish but I can read land value maps. It was a very interesting thing to me indeed to see the first book of that kind from Europe, and thinking about tonight it seemed to me that perhaps through a humble chain of persons and circumstances, Louis Post was responsible for those land value maps in Copenhagen.

Forty-one years ago an old friend of mine who was not learned said to me, "Lawson, do you read *The Standard*?" I said, "No. What is *The Standard*?"

"The greatest newspaper that ever was published."

He kept that up week after week. I said, "Show it to me."

"I will not," said he. "Go and buy it at the newstand."

After a few weeks he had piqued my curiosity sufficiently so that I did buy *The Standard* at a newstand, and I read some of the addresses made by Henry George in the old Academy of Music for the Anti-Poverty Society and the addresses of Dr. McGlynn, and they were wonders of eloquence but they roused questions, and there on the column of the editorial page, next to the middle, I think it was, were questions and answers, and the questions were my questions and the answers were plain, lucid, logical, carried conviction, and Louis Post wrote them.

By and by, after perhaps three or four months of that education, of reading *The Standard* week after week, I met no Single Taxers, I met no one who knew anything about the subject, this old man who—My goodness, I think of him now as old, I don't suppose he was quite as old as I am now—wouldn't discuss the subject with me, and in that I think he was very wise, because, as I said, he wasn't a learned man. Perhaps he might merely have aroused my antagonism. I might have bettered him in argument possibly had we gotten to arguing the subject and I had taken the opposite. He never would discuss it with me at all. The time came when I said, "Well, there are tremendous claims made for this and it is about time that I read 'Progress and Poverty.' That seems to be the Bible of Henry George and I ought to do it." And so I did, and a new world was opened, light shone on all the problems both of this life and of the life to come, and that light has shone for me ever since.

Louis Post helped me immensely to see that truth and to bring me to the reading of "Progress and Poverty" in the right spirit.

Then a few years later, 1896 it was, I wanted to have a bill drawn to amend the charter to provide for a separate column for land valuation and the publication of the assessment roll. That idea of publication, I believe, came from Ben Doblin, bless his heart, and so I asked Louis Post to draw a bill for me and he did, and that bill, after various revisions and struggles and changes, became a law in 1903 and it has helped a little around the country to further what Henry George had at heart. Out of that came the land value maps of Copenhagen. May they do good for Copenhagen and spread the practical message of Henry George. That is all they are. For we need the mechanism along with the vision. It is only the vision, however, that will keep men preaching the gospel, and always Post had the vision while he was ever ready to talk the detail and expound the practical application of the vision that came to him from Henry George.

Chairman Hennessy introduced William Lloyd Garrison who spoke in part as follows:

#### ADDRESS OF WILLIAM LLOYD GARRISON

The affirmative, vital, and humanity-loving men do not die, inasmuch as the world has lasting need of its teachers, saints and heroes, to nourish and sustain mankind. The only essential questions in the individual case are these: Did he love? Did he serve? Answer these queries affirmatively, and you have framed the syllables of the word "Immortality." If one ever pauses to doubt, think of Abraham Lincoln, the representative American hero, and consider the amazing and progressive unfolding of the great Lincolnian legend as it passes on from generation to generation.

To the Messianic men and their disciples is granted some identifying relation with the infinite and eternal. Emerson, paraphrasing this thought, has enshrined it in his verse:

"The word unto the prophet spoken  
Was writ on tables yet unbroken;  
The word by seers or sibyls told,  
In groves of oak or fanes of gold,  
Still floats upon the morning wind,  
Still whispers to the willing mind.  
One accent of the Holy Ghost  
The heedless world has never lost."

In a similar sense, no effort for the social good, no spiritual consecration of the individual to social purpose, is ever wasted, or fails to be of recurring significance.

I owe to my father the privilege of acquaintance with Louis F. Post. They were both disciples of America's foremost economist-philosopher, and each respected and enjoyed the unabating ardor and forthright sincerity of the other. On the occasion of a Memorial Meeting held at the Park Street Church in Boston, October 16, 1909,

shortly after my father's death, Mr. Post was one of the notable speakers and in his analysis and evaluation of the qualities of his fellow disciple one finds the key and clew to the characteristic qualities of the speaker himself. Referring to his friend and co-worker, Mr. Post said:

"He realized the divine power of freedom among men. It was the same passion for human rights that identified him with so many other causes. To the unthinking, each of these causes seems alien to the rest. But they are (all) intimately related."

"The Single Tax cause came first with him because its democracy includes and vitalizes the democracy of all the others—with its basic principle of equality of right to the use of the earth; with its correlative principle of universal free trade; with its economic result of private earnings for private wealth, and social earnings for social wealth—with these characteristic elements, the Single Tax cause stands for democracy in its most fundamental, in its most comprehensive, in its most effective form."

In his closing characterization he said:

"Definite in his ideals, confident of their actuality, loyal to their demands, our beloved friend has faithfully traveled the straight and narrow path, which, to his view, led on toward their practical realization."

How accurate a summation of the philosophy and faith of the Editor of the Public! How characteristic in its lucidity, its vigor, its discriminating intelligence—and even in its insistent reiteration of the sacred word "democracy"!

Mr. Post was instinctively a scholar and a teacher—a man of the cerebral type, as that wonderful Leonine head so eloquently attested. Supporting that noble head was a muscular and enduring body that made possible the transition of the dreamer and thinker into the vigorous and indomitable man of action.

With unwearying zeal, through a long and active life, he explained the Georgian ideals, he expounded the Georgian ideals, he expanded the Georgian ideals, amplifying and illuminating their meaning and significance.

By so doing he built up his own philosophy and his own powers, and earned a merited reputation as an editor, an orator and a thinker, which made him a national figure, and a factor in the moulding and dissemination of economic and political thought throughout the United States.

The traits of personal courage and independent thinking which mark the individualistic school are among the most valuable factors in our national heritage. In an epoch when revolutionary socialism is paralleled by fascism on the one hand and by bureaucratic plutocracy on the other—a plutocracy of wealth based on land monopoly, and masquerading in the guise of democracy—in such an epoch, men of individual force and faith are sorely needed.

It will again become the fashion to think in the terms of Richard Cobden and of Henry George,—for the simple

reason that other forms of political control which put their faith in fiat, and not in freedom, will run in vicious circles, to such evil purpose, that the people will seek refuge on the higher and safer ground of that genuine self-government that is based firmly upon the popular will. They will rediscover the old truths in new guises in their efforts to escape the alternatives of universal exploitation or universal chaos. From such exploitation and chaos Louis F. Post sought to save his own generation by an appeal to reason and to understanding. The Great War, however, intervened, and put reason to rout—substituting a confused and blind emotion, not confined, it must be said, merely to the Tories of the world, but disrupting and depleting for a time the ranks of the genuine Radical element as well.

These Radical and Liberal ranks are now re-forming, and it is fitting that, at this juncture, we should meet here to honor the memory of one of America's most convinced and convincing individualists, a man of purpose and of power, an altruist and an optimist, who could lead and teach his fellowmen because he loved them, and was prepared to serve them.

#### ADDRESS OF NORMAN THOMAS

It is a matter of some gratification to me that the Chairman explained that I was here to represent the Civil Liberties Union, for it would be only honest on my part otherwise to make the explanation in this company of those who were so long and so closely connected with Mr. Post; my position might require some explanation not from any lack of affection or reverence for him, but because necessarily I did not know him as they did, nor was my gospel quite the gospel that they have professed so eloquently tonight. It may be well, therefore, as has been explained for me, that I do not come as a Socialist, though as a Socialist I am very happy to remember that there was a time when Louis Post refused to debate the question of Single Tax versus Socialism because he said the two things would have to come together to fight for the same goals in the end. I do come representing an organization to which in a narrow sense as well as in a very much broader sense Mr. Post did great service, the Civil Liberties Union, and that, Mr. Chairman, is a very unpopular organization. At the moment it is more unpopular than almost any organization with which I am connected. One can speak well of a great many of the heroes who have been mentioned tonight because they are dead, but Civil Liberties is only dying, and of that, one cannot speak so well, or perhaps it isn't dying at all. The fear that is aroused lest it be not dying may be proof that it is about to live. At any rate, Civil Liberties is no longer a slogan for admiration in America, one finds. Louis Post found it.

I am one of those who believe that wars can never be fought by Louis Posts. I confess that it seems to me an anachronism to imagine him in the heart and thick of the war, but though it seems a paradox, I am very glad for

every Louis Post who is found in such a place in time of war, and I am inclined greatly to admire what one brave man can do almost alone against his associates in government and against the mob sentiment of the time.

I am somewhat familiar with the history of Civil Liberties within the last ten years or more, and I know of no single act which required more courage, more intellectual keenness, more sheer ability, than Louis Post's single-handed fight to prevent the deportation of some three thousand or more men arrested under conditions of absolute infamy in the famous anti-Red raids in the last of 1919 and the first of 1920. The whole episode is one of the black disgraces on the pages of American history, and the only light that came was that before it was too late Louis Post in the Department of Labor saved literally thousands of those men from deportation.

They were arrested on the information of spies and informers. They were torn out of their beds at night. They were thrown into prisons scarcely better than the Black Hole of Calcutta. Some of them were separated from their families and would have been deported leaving wives and children at home to prove how America venerates the family, and Louis Post—well, he saved thousands of them, and he saved them at risk of misunderstanding. He saved them at the cost of going against that enormously oppressive yet subtle governmental atmosphere in which necessarily he lived in the city of Washington at the time. Not only did he do this thing magnificently, but he left a magnificent record of it in his "Deportation Delirium," a book which I profoundly hope will live in America and will become familiar to Americans, especially to American officials, for alas, it is a subject which is not entirely over. The delirium has passed perhaps, at least for the present, in all its extremity of horror, but that it will not return who can say in an age of D. A. R. black lists. On the day of the revelations of what the K. K. K. has done, on the day of the Chicago primaries, in the time of the oil scandals, who shall say that the delirium deportation has passed?

I am not sure that there is any memorial so true that we can bring to any man as the determination to carry out in our day and generation, in our way, something of that spirit which has made him a living and moving force, a flaming fire among us.

There is no particular loyalty in knowing only the backward look. It pays to look behind in order to get courage to press ahead, and it is in that sense, I think, that we ought to be mindful of Louis Post. While I have been sitting here I have been wondering with what invisible spirits this place of meeting may be tenanted. I don't know whether the thousands whom Louis Post saved from deportation even know that he is dead, and yet if they knew, how filled with life, with its sorrows and hopes and passions would this place of our meeting be, for there would come to honor Louis Post so many sorts and conditions of men, young intellectuals perhaps no longer young, who

caught some message from *The Public*, who got some understanding of national issues and social problems from its brilliant pages. They would be here. Ardent believers in the gospel of Henry George. Others who perhaps have not that faith in its pure form, but nevertheless need to be reminded from time to time how basic is the problem of land. Intellectuals, men of all sorts, and then would come those hosts of the foreign, of the poor, of the radical, of the bitter in spirit, bitter because of injustice, who found in him one sure defender, one of the few men who in power still believed in liberty.

What ways we shall find to honor him I do not know. How soon the unity of the spirit may unite us all I do not know. But this I do know: The country of black lists and persecutions, the country of lynching, of injunction, of the tragedy of the coal fields, of indifference to the vast millions of the unemployed, the country which has degraded democracy to the level of the Chicago fight, and Chicago is perhaps only the most conspicuous illustration of what goes on in America, that country needs profoundly not to forget its Posts, and that country in honoring its Louis Posts can only honor them by fighting on and on and on with the people and for the people. Whether we can agree altogether in the method I do not know. Whether you agree with me that the time has come in America when only a party definitely organized along these lines and for this purpose is the way, I do not know. But this I know: There is no honor to a great man which consists merely in the backward look, in mourning over one who is gone. Honor we pay only as we strive to solve the problems which challenged them, which made them great, and in facing which they served their day and generation.

The meeting ended with the reading by John J. Murphy of extracts from the last chapter of "Progress and Poverty."

## England's Taxed Middle Class

**I**N the whole history of the world there has never been such ferocious taxation as the hard-working middle-class income taxpayer of England is now subjected to, and the atrocities of the tyrant are executed in an alien tongue unintelligible to the victim. The smallest penalty entailed by the arrival of his buff envelopes is another half a day's corvée in trying to understand the unintelligible. In all seriousness we maintain that the Englishman who has the misfortune to earn from £800 to £3,000 a year is the most oppressed person in the whole history of the world. Above that amount, he gives it up, and hands the whole problem over to the professionals in income tax; within that amount he cannot afford to do so, and has to wrestle with the problem himself. There are thousands of honest hard-working men going about under a load of debt for income tax incurred through the unintelligible complications of the income tax. They pile up their work to pay off arrears until their life is one of Egyptian bondage.

