

May—June, 1931

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Urges Submission of Amendments

Jackson H. Ralston

Single Tax in Fashion—

The Story of New Westminster

John Lawrence Monroe

Canberra—A City of Leaseholds

Percy R. Meggy

An English View of the Snowden Budget

Mervyn J. Stewart

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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

THE *Review of Reviews* is a magazine of smug complacency, of smooth phrases, and a quiet satisfaction with things as they are, barring a few exceptions. The following more or less oily sentences are wonderfully illuminating in times like these: "Business conditions have been much below par during the past winter." "There has been widespread *temporary* unemployment." (The *Italics* are ours.) "But there has never been a time when so many agencies, public and private, have cooperated to relieve it." "The American system is on good lines." "Among favorite statements of those who seek to sovietize the United States and *break down our system of economic freedom* (again the *Italics* are ours) is one which asserts as a dire grievance that less than 4 per cent. of the people own most of the wealth of the country."

WELL, is it true that 4 per cent. of the people own most of the wealth? And must every one who cites that fact as showing an indisputable need for a change in economic conditions be accused of wanting to sovietize the United States? It is a curious "freedom" that has resulted in this startling inequality. It should occur to the *Review of Reviews* that the results that people are now exploring, the widespread unemployment and the great concentration of wealth in the hands of 4 per cent. of the population, are due primarily to some grave defects in this system of "economic freedom" (?)

IN place of serious examination of economic phenomena this magazine treats us to the childish reflections we have quoted. It follows this with articles on George Eastman and John D. Rockefeller. Well, if half the things said about John D. Rockefeller in Lloyd's "Wealth Against Commonwealth" and by Ida Tarbell later, are true, he cannot escape the judgment of posterity by his later liberal benefactions. He has reached the age of 91 and his wealth increases faster than he can give it away, even at the present rate of giving.

BUT we have little concern about that at the moment. We are more interested in the childishness of the *Review of Reviews*. It doesn't know the difference in great fortunes. It says: "Men like Mr. Rockefeller or Mr. Ford

or Mr. Eastman acquire control of personal wealth through forms of business service that cheapen commodities" not governmental aid, railroad and land ownership and the speculations centered around them. Nearly all great fortunes are the result of gigantic robberies. This need not reflect upon the recipients; some of them are personally guilty, but not many of them. Most of them can go to heaven with a clean bill of health.

NO, the evil is social. In a civilization where piracy was not expressly forbidden by government, pirates might grow to regard themselves as no worse than their fellow citizens who followed other lines of endeavor. Some of them indeed had letters of marque from the government and some of them were heroic figures. They passed away to be replaced by the land monopolists, railroad manipulators, and the Grundy tariffites of a later period. For the fact of piracy is not in the *manner* but in the *essence*; if it results in the transference of wealth from those who have earned it to the pockets of those who have had no hand in its creation, then it is piracy in essence. If done without violence so much the better; and indeed the political economy of our time, in its preaching and practice, as well as our whole system of taxation, has less the picturesqueness of piracy than the covertly concealed art of sneak thievery.

THE *Catholic Herald*, of London, England, gives considerable space to the article in a recent number of LAND AND FREEDOM, "Henry George and Some Distinguished Contemporary Churchmen." We do not purpose to enter into controversy with the *Herald*. The article is somewhat vague in its criticism and the *Herald* is mistaken in the assumption that the Single Tax would not provide sufficient revenue for the needs of Great Britain. It is also mistaken in its notion that the Single Tax is immoral as judged by the canons of the Church. This has been decided for the *Catholic Herald* and all other Catholics by the professors of the Catholic University at Washington. It may be well to mention the names of these eminent ecclesiastics who declared that the teachings of Henry George contained nothing contrary to Catholic doctrine; in other words that all Catholics are free to accept or reject them. They were Rev. Thomas Bouquillon, D. D. (Dean of the Theological Faculty), Thomas O'Gorman, D. D., Charles P. Grannan, D. D., and Edward A. Pace, D. D.

Two Perplexed Rabbis

WE trust this title and what follows it will not seem flippant, nor lacking in respect due to gentlemen of the cloth. Their lack of vision is not unusual; indeed it is all but universal.

The two discourses to which reference is now to be made are sermons for the Passover season marking the deliverance of the Israelites from Egypt. The reverend pastors are Rabbi Rosenblum, of the Temple Israel, and Rabbi Newman, of the Temple Rodolph Sholem, both of this city.

Rabbi Rosenblum believed that the present crisis would bring "an industrial Moses to lead the people out of the economic wilderness." Rabbi Newman said, "No one can look upon the anguish of the unemployed without asking that a new Moses arise who will lead America and the world into a new Promised Land flowing with milk and honey."

May we refer these distinguished rabbis to Matthew 17-12: "But I say unto you, That Elias is come already, and they knew him not."

Moses has come; George is here. At least his message of social deliverance that he gave the world is embodied in imperishable language. As the teachings of Moses were applicable to his time so George's teachings are applicable to this. Their adoption means a new Jerusalem with its unborn populations, a free people, the human race freed from bondage of centuries.

And what does it mean to the church and to the cause of true religion? Contemplate a race freed from want and the fear of want, with men and women free to turn the spiritual side of their natures to the Giver of All Good. Does it mean nothing to these devoted servants of the faith? The Hebrew people are essentially religious; they have suffered to a greater degree than those of other faiths for their religion. What would such a reform as ours mean to these keepers of the synagogue, these teachers of the ancient faith?

There is a curious similarity in the quoted language of the two rabbis. Both express the desire for a Moses to lead the people out of bondage and announce a remedy for the present depression. They seem not to know that Moses more than suggested the fundamental remedy, that allowing for different conditions prevailing in the Mosaic times, he realized the overwhelming importance of the land question. He was careful to preach against the alienation of the land rights of every member of the Hebrew commonwealth and to guard against it in the institutions he proposed. This seemed to Moses the first and most indispensable of the laws on which a stable society may be built. Everywhere throughout the Pentateuch the laws that relate to the social organization are stated as divine laws. Moses knew his people, and with the eye of the seer and the vision of the statesman he appealed to the innate perception, never absent even in the primitive

mind, of the harmony of the social law with the law of the divine wisdom that ordained the world.

Following in our own time came Henry George with his message adapted to a new civilization. Though others had preceded him none had announced so complete a philosophy of social reorganization. His task was at once easier and more difficult than that which confronted Moses in that he did not have to create a new society, but was able to fit his scheme to existing governmental machinery. It was much more difficult in that the system he attacked had the support of immemorial sanction and was rooted in established privilege. It would not yield readily and he knew it. But it must ultimately fall if for no other reason than that civilization must go on. Everywhere we can see a weakening of the defences, everywhere the walls are yielding.

Strange it is that neither of these devoted rabbis whose words are quoted apprehend the message of Moses. Strange, too, that they apparently do not know of Henry George and his proposal to make the message of the Hebrew lawgiver a vital force in our own age and time.

High Thinking

H. M. TOMLINSON is a well known novelist of England whose style is so unusual that its novelty arouses attention and has provoked comparison with Conrad and the author of "Moby Dick." His thought is devastating to conventional standards and we present our readers with a few extracts from his "The Sea and the Jungle."

"Poplar, you may have read, is a parish in a civilization where an organized community is able through its heritage of the best of two thousand years of religion, science, commerce and politics to eke out to a finish the lives of its members (warped as they so often are by arid dispensations of Providence) with the humane Poor Law. The Poor Law is the civilized man's ironic rebuke to a parsimonious Creator. It is a jest which will ruin the solemnity of the Judgment Day. Only the man of low culture could think of such a shattering insult to the All-Wise who made this earth too small for the children he continues to send to it, trailing their clouds of glory which prove a sad hindrance and get so fouled in the fight for standing room on their arrival. But the savages of the Brazilian forest know nothing of the immortal joke conceived by their cleverer brothers. They have all they want. Experience has not taught them to devise such a cosmic joke as a Poor Law. * * * I even hear that should you find a child hungry in an Indian village, you may be sure all the strong men there are hungry, too. I am not able to prove that; yet it may be there are people today to whom the law that the fittest must survive has not yet been helpfully revealed. * * * In Merry England the poor wretch is where riches of the earth are not broadcast largess as they are here, but are stacked on each side of the road and guarded by the police, leaving to him but the inclement highway."

* * *

"My trouble was that I had come out direct from a country where few men are free, and so most of us live in doubt

of what would happen to us if we were to act as if we were born free. Where, if a self-reliant man contemptuously dare to a bleak and perilous extremity, he makes all his lawful fellows in-draw their timid breaths; that land where even a reward has been instituted, as for merit, for uncomplaining endurance under life-long hardships, and called an old-age pension."

* * *

"Thrift and abstinence! They begin to look the most sniveling of sins as I watched, with spacious leisure, the near procession of gigantic trees, that superb wild which did not arise from such niggard and flinty maxims. Frugality and prudence! That is to regard the means to death in life, the pallor and projecting bones of a warped existence, as good men dwell on courage, motherhood, rebellion and May time, and other proofs of vitality and growth. Now, I thought, I see what to do. All these improving lectures, reform leagues, and other props for crippled humanity, are idle. It is a generative idea that is wanted, a revelation, a vision."

Wanted—A Synchronization

IT is so easy to write words—easy if you do not stop to think, which takes more time. Hence the dreary deluge of books, pamphlets, magazine articles, etc., dealing with causes of business depression and plans for business recovery. If there were any agreement between any two of them we would hail it as a genuine discovery. But for the most part there are no two alike.

Some future Isaac D'Israeli may produce a new "Curiosities of Literature" containing these wonderful statements on the economic phenomenon of unemployment. And it should be vastly amusing to future generations. To the enlightened even of the present such a collection would be food for both wonderment and laughter.

Before us as we write is the following from the *Herald-Tribune* of this city: "We produce more wheat, more cotton, more agricultural products than we can at present use either at home or abroad."

And so because of this over-abounding wealth we suffer, or millions of us do, for want of the very things of which we have too much! Not to see that something is wrong with distribution is to argue a topsy-turviness of intellect, reason grown suddenly fantastic, mind dethroned. How a view of this explanation of the cause of the present distress could a fall of manna from heaven help us? That could only add to the amount of wealth, further accentuating the evils flowing from "overproduction." Does not the *Herald-Tribune* see that this reductio ad absurdum leaves naked the fallacy of its own reasoning?

A recent symposium, the inspiration of Edgar I. Bernays, called forth the opinions of 100 business men on the present depression. There was an utter want of synchronization. Some of those questioned confessed their bewilderment and helplessness. Typical of these was the reply of one man, who said: "My interest in international finance is like my interest in astronomy. It is engaging to watch,

but I feel in the one case as much as the other an overwhelming sense of impotency."

Another put it this way:

"I sincerely hope you will hold me excused if I refrain from joining the grotesque and fantastic discussion which serious minded men are putting forth today."

Lawrence B. Elliman, president Pease & Elliman, says: "In view of the fact that many of our ablest economists are unable to suggest practical remedies to end the present depression, I do not see how I can be of any service in the matter."

Mr. L. P. Loree, president Delaware and Hudson Railroad, says that there have been twelve influences nominated as the causes of the present depression. None of them appeal to me."

And there you are. Turning from these opinions, or confusion of opinions, to an economist we have this verdict from Prof. Thomas N. Carver. Needless to say we are now relieved. Nevertheless, it is news that we are seeking the kingdom of righteousness. There is no particular evidence of it. But let Prof. Carver speak:

"Prosperity is coming to us precisely because our ideals are not materialistic. It is coming because we are pursuing the exalted ideal of equality under liberty, as it must of necessity come to any nation that pursues that ideal whole-heartedly and enthusiastically. . . . All these things are being added to us precisely because we are seeking the Kingdom of God and His righteousness, as they are always added, and must of logical necessity always be added, unto the nation that seeks those ideals of justice which are the very essence of the Kingdom of God."

How reassuring!

Valets of the Landed Interests

THE Taxpayers' Defense league proposes an initiative measure to exempt from taxation \$3,000 in actual value of all improvements made upon land, thereby handing the small home owners and the farmers the biggest share of the benefits. Heretofore, all so-called tax reforms have been aimed at easing a little more of the burden off the big fellows and handing it down to the little fellows.

The Taxpayers' Defense league points out that there is great need of equalizing the assessed valuations of property. Favoritism toward the big land interests in all cities has resulted in low valuations in districts where the valuations are high, and high valuations in the residence and farm districts, where values are low. In this county this has been carried so far that valuations in the very heart of the business district are lower than they were 10 years ago, though rents have doubled and trebled.

If the league can put through its reform programme, home owning and home building will be stimulated, and the farmer will get a square deal.

But, oh, what a yell is going to come from the fat lawyer valets of the landed interests.

Editorial, *Seattle Star*.

Ralston Urges Submitting Amendments To Voters

FOR more than forty—even fifty—years the Single Taxers of this country have been wandering in the wilderness and still find themselves as far from the promised land as they were at the beginning of such period. Many times they have been induced by mistaken prophets to follow mirages. Now, however, it seems to me, after fairly considering the situation as to certain States of the Union, a clear and open way presents itself, and it is of the highest importance that immediate advantage should be taken of this condition.

The importance of present action becomes more manifest when one reflects that within the past year or two, pursuant to well planned and ably conducted campaigns, the real estate interests have gone much to the fore and the theories represented by us have fallen correspondingly to the rear. Within the present six months the Governors of four or five States have presented appeals to Legislatures for the relief of "real estate" from taxation, and at the same time legislators have inaugurated schemes for income taxes and sales taxes—to the first of which we cannot give endorsement, and to the second of which we must consider ourselves absolutely opposed. With this state of activity on the part of interests whose ends we believe are not those of the public, we have been resting quietly on our oars and discussing theoretical considerations and how far economic rent should be taken for public purposes, instead of addressing ourselves to the more practical question of the methods of taking increasing portions of such rent for the use of the state. Let us briefly rehearse some of the positions we have taken and ground we have traversed in the past so that we may have light upon the question as to ways of securing substantial progress in the future.

First permit me to reveal what may seem to have been some prominent and paralyzing errors we have committed in the past to the end that they may be shunned in the future, and after examining these I shall then take up the question of our duty in the immediate present.

We are told that we must organize a political party having as its one plank the taking by the government of all economic rent. This is insisted upon notwithstanding the fact that repeated illustrations of the evil effects of such advice have occurred in the history of our government. I shall mention but two of these.

In 1886 Henry George was nominated for Mayor of New York upon a platform the distinguishing feature of which was the taxation of land values to the exclusion of all else. He received more than 68,000 votes as Mayoralty candidate, and his followers were so much elated by this large vote, as indeed it was under the circumstances, that they immediately proceeded to organize a party, and the following year the United Labor Party was launched

in New York State. In the ensuing election its candidate received in the entire State about the same number of votes George had received in the City of New York alone. Not discouraged by this, the campaign was followed by a convention which met in Cincinnati and nominated a candidate for the Presidency. In very few States of the Union were any electors nominated. Their vote was negligible and the campaign by its abject failure discredited our movement.

In 1894 there was instituted in the State of Delaware a movement for the adoption of the Single Tax. An active campaign was carried on, and I am entirely justified in my belief that had it been possible to submit a properly drawn concrete proposition to the vote of the citizens of Delaware in the year 1895, such proposition would have met with success. That was not possible. It happened that in that year the local element among the Single Taxers of Delaware determined to nominate a straight party ticket, and candidates were placed in the field for Governor, Congressmen and various other officers.