—London *Saturday Review*.

## What Is The Trouble With Business Today?

An address delivered by Benjamin W. Burger, of New York City, before the Master Sign Manufacturers Association of New York.

Future historians will, I think, look upon our age distinctly as the age of business, big business.

Business is today the consuming passion of the world and particularly of the United States.

The work of satisfying human wants and needs is today being performed on a greater and more efficient scale than ever before in the history of our race.

The great mass of people, particularly in America, have more of the necessities and comforts of life than they ever before have had.

Certainly when we contrast the condition of the mass in the United States with that of the mass in Europe or Asia or Africa, we are indeed well off. Yet, no thoughtful man or woman surveying the scene can truthfully say that prosperity has yet filtered through our national life.

If it had, all of us who were industrious and able would possess as many of the good things of life as we desire and would have fine homes, good clothes, automobiles, radios, leisure to travel, etc., or if we did not care to possess these things, we would at least have the means of acquiring them.

Too many of us still live in flats or furnished rooms (less than one-half of America lives in what it is pleased to call its own home, but when you learn how small is the equity, I dare say not ten per cent. of us really live in our own homes.)

Only a small percentage of Americans read books. I believe the statistics show that less than one book per person is read in the United States annually. Even automobiles are owned only by about one half of American house holders and radios are even less common.

Our eighty-seven billion life insurance loses its impressiveness when you recall that this represents less than \$800. for every individual in this country, and as for regular leisure to travel, very few of us have the opportunity.

One of the tests of a nation's prosperity is:—What is it doing for its children, its oncoming generations.

In this country today, it is true we are educating them better than ever before, yet even here we are far behind. Only one boy in a hundred can afford to go to college. We have over 216,000 dependent children in our public institutions. Over one million children under sixteen years of age are compelled to work in factory, mine or field. In this city over 32,000 children under fifteen years of age are compelled to go to work. In this city over 690,000 women are engaged in working for wages.

In 1926, according to Professor Irving Fisher, a standard family of five in the United States (and in that category seventy-six million people in this country were included)

had an income of only \$2300. annually which was about \$200. less than they required to obtain the bare necessities of life.

So you see, the American people are a long way from having the 'decencies and comforts which industrious and efficient people are entitled to possess.

The problem of business is to supply these needs of human beings, food, shelter, clothing, etc., etc.

It is your duty as manufacturers to gather raw material from the four corners of the Earth, whether it be paint or lumber or raw food, transport it to the great centers; engage and constantly supervise labor to work up the raw material into forms in which human beings can utilize it. Then it is your duty as storekeepers to distribute these goods.

Above all, whether manufacturer, transporter, or distributor, you must get orders to keep your plant constantly going.

The life of a business man in the modern world, whether manufacturer or distributor, is one of constant worry and excitement.

Payrolls must be met, notes reduced, merchandise paid for and the landlord satisfied.

When, after, and if you have met all these heavy burdens, then, and only then, have you anything left for yourself.

In a rationally organized society, automobile manufacturers, builders, clothing manufacturers, sign painters and all classes of workers, whether by head or hand, would receive an attractive return for their services.

In our present state of disorder, very often you do not only receive nothing, but you lose your capital, your hard earnings of a lifetime. The difficulties I have just described are not peculiar to your business alone, but are true today of all business and, as I shall hereafter show, they will become increasingly acute until we establish economic order, instead of the economic disorder which today prevails.

In 1926, the latest year for which the Income Tax Bureau has tabulated figures, there were in the United States 500,000 business corporations, and over 200,000 lost money that year. Two-thirds of all the profits made by the remaining 300,000 corporations in business were made by one thousand corporations.

Among individuals, the situation is equally distressing. Statistics show that over ninety per cent. of those engaged in business with capital of \$5000. or less, go into bankruptcy within five years from the time they start.

Now, this lack of automobiles, buildings, clothing, food, educated children, signs, etc. and etc. is not due to niggardliness on the part of nature. On the contrary, wherever we look we see how generous she has been to man.

There is enough coal underground in Pennsylvania to last for over two hundred years. Only last Saturday I read in the New York *Sun* of copper deposits in Africa, capable of supplying ten billion pounds annually. This

is more than three times the entire output of the world today. One copper area is 52,000 square miles, in area (more than the entire State of New York.)

In the bituminous coal industry, we are told that all coal we now use can be mined by working three days a week, three months a year.

In the shoe industry we make 750 million pairs of shoes a year and consume only 358 million..

What then is the trouble?

Well, to understand the trouble, you must have a working knowledge of economics, which is the science that deals with the production and distribution of wealth.

What is wealth?

Wealth is anything produced by labor. Wealth is anything necessary to gratify human wants or needs. A pair of shoes, a pound of potatoes, an automobile, a building, a sign, a book, any and all of these things are wealth.

Two things characterize wealth.

- a. All wealth comes from the Earth.
- b. All wealth is a product of human labor.

That sign you paint, if made of wood, was once a part of a tree, the paint is a mixture of chemicals which have been dug out of the earth, the bristles of the brush come from off the back of a hog, which grazed on the ground.

Your milk comes from a cow who had to eat grass, your bread from wheat grown in Minnesota, your woolen suit from the back of a sheep which grazed on a Wyoming or Australian plain. Every brick, piece of lumber, bit of glass, Cadillac car, Stromberg Carlson in your home had to be got out of mother earth.

Your home stands on the earth. You yourself are composed of sixteen mineral elements that make up the dust and when you die, you are lowered back into the earth and again become part of the dust.

So you see, you are chained to the good ship earth and you cannot get away from it, if you would.

Now, this wealth, which human beings need to gratify their wants and needs, does not just grow out of the earth. It takes human labor (which includes brains) to produce it.

We must plant seed to grow wheat; we must dig ore to fashion steel; we must make nets and lines to catch fish; we must cut down trees to make beds; we must spin cotton to produce cloth; we must apply paint to make signs. In short, labor applied to land, that is, labor applied to the forces of nature, produces wealth. This is the elementary definition of wealth.

Later as society becomes more complex, a portion of wealth, instead of being consumed directly, is set aside to aid in the production of still more wealth.

In a simple society, for example, seed is dropped into the ground by hand; later someone invents a machine which is able to plant ten or twenty or fifty acres where before labor could plant only one.

This machine, however, is a product of labor. Every part of it had to be fashioned out of material dug from the

earth. Instead of the iron or wood or steel of which it is composed having been utilized as such, they have been assembled into a machine and are now used to aid in the more efficient production of wealth.

In economics the machine is classified as capital. In other words, that part of wealth which, instead of consuming, we set aside to aid in the production of more wealth, we term capital.

This machine being a product of labor in time wears out and must be replaced. We can make as many machines as we want, if only we have labor and access to the earth out of which we get the raw material to make the machine.

The owner of the machine (capital) can profit only as he uses the machine. He can receive interest for the use of his machine only as his machine makes production more fruitful than it otherwise would be.

True capital is an offshoot or product of labor.

True capital therefore can never harm society.

It is dependent on labor for its origin and can profit only as it is constructively used. This is the true definition of capital.

I know, that to both socialists and communists and to many Americans, capital is a monster. In Russia today they are teaching the children to hate capital and capitalists. The fact is they don't know what capital really is.

As I have stated, capital is that portion of wealth, which, instead of being consumed, has been set aside to aid in the production of more wealth.

It is truly a child of labor and its interests are identical with those of labor. It is subject to wear and tear as is labor. It is capable of illimitable expansion as is labor; (you can without difficulty make one thousand machines, where you now have one).

The reason that socialists and communists hate capital is that they confuse it with monopoly, particularly land monopoly. Very often a capitalist puts a part of his wealth in land speculation. He then becomes a monopolist or landlord.

It is only in his capacity as landlord that the capitalist then is open to criticism.

The same is true of the laborer. If he has surplus capital and instead of consuming it, puts it in land speculation, he becomes to that extent a monopolist.

Summary—We have seen:

1. That human beings have needs.
2. That it is the function of business to satisfy those needs.
3. That it is the application of labor to land which produces the wealth that satisfies our needs.
4. That as society becomes more complex, a certain part of wealth is set aside to assist in the production of still more wealth and that this surplus wealth is termed capital.

The product, which labor applied to land assisted by capital produces, must be distributed equitably to those who have produced it, to each according to the part he played in the producing of wealth.

In a rational society, the laws of supply and demand will regulate the return labor will receive as wages, as well as the return capital will receive as interest.

The trouble is that before these two can share the product they have produced, a third fellow comes along and says:

"Halt, before you fellows get anything, you have to pay me."

"What for?"

"Didn't you use my earth, didn't you use my land. I take my share out of your wealth you have produced. I would charge you for the wind, the sunshine, the rain and the ocean, also, if only I could devise some method to make these forces of nature private property as I have succeeded in making the earth private property. I must get rent before you fellows get anything."

(Rent as I am using it in its economic sense, is the price paid for the use of *land alone*, not what is paid for the use of buildings and improvements.)

These latter are capital. The products of labor and capital are wealth and what we term rent for their use is in reality interest.

You see, two dynamic factors, labor and capital, produce wealth when applied to the static factor, land or nature.

*The essential trouble in society is that while two factors produce wealth (Labor and Capital), THREE (Land, Labor and Capital) divide the wealth.*

Isn't it clear, that the more any one of the three factors gets, the less there is left for the other two to divide between themselves?

The landlord, and by landlord I refer to that class who claim to own the land, is becoming increasingly more able to appropriate in the shape of rent a greater amount of wealth.

The reason for this is that the quantity of land is limited, while the number of people who are pressing on the land is constantly becoming greater and greater. Land thus automatically and without any work on the part of the landlord, becomes more and more valuable and thus landlords are able to extract more and more wealth without rendering service.

In the United States today, the bare land is worth about 170 billion dollars. The landlords are taking as land rent, between five and six per cent. annually on this amount.

That is, between 10½ billion and 11 billion a year.

This is the first charge on industry that must be paid before labor and capital have one dollar to divide between themselves.

For this 10½ to 11 billion dollars annually (and it is constantly increasing) the landlords do not render one

dollar's service. All they do is to allow capital and labor to use the land of the United States.

The consequence is that after the landlord has taken his economic rent, labor and capital have not enough left to divide between themselves. Labor now lacks purchasing power. It is unable to purchase the products of other labor. Likewise, capital is in difficulties. It is unable to dispose of the products which it, in association with labor, has produced.

A prolonged or general condition wherein labor is unable to purchase the necessities of life, we call a panic.

#### THE REMEDY?

It is to establish an Economic Order wherein the land-owning class shall be unable to acquire wealth without rendering service.

It is to introduce an economic order which will recognize the earth as belonging equally to all mankind. In a word, the community shall recognize ground rent as common property and shall take it in the form of taxation.

I ask you to study this proposition more thoroughly.

The Single Tax is no palliative for our present disorders. It is a real cure, because it goes to the root of our trouble.

## Let the Farmers Themselves Answer

ALTHOUGH extensive and definite statistics have not been gathered, there seems reason to believe that the removal of taxes from improvements and concentrating them on bare-land values would mean a real relief to most working farmers. This is especially the case now when we have been going through a period of agricultural depression. Why don't the farmers agitate, then, for such taxation? Well, most of them—like most other people—don't know what is meant by bare-land value. The bare-land value of a farm is what would be left after subtracting the value of buildings, of fruit trees, of fences, installed drainage, growing crops, tools and machinery, horses and cattle, and *fertility also* in so far as it has been built up or maintained by fertilization and careful cultivation. A tax on the bare-land value of a farm would therefore, be really, a tax on the "run down" value of the land, after the value of all the so-called improvements had been subtracted. Where such "run-down" value is zero, a tax on the bare-land value of the farm, no matter how high the rate of taxation, would be a zero tax! If American farmers realized this, would they not, like farmers in Denmark, try to get the tax system changed in that direction?