This was done against the advice and under the protests of the committee which had been named by the then national body, and which consisted of A. H. Stephenson, Harold Sudell and myself. Our view was, however, utterly disregarded. The result was that the tremendous majority of those who had been theretofore sympathetic regarded our movement as just another partisan effort designed to win them away from their Democratic or Republican affiliations, while the movement was made almost farcical by the scanty thousands of votes which the ticket received. Politicians had no further respect for us, and people regarded us as merely a set of office seekers under a new form.

So a most promising movement fell absolutely to pieces. In fact after the formation of the party and the election our struggle was in an infinitely worse position from a practical point of view than it had been before any initial step had been taken. Now, after thirty-five years, it is said there is some sign of revival. Experience, therefore in these two notable instances, to make no mention of minor ones, teaches us that our course of action does not lie along partisan lines. And yet, despite bitter experience we are often asked to again take this course.

I come to another error which has been repeatedly committed and which at times we are asked to repeat—that is to say, advocate a proposition before the people for the taking at once and without qualification of the entire rental value of land for the state, and necessarily the doing away with all other forms of taxation. Three times has this been attempted in the State of California, with a diminishing percentage of votes on each occasion, and twice has the result been similar in the State of Oregon. Notwithstanding this plain intimation on the part of the people that the general public will not stand for such a proposition, attempts are being made in some localities to revive it under slightly different shapes. Again experience should teach

is. I have the highest respect for the earnestness, sincerity and untiring labors of those who sought to put over the Great Adventure in these States, but the results are unmistakable. The campaigns have retarded our movement. The American public is not ready for a proposition which in its essential nature is revolutionary. They will not stand for a complete and immediate change of system from something the evils of which they know they suffer, but to which they have in a measure grown accustomed, to a complete reversal. There seems to me no occasion to argue about this matter and to say that the public should regard it differently. The simple fact is that with each promulgation of such a proposition the public grows more and more weary of it.

Let us come to a third system of advance, the results of which it is claimed by critics have been insufficient to justify further devotion to it. In a general way this is designated contemptuously as a step-by-step method. Why the epithet should be thought objectionable I am at a complete loss to understand. It is step by step that we go ahead in every advancing feature of our daily lives. Step by step we grow in strength and education. Step by step the United States has reached its present position which has about it so much that is admirable as well as so much that is objectionable. The results of extreme measures are illustrated by the French Revolution and the recent Russian Revolution, each carrying with it grave errors and blunders, and perhaps suffering, entirely out of proportion to the good so far achieved.

A universal principle of growth cannot be either sneered away or commanded to disappear.

But I think that what those who use the "step-by-step" epithet really mean is not that we should not proceed step by step, but that the step-by-step measures so far presented have been timid and ineffectual; and it may well be that there is a substratum of truth in the complaints these critics have seen fit to make. Perhaps too much reliance has been placed upon the possibility that the slower system of favor will gradually and naturally grow from a beginning in a few smaller cities to larger ones, and thence to the county and State, and ultimately to the Nation. The spread of ideas and practices in this fashion may be entirely too slow for the man who desires to gain quick results, and this may as well be frankly faced. We must not forget, however, that the little progress in the field of politics which has been made has been by none other than this abused method. This has been true in Pittsburgh, where half the local city taxes have been taken off of improvements, and in Maryland, where freedom which exists in municipalities has resulted in certain places in the exemption of improvements and personal property. This is still likely to extend gradually, but all too slowly, to other communities aside from those in which it already exists. Let us therefore consider a more general and perhaps more drastic system of step-by-step progression which should, I believe, command the support of all of us within

the jurisdictions as to which at the present moment it is available.

My proposition is that in these initiative States where such a step is possible, carefully prepared constitutional amendments be submitted to the vote of the people, which amendments will provide substantially that during each of the succeeding ten or twenty years there shall be an exemption by all taxing jurisdictions of 10 or 5 per cent. of the value of improvements, and that at the beginning of such period all tangible personal property shall be exempt from taxation. I am not wedded to the particular form of amendment or to the particular rate of progressive exemption, but I do not think the period to be covered should be less than ten or more than twenty years.

What States can put such a proposition before the people to the best advantage? To my mind the ideal State of the whole Union is the State of Massachusetts. This has what is termed an indirect initiative. A bill can be presented to the Legislature next winter, and if not acted upon favorably can be brought before the people by initiative at the following election.

I suggest Massachusetts as the field of action because that State more than any other in the Union, is industrialized and urbanized, and in addition its great body of population can be more easily reached than is the case in any other initiative State. Next after Massachusetts I suggest the States of Michigan and California, although California offers obstacles because of its wide areas.

We are often told reproachfully that the Single Taxers labored uselessly for the adoption of the initiative and referendum in the States of the Union. In my mind this is a decided error. They labored for this, but have not advantageously used the reform after it was obtained. It is much as if one had a hoe, which is an extremely useful thing, but in itself absolutely inert. So treating the initiative, we have belabored the ground, as it were, with the back of the hoe instead of applying the sharp edge. I am proposing another method of procedure.

To my mind the Single Taxers can not and ought not to take the most prominent part in advocating the proposed constitutional amendment. Let them start the movement, if they will, by calling together a body of men who are interested in the freeing of industry and business from taxation, and let a committee of that body evolve the plan of action and submit it to prominent industrialists. In the days of C. B. Fillebrown he could have selected from one to fifty men of prominence in every industrial section of Massachusetts who would have been only too happy to have pressed forward the exemption of personal property and improvements from taxation. Many of these men still live, and their number by now has been infinitely increased. Let them be called together to frame the amendment and manage the campaign. Too much care cannot be given to the first step—the framing of the amendment. This

requires expert legal consideration and is not to be done as if one were writing an editorial.

I personally believe that under skillful management and the presentation of proper arguments it is not beyond the bounds of reason to hope that as a result of the first campaign Massachusetts could establish a system under which within ten to twenty years the government would take for its purposes through the taxation of land values whatever might be necessary, and completely exempt personal property and improvements from taxation. Even if this belief should prove overconfident, assuredly a second or third campaign could bring about this result.

But the campaign should be managed along wise and appealing lines. Arguments which do not meet public approval should be eschewed. For instance, at an earlier period rather than of late the Single Taxers have had much to say about a change in method as a means of abolishing poverty. This may present a perfectly good appeal to the emotions, but the so-called "practical man," after all is said and done, has little use for such suggestion, the possibility of abolishing poverty seeming to him afar off.

Neither can there be a placing of the argument upon the idea of abolishing private ownership of land. For nearly everybody either owns land or hopes to own land, and an appeal based upon the abolishing-private-ownership theory is bound to meet with failure. We may regard this as unfortunate, if we please, but the evil effects which attend private ownership of land, as at present understood, are not to be done away with by direct attacks upon private ownership as such. Our opponents will at once point to Russia, where private property of every kind is abolished, and our cause will be fatally prejudiced.

Again we must talk the language of the people and recognize the fact that if we propose to take all economic rent we advocate something which the man in the street does not understand, and something in which he has little interest.

Our argument must be a direct one and address itself to exactly what we are trying to do—that is, relieve industry and business from the taxation which at the present time oppresses it and which has so largely contributed to bring about worldwide depression.

It is perfectly useless for one to say that this is subterfuge or camouflage. It is simply addressing ourselves in a practical way to a practical proposition. Each and every orator from Demosthenes to Briand has presented to his public those arguments which he believed appealed to it. He states his proposition in the most attractive way, otherwise he would be unavailing as an advocate. All of this involves no deception whatsoever. In our case it amounts simply to stating facts exactly as they are instead of stating things we hope may result from certain conditions when they are once established. The question with us is whether the direct end we are seeking is just or not. In our instance, the substantial difference between the two methods of approach is that between knowledge and hope or faith.