Another way of expressing the matter is to say that a bare-land-value tax certainly should not take more than the entire *economic* rent, and the entire *economic* rent, in the case of many farms, is *nothing*. For what is *economic* rent? Suppose a man owns a farm which he leases

to a tenant by the year. Before we know what is the *economic* rent, we must subtract from the yearly payment made for the farm by the tenant, not only enough to cover depreciation of improvements, but also a reasonable percentage of interest on the value of all improvements, including fruit trees and including the fertility value built up or maintained by fertilization, careful crop rotation, etc. Only the surplus above such interest is *economic* rent or the rent of the bare land. A tax on bare-land value could not take any thing beyond such economic rent. If it did, it would be a tax on improvements, too, and not just a tax on bare-land value. A tenant farmer, of course, doesn't receive any economic rent at all.

Let's look at the matter in still another way. If the owner runs his own farm—i.e. if he is a typical American working farmer—what really is his *economic* rent which is all that would be taxed under a bare-land-value tax? To find what is his economic rent, we must first subtract from his total income as pay for his work, all that he would make as a tenant if someone else owned the farm. Then, second, we must subtract from the remainder enough to cover not only depreciation but also a reasonable percentage return as interest on the value of all improvements. And in these improvements must be counted the fertility value built up or maintained by wise cultivation and proper fertilization. Only what is left after making these subtractions, is economic rent. A tax on this remainder would be a tax on bare-land values. And a tax on bare-land values alone could *not* take *more* than this remainder. A tax taking more than this would not be a tax on bare-land values alone but on improvements also. A bare-land value tax is a tax on the *run-down* value of the land not counting any improvements. It is important that those who submit land-value taxation measures to the public should see that their proposed changes *clearly conform to the principle of not penalizing the maintenance or improvement of fertility*.

One would think that farmers and farm leaders would devote themselves enthusiastically to putting into effect such a scheme of taxation of bare-land values. For this would be practically no tax at all on a considerable proportion of farmers. Especially in this recent period of agricultural depression when all sorts of nostrums have been advocated to cure the evil, is it not amazing that more farmers have not demanded scientific taxation which would leave them all the wages of their labor and interest on all their improvements, which would tax only their economic rent, if and when they received any, and which would *never penalize them for improving their farm*, by raising their taxes? How great is their surplus above wages for their work and interest on all their improvements? How many farmers think they get any such surplus? How much of a burden on them would be a bare-land-value tax which would not take more than such a surplus? Is it not one of the most amazing things of all the ages that

farm leaders don't look into this matter and "start something"? Do they think the farmers can not understand it and will throw over the leaders who advocate it? Or are they afraid of the opposition of land speculators? Or are our so-called leaders, in practice, usually *followers*, lest they lose their "leadership" by leading!

Such a tax system would be much fairer than the present system. In taxing bare-land value we are taxing a value which is due to the growth and development of the community rather than to individual labor and thrift. We all know that the annual rent which an owner could charge for a piece of bare land in Chicago's Loop district, to a prospective builder desiring a long lease, is not a consequence of the owner's saving the land or making the land, but is the consequence of the growth of Chicago and surrounding territory. An eighth of an acre at the corner of State and Madison streets in Chicago has been expertly appraised as worth, bare-land value, about two and a half million dollars or at the rate of twenty million per acre. Wherein is such an eighth of an acre better than an eighth of an acre of farm land worth twelve or fifteen or twenty dollars? Is the additional value of the land in Chicago due to the owner's activities? Everyone who is honest with himself knows it is not. It is the result of the growth and development of the geographically tributary country, and of Chicago as a port and a market center.

The same is true of the several billions of dollars of land value in New York City. New York is situated on a great natural harbor. If there were none to use it except a few pioneer farmers on Manhattan Island trading some of their surplus produce for the textiles and other goods of Europe, landing space for a very few boats or perhaps for a single one would be all that would be needed. But as the rich interior of the North American continent was settled, with its mines of iron ore, copper and coal, its prairie and river-bottom wheat and corn lands, and its other resources, more and more goods were produced to be poured through the port of New York into foreign countries and more and more foreign goods were wanted in exchange which could most advantageously pass through the same port. Today there is needed in New York City a large population to meet the requirements of this great *hinterland* (as the Germans would say) or tributary country.

If all the present working population of New York were whisked away overnight, the land of New York would still have great value because of the need for millions of men and women on it to serve the commerce of the back country. A new population would move in and take up the important work for the rest of us which can be done nowhere else so well; and those who own that part of the earth's surface would be in a position to make this new population pay handsomely for the privilege of working for us and of living where we need to have them live in order that this work may be effectively done.

The demand of the tributary country for this service

makes a demand for the use of the land by the people who must live and work there to render the service. Incidentally, too, it makes a tremendous demand—and correspondingly high rents and values for the use of especially well-situated lots for the location of department stores, lunch rooms, banks, lawyer's offices, etc., necessary to supply near-at-hand the requirements of those who live there to serve the non-seacoast sections.

It is fair enough, then, that the economic rent of valuable city land, which is due so largely to the development and trade of the surrounding country, should be taken in taxation and used for the benefit of all. Thus, the children of the more remote country districts, where bare-land value may be almost nothing, can have good schools, good roads, and other advantages, paid for by land value in the cities but which value their country communities help to create.

Why don't more farmers agitate for this change and work for and support it as do so many farmers in Denmark? These Danish farmers, some of our American "farmers' friends" politicians claim to admire for their development of cooperative marketing, but the Danish farmers' support of land-value taxation they say nothing about. Yet recently, and with large support from the farmers, Denmark has passed legislation providing for higher local rates of tax on land values than on improvement values. When will American farmers wake up! Let the farmers themselves answer whether a bare-land value tax would not be better for them than the present system?

—HARRY GUNNISON BROWN,  
Professor of Economics,  
University of Missouri.

## Colorado's Amendment

THE campaign for the Single Tax amendment noted in March-April issue is proceeding slowly. Only 5000 names have been secured, but the committee have 400 petitions still out that may yet come in filled or partly filled. Five thousand names in four months is slow work and it is inevitable that it must be slow if our friends are to rely on volunteer work. Unless money is paid for soliciting signatures to the petitions the work must fail.

It is to be hoped that it will not fail. The St. Louis Single Taxers headed by E. H. Boeck, Percy Pepoon, Charles Lischer and Henry George Heigold have promised financial support to the campaign and will send out a general appeal. They say: "The importance of getting signers to a legal petition is that it makes it a live matter. People become interested and as the campaign advances the interest deepens, and though the measure may not carry the cause is advanced in proportion as there was means to present it."

The last Single Tax measure submitted got a big vote. The Lower Rent bill received 30 per cent. of the vote in Denver, and the Landlords got the scare of their lives.



The petitions for the pending measure must be signed before July 1st by 25,000 qualified electors. The vote is on Nov. 6. Our friends are therefore urged to communicate with Barney Haughey, secretary Single Tax and Old Age Pension League, 1605 Larimer Street, Denver, Colorado. The pamphlet containing instructions to circulators of the petition is a carefully prepared argument which does credit to Mr. Haughey's committee.

Prof. Harry Gunnison Brown will send his "Tale of Two Cities" for distribution by thousands throughout the state in addition to which, if funds are available, reprints of Prof. Brown's article on the Farmer in this issue of LAND AND FREEDOM will be widely circulated.

## Single Taxers Planning for Chicago Convention

COMMITTEES to take care of every phase of the third annual Henry George Congress have now been organized under the able leadership of General Chairman Clayton J. Ewing, who is also the popular President of the Chicago Single Tax Club, having recently been re-elected to that office in recognition of the good work accomplished during the first year of the re-organized club's activities. Stimulated by the success of the two Congresses which met in Philadelphia and New York, the Chicago Club is eager to do all that is possible to make the Congress in that city one that will be remembered as another milestone in Single Tax progress.

It is too early to make announcements concerning the actual programme for the Congress, but we are assured that there will be a number of prominent figures in the movement and that discussions will be provided to cover all of the more important phases of the Single Tax progress to the extent of the capacity of the three-day session which opens Monday, September 10th at the Congress Hotel. This Hotel has reserved for our convention, meeting rooms admirably adapted to the purpose and the management is lending its hearty cooperation.

The following sub-committees have been named:

Reception Committee: Henry Tideman, Chairman; George C. Olcott, Joseph L. Murray, John F. Connors, Mildred Tideman, Mrs. Angeline Loesch Graves.

Registration: John Lawrence Monroe, Chairman; Marien Tideman.

Press Publicity: Leo Heller, Chairman; Emil O. Jorgensen, E. A. Howes, Joseph Bauer.

Local Transportation: Otto Cullman, Chairman; Dr. Walter Verity, Edwin Hamilton.

George M. Strachan has been appointed Vice Chairman of the general committee.

Mrs. Henry Martin, Secretary of the Henry George Lecture Association, reports a keen interest on the part of her correspondents in various parts of the country in the approaching convention, and that a number have

indicated that they are planning to be in Chicago to participate. A goodly delegation from the Pacific Coast states is expected in view of the central location of Chicago as compared with the recent places of meeting.

The value of the annual Congress in the way of instruction and inspiration has been demonstrated by the gatherings of 1926 and 1927 and the Convention Committee appeals to all disciples of Henry George throughout the United States and Canada to rally to the support of the Chicago convention. A special effort will also be made by Chairman Ewing to have delegates present representing the international movement in lands across the seas.

The first announcement of convention plans will go out through the mails within a few weeks and fuller information as to the programme will be available for the July-August issue of LAND AND FREEDOM. Those who have the cause of Henry George and his philosophy at heart are urged to plan early for a great gathering in Chicago in September.

## Lecture Work of the Henry George Foundation

SECRETARY PERCY R. WILLIAMS, of the Henry George Foundation, responding to invitations from co-workers in several different fields, carried his speaking campaign into New York, Ohio and Delaware during April and May, in addition to carrying on the work incident to the movement for advanced tax legislation in Pennsylvania.

At Syracuse, New York, he spoke to the Rotary Club, one of the largest of its kind in the world, and found a keen interest in the idea of concentrating municipal taxes upon land values along the lines of the Pittsburgh plan. Journeying into Ohio, he spoke on Sunday, April 22d, to the congregation of the People's Church of Cincinnati, presided over by the veteran Single Tax leader, Rev. Herbert S. Bigelow. Mr. Bigelow himself gave a most desirable introductory presentation of the fundamentals of the Single Tax philosophy, in which he evinces the same deep interest he has maintained throughout the years. Mr. Williams was also the guest of a representative group of Single Taxers of Cincinnati at a luncheon in the University Club, arranged by Fenton Lawson, another member of the Advisory Commission of the Foundation.

Dr. Mark Milliken, chairman of the Ohio state committee, also spoke at this meeting, commenting favorably on the work of the Henry George Foundation and on its last Congress in New York City, and emphasizing the need for organized effort in Ohio. Through the cooperation of Dr. Milliken, Mr. Williams also addressed the Economics Class of the Western College for Women at Oxford and students of the Hamilton High School.

Visiting Delaware early in May, Mr. Williams spoke on the Pittsburgh Plan to the members of the Wilmington

Chamber of Commerce at their luncheon in the DuPont Hotel, the Mayor and other city officials being present to hear the discussion in view of the movement now on to extend the graded tax system to Wilmington. Other public meetings were addressed at New Castle and Belfonte at which the local officials were present.

Under the leadership of Frank T. Stirlith, there has recently been a vigorous renewal of the campaign to introduce the graded tax system in Delaware. Mr. Stirlith and his associates have undertaken the systematic distribution of literature throughout the city of Wilmington, about twenty thousand pamphlets having already been distributed in this manner. Influential members of the Chamber of Commerce are seeking to enlist the support of that body and thus far there is no evidence of strong opposition on the surface. Last year a bill permitting Wilmington to adopt the graded tax system passed unanimously in the State Senate and had very strong support in the lower House when the date for adjournment brought the effort to a close.

Attorney William N. McNair is now most active in the lecture work in Pennsylvania and is devoting a large share of his time to this activity. During May he addressed a number of meetings, covering among others, several gatherings of churchmen. He reports a very favorable response to his presentation of the fundamental doctrines of Henry George from the ethical viewpoint. In these discussions, Mr. McNair dwells particularly on the land laws of Moses and other scriptural references to the land question. He also appeared before a number of civic bodies, including the Greensburg and Donora Rotary Clubs, and the Kiwanis Clubs of Aliquippa, Coraopolis and Beaver Falls.

Attorney Carl D. Smith made Single Tax speeches to the Rotary Clubs of Carnegie, Pa., and New Martinsville, W. Va., and Mr. Williams addressed students at the Carnegie Institute of Technology, Pittsburgh, and members of the Business Men's Association of Duquesne, Pa.