We know that the present system of taxing industry is injurious. We believe that a new system will tend at any rate to abolish poverty. Let us stick to the firm ground of sound knowledge and not allow our favorite faiths, which may or may not be true, to interfere with the progress of a beneficial movement by interjecting into our cherished hopes, either well founded or not.

Let me therefore close with making as strenuous an appeal as I am capable of, particularly to the men and women of Massachusetts, to come forward quickly to stem the tide now running against us and to carry us on to the great victory which lies clearly within our grasp.

I have spoken of the initiative and referendum States as offering the best field, but I have not discussed any other States for the reason that each State must present its own problems calling for special consideration of its citizens. I should like to see a race between the most open States of the Union as to which shall be the first to adopt the system for which we stand.

Palo Alto, Calif.

JACKSON H. RALSTON.

[EDITORIAL NOTE:—While agreeing with the specific proposition of Mr. Ralston as one which may arouse both the interest and activity of Single Taxers, as well as business men in the states named, we think the review of our "errors" lends little force to the argument.

We cannot of course agree with Mr. Ralston that the campaigns in California and Oregon were "errors." The vote of 260,000 for an out-and-out Single Tax measure in California remains a red letter even in the history of the movement. Nor could any one deny that these campaigns served to educate numbers of the people in those states.

Nor do we agree with our scholarly contributor that the French Revolution was without beneficent results. We prefer to hold with Carlyle in his estimate of that earth-shaking event, and the bold declarations, forever memorable, of human rights voiced by the French Assembly. It is, we think, undeniable that this eruption determined for the better the entire trend of human history. Nor were the sufferings entailed, as Carlyle has also pointed out, anything to be compared with the centuries of intolerable tyranny that had preceded it.

The same may be true of the Russian Revolution, replacing an infamously tyrannical oligarchy with a government whose avowed object is the welfare of the Russian people, and substituting the spellin book for the ikon for every man, woman and child among Russia teeming millions. "Errors" there will be; these are inevitable in a process of wholesale readjustment, but the greatest tyranny that ever existed lies prone and helpless, and suffering humanity may well contemplate with tears of joy the destruction of institutions in which an kind of progress was impossible.

Nevertheless, this has little to do with the proposition made by Mr. Ralston, which is respectfully submitted to our readers. It seems to us a very practical suggestion, though beset with obstacles that we might enumerate. That, however, is true of any suggestion for putting over a partial installment of Single Tax. It must be remembered, too, that even New England has lost something of its old traditions of human freedom; certain events in Massachusetts are still fresh in our memory. Nevertheless, there exists in that state an unformed public opinion directed by its older and better traditions to which appeal may be made. Also it may be pointed out that in Massachusetts are groups of earnest and indefatigable workers for the cause who may be induced to give to Mr. Ralston's suggestion an impetus and vitality. From these we will be glad to hear.—EDITOR LAND AND FREEDOM.]

THERE can be no such thing as a fair tax law until all men learn to lie in the same proportion.—*Buffalo Evening News*

Single Tax In Fashion

THE STORY OF NEW WESTMINSTER,
BRITISH COLUMBIA

RADIO TALK BY JOHN LAWRENCE MONROE

AS a solution to the problems of unemployment and business depression it has been urged over this radio station that labor and industry be relieved of the taxes which now are placed on people who build houses, buy radios, run automobiles and in other ways promote business and useful employment.

In place of the taxes which now retard production and hamper exchange it has been proposed over this station that all taxes be concentrated on the community-created value of the land to such an extent as to make it impossible to withhold land sites from the use of the manufacturer, the merchant, the farmer, and the home-seeker.

I have just come from a city in British Columbia that eighteen years ago inaugurated this policy of entirely exempting houses, machinery, personal property, stocks-in-trade and other products of labor from municipal taxation, and which has concentrated its tax levy exclusively on the value of the land irrespective of improvements.

The practise of placing the taxes on the value of the land and abolishing taxes on labor products has had the effect in this city of killing vacant land speculation, of cheapening the price of land, of encouraging manufacturing and home ownership.

As a result this city of New Westminster, ten miles south of Vancouver in western Canada, at the mouth of the Fraser river, has doubled its population in the last ten years without an orgy of land speculation where many of the cities in the northwest with monopolized land and tax-burdened industry have barely held their own. This city now boasts the largest percentage of individually owned, unmortgaged homes of any city in the United States or Canada. It now has the largest invested capital per person of any city in the Dominion of Canada, and this capital investment is not in inflated speculative land prices but in factories, machinery, stores, and goods. Population and industry have boomed but land speculation has been buried.

Interviewing some twenty-five representative citizens of New Westminster I found street car conductors, postmen, mill workers, real estate operators, public officials, and industrial leaders joining as one in their praise of the system of taxation that makes land sites cheap and which does not penalize the person or persons who improve the land.

The workmen told me of their homes on large sized quarter acre lots convenient to the center of the city, to schools and parks, and with police and fire protection which they had purchased and could purchase again now for \$40 or \$50. Here the same lots in towns one-tenth the population of New Westminster would sell for ten times

as much. They told me they had put their savings into their houses and furnishings instead of into the high price of land. They pointed out how this meant more business for the lumberman, the paint dealer, the furniture house, and every business in which men might employ themselves in useful service.

Likewise I saw here a city where the merchant and the manufacturer do not have to jump over a land speculator to get into business. The land speculator is eliminated together with the incubus of taxation upon improvements. The mayor of the city told me that his community was less affected than most cities by the unemployment crisis and business slump by reason of these facts: the manufacturers and merchants do not have to carry in their overhead expenses the dead weight of a big investment in high priced land nor do they have to carry taxes on their buildings, machinery, and other equipment. Hence the factories and stores of New Westminster are able to keep operating at a time when the same factories and stores in other cities would be closing down partially or completely.

Showing me a large detailed map of the city, the mayor pointed to the vacant lots that were indicated on the map as being on the tax books. The people of New Westminster, I learned, are no more interested in having the vacant lots in the hands of land speculators than the owners of an office building in having their vacant offices in the hands of office speculators. The people of New Westminster would no more wish to boast of the high price of land than a grocer would of the high price of eggs.

With the vacant land for the most part in the hands of the people instead of in the hands of the land speculators, certain sites may be reserved for municipal improvements and industrial expansion. Frequently when a prospective industry agrees to employ a certain number of men every year for say twenty years, and invests a specified amount of capital over the same period of time, giving preference to local workers and local industries, a three-fifths vote of the people grants a fixed assessment on the company's land in addition to the regular exemption of improvements from taxation. Hence, instead of scare-crow land speculator's signs driving prospective business men and home owners away from the city, every inducement and encouragement are offered them to build and beautify the city. In this way, the mayor explained to me, industrial stabilization, of which we hear so much, and steady employment are assured.

Tax officials told me that New Westminster, with the Single Tax, is one of the soundest cities financially on the continent, with one of the lowest per capita tax figures, and the highest percentage of tax collections. If vacant lots are on the tax books, improved lands and homes are not, and mortgage foreclosures are practically unknown.

The real estate men in New Westminster are home builders and not land gamblers. They will tell you of the houses they are constructing, financing and renting, and ask you if it would not be a foolish thing to add to the cost

of their service by taxing the houses as they are put up. The real estate men are in favor of taxing into the public treasury the community-created land values because this makes land sites cheap, thus making the selling price of homes less and that much easier to sell. Furthermore, the family is encouraged to own its own home since the taxation of land values makes it unnecessary to tax houses, radios and baby buggies.