## Pittsburgh Club Activities

**W**ILLIAM N. MCNAIR, who was nominated in the recent Pennsylvania primaries as Democratic candidate for United States Senator, announced to the Henry George Club of Pittsburgh at its luncheon on May 18th in the Chamber of Commerce rooms, that it is his purpose to make the Single Tax the one outstanding issue in his campaign and declared that he would not "pussyfoot," but would undertake to present the Single Tax in its full significance. "I will declare that I am a Single Taxer and a free-trader. I will not be silent in the campaign on the things for which I have stood."

Speaking to his fellow members of the club on the subject, "Why I am a Single Taxer," Mr. McNair said that he had been attracted to the Single Tax philosophy many

years ago because it offered a remedy for many deplorable social conditions with which our modern civilization is cursed. Among other things, he was interested in the Single Tax as a means of abolishing slums and of placing desirable land within the reach of all who want to use it.

Having followed with keen interest the operation of the graded tax plan in Pittsburgh, he had frequently cited Pittsburgh as an example of the direction which tax reform should take and favored the extension of the graded tax system to other cities. But he was convinced that the graded tax plan as now in operation in Pittsburgh had not increased land taxes sufficiently to have any important economic effects, particularly with regard to lowering the price of land or abolishing slums; hence it could not be cited as a real object lesson to the social reformer. Since the reduction of taxes on buildings makes building sites in Pittsburgh more desirable, it gives the land owner an added advantage as compared with the situation in adjacent boroughs, and thus tends to offset the effect of the higher tax levied on land.

"It does not do much good to lower the tax on buildings a few mills and increase the land tax a few mills," said Mr. McNair. "We must seek to collect the annual rental of the land. If we believe in the Single Tax, why 'pussy-foot?' Let us tell the truth. The time has come when we must go out and talk the straight Single Tax to the people and say that we want to take the full rental value of the land. Don't let's pat ourselves on the back merely because we have the graded tax law. We cannot be satisfied with what we have done. We must go further. If we are to realize the benefits of the Single Tax programme, we must apply it to the whole state and, if possible, to the whole nation. The Articles of Confederation of the United States provided that taxes should be collected in accordance with the value of the land, but in drafting the Constitution this provision was changed to read that taxes should be collected in accordance with population. We should return to the idea embodied in the original Articles of Confederation.

"My opponent, Senator David A. Reed, declared in a speech the other day for 'Sanity in taxation.' This sounds interesting, but what does he mean? Can there be such a thing as 'sanity' in taxation? If I were to start now and discuss frankly all the different kinds of taxes that are foisted upon us, I would not finish by election time and there would not be a sane tax in the whole bunch.

"Of all the fool taxes, the building tax is the worst,—fining a man who builds a house. With all these workmen out of a job, surely the worker is the man to be encouraged; there is no sanity in burdening men who put others to work. Yet that is the building tax. And the inheritance tax—it is bad enough to get after the living; they can defend themselves, but to go after the widows and orphans, snoop around their little bank account and make them pay in their distress, is that sanity?"

"The only lucid interval I have seen in our taxation in a generation was when Pittsburgh decided to put a half rate on buildings. At least that is not as crazy as most places where they pile on the taxes 100%."

On May 25th, Will Atkinson, of New York City, addressed the Henry George Club under the subject, "Some Men and Measures." He talked interestingly of men prominent in the movement for economic freedom and of the various methods employed to advance the cause.

He said it had been his observation in every Single Tax convention he had attended that there were almost as many varieties of opinion concerning methods as there were individuals in the gathering. He was disposed to believe that any kind of work for the Single Tax is good work. Nevertheless, he had found in his experience that the man who could be converted by a single speech could oftentimes be swayed in the opposite direction by the next speaker who came along, and that the man who was influenced to acquiesce merely by an appeal to figures such as those which might show savings in taxes, was apt to be won away by the presentation of another set of figures that perhaps might seem equally interesting, for "while figures can not lie, liars can figure." He felt therefore that we should seek in every way possible to encourage the reading of the works of Henry George, there being nothing more effective than his logical presentation of fundamental economic truths and his strong appeal to the humanitarian sentiment, rather than to mere self-interest. Those converted in this manner had generally become lifelong and enthusiastic supporters of the movement, for they appreciated its deep significance. He commended the work of the Henry George Foundation and those who had been responsible for its inauguration.

Referring to the attitude of some of our prominent public men, Mr. Atkinson quoted from Samuel G. Blythe in the *Saturday Evening Post* of May 23, 1914, an interesting interview with Woodrow Wilson on the Mexican situation which was rather acute at that time, in which the late President emphasized the fact that the land question lay at the root of Mexico's troubles.

In closing, the speaker read some of the most eloquent paragraphs from Henry George's masterful presentation of the "Land Question." Ralph E. Smith, former Magistrate, presided at the meeting.

## City Officials Endorse Pittsburgh Graded Tax

UNDER the auspices of the Fair Taxation League of Pennsylvania, about thirty city officials from fifteen Pennsylvania cities gathered at Harrisburg on May 8th, for a Municipal Tax Conference. While the importance of equitable and scientific methods of appraising real estate for tax purposes received a share of the attention, this subject having been presented by City Assessor Harry W. Butts, of Lancaster, attention was directly chiefly by

the speakers to the benefits of Pittsburgh's policy of encouraging improvements by lower taxes on buildings and higher taxes on land values.

The conference opened with a luncheon under the auspices of the Lions Club of Harrisburg in the Penn-Harris Hotel, at which Hon. George H. Duncan, of New Hampshire, spoke on "Modern Tax Problems," and at the afternoon session, Percy R. Williams, former City Assessor of Pittsburgh, gave an analysis of the Pittsburgh graded tax system and discussed the proposed legislation to introduce the same system in the cities of the third class. He told how he had addressed audiences in every part of the state and found a very keen interest in the Pittsburgh plan. President John M. Moore presided and addresses were also made by City Commissioner John J. Bair, of Lancaster and Harry W. Olney, of Washington, D. C.

Following a general discussion, a resolution was unanimously adopted endorsing the graded tax plan for cities of the third class and asking the League of Third Class Cities to place this subject on its official program for discussion at its annual convention in New Castle in August.

Among the cities officially represented were Allentown, Altoona, Bradford, Butler, Erie, Hazelton, Monongahela, Harrisburgh, Lancaster, Lebanon, Oil City, Reading, Wilkes-Barre and York. The officials included Mayors, City Commissioners and City Assessors. The directors of the league consider the situation very favorable and are pressing forward with the campaign.

## Dinner to M. Warriner

A DINNER well attended considering the short notice was given to Mr. M. Warriner, of the *Commonweal*, London, and his wife and two charming daughters, on Friday evening, May 27, at Henry's Restaurant, Fulton street, this city. The dinner was delightfully informal and there were no set speeches. Mr. Laurence Tracy presided and Mr. and Mrs. Warriner talked interestingly of conditions in Great Britain.

Mr. Warriner dwelt on the necessity of a bolder declaration of our principles to the British electorate and deplored the timid and evasive land policies of so many of the British politicians in both Liberal and Labor parties.

Those present were: Robert Balmer, Gustav Bassler, M. Bejarano, A. Bourgeois, Miss Corinne Carpenter, Miss Grace Isabel Colbron, John Filmer, Joseph H. Fink, Mr. and Mrs. Gaston Haxo, A. H. B. Hepper, Bolton Hall, George Lloyd, Herman Loew, Joseph Dana Miller, George R. Macey, Robert C. Macauley, John J. Murphy, Edward Polak, A. C. Pleydell, Miss Charlotte Schetter and guest, Laurence Tracy, Walter J. Triner, George von Auer, M. Van Veen, M. Warriner, Mrs. Warriner and the Misses Warriner.

Mr. Warriner has departed on his trip west and will meet many of the Single Taxers in Pittsburgh, New Orleans and Chicago.

## A Proposed Constitutional Amendment for Michigan

FOLLOWING is a tentative copy of a constitutional amendment for submission to the voters of Michigan. It may be that our readers have some suggestion as to the wording of this amendment. If so they are asked to communicate with A. Lawrence Smith, 2460 E. Grand Boulevard, Detroit, who is chairman of the committee having the matter in charge. Local lawyers will pass on the legal points, but as to phraseology and intent Mr. Smith and his committee await advices.

To free farming, labor and industry from vexatious burdens that restrict employment, destroy jobs, penalize industry, raise rents and general living costs and interfere with opportunities for farm home ownership, the people of this commonwealth of the State of Michigan decree that after January 1, 19—, there shall be no taxes levied or collected in this state on goods or chattels or personal property of any kind, nor upon growing crops, nor upon business, occupations or professions, nor upon the privilege of conducting a business, occupation or profession; nor upon sales or transactions: Nor any poll tax, for the use of public highways or bridges, nor any tax on improvements in and upon land, nor any income tax on individuals, co-partnerships, corporations or other forms of business associations; except an annual site-value tax on the annual income value of land whether used or unused at its true income valuation, exclusive of improvements. This annual site-value tax shall be such per centum of the annual rental value of land as may be required for the purposes of local, county and state government, and shall be levied against owners and lessees of land as their interests may appear, and there shall be no other taxes of any kind or description. Under this amendment there shall be no exemption except that of publicly owned land. Nothing in this amendment shall prevent the charges of nominal and minimum fees where duly constituted authorities deem them necessary in connection with police and health regulations, registration and filing of papers and documents and for services performed by public servants. (Illustration of nominal fee—an annual motor vehicle license fee of not to exceed \$2.00).

Water powers, developed and undeveloped, shall be treated as land values, and shall be assessed and taxed annually on the basis of their unimproved annual rental value, in the same manner as land. All natural products of land; oils, gasses, minerals, natural forests and any and all other products commonly and generally known as natural resources shall be assessed and taxed at the time of their sales at a per centum of their royalty or stumpage value at the time of sale; such per centum to be the average of the per centum of the total of all other local, county and state taxes for the previous year, and all such taxes to be for the state.

At its first regular session after the adoption of this amendment, the legislature shall enact such enabling legislatures as will make this amendment effective on and after the first day of the calendar year following the adjournment of that session.

## Australia

THE *South Coast Times*, published at Wollongong, N.S.W., gave a full report of a public meeting held by the Men's League of the Presbyterian Church at Thirroul, February 12.

The speaker was Percy R. Meggy, who read "Henry George's wonderfully eloquent address on Moses. The keynote of the lecture was the evil of land monopoly, which Moses recognized and guarded against in a way suited to his times."

Mr Meggy was asked to state his views on the cause of unemployment.

After naming a few of the secondary causes—such as the action of the men themselves in starting so many strikes, the policy of protection which restricted production, etc., the speaker said that over and above these secondary causes was the one great primary cause of land monopoly. It was extraordinary that in this 20th century, when on the physical plane we could perform the most amazing and almost incredible feats, on the social plane we were almost as incredibly stupid, as shown by the fact that we allowed the individual to appropriate to his own use, and to the use of his most distant descendants, the wonderful resources of nature, which had been deposited perhaps millions of years ago, and which any child could see should be for the benefit, not of one individual but of the whole community. An apparently barren mountain in Montana, where aeons ago nature had deposited an enormous store of copper, was bought for a mere song by a young Englishman named Clarke, who eventually became one of the richest men in the world.

"After relating the story of Mount Morgan in Queensland, where a similar piece of stupidity was enacted, over £30,000,000 worth of gold and copper enriching a few speculators instead of the general community, the speaker explained the only scientific way by which land monopoly could be got rid of, and the long-lost rights of the people in the land could be restored. It was evident that the land could not be cut up into slices and each one given a share, but, although the land itself could not be cut up, the land value could, and if any balance remained after meeting the expenses of government, i. e., the expense incurred by the representatives of the people on behalf of the people, it could be divided equally among the people.

"This principle had already been applied in the municipal sphere in Queensland and in New South Wales with marked beneficial results, and if it were applied in the federal sphere on a uniform basis—not as now with exemptions and graduations—it would have the effect of opening up fertile land near existing railways now held idle pending a rise; it would provide abundance of employment for men who under the present system could not

get on the land; it would make non-paying lines a financial success; and it would provide ample revenue for public purposes without robbing the people by indirectly taxing everything they use."

## The System of Taxation in Sydney, Australia

IN reply to an inquiry from Alexander Fryer, of Boston, the following letter has been received from Sydney. Our readers in different cities can make comparisons of tax conditions prevailing here and those prevailing in Sydney. Such comparison will not fail to be instructive.