The director and vice-president of the largest corporation in the city, a twenty-two million dollar company, in answer to the question, "Do you endorse the Single Tax as it is operating in New Westminster?" said:

"Absolutely and unqualifiedly. It's the only fair system of taxation, and what's more, the reason we came to New Westminster was because of its untaxed port, its cheap land, and its exemption of improvements from taxation, all which means more profits for our shareholders and better wages for our workmen. "In addition," he said, "we know that here the wages of our employees would go farther because they could be home-owners—the land being cheap and the improvements untaxed."

So I saw that this Pacific coast city of western Canada was bearing out Henry George's tenets advanced fifty-one years ago that the concentration of taxation upon land values and the abolition of taxes upon labor products would make not only for a normal community development, but for a thoroughly diffused prosperity and a widely felt sense of economic security and economic freedom.

Inspiration to a Great Career

SAMUEL SEABURY, the law student, regarded Henry George as the greatest idealist of the age. He considered George's theory as did George, not a doctrine of Socialism, but rather one of individualism, individual rights in Democracy, rising above party in the interest of principle. He conceived it to mean that to all the people belong the land and the sovereignty of government—not to special groups, but to all the people; and that to labor belongs the product of labor's effort.

"He told me of his visits to Mr. George's home overlooking the harbor at Fort Hamilton, and of the long talks they had together," Mr. Stevenson said. "In the light of Mr. George's explanations, he saw clearly the social injustices which he determined to fight."

Henry George told Samuel Seabury that the need was for men willing to devote their lives and efforts to correcting social evils apparent everywhere a generation ago, even as now; and young Seabury became convinced that the public had not lost its capacity for indignation when confronted with injustice; that it had leaders capable of translating that injustice into language it could understand.—*N. Y. World-Telegram*.

TAXES on land values created by population would be the basis of a much juster and more equitable system of taxation than the present pyramided and overlapping systems of taxes we have.

Editorial, *Los Angeles Record*.

Canberra

A CITY OF LEASEHOLDS

ANSWERING a query of mine Mr. D. S. Burgess, for the Civic Administrator, wrote as follows: "The meaning of the word Canberra is obscure and its origin is uncertain. However, it is considered that it is a corruption of an aboriginal place name applied to that part of the Canberra City area which lies between Canberra Creek on the west and the Mononglo river on the south. The first white settlers of Canberra were stockmen of Lieutenant J. J. Moore, who arrived in the latter half of 1823.

In the letter dated December, 1826, Moore uses the name 'Canburry' as though it were a place name, and at that time there were only a few white men in the district. The first survey of what is now the Canberra City area was made by Surveyor Dixon in 1829, and it is considered that all the names used on his map are native names, with the exception of 'Ainsley'. In the early days the name was spelt with many variations of the middle and final vowels. The name Canberrá is first found in official documents about 1857. The official pronunciation was definitely settled on the 12th March, 1913, when Lady Denman (wife of the then Governor-General) was authorised to announce the name of the future capital city. Lady Denman, in a clear voice, accentuating the word on the first syllable and cutting the second syllable short as though it were 'bra', said: 'I name the capital of Australia 'Canberra'. "I am further indebted to Mr. Burgess for the pamphlets and papers containing a good deal of the information which I have summarised in the present article.

THREE IMPORTANT FEATURES

There are three features which every capital should possess, namely, a good water supply, a fine climate, and beautiful scenery. Canberra has all three. The Cotter river, with a catchment area of 170 square miles, provides abundant water supply for the city and is likely to meet all requirements for many years to come, while the Murrumbidgee flows through the territory receiving as tributaries a number of streams which are available if necessary as sources of water supply. Moreover, the Mononglo flows through the site in a westerly direction, and is the most picturesque feature of the scenery, while at Queanbeyan, a well known town about seven miles from the capital, it is joined by the river of that name. The average rainfall is about 25.5 inches, or about that of Melbourne and London.

You cannot get a perfect climate all the year round wherever you go, but Canberra seems to have one as near it as you will find anywhere. The scenery is extremely picturesque. The city lies in an amphitheatre of hills, two of which are over 6,000 feet high, while a third is over 5,000 feet and a fourth is over 4,500 feet high. This would sound very low in the United States, but in Australia the very highest mountain is only a little over 7,000 feet high.

On one of these mountains, Mt. Stromolo, 2,600 feet high, an astronomical observatory has been established, which carries out a lot of solar research, but the immediate object of which was to obtain an initial meridian to which all surveys of the surrounding lands could be referred.

THE CANBERRA PLAIN

In the centre of the Territory is the Canberra plain, on which were several sheep stations, mountain ridges here and there with little streams down their sides adding to the picturesqueness of the scene.

With all these natural, climatic, and scenic advantages it was decided to advertise for the best possible design for a capital city. Although the competition was intended to be world-wide it was practically limited to countries outside the Empire, the Royal Institute of British architects taking exception to some of the provisions, which the Home Minister refused to omit or amend. However, some very fine designs were received, the first prize being awarded to Mr. W. B. Griffin, a Chicago architect, who came to Australia, at the invitation of the Government, in 1913 and was associated with constructional work until 1920, when his term of engagement expired. His plan was finally approved by the Government, but the Great War intervened which delayed the carrying out of the work, and cost such a huge sum both in lives and money that the monumental scheme was temporarily abandoned in favor of provisional buildings, including a Parliament House, to meet present requirements.

PROVISIONAL BUILDINGS

At the end of 1920 construction was resumed and a provisional Parliament House, "a large white building of simple and dignified architecture," was commenced in January, 1924, and was finally opened on May 9, 1927, by H.R.H. the Duke of York, one of the outstanding events in our Australian history. According to the official account "it stands in the centre of the area set aside for Government purposes, which is being converted into a huge park, the various official buildings being disposed between gardens and avenues of trees." This is in accordance with the main idea which has been all along to make Canberra a garden city, with spacious avenues of trees, one of which, by the way, is several miles in length planted with trees donated by various bodies throughout Australia. Among the notable buildings is the temporary viceregal residence, Yarralumla, which was originally the homestead of the late Frederick Campbell, grazier, a provisional residence for the Prime Minister between Yarralumla and Parliament House, and (in the distant future) a monumental structure to house the War Memorial Museum, a provisional commemorative stone in the place of which was unveiled by the Governor General on Anzac Day in 1929. There are many other details of a like character which need not be recounted here, but a rather important one was the provision that all building plans should be

submitted to the central authority before erection so as to insure that they should be in accordance with a carefully thought-out scheme. Several changes have been made in the administrative authority since the territory was first handed over, but the present one, which took effect on May 1, 1930, consists of the Minister for Home Affairs and several of his Ministerial colleagues, supported by an Advisory Council.

A CITY OF LEASEHOLDS

What makes the capital of Australia so interesting to Single Taxers is that under the provisions of the Seat of Government Administration Act of 1910 no Crown lands in the territory may be sold or disposed of as a freehold except in pursuance of some contract entered into before the commencement of that Act. As already noted all Crown lands belonging to New South Wales were transferred to the Commonwealth free of payment, while nearly 210,000 acres of privately owned lands (209,500 to be precise) were acquired by the Commonwealth at a cost of about £750,000. There are still a few patches of alienated land or land in process of alienation not yet taken over, but the amount is small in comparison with that in the hands of the Commonwealth. Leases are granted for agricultural purposes for a period not exceeding 25 years, with special provisions for the extermination of weeds and noxious animals, about 40,000 acres being leased to returned soldiers for periods varying from 5 to 25 years. Longer leases are granted in the city area at an extreme period of 99 years, with rentals fixed 5% per annum on the unimproved value, the value to be ascertained by bids at auction or assessed by the government. These rentals are subject to reappraisal after a term of twenty years and thereafter every ten years. In order to prevent speculation the lessee is required to commence the erection of a building within two years, and to complete it within three years in accordance with plans previously submitted for approval, and no lease to be transferred until buildings have been erected as prescribed. Very wise regulations have been laid down by law for the construction of buildings in accordance with the general design of a garden city, with residential and commercial buildings separate from one another. The first sale of leases was held on December 12, 1924, when 147 sites were sold at prices representing values from £6 to £58 per foot for business sites, and from 10/ to £3 4s. for residential sites, the remaining leases have been sold since then at prices which the promises of the government to move the departments from Sydney to Canberra almost immediately raised to a speculation height. The promises were not fulfilled, the rents were found to be too high, and a constant endeavor has been made from that time to this to get them reduced.

"A NATIONAL FOCUS"

The depression also arising from the fall in the value of wool and wheat affected Canberra very seriously, and so

disappointed were some of the lessees, and many people were so moved by the expense that was being incurred in constructing and administering the capital, that proposals were even made that it should be abandoned altogether. An Australian weekly paper actually went so far as to publish a leading article with the heading—"A National Capital For Sale." But the proposal met with little real support, and was hotly combated by no less a personage than Dr. Radford, Anglican Bishop of Goulburn, who publicly declared that if Australia were to scrap Canberra she would lose not merely the millions that had been spent on it but the wealth that lived in it. Canberra, he said, represented a national policy and he believed that it represented a divine purpose. It was not merely a site but was to be a center, a focus, and a power house of all the best things in the life of Australia. It might not be big but it would always be great. He regarded it as the most fruitful investment that ever lay before a people, that it would lead to the future unity of the nation, and that through it Australia would develop a new patriotism: "All together for the Commonwealth."

HOW THE GOVERNMENT CAME TO THE RESCUE

The dissatisfaction which was very generally felt at Canberra was an economic one, due to causes which could hardly have been foreseen. The rents were fixed in boom times and had to be paid when the boom had passed. Had the land been sold by private individuals and bought as freehold, according to the prevailing custom almost everywhere else, the purchasers would have had no redress, but having been released from the Government, continual protests were sent to the Minister for Home Affairs (Mr. Blakeley, M. P.), who at last had the leases reappraised by an expert, and on his recommendation it was decided to reduce the values by 30% for rating purposes of city leases to operate retrospectively from January 1, 1930, while a reduction of 33 $\frac{1}{3}$ % would be made in rentals of a majority of rural leases, and house rentals would be correspondingly reduced. The Minister stated that, after giving careful consideration to the problem, the Government was of the opinion that the scale of reduction approved represented a solution of the matter which was fair both to the lessees and to the Administration. The effect on the annual revenue would be a reduction of £4,620. He further stated that the Canberra house rentals had been placed on a basis comparable to a normal Melbourne rental, allowing for certain advantages which existed in Canberra. The net reduction in revenue on account of housing would be £6,585. The Minister said that the Government's decision fixed a uniform basis for rental for all tenants and would take effect as from March 1, 1931.

MR. HUIE MAKES A SUGGESTION

Canberra was recently visited by Mr. A. G. Huie, the "indefatigable" secretary of the Henry George League in New South Wales, during one of his country tours, and

the account he gave of it in the *Standard* of February last is so interesting and suggestive that I will quote it nearly entire only premising that the dissatisfaction which existed among the lessees when he was there has been removed since then in the way I have indicated above. I would like to make one other observation before quoting Mr. Huie, and that is that the trouble at Canberra is precisely the same as exists in all the Single Tax Enclaves in the United States, as will be seen on reading the latter part of Mr. Huie's account. "Canberra people," he says "have serious grievances. They have practically no say in local government except in the payment of rates, which are heavy. Business people were induced to establish businesses and make homes in the city on the strength of Government promises which have not been carried out. The Government undertook to transfer the department in five years. That would have provided a population of from 12,000 to 15,000. This has been done to a limited extent only, thus stranding the business people. There is general dissatisfaction, and apparently no prospect of improvement in the near future. Mr. T. M. Shakespeare, M. L. C., introduced me to the audience at Kingsford in most appreciative terms. I made a suggestion which if carried out, would do much to make a success of Canberra. The land in Canberra belongs to the community. All holders are lessees who pay a ground rent. This has the manifest advantage of leaving so much of a man's capital in his hands to erect improvements. The Henry George theory is that the rent of the land belongs to people and should be used for public purposes. With such a policy taxation is unnecessary. The people of Canberra pay ground rent and local rates as well. In addition they have to pay taxes like other people in the Commonwealth, except that there is no stamp duty on cheques. I suggested that Canberra should be made a free city, that the authorities should be content with the ground rent, which is the natural revenue, instead of double banking the unfortunate people. All goods should come in free, if imported direct or a refund allowed if duty had been paid, say in Sydney. That there should be no income, probate or other taxes. In this way something practical would be done to make the capital attractive. Making Canberra a free city would put life into it. The situation is fine, the climate is good but the whole thing is artificial. Real cities grow naturally. Personally I was never in favor of a bush capital. Sydney is the natural capital of Australia, just as New York is of the United States. The unemployed camp behind the opposite Parliament House is a striking contrast to the fine official buildings, nice cottages and gardens. It is a collection of little huts, and a rambling sort of place used as a hall, with annexes for cooking purposes, etc. Canberra has its two extremes—the house of have and the house of want."

A SIGN TO ALL NATIONS

In a recent cablegram to the London Press Canberra

was called "Australia's White Elephant." Canberra at present is somewhat of a white elephant, but it will always be a sign to the nations that the land and its value belong by right to the people as a whole and not to a favored few. May the time soon come when other nations will heed the sign and adopt, it to the tremendous advantage of mankind.

PERCY R. MEGGY.

POSTSCRIPT—April 15. Just as I had finished and stamped the above article a telegram from Canberra was published which stated that "considerable extension of the functions of the Canberra Advisory Council has been promised by the Minister for Home Affairs." Hitherto the Advisory Council appears to have been so named on the *locus a non lucendo* principle because it was never called upon to advise. Notwithstanding the Minister's decision the Council urged that still further powers than those promised should be given to the Council, which in its present form, served merely to "ventilate hot air." "We would do better," said Mr. Shakespeare, "to let this autocracy stew in its own juice without trying to help it." The Council further recommended that rural leasees disagreeing with present or future rating assessments should have recourse to a Land Advisory Board to secure adjustment of their grievances."—P. R. M.

Lot Values and Community Service

AFTER all, taxes are only fees for service rendered by the community. And the same service is available to the owner of the empty lot as the one who built on his ground. When the former goes to sell, he will point out the fire protection available, the police, the water, the paving and all of the other community-made values as selling points for his lot.

But that lot-owner hasn't contributed his share to paying for that community service. And he should. If you buy a theatre seat, or a hotel room and fail to use it, you pay just the same. The case is similar.

The mere fact that any empty lot owner doesn't use the service the community provides him should not exempt him from his fair share of taxes.

Our present system does.

—Camden, N. J., *Evening Courier*.

THOUGHTFUL people, and those who desire to serve the common welfare, realize that there is nothing more crude and unsatisfactory than our present tax system.

It is, rather, not a system at all—anything but a system. It has come to be the practice of taxing anything that will yield a revenue.—*Elizabeth* (N. J.) *Daily Journal*.

If the ghost of Henry George had occupied a gallery seat in the House of Commons while England was listening to a high government official explain the curse of private ownership of land—how he would have enjoyed it!

Quincy, (Ill.) *Herald-Whig*.

Report of Lectures of James R. Brown

FROM MARCH 24 TO MAY 21

FOLLOWING is the report of fifty addresses by our lecturer, James R. Brown, in less than two months. This inspiring account of the work speaks for itself, and we can only hope that he will be long spared to continue this great work of education:

March 24—Port Washington, L. I.; Lions' Club; a group of business men, some 40 in number and my talk was entitled "Foolish Things That Wise Men Do." This talk has special reference to the inconsistencies and absurdities of our present method of raising public revenue.