The City of Sydney is under the following taxation:

*Municipal.* A tax is levied by the Municipal Council of Sydney entirely upon land values.

The present Taxable Unimproved Capital Value of the city is £61,352,514 and the rate in the pound is four pence, which includes a tax of one halfpenny in the pound by the state government to liquidate the cost of the Sydney Harbour Bridge Construction, and also one farthing in the pound being contribution towards the upkeep of main roads throughout the State of New South Wales. The obligation has been placed upon the City Council by the government legislature to collect these taxes when collecting the municipal rates, which is three pence farthing in the pound at present.

*Water, Sewerage and Drainage.* These activities are essentially municipal works but here in Sydney they are governed by a board, "The Water, Sewage and Drainage Board." The rates levied by this body are upon the annual value of all properties.

The basis being the "Fair Average Annual Value" with a statutable deduction of ten per centum per annum and the rates are levied upon the net of this calculation.

The assessed annual value of the city of Sydney for this year is £8,001,840 and the rate in the pound is one shilling and six pence, covering all three services. The activities of this board extend throughout the metropolitan area which takes in some municipalities.

*Federal Land Tax.* This is a tax imposed by the Federal Government of Australia upon all lands within the commonwealth, and the tax is levied upon the municipal valuations, and the rate levied is on a rising scale according to the value of the land after deducting the statutory exemption of £5,000.

There is no tax on improvements nor personal property.

There are, of course, income taxes imposed by the Federal Government and State Government separately.

There is no further information I can offer and trust the above will be helpful to you.

—F. W. BAIRD,  
City Assessor and Resumption Valuer.

## Buenos Aires

THE Second National Henry George Convention was held in Buenos Aires May 25, 26 and 27. Later we hope to present a report of the proceedings.

The secretary of the organization committee is Juan B. Bellagamba. The treasurer, Bartolome Machello. The speakers, Alberto Alves de Lima, Eduardo F. Belaustegui, Juan P. de Burgos, F. A. Carta, Luis Denegri, Tomas Galli, M. Lopez Villamil, S. Martinez Davinson, Eliecer Puppo, Wifredo Sola and C. Villalobos Dominguez.

Following is the call for the convention:

"Objects of the Second National Henry George Convention to be held in Buenos Aires, 25th, 26th, 27th, of May, 1928.

The activities of the Single Taxers in Argentina have so far been without organization and in order to unify and coordinate the action of Single Taxers and provide for better propaganda, the organization committee has called a convention to meet as above stated.

The sentiment of the committee is opposed to direct political action, though we recognize that political action will be necessary to enact our principles into law. Our present mission is essentially education and diffusion of the principles of the Single Tax, to bring about a correct social organization through changes in our laws and customs.

This does not exclude direct political action when believed to be opportune, but this work of education will be more efficacious if we all work in strict accord on the agreed doctrines which must inspire us.

The methods of propaganda and a general organization give entity and centralize our work. Therefore the objects of the convention are these:

To define our doctrines and to decide on methods of propaganda and organization. As to the doctrine throughout all the world, it is based principally on the works of Henry George, but it is well known that certain points in the works of the Master have provoked certain differences of interpretation on important principles.

It is proposed that the convention issue an authoritative unanimous interpretation to the Single Taxers of the Argentine to give precision, uniformity and coherence to our work and to harmonize it with work now going on throughout the world, and to unite with the International George Conference which is to convene in Edinburgh.

We wish to briefly state our basic principles; to establish also the methods of applying them, taking into account the social situation of this country at the present time. Regarding propaganda, it will be necessary to decide how and by what methods we will organize and obtain the publicity necessary to realize our aim. As to organization, we will endeavor to create a method of financing and sustaining the existing organization and forming a national institution that will ramify throughout the country through local institutions.

These are the three points which we will have to discuss and decide, and upon these three points it is necessary to establish a perfect accord. The organization committee will prepare an order of the day to present these propositions and will inform the members of the convention in greater detail as to all of these points."

## From Denmark

COPENHAGEN has an official land value taxation map, similar to that in use in New York City. This map, as in New York, is issued by the central taxation department, and shows all the streets with values per yard on building lots of an average depth of 60 ft. (20 meters). Values are achieved by a study of selling price, corner influence, etc., also rental prices. The map shows the influence of Lawson Purdy's work in New York, and it is a sign of the strength of the Georgists in Denmark that they have been able to put such a map, and all it means, over with the official taxation authorities. It was not possible, with this first issue, to get it out in time for possible complaints of values and ratings before the collection of taxes on those values. But it is promised that the next issue will be, as in New York, a "tentative map" printed and sent out to the public in time to allow of complaints and discussion.

One of our good comrades, Mr. K. J. Kristensen, statistician of the Chief Taxation Bureau, has drafted the map, which he accompanies with the explanations of how valuations were achieved.

The labor of valuation in a city of very irregular street lines must have been quite interesting. So much of New York City is so right-angled that the map of Copenhagen, even of the center and core of the city's values, looks like a bit of the still unbuild portion, say of the Bronx, with its street lines that run hither and yon. *Det Frie Blad* gives a reproduction of the central portion of the city, which contains the highest values for the square yard, a most interesting bit to study.

Incidentally, it is rather surprising how few New Yorkers know of our own very valuable publication, the Tentative Land Value maps, issued by the Department of Taxation. These maps, all they mean and stand for, can be put down to the credit side of our movement, as one of its most tangible results in the great city. For they are the result of Lawson Purdy's years of service as Commissioner of Taxation.

—G. I. C.

## Tariff Effects

AT the present time high customs taxation is undoubtedly one of the most important of several causes hindering the restoration of economic balance and of prosperity in New Zealand.—DEPT. OF ECONOMICS, CANTERBURY COLLEGE, BULLETIN No. 25.

## A Square Deal and Guaranteed Democracy

SPECIAL privilege and monopoly can be abolished, thus ending the process of enriching the few by impoverishing the many, and incidentally, purifying politics by removing occasion for The Third House.

Equality of opportunity in natural resources, can be established; thus ending unemployment and the resultant criminality.

Private ownership or possession of land and property can be confirmed; thus inducing a loyal and stabilized citizenship.

Freedom of production and exchange can be introduced; thus reducing the cost of living and stimulating industry.

Public tax assessors can be relieved of their impossible task of estimating values, and citizens from their inclination to fraud and perjury; thus inculcating honesty.

Modern inventions can and should be made to signify increased wages to labor and increased profits to capital; thus eliminating conflict.

Condensing the above declarations into one:

The square deal among men—the Golden Rule in our economic life—can and should be inaugurated, by simply transferring as gradually as required all governmental or community taxes, from the private property values created by industry and trade—the products of human labor—to the social or community values created by the governments and society itself, as expressed and reflected in ground rent. Ground rent keeps pace with public need. This would be scientific taxation, in harmony with every day business principles—a levy upon the citizen in exact proportion to the benefits conferred.

The voters can enact scientific taxation into law, whenever they make a majority demand; thus introducing all the benefits and blessings of a square deal and a guaranteed democracy to all people; a new era of liberty and justice.

—S. S. TABER

PERSONALLY, I believe if public opinion was aroused and demonstrations organized in every centre, demanding all the usable land of the country must be put into its fullest use, emphatically pointing out the way, no State management, no Socialism, no more petty devices, but a good stiff tax on all land values, a year's active, strenuous work would compel the Government to act.—BOOTAGH-AUGHAGOWER, in the *Catholic Times*, July 15th.

"THE Land which the Lord thy God giveth thee" is the impudent caption of a real estate "ad" by the Harmon Real Estate Corporation. Just so. The land which the Lord giveth and the Harmon Corporation sells!

## "I Saw A Great Light"

(A STIRRING PARAGRAPH OR TWO FROM  
HERBERT QUICK'S AUTOBIOGRAPHY\*.)

"TAKE it and read it," said Reverdy Miller as he handed to Herbert Quick, away back in the 80's, a paper edition of "Progress and Poverty."

"I looked at it with contempt," says Herbert Quick, "for it was a book greatly reprobated in the crowd with which I had been training; a book never read by those who condemned it; a book already known in most civilized lands, and often answered . . . . ."

"Yet I took it and read it."

"The preface, dated November 1880, while its sweeping generalizations rather took away my breath, was so calm, so quiet, so free from that blatancy which marks the howl of the demagogue that I went on to the Introduction, entitled, "The Problem" with half my hostility removed. This man appealed to thought rather than to passion. But in the introduction, I began to feel the swell of a suppressed fervor, and I sensed the confidence of the writer in the fact that he had attained to truth. He spoke calmly of the failure of political economy as then taught to explain, to say nothing of proposing a remedy for, the social evils which every one could see. This failure he urged came not from the inability of the human mind to solve the problem, but from false steps in the various more or less accepted explanations.

"The writer was Henry George, and the book was Progress and Poverty."

"I have often wondered whether many men have passed through such an experience as mine in the reading of this book. I found the very foundations of my philosophy in the process of dissolution. Like the foundations of the Cathedral of St. Paul's, they turned out to be nothing but sand and rubble, and the structure of conviction and theory so dear to me was tottering to its fall; but the book did not destroy alone. It poured into the rotten base the concrete of a new and perfectly correlated doctrine, which has stood firm and unshaken ever since. But these foundations of belief which were moving, dissolving and undergoing reconstruction, were those of my very life. The dome which was trembling was that of the convictions which I had publicly proclaimed before my little world. Consistency is a very precious jewel, especially to him who even in a modest way has been a speaker and a writer; and I saw that if these were veritable truths which I was drinking in, I should be forced to repudiate my doctrines which I had held, and which constituted the bond between me and many dear friends. I was facing a crucial test of character, or I was being misled.

\*This work is one of the best autobiographies ever written. Readers of LAND AND FREEDOM know of the late Herbert Quick as the author of Vandermark's Folly and other best sellers in which our principles are not neglected.—Editor LAND AND FREEDOM.

"I knew that my mind was at close grips with an intellect of the first order, moved by an apostolic fervor. I said to myself in effect, that if this were really truth, I should be a lost soul if I rejected it; for it was not only a call to the discipleship of truth, but the most completely redemptive truth ever set before the world. It was true that all history was strewn with the wrecks of civilizations. It was true that progress had always been associated with growing poverty. It was true that all civilizations which had possessed the power of protecting themselves against destruction from dangers from the outside, had eventually rotted from within. It was true that the increase of wealth had been accompanied by the increase of poverty in America."

"And here was an analysis of the factors which were not only at work in our society, but must inevitably have been at work all through history, which not only had produced the disease in the past everywhere, but must generate it in us as surely as decade should follow decade. Here was at last a perfectly plain and irrefutable exposition of the way in which wealth is distributed as it is produced. As every one has agreed, it fell into the divisions of interest, wages and rent; but George, for the first time, defined these three so that each included no portion of either of the others. He gave perfect definitions of interest, wages and rent. Then he showed that as rent increased with the increase of population, and the progress of the arts and sciences, it is always subtracted, and must in the nature of things be subtracted, from the portions of wealth produced going into wages and interest.

"He demonstrated that with land reduced to private possession, the economists before him had been correct in asserting that rent is measured by the superior productive capacity of any land in question, in site value in cities, and in farming value or the like in the country, over the least desirable land in use. In other worlds, rent depends upon the margin of cultivation, as Ricardo, Mill and others had said. But George showed that interest also depends on the margin of cultivation, as it must take its share of what is left after rent is satisfied; and that wages also depend upon it for the same reason. Thus the land question became the fundamental fact in economics as well as in sociology.

"I was surprised to find here a reformer saying a good word for interest; but George proved not only the necessity, but the righteousness of interest. He showed that rent is at the expense of interest, and thus takes from capital a part of a larger share which it should have. But the crux of his demonstration lay in the proof that it is rent which crushes labor down to the returns from the poorest land in cultivation, and that this really means down to the smallest wage on which labor can live and reproduce. He was not content with the really mathematical demonstration of this. He proved it inductively, and deductively. He scanned history for evidence. He stated all

the objections which have ever been made against his system in a stronger form than they have ever been stated by his opponents; and answered them beforehand. And he proposed a remedy for the social disease of increasing poverty with the development of a civilization which was simple and just.