March 25—Vineland, N. J.; Chamber of Commerce; subject, "Taxation: What It Is and How It Should Be Applied." A splendid group of 50 men. Attention to the lecture and interest in the subject could not have been excelled.

April 2—Roanoke, Va.; Lions' Club, 6:15 P. M.; 75 men sat down to dinner. It was a great pleasure to meet with them and to talk to them.

April 3—Lexington, Va.; Washington and Lee University; class, at 10:30 A. M., of 70 students; class at 11:30 A. M., of 60 students.

April 4—Lexington, Va.; Washington and Lee University; 9:30 A. M., class of about 60 students; 10:30 A. M., class of about 60 students; 11:30 A. M., class of about 60 students.

April 7—Staunton, Va.; Rotary Club; 80 in attendance.

April 9—College Park, Md.; University of Maryland; 10:20, social science group of about 200; 1:20, another social science group of about 200.

Annapolis, Md.; Rotary Club; attendance about 60.

April 10—Westminster, Md.; Western Maryland College; assembly of economic students at 3 P. M., 300 students in attendance.

Baltimore, Md.; St. Bartholomew's P. E. Brotherhood; attendance about 60.

April 11—Baltimore, Md.; 2 P. M., 20-minute talk on radio, Station WFBR.

April 12—Baltimore, Md.; A. M. E. Church; social service forum at 6:30 P. M., about 300 present.

April 13—Baltimore, Md.; Scimitar Club; 150 present: radio talk 20 minutes, Station WBAL; Johns Hopkins University, 50 present, at 6:30 P. M.; radio talk, Station WCBM.

April 14—Baltimore, Md.; Beausant Commandery, 12:30 noon; 25 present.

April 15—Annapolis, Md.; St. John's College; class in economics; 60 present.

Cantonsville, Md.; Rotary Club; 20 present; a new and small club, but important and interested.

Baltimore, Md.; Elks' Club; group of some 40, 8:30 P. M.

April 16—Petersburg, Va.; Virginia State College (colored); 10 A. M., group of 65 students; 11 A. M., group of 60 students; 1:30 P. M., class of about 40 students. This college is one of our yearly visiting places. They are tremendously interested and they are a nice, kindly, bright lot.

April 17—Williamsburg, Va.; College of William and Mary; class at 10 o'clock, about 40 present; class at 2 o'clock, about 20 present. I have been going here for some ten years.

April 18—Richmond, Va.; University of Richmond; class at 10 o'clock, about 80 present; class at 11 o'clock, about 70 present; class at 12 o'clock, about 50 present. I have also visited Richmond for the past ten years.

April 20—University of Virginia University, Va.; class at 9:30 A.

M., 25 present. class at 10:30 A. M., 220 present; 7:30 that evening spoke for the Alpha Kappa Psi. This is one of our regular stopping places and we are always received with greatest kindness and interest.

April 21—University of Virginia, University, Va.; 10:30 A. M., a special class in economics, 15 students.

April 22—Baltimore, Md.; Loyola College; class at 1:30 P. M., about 50 students present. This is a Jesuit college and we could not possibly have been received more kindly or more heartily invited to return.

April 23—Swarthmore, Pa.; Swarthmore College; class in economics, about 40 students. This is my first visit to Swarthmore, and I left after a most agreeable session, with a hearty invitation to return in the not too distant future.

April 30—Jersey City, N. J.; Hudson County Democratic Association of the 11th Ward; about 100 men. This was an evening meeting, and I must say we never had a more attentive audience; many men stood up all through the talk, which lasted about an hour and a quarter. We also can put this place down as one where we may visit and lecture regularly.

May 7—Scarsdale, N. Y.; Rotary Club; about 40 present. This was my third visit, and it was all one could ask for.

Leonia, N. J.; Board of Trade; evening; 38 present.

May 10—Palisades, N. J.; Community Church Forum; terrible weather, wet and stormy, but about 30 men came out. An attentive and receptive group. Am going back some time soon.

May 13—Harrison, N. Y.; Lions' Club; dinner; about 25 present; much interest; many of them real estate men.

May 14—Washington, D. C.; District of Columbia Federation of Women's Clubs at noon at the Roosevelt Hotel; 125 present; a most delightful group of women interested in social problems. We have their hearty invitation to return.

Annapolis, Md.; Mayor and City Council; 20 present. Friendly group, very much interested.

May 15—Washington, D. C.; group of about 25 Single Taxers in the Church of the Holy City. Had the pleasure of meeting many old friends here.

May 19—New York, N. Y.; Chamber of Commerce of Washington Heights; 25 present; very much interested. My third visit to this group.

May 20—Somerville, N. J.; Exchange Club; 32 present; at noon, Brooklyn, N. Y.; Brooklyn Forum, at 20 Myrtle Avenue, at 9 P. M.; about 100 in audience. A real live group.

May 21—Asbury Park, N. J.; Kiwanis Club; 85 men at luncheon. This is my third visit and there are more to follow.

After all these meetings, one is forced to feel that this present time is particularly propitious for talking Single Tax. The attitude of audiences is very friendly, very kindly, and if our speakers use common sense there is no lack of opportunity to advocate our truths.

We have delivered so far this year 130 lectures. The total number of auditors is 14,138, making an average attendance of 111 at each lecture.

JAMES R. BROWN.

We append a few of the enthusiastic commendations received that give evidence of the success of the work;

April 9, 1931.

Our students enjoyed very much your lectures on "Our Economic Organization" and "Single Tax." I was glad of the chance of hearing your lectures and talking with you. I hope you have a most pleasant time on your trip to the Southern universities and that we shall have the pleasure of seeing you on the campus again in the not too distant future.

W. H. BROWN,

University of Maryland, College Park, Md.

April 12, 1931.

Allow me, in this letter to state the appreciation that the members of the faculty and the students who heard you wish to render to you for the lecture given to us Friday. It was thoroughly enjoyed and I believe that the philosophy back of the Single Tax doctrine was clearly brought out.

W. SCOTT HALL,

Western Maryland College, Westminster, Md.

April 14, 1931.

It was a pleasure to have you speak from our studio on Monday afternoon. Mr. Huber joins me in thanking you.

ELISE LEE COHEN,

Programme Supervisor, Station WBAL, Baltimore, Md.

April 20, 1931.

At the termination of the sixteenth season of the lecture forum, the New Era Club desires to express to you its appreciation for visiting our clubhouse on Friday evening, December 26, 1931. Needless to say our audience enjoyed listening to your intellectual treat on the Single Tax. As administrator of lectures, please accept my gratitude for the courtesy extended. It will be a pleasure to receive you again as the guest of the New Era Lecture Forum.

ABR. H. ROSENZWEIG.

New Era Club, 274 East Broadway, New York City.

May 1, 1931.

Your talk was excellent, and both the students and myself enjoyed it immensely. We are hoping to have you with us again next year.

JOSEPH J. AYD,

Loyola College, Baltimore, Md.

May 8, 1931.

We enjoyed greatly your visit with us. Your lectures were clear, instructing as well as interesting. You always have a welcome here.

H. H. SEAY, JR.,

University of Richmond, Richmond, Va.

May 8, 1931.

I have received the pamphlets and will give them to the students who are particularly interested in the subject. I was very glad to meet you and to have you speak to the students, and hope to have you go on with the argument some time again, probably to the public finance class next year. This course is given every other year, and is not being taught at present.

HERBERT F. FRASER,

Swarthmore College, Swarthmore, Pa.

May 13, 1931.

I can assure you that the people attending the forum enjoyed your talk. As a matter of fact, you have created quite a bit of discussion in this vicinity about Single Tax, and I would be very much surprised if some good did not result from your talk. I am certain we will see each other again in the fall of this year.

AARON KATZ,

Palisades Park, N. J.

Evolution of a Bandit

BANDITRY has a fascination for the average peasant. It means the end of back-breaking toil, the promise of substantial gain, a chance to see many places.

Article on Nicaragua in *New York Times*.

HENRY W. NEVINSON, in his recent work, "The Natives of England" quotes the stinging words which rose to the lips of a woman dwelling in one of the most wretched of London's slums, when a slum visitor tried to imbue her with patriotic feelings:

"What do I care for the empire on which the sun never sets? In our court the sun never rises!"

An English View of the Second Snowden Budget

EVEN after two weeks it seems to be impossible to set down the position produced by the Chancellor's budget speech and proposals; but this much is certain: as the first shot at Concord was said to ring 'round the world, so the face of British public life has been changed to something greater, far more deadly, or more beneficent, as we may take it.

Last year I tried to convey to readers of LAND AND FREEDOM that a bare third of the Cabinet and of the House of Commons were in favor of any sort of Georgeist action, however elementary: many were hostile, either as Marxists or realtors, and a third were the masses of the Land Nationalization Federation, operating on our flanks, with half their loaded artillery aimed at us, half at the landlords. It is only a few years since Mr. Snowden as their president backed a bill in Parliament to buy out all the British landlords for anything up to sixty thousand million pounds sterling—say, one supposes, three hundred billion dollars—for which would be obtained the improvements on leased farms and the reversion of urban ground rents.

Only a few years before that and he had said (July 4, 1910):

"If we as Socialists had complete control. * * * We should endeavor to secure revenue not by increment upon land or by taxing land values, but * * * I would give the present land owners every penny of the present value of their land. The state would then resume the ownership, and you would have settled for all time the question of future increment."

This was the basis of the 1923 purchase bill giving fifty years' purchase of a rental value never yet ascertained or agreed, which was the L. N. F. policy, and by means of a most defective system of what in America is called the primary nomination has a full third of the Lower House (probably two-thirds) in its favor—save only that it is utterly impossible to carry out.

One pregnant sentence in the budget speech does show Saul the Persecutor become Paul the Apostle—not suddenly; for, as I said last year, "he is far from us still, but his face is toward us and his pace is rapid."

"By this measure we assert the right of a community to the ownership of land. If private individuals continue to possess a nominal claim to the land, they must pay a rent to the community for the enjoyment of it, and they cannot be permitted to enjoy that privilege to the detriment of the welfare of the community." (*Hansard*, 4th May, 1931, column 48.)

With many other such wise and noble words in a speech of one hour he laid the whole House of Commons prostrate at his feet, and called in as strong allies the great part of the Conservative press. After one speech it was assured that the House of Lords would not resist his proposals: it is seen that in the last two weeks the only real criticism from the Conservative opposition has been that the dullness of Georgeism in the proposals is inadequate.

For instance, Neville Chamberlain (in whose favor Stanley Baldwin deposed Winston Churchill as the Opposition official expert on finance) proposed to amend the budget proposals to ensure that improvements made by the holder of his predecessor in title within the last fifty years should be clearly exempt from site value tax. This, if honestly meant, is hard for a Single Taxer to oppose.

Again, Stanley Baldwin said that a tax so small as one penny in the pound would not pay for the cost of valuation. If this is true, as it may be, the remedy is to collect more pence on the same valuation.

It would appear absurd that opposition to taxation of land value should collapse at a touch, but many Conservatives are weary of heavy taxes on their improvements for the benefit of monopolistic colleagues. But all this is result of the budget; and before it came in, the proposals had to be what the L. N. F. might support and force to an end against the Lords. And on the budget morning not one of the papers gave a lead of hope and light to the Chancellor they acclaimed next day as master. So the L. N. F. had to be conciliated, by their own president. The agricultural value of all land used for agriculture (perhaps £30 per acre average) is to be exempt from taxation, and even from valuation. Mineral value of all mineral land is also to be thus exempt. Tax of less than 10 shillings (on £120 of taxable site value) is not to be collected.

This is what Georgeists have to swallow with a sick heart, to get a valuation and a tax of a penny, though every speech in the Commons, in favor or hostile, was applicable to a tax of at least a sixpence, which would have gone through had the return of fivepence been pledged to remission of taxes on various classes. But the L. N. F. desire to buy and work all the farms in the country under civil service clerks. The miners' members want to buy and work all the mines in the country under civil service clerks; the Marxists are with both if the price is low enough and control is adequately forcible.

We have not control of the budget, which owes its marvellous success to the bits of our philosophy which it embodies, and no one knows this better than the Chancellor; but he is the colleague of a Cabinet which has preserved a guarded silence, and the servant of a House of Commons which does not yet represent the national feeling in this regard. Hence grave dangers exist, of which two have lately shown as threats. One of our strongest opponents is Dr. Addison, the Minister for Agriculture, and once a spectacular failure as Liberal Minister for Housing. A bill of his to establish vast state farms of Russian type with no limit to funds involved was badly handled by the House of Lords.

The popularity of the budget has already been invoked to reinstate this measure, which is eminently calculated to bring trouble to those who promote and who would work it. Again, a "new principle of law" was approved by the House of Lords on May 8, 1931, by which street improvements (sewers, etc.) were chargeable to the front-

agers. In this way the owners of central and developed areas would get off in receipt of real advantages paid for by the holders on outskirts only. This grudging concession from the old law by which owners in any case paid nothing is an endowment of central magnates and so plausible that it needs stern supervision.

But Snowden has the country at his feet, and he knows, and his colleagues know (for they have all kept the issue in the background so far), that it is the Georgeism in the budget which has done it, and the exceptions give Parliamentary and not public support.

In the absence of the finance bill we have no close details of the Cabinet plans—it is fairly safe to say that any modification of its provisions since the budget speech will be our way unless the Cabinet would rather fall than respond to the public will.

It seems we will have by 1932-33 a valuation of all land except agricultural land used for agriculture, and mineral land and possibly units of less than £120 in land value. On this a tax of one penny in the pound will be levied, with no graduation or further exemption, as an assertion of public right to the land; and the hope is expressed that municipal taxation will be collected on the same valuation in due course. These "local rates" are almost the heaviest in the world, and a special burden on British trade which Mr. Winston Churchill's diversion of a part to a tax on motor spirit has done nothing to alleviate.

Properties are to be valued as "units" at per separate holding, rightly or wrongly. There is no open opposition at all—it is now, as on November 12, 1918, when one has to fear allies far more than the enemy from whom a nightmare of misdirection is lifted!

The bold, bare, enormous wrong of land monopoly continues, and the corrupting force of its able defenders is as strong as ever. What line the enemies of Georgeism may take will soon be revealed. Meantime the organizers of the International Union and the fighters of the Parliamentary Group are in a position to exploit far greater advances from the new front, and it may be to correct some of the faulty dispositions of indispensable associates.

MERVYN J. STEWART.

THE lad from Cowley, Yorkshire, who came from a sick-bed to expound the nation's bank account shows the indomitable spirit that is characteristic of the nation itself.—*British American*, Chicago, Ill.

ALL England is in an uproar. In other words England, and some of our own folks, are all excited about something that has been in effect here for years. Clearly this revolutionary tax which has stirred all England is old stuff to Americans.—Camden, (N. J.) *Post*.

THE Chancellor's proposal is merely an entering wedge for higher taxation after the principle is established.

—*Detroit (Mich.) News*.

Honor Alfred Bishop Mason

ON Wednesday evening, May 6, the Manhattan Single Tax Club tendered a dinner at the Vaudeville Club, West 46th Street, New York City, to Alfred Bishop Mason, one-time president of the club and now a resident of Florence, Italy. About fifty assembled to greet the visitor after his ten years' absence from the city; and it was singularly enjoyable to hear from a number of friends who recalled the old days.

It was difficult to believe that the handsome and dignified gentleman who spoke so charmingly for nearly