"He showed that rent arises in the nature of things. No one is to blame for it. As land in a new society is occupied the superior land must bear rent. But rent comes, not from labor of the owner, so far as the mere land is concerned; but from the progress of society. Hence, morally, it belongs to society. Therefore this "unearned increment" of land values, in city and country, should be collected yearly by the government as belonging to the whole people. All public expenditures should be paid for with it. No one under such circumstances would hold land for any purpose except use, and he would pay only what the use was worth. All wealth produced by human activities would be untaxed. Nothing would be taxed save that which was created by the taxing power. Really the single tax would not be a tax at all, in the ordinary sense, since it would be merely a payment to the whole people for a benefit enjoyed. All titles would remain as now. There would be no disturbance of any occupation. Things would gradually readjust themselves. Wages and interest would rise to their proper level. The problem of poverty and want would be cured, and that without revolution. People freed from the trammels of a rigid land system could readjust themselves to any system of public order they might choose. Even the benefits claimed by socialism could be realized in so far as they might be realizable through voluntary cooperation, without the tyranny of state socialism. This is in a very sketchy form the vision which dawned on me as I read 'Progress and Poverty.'"

"A perfectible society, and the obvious means of perfecting it. The ancient riddle of ruin solved at last. The abolition of involuntary poverty in view. Eternal racial life attainable for us of the end of the century, under terms of freedom, and with no need for revolution. I moved for days in a plane of exaltation such as I have never experienced before or since. I was uplifted to the skies. Again I suffered. It was the breaking up of the fountains of the great deep, and the opening of the windows of my spiritual heaven. I can not wish any young reader a better thing than some such experience. I have never for a moment lost that something like a transformation which came to me then.

"Said Reverdy Miller, when I went back to him with the book and with a new light in my face: 'Nobody can refute it. It's the real stuff.'"

**I**RVING FISHER says that 80 per cent. of our people barely earn a living. The truth is that they earn an excellent living, but it is the twenty per cent. who get it.

—*The New Yorker.*

## Wrong Notions About Taxation

**O**PPONENTS of the idea that all taxes should be raised by the appropriation of the "unearned increment," or the taxation of the value of land, are generally guilty in their argument of a strange mixture of admitted fact and faulty reasoning. We base this statement on an article published in a recent issue of a farm paper in which the writer, presumably a farmer, contends that there is just as much "unearned increment" in a store, a farm paper or other publication, or a factory, as there is in his land. To quote a paragraph from the article:

What would The Iowa Farmer or Bishop's store be worth if they were located in a howling wilderness which extended hundreds of miles beyond the printing plant or the store? If it is the presence of population that gives value to my land, what is it that gives value to The Farmer or to the store? Yes, it is the people who have put the value into my farm, but it is just as certainly the people who create the value of stores and factories and all kinds of publications.

As a statement of fact as to the source of all values the above is undoubtedly true. As a process of reasoning advanced to show that books and magazines and papers, stocks of goods and factory equipment should be taxed the same as the "unearned increment" of the political economists, it is all "wet" and a fair sample of the lack of logic upon which is based the current defense of the general property tax, not only in Iowa, but in Ohio and every other state that stifles an enormous amount of potential prosperity by unscientific and unjust tax laws.

And the above, instead of being what its author meant it to be, an unanswerable defense of the general property tax, affords the best proof imaginable that our present method of taxation is as wrong in theory as it is unfair in practice. There are still men living in Iowa who, as young men and pioneers, purchased land at government prices. Let us assume that the writer of the above is one of these. He paid \$1.25 an acre for, let us say, a quarter section. His 160 acres with good buildings is doubtless worth today 200 times that much, or \$250 an acre. Had he in his youth merely proved his claim, then abandoned it and let it lie fallow until the time of writing the above letter it would still be worth perhaps 100 times as much as he paid for it, altho never reduced to cultivation.

Would time do as much for the owner of a store, a factory, a printing plant? Could an Iowa manufacturer erect and equip his plant, lock the door, move out of town and expect Father Time to enhance the value of the plant, regardless of how many people moved into the town or the state, as the quarter section of land increased in value? Could a merchant open and stock a store or a publisher start a paper, then abandon it and hope to come back at



some future time and find the store or printing plant enhanced in value many times over? In truth, would all these absentee owners not find that there was no value left, save only in the ground upon which their various plants were built?

The farmer who wrote the above letter instead of making a case against deriving all public revenue from the value of land has unwittingly proved for the Single Tax idea all that its advocates claim for it. He, as an absentee land owner, would find that as population increased the value of his land had increased with unvarying mathematical precision. Without effect on his part the influx of population would have done for the value of land what it will not do for any commodity made by the hand of man. And that is the sole contention of Single Taxers.

Stocks of goods, in stores, factory equipment and all other products of human labor deteriorate rapidly and time, instead of making them more valuable, soon reduces them to valueless junk for which there is no market at all. The presence of people does make a market for printed matter, for clothing and all manufactured articles, but these articles must sell on their merits. These merits are not a natural resource, as is land, but are due to hard work, intelligent management and lots of both. More than that, the merchant, the manufacturer, the publisher must always be alert for competition is not only keen, but springing up all the time, while the land owner is secure, for there is nothing he or anyone else can do by which the amount of available land can be increased an iota.

Had the farmer who wrote the above only stopped to think his own experience would have told him that if we tax any commodity produced by human labor, a hat, a self binder, a bale of fence wire, the price of that article is increased at least by the amount of the tax and, therefore, made that much harder to procure. If the tax be high enough it makes the given article not only dearer, but scarcer. We tax nuisances out of existence. Does it never occur to us that so to tax the things we want, either heavily or lightly, is both wrong in principle and in practice?

That is the whole fiscal argument of the Single Taxer? Why tax at all the things we want to make living more comfortable and life happier when there is at hand an inexhaustible fund upon which we may justly draw for every public expenditure? Why tax any product of the human brain or hand?

And this is not only a sound fiscal argument, but it is a sound moral argument. For sound economics must ever coincide with sound morals and conform to the natural law, else the argument falls to the ground. We send men to jail for evading our evil tax laws and denounce them as bad citizens, but it would be more creditable to our intelligence if we were to examine the law and see it is the evil instead of the men who violate it.

By the same token we imprison smugglers, never stopping to think that they would not be smugglers were it not for iniquitous tariff impositions and that all the crime the smuggler commits is exercising his natural instinct to engage in trade unhampered by foolish, man-made restrictions.

Did we but know it practically every "sin" we punish is a product of law. Witness the amazing franchises we have granted, the wicked land laws which are the bottom of every internal and international revolution the last two centuries, the private monopoly of nature's gifts to ALL the children of men. Nature toils a billion years to make a coal mine—for the use of the people of the earth? No, for the convenience of those who grab nature's bounty under iniquitous legal forms and devote it to individual gain instead of the people's use.

The most potent instrument for good or ill possessed by any civilization is the power to levy taxes. Properly applied it will perpetuate our rugged American individualism. Wrongly applied and our civilization must inevitably sink into the nerveless and flabby state socialism that has destroyed every civilization in the past.

—Coshocton, (Ohio) *Times*, Editorial

## Canberra

CANBERRA is sometimes spoken of as a "Single Tax City." This is wrong in fact, and a mistake also in tactics when George men so speak of it. Canberra people pay rent for the land they occupy to the Federal Government through the medium of the Federal Capital Commission, instead of to private land owners. But they do not escape taxes, rates, and Customs duties, and while living they will be afflicted with the multifarious stamp taxes which ingenious Treasurers know how to impose, and at death their property will be liable to probate duties. The Henry George plan, generally known as the "Single Tax," is to collect the rent of land in lieu of taxation. If, later, Canberra has economic troubles similar to those of other cities, critics will say the "Single Tax" has failed. Let us acknowledge that Canberra starts better than other cities, but insist that it falls a long way short of the Georgian ideal. It is not even a democratically governed territory, for the people have no representation in Parliament or in local government. A local rate of threepence in the £ of site-value is imposed for municipal purposes, but they have no control over the expenditure. Some day the people of Canberra will realize that they possess no franchise, either Federal, State or Municipal; then there will be a row.

—*Progress*, Melbourne, Aus.

THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in the value of land itself, rather than upon the improvements.—THEODORE ROOSEVELT.

## Economic Wealth and Private Income

I WANT to express appreciation of your recent editorial relative to a valuation made by the Department of Taxes and Assessments of the City of New York, in which you point out the common error in newspaper comment and otherwise of confusing real or economic wealth with private income.

This estimate, which claims for the city a valuation of \$1,000,000,000 over the assessed value of the preceding year, one-half of which is credited to an increase in land values, simply shows that productive industry, i. e., all manual or intellectual labor (money, of course, being only a medium of exchange), has added \$500,000,000 to the wealth of the community in spite of the handicap of \$500,000,000 of increase in the cost of living and doing business, the increase in land values being due to the greater demand for home and business sites, growing out of the necessities of an increasing population.

The practice of gradually taking up community produced values by the local governments in taxes and of reducing to that extent the taking of products and processes of industry, is now coming to be recognized by legislators as basically right and is already in greater operation than is generally known. The city of Pittsburgh, for instance, has already instituted a partial exemption of buildings and full exemption of machinery and stocks in trade. In Minnesota they have what is known as the ore tax, i. e., a tax on undeveloped ore mines, and in many communities the practice of assessing abutting property for the cost of public improvements is in vogue.

Many do not know that the new capital city of Australia, the city of Canberra, is founded on the idea of no private ownership of land, the rent of land being taken by the community in lieu of all taxes. Many other examples could be cited showing the progress already made in carrying out this theory in legislation.

—O. E. TOEFFERT in *Christian Science Monitor*.

## Homespun Genius of Henry George

IN the article entitled "Pittsburgh Has a Plan," we learn that certain economic theories of Henry George which 40 years ago were the subject of public applause or anathema, are today being tried out with apparent success in Pittsburgh in a new system of graded taxation. Pittsburgh has followed Henry George in reducing the tax burden on improved property until the tax rate on buildings is but one-half the rate on land. Canada has gone much further. In Manitoba farms are assessed on the value of the land only.

If Henry George had been merely a theoretical economist his reputation would have suffered no eclipse. He

was entitled to his conviction that the age-long disparity between rich and poor, between good times and hard times, is due to the speculative holding of land. His crime was to propose an easy, practical remedy, a tax on land to the exclusion of other taxes. When the full meaning of his program became clear, that it threatened the protective tariff and a score of other economic traditions, approbation gave way to alarm. Yet, in contrast to European Socialism, George's startling principles were home-spun American. For in proposing to exempt from taxation all the products of man's toil, whether furniture or dwellings, crops or factories or railroads, he became the absolute exponent of the American doctrine of the right of private property.—HENRY GODDARD LEACH, editor of the *Forum* magazine.

## A Virile Movement

AND who shall arise now and say there is no power in a cause that within less than fifty years has done so much toward turning the world's thought and the tendency of its legislation, its social and even religious trends away from erroneous reforms, as has the philosophy of Henry George? Less than fifty years ago in a speech delivered in San Francisco Mr. George said the truth he proposed was then a "plant so weak and small that only the eye of faith could see it." Today the cause of Henry George is a virile movement the world round. It boldly lays the ax at the root of all international troubles by demanding as a true basis for world peace and a greater and more equitably distributed prosperity, the abolition of all tariffs on commerce, and the destruction of the false base of national welfare by wiping out private monopoly of natural resources. With no huge slush funds filched from wealth producers through the power of monopoly, to own or subsidize great newspapers; with no endowed college and university professors to teach its plain, homely truth; with no legislators or lobbies to enact any of its tenets into law; with practically the weight of the entire human world in the scales against it, still the Single Tax goes forward until today it is shaping legislation in one half the states and the entire civilized world in spite of themselves. Its champions are holding national Congresses and International Conferences and their pronouncements command attention. No power in such a phenomenal movement? Well rather! Mr. Wilson spoke a cold fact with no flattery when he let loose that reference to "the power of the Henry George Men."

—*Fairhope Courier*.

## A Billion Dollar Loot

THOSE who bought land in and near Cleveland have made a billion dollars since Cleveland was founded.

—*Cleveland Plain Dealer*.

## Norman Angell Looks at American "Prosperity"

NORMAN ANGELL has recently concluded an extensive tour of investigation into conditions in the United States and here are a few of the observations he makes as a result.

"If the visitor would leave the towns and go on to the farms—particularly in the South and South-West, in the Dakotas, in the wheat belt—he would find a difference of standard so great in degree from that of the cities as to make an entirely different kind of life. *No longer an air of lavishness and prosperity, but an oppressive atmosphere of poverty and insolvency; of decrept and tumble-down houses, poor food, tramp's clothing, anxiety, debt, and hopelessness. And this is a third, perhaps more, of the Golden America.*"

He remarks: "The town-bred American, whom the ordinary European visitors meet, will deny the truth of the picture, and the denial will often be sincere. For already we have in the American cities a generation that has not known the soil, and knows next to nothing of the conditions which obtain on the farm. . . ."

Mr. Angell says the ignorance of the average town-bred American of the vast gulf separating the American of the town and the America of the farm is amazing, and adds, the real struggle is between "the man on the land" and the industrial organization emanating from the cities.

"Virtually everything that the farmer had for sale had to be sold at a world (a Free Trade) price. But everything he had to buy, including things like freights as well as things like machinery, clothing and the rest, was bought at a highly-protected price. No industry in the world could, year in and year out, stand such one-sided treatment, and American farming has not stood it. . . ."

ON the Fiftieth Anniversary on January 30 of this year of the class of '78 C. C. N. Y., E. Yancey Cohen, the class poet, supplied a poem entitled Jubilee. We quote the concluding lines:

"The Earth is Mine," thus spake the Lord,  
"Sojourners ye by my accord.  
Six days for labor, one for rest,  
This of my rulings is the best.  
The waters of the open sea  
For all my children's use are free.  
The early and the latter rain  
I cause to fall each year again.  
The sun's all-generous warmth and glow,  
Which from the seed-time makes to grow  
The varied harvests of your toil  
Give each his corn and wine and oil.  
Partake of all my bounteous aid  
But let my mandates be obey'd.  
Nor seek ye field on field to join  
Nor other's labors to purloin.

Your heads to think, your hands to do  
In fitting way I give to you—  
But all my natural Universe,  
In which my Godhead I immerse,  
My winds, my fires, my powers divine  
Shall not be own'd by you—they're Mine!  
And woe to those who in their pride  
By My great Law will not abide!  
With equal right use ye the Earth,  
This guerdon comes to you at birth,—  
But he who filches this clear right  
Him will I shatter in my Might!"

Thus was the blast of that wild horn  
On Palestinian echocs borne.

So seven times seven the years went by,  
And we have liv'd and we can die—  
But what we've seen and we shall see  
Is the bright gold of Destiny.  
Sound high, thou horn of Jubilee!  
Ring out, O bells of Liberty!  
Teach men God's Truth that makes men free!

IT has become the fashion to dismiss Henry George with an amused smile. "Progress and Poverty" was written in 1879. Fourteen years later General William Booth of the Salvation Army launched a vast scheme for the moral, social and economic regeneration of the world by providing, as a charity, land for the God-fearing poor. Those who had paid little attention to Henry George hailed General Booth as a savior, with resounding hallelujahs.

Thirty-five years have passed. The Salvation Army in the United States alone has accumulated the tidy sum of \$30,000,000 in solid, income-paying properties. But General Booth's scheme to do away with poverty by prayer has collapsed. In Soviet Russia, on the other hand, the basis of the land tax in effect today is that little idea put forward by Henry George, and at the bottom of the agrarian program in Mexico, that makes Secretary Kellogg see and scream "Red!" is Henry George's theory of free access to the land. Miss La Follette has done us all a service by reminding us of these things.—Review of SUZANNE LA FOLLETTE'S work, Concerning Women, in *The Masses*, by Paxton Hibben.

IS it a right of property which permits a foreign speculator to come to this country and appropriate 200 miles of territory in Scotland for the gratification of his love of sport, and to chase from the land their fathers tilled long before the intruder, the wretched peasantry who have committed the crime of keeping a pet lamb within the sacred precincts of a deer forest?—JOSEPH CHAMBERLAIN, in 1885.

## Tolstoy Bears Testimony

"BUT now he saw it plainly enough. It was just as the people had always said, the landowners were responsible for their poverty—those landowners who had deprived them of the land which was their sole means of support.

"Nobody could deny that infants and old people died for want of milk; the reason they had no milk was because they had no pastures for their cattle, no land for raising bread-stuffs, no hay-fields. It is perfectly plain that all the people's misery, or at least the greater part of it, arises from the fact that they do not own the land which ought to support them, this same land being in the hands of men who take advantage of their ownership to exact the utmost amount of labor from the tillers of the soil. The peasants, reduced to the depths of poverty, actually dying for want of enough land to support them, go on toiling in order that the land owners may have crops to sell in foreign lands." . . . . .

"In Scientific Societies, government institutions, and in the newspapers we are always discussing the cause of poverty and the means for its amelioration, but we neglect the only sure remedy for the uplifting of the masses which is to return to them the land which has been taken from them and which they so much need."

. . . . . "He would not repeat here what he had done at Kuzminskow, and in his mind he sketched a plan for renting the land to the peasants and from the moneys received, establishing a fund which was to be used for their public needs. It was not the Single Tax System, but the nearest approach to it that would be practicable under existing circumstances. The main thing was that he renounced his right to hold land property for a personal benefit."

—*Resurrection, Chap. VI.*

## BOOK REVIEWS

### BOLTON HALL'S "LIVING BIBLE" \*

One of the near-miracles in connection with the Scriptures is the King James Version. When it appeared the English language was yet in its formation. The first English dictionary appeared in 1615, followed in the next year by one which contained 5000 words and two centuries later amplified by Dr. Johnson, first of the really great dictionary makers, into a volume of over 50,000 words.

We need to appreciate the labors of the extraordinary group of scholars who gave us the King James version of the Bible. It will help us therefore if we realize the comparative poverty of the quarries from which was hewn the magnificent and enduring marble of the edifice.

Any attempt to improve upon the English of the King James version would be regarded rightly as foolish temerity. Such has not been Mr. Hall's purpose. His task has been rather the work of elimination; the pruning, so to speak, of the excrescences and superfluities which were retained in the original with the object of the King James writers of furnishing a literal transcript.

In this connection Mr. Hall, in a letter to the editor of *LAND AND FREEDOM*, says: "What I have tried to do for the Scriptures is to give a clear view of the whole contents in its very own words. The few words that are changed, even though it be only as to their order, are marked in brackets."

Reduced to one third of the bulk of the original, or King James version, repetitions, ceremonials, and most of the genealogies and land boundaries are omitted. But everything is here, as Mr. Hall explains in his admirably written Preface, that has ever been of significance to the reader of Scriptures, the stirring narratives of the patriarchs, the histories of the kings, the visions and invectives of the prophets, major and minor; the parables of Jesus and the poetry of the Psalms—those notable phrases that have had for three hundred years a way of ringing unforgettably in the inner ear of him who has once heard them—all kept in their integrity, to the last syllable of their immortal rhythm."

We quote further from the letter to which we are indebted for the extract already given:

"No one can be called educated who is not familiar with the Bible. It contains every model of literary form, or Dramatic and Narrative style, and the spirit of countless poems.

"There are only two books with which a plain person can educate himself, the King James Version of the Bible and Progress and Poverty.

"Each of these has the same object, which is to justify the ways of God to Man—and the message of each is delivered in clear and majestic English—each is crammed full of the land question and true democracy; but in the King James Bible these are overlaid and almost buried in the mass of repetition and detail."

The work has taken many years of careful preparation. It is a noble task, nobly executed.

J. D. M.

\*The Living Bible, Being the whole Bible in its Fewest Words. Edited from the King James Version by Bolton Hall. Cloth bound, 422 pages. Price \$6. Alfred A. Knopf New York City.

### A NEW BOOK BY A DANISH NOVELIST \*

We have been to Sandhaven. It is a little fishing village on the Danish coast, just a cluster of houses on a hillside overlooking the sea. It has a lighthouse.

We have been to Sandhaven. Jacob Paludan, a Danish story-teller, has been our guide there and in spirit has made us see it. We are familiar with what is known as "glamour;" Mr. Paludan has it. It is the secret of clothing the picture the artist paints for us with a certain magic that brings it before us.

A little vague it is, perhaps, a little remote—"out of sight, out of time"—and visible only to the eye of the spirit, silhouetted in dark, desolate outline, and again a mirage-like impression.

Mr. Paludan is an artist. Every now and then little descriptive touches flash out at us as we read. He has lived close to earth and sea. Nothing can surpass his intimacy with the small details of nature, like Hudson, like White's Selbourne, with a vein of poetry intermingled that is Mr. Paludan's own.

Maybe the novel has no serious purpose that the casual reader, interested merely in the story, will discover. But the real theme symbolized in the title the more discriminating reader, especially if he be a Single Taxer, will readily discern. For the land question runs all through it. The ruin that overtakes more than one of the characters is directly attributable to the passion of seeking something for nothing, the human forsaking of honest, creative productive toil for greedy speculation in the toil of others. The harbor is coming—and if the prospect of its coming had not aroused this passion in their hearts, if it had not stirred the desire to forestall, the history of Sandhaven, as well as the lives of its inhabitants, would have been differently written. Men might have lived in Sandhaven with natures unwarped, and pure unsullied lives, untainted with the ferocity of land speculation, might even here, in this desolate fishing town, have learned the lesson of fraternity and

\*Birds Around the Light, by Jacob Paludan. G. P. Putnam's Sons, New York and London.

cooperation. But like the foolish birds that beat their lives out against the solid masonry of the lighthouse they saw Sandhaven the wreckage of false hopes and ruined souls. For the harbor never came.

We had marked several paragraphs for quotation for the true poetry of their description, the sureness and aptness of their similes. But space will not permit.

To Miss Colbron we tender our felicitations. For the qualities inherent in the author's work could not have been transplanted from Danish into English without something more than the well equipped scholarship of the gifted translator. Something more than that—an artistic fellowship, a sureness of apprehension of the author's meaning, and a knowledge of everything the Danish writer seeks to convey—have been required of Miss Colbron as Mr. Paludan's interpreter.

—J. D. M.

## CORRESPONDENCE

### MR. CRAIGIE'S WORK IN SOUTH AUSTRALIA

EDITOR LAND AND FREEDOM:

I have just returned from a four weeks speaking tour of the West Coast. You will see particulars in *March Advocate*. The farmers in that district are taking a keen interest in our principles, and we are nursing the district with a view to the next election. We have a fine lot of workers there, men who do not hesitate to drive 25 miles to attend a meeting—a striking contrast with some city people—and we are hopeful that the seats there will be won for our cause. It is hard work travelling each day and speaking each night, but it is necessary if educational work is to be done. I return to the Coast again in June to assist in a land value rating poll that is to be taken at Minnipa District Council, and I also address the Streaky Bay Council on the same question.

Immediately on my return from the coast I started speaking in connection with the Woodville District Council land value poll, taken March 24. The opposition won by a big majority as they had a big supply of cash at their disposal. This district is a land speculators paradise and they put in their money right royally to defeat the land value system of rating. They did not hesitate to wilfully misrepresent the true position regarding the districts already working under the land value principle, and the dope carried the people.

I go to Gladstone, a country town, on April 11th at the request of the Town Council to address a public meeting on land value assessment. The Council contemplates adopting that method of collecting local revenue.

Adelaide, South Australia

—E. J. CRAIGIE.

### BROTHER JUSTIN AND HENRY GEORGE

EDITOR LAND AND FREEDOM:

Single Taxers are interested in every phase of Henry George's career that will shed light upon his life during the period when he was working out his great philosophy. St. Mary's College was founded in San Francisco about 1867, by the late Archbishop Alemany, then Catholic Archbishop of California, and the Christian Brothers of De La Salle were placed in charge of that educational work. During the seventies Brother Justin was the President of the College. He was a man of great ability, a fine orator, and devoted to the cause of humanity as well as the education of his boys.

Brother Justin and Henry George were warm friends, and George took every opportunity of consulting his friend about his great book when it was in the making. Frequently he visited the College, which was then some five miles from the center of the city, and read the manuscript of *Progress and Poverty* to Brother Justin, who was most helpful in his criticism of it.

I have a friend who was a protege of Archbishop Alemany, who sent him to St. Mary's, where he became the prize pupil. Because of these circumstances, my friend was frequently in the company of Brother Justin, and he tells me now that when he was a boy, he often

heard Henry George read the pages of his manuscript, as they were written from time to time, to Brother Justin. He remembers one particular occasion when Brother Justin, listening to George read the latest pages of the manuscript interrupted him, saying: "Cut that out, Harry. It will alienate the . . . ." George was helped very much to a correct view of the religious aspect of his philosophy through his association with Brother Justin.

Another interesting feature of this association was that when my friend was taking his examinations at the end of the college year Brother Justin requested Henry George to come out to the college and examine him in logic. My friend tells me that George was a thorough, logician, and gave him a complete and practical examination.

This friendship between Henry George and Brother Justin existed for many years before *Progress and Poverty* was written. Those who are interested may find in the copies of the *Evening Post* during 1872 or later, when Henry George was its editor, whole pages devoted to printing the St. Patrick's Day Oration of Brother Justin and it is well worth reading today. The files of the *Post* are in the San Francisco Public Library, and also among the Henry George Collection given to the New York Public Library by Mrs. DeMille.

Brother Justin left San Francisco for New York about the same time that Henry George left here. Brother Justin then became President of Manhattan College, conducted by the Christian Brothers. No doubt he and Henry George continued their close and intimate friendship. Perhaps some of the Single Taxers of the early eighties may have known him?

San Francisco, Calif.

—E. P. TROY.

## NEWS NOTES AND PERSONALS

THE news reaches us of the death of Ernest J. Foord at Newaygo, Michigan. It comes as a personal shock, for we were closely associated in the movement in Jersey City, and a real friendship grew up between us. Ernest was a devoted follower of Henry George and was attracted by the fundamentals of *Progress and Poverty* in which he never lost faith. A Single Taxer since 1886, his interest in and devotion to the cause never flagged. We shall miss his recurring letters and shall always keep an affectionate recollection of the friend who has passed out of the picture. Dear old Ernest!

IMPROVED somewhat in typographical appearance and with an interesting table of contents the *Commonwealth* of Ardmore, Pa., edited by John W. Dix, is a creditable little paper.

A GERMAN friend of Bolton Hall writes to him from Switzerland stating that the new edition of "Meyer's Lexikon" calls Henry George "the father of the land reform movement." (Bodenreformbewegung.)

HAROLD C. MILES, a young convert of Chas. LeBaron Goeller, and destined, we believe, to be one of the real leaders of the movement in future years, has a communication in the *Binghamton Sun*. He writes:

"If taxes were placed where they should be, no 'Clean-up and Paint-up' campaigns would be necessary. People would do it just for the satisfaction of having a respectable looking property; human nature is that way, but when they have to consider more taxes that is a different matter. So the fact remains—if you improve your property, you of course have that expense, but on top of that there are higher taxes to be paid for all time."

THE death of Delos F. Wilcox, former Deputy Water Commissioner of New York, and perhaps the country's leading authority on franchises and public utilities, occurred April 4th in the New York Hospital. He had been ill only a few days of pneumonia. He was educated in the University of Michigan and Columbia University and received the degree of Ph.D. from the latter. He was only 55 years of age, but had written several works on city government. He was for many years

a contributor to the up-keep of LAND AND FREEDOM. He leaves a wife and four children.

DR. W. E. HARPER, well known Single Taxer of Chicago, has returned from a trip to New Zealand and Australia, lecturing on certain technical subjects connected with his profession of dentistry. He writes that he found land values outrageously high and feels that if these remain so these countries have little possibility of an extended foreign trade save in a few favored products. Dr. Harper is an accepted authority on many subjects relating to his profession and was in constant demand for lectures when his presence became known. He was thus kept pretty busy, with little time for study of economic conditions. He was surprised to find much evidence of graft in city affairs and more crime than he had been taught to look for.

It is rumored that George L. Record may enter the gubernatorial race in New Jersey.

DR. THOS. L. BRUNK, of Alton, Ill., reports that his book reviewed in the columns of LAND AND FREEDOM, and entitled "American Lordships," is having quite a sale. Dr. Brunk has in preparation a new work entitled "Why a New Constitution is Imperative." The facts collected in "American Lordships" make not only a readable book but constitute an arsenal for Single Tax speakers and writers.

E. S. GILBERT, of Hamilton, Ontario, at the age of 78 is still active in the cause and has lost none of his enthusiasm.

THE *People's Advocate* of Adelaide, S. Australia, reprints the remarkable address of Oscar H. Geiger at the Henry George Congress in this city on "Natural Law in the Economic World."

JOHN B. MCGAURAN, of Denver, writes: The March-April number of LAND AND FREEDOM was most "interesting and instructive—up to its usual standard of excellence."

THE death of another Henry George man of this city must be chronicled. Fred R. Seaman died March 13 at the age of fifty-four. For several weeks before his death he had not been feeling well, but was unaware of his true condition until the day before he died. He was planning a South American trip which he agreed however to defer. His attention was early directed to Progress and Poverty and he contributed liberally of his money to Single Tax propaganda. He was one of the best known men in the wholesale grocery trade and helped to make the firm of Scaman Brothers a household word. Our old friend, Louis B. Parsons, associated for many years with Mr. Seaman in business as well as in his work for the cause, writes us: "He was one of the most unselfish men I ever knew and having, to a marked degree, that saving sense of humor, his friendship has been one of the great delights of my life."

OUR old friend and tried and true worker in the cause, Robert E. Urell, of Mansfield, Pa., who is 77 years old on June 4th, has lost his wife who died last April after a long and useful life. Mrs. Urell was Tioga County president of the Y. M. C. A. and a member of the Mansfield Baptist Church and the Mansfield Grange. She was in sympathy with her husband's acceptance of the Henry George philosophy. They hoped and worked together for the advancement of the cause. Our sympathy is extended to our friend in his bereavement.

CHESTER C. PLATT, of the *Batavia Times*, spent the winter in Florida where he is correspondent for a chain of Florida labor papers. He returned to his home at Rye, New York, the latter part of May, and with Mrs. Platt, will sail on June 23 on a trip to Europe with the

American Seminar of Sherwood Eddy. The group will visit London, The Hague, Berlin, Dresden, Prague, Vienna, Geneva, and Paris, returning to New York about the middle of September. While in these cities Mr. Pratt will furnish correspondence for LAND AND FREEDOM on his observations of economic conditions generally.

GEORGE F. COMINGS, formerly Lieutenant Governor of Wisconsin, now resides in Madison, where he is connected with the State Department of Markets. Mr. Comings makes many addresses from time to time before farmer groups in Wisconsin, and always stresses the evils of land monopoly and points out the true remedy.

IN a communication to the *New York Times* Bolton Hall points out that the contemplated Long Island tunnels could be easily paid for, as a much greater public improvement, (Sydney, Australia's twenty-five million dollar bridge to span Sydney Harbor) will be, out of increased land values.

JAMES MALCOLM, Single Taxer and well known newspaper correspondent at Albany, N. Y., writes that while attending the Henry George Congress in this city last September he was not well and thus unable to meet as many of the friends as he would have liked. He says the Congress seemed to be a great success.

BILLY RADCLIFFE, S. T., writes: "Your March-April issue was extra fine."

"THANKS for many inspiring messages," writes Chas. Pike, of Vancouver, B. C.

PROF. HARRY GUNNISON BROWN, author of "Significant Paragraphs from Progress and Poverty," and professor of economics in the University of Missouri, writes: "LAND AND FREEDOM is excellently edited. My wife frequently comments upon the snappy interesting style of its editorials and articles. It is a pity that more people do not read the magazine."

NEW YORK SINGLE TAXERS will regret to learn of the death of George Everett, a long time member of the Manhattan Single Tax Club. He traced his activities back to the Henry George mayoralty campaign of 1886. He was nearly 80 years of age and was vigorous to the last. He was a Civil War veteran.

THE *Mid Day News*, of Malta, has been carrying on an interesting discussion between Father Paris and Ernest G. Geoghegan and J. O'D. Derrick on the Single Tax. Father Paris intimates without directly asserting that the Single Tax has been condemned by the Catholic Church. To this insinuation Mr. Derrick replies:

Neither the Single Tax Theory nor the Taxation of Land Values is condemned by the Catholic Church, and anyone who says so is absolutely wrong, is either ignorant on that subject or deliberately trying to mislead the people in the interests of landlordism.

The articles are too long and too many to be quoted adequately. Father Paris has not even heard of Bishop Nulty whom he calls Multy. Mr. Geoghegan, now of Malta, was once a member of the Chicago Single Tax Club.

THE press of Virginia are justly exercised over the proposed amendment to the constitution that would deny the state the right to tax for state purposes land and real estate. The *Richmond News-Leader* and the *Newport News* are vigorous in their opposition, the latter stating that it is a proposal to abolish one of the fundamentals of state sovereignty—the right to tax.

THE White Plains, (N. Y.) *Reporter* gives an excellent account of the address given by James R. Brown on the Single Tax at Pleasantville and the *Batavia Times* a two column report of Mr. Brown's speech given at Batavia.

ON May 9, the annual meeting of the English League for the Taxation of Land Values took place in London, the president, Hon. Josiah Wedgwood occupying the chair.

COUNT KAISERLING in departing from the United States stated that John Dewey is better known in Russia than he is in the states.

THE *Journal Miner*, of Prescott, Arizona, (issue of April 13) gives a column report of a debate between our old friend, Nicholas A. Vyne, of Camp Verde and Eli S. Perkins. Mr. Perkins did not appear but a lively discussion ensued after Mr. Vyne had spoken.

A JOINT resolution has been passed by the New Jersey Legislature creating a commission for the study of the tax on tangible personal property now imposed on industry, agriculture and trade in New Jersey "to the end that farmers, manufacturers and merchants of that state may compete on the same basis with those of other states where the personal property tax has been repealed." Two economists, one from Princeton and another from Rutgers, are to be members of the commission.

E. YANCEY COHEN, Fairhope, Alabama, is in need of the following copies of LAND AND FREEDOM: No. 114, Sept-Oct., 1922, and No. 118, May-June, 1923. Will not some of our readers who may have copies of these issues get in touch with Mr. Cohen?

"HAVE WE FORGOTTEN PINGREE?" is the title of a communication a column long in the *Survey* from Bolton Hall on the question of unemployment.

AMONG recent visitors to this office were Chas. J. Tully, of Ottawa, Canada and Dr. A. Haynal, of Budapest, Hungary. Dr. Haynal is a friend of Dr. Pickler.

WE acknowledge receipt from *Land and Liberty* of London, England, of a pamphlet containing extracts from the speeches of Mr. Philip Snowden, M. P., on Land Value Taxation, Chancellor of the Exchequer in the Labor Government in 1924, and probably destined for the same office in case of a Labor Victory, as now seems probable. These utterances leave little to be desired. But when Mr. Snowden is asked for an article for the New York *Herald-Tribune* on World Unemployment he writes as if there was no such thing as a land question.

OUR readers will regret to learn that our old friend, James MacGregor, has had a stroke of paralysis, but is being well taken care of and is resting comfortably. His strength is slowly returning and his mind functions with its usual clearness. But he will no doubt spend his remaining years in retirement. Mr. MacGregor is 81. He numbers among his friends nearly all the old Single Taxers, who will always cherish recollection of him as a ready speaker and a truly remarkable debater.

WILL ATKINSON, who finds time for more things than any man we know of, has just issued fifty thousand copies of Henry George's "Land Question" in abridged form similar in size and appearance to his "Outline of Progress and Poverty." This edition of "The Land Question Abridged" will retail at 10 cents and sell in quantities at the same price as the Outline, namely 2c. a copy in ten thousand lots and 1c. a copy in lots of not less than one hundred thousand at a time.

MR. C. LEBARON GOELLER has reprinted in pamphlet form his remarkable address at the Henry George Congress last September on "Theory and Its Importance."

THE Individualist School of Social Economics of Boston held its last meeting till the Autumn Season. The Speaker was William Hoag, president of the Proportional Representation Society. On April 18, Fiske Warren spoke on Single Tax enclaves. These meetings have been well attended.

A SIMPLE INTERPRETATION OF JUDIASM is the title of an article appearing in *The Jewish Forum* by M. W. Norwalk. In it he links up the Jewish economics and the Single Tax and explains the relation of our doctrines to fundamental Hebrew teachings. Mr. Norwalk has reprinted this article in pamphlet form. We hope to give liberal extracts from it in some future number of LAND AND FREEDOM.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of LAND AND FREEDOM, published Bi-Monthly at New York, N. Y., for April, 1928, State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of LAND AND FREEDOM and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St., New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Single Tax Publishing Co., Inc., Herman G. Loew, Pres., George R. Macey, Sec., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stocks, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,  
EDITOR.

Sworn to and subscribed before me this 22nd day of March, 1928.

[Seal] LOUIS D. SCHWARTZ, Notary Public  
New York County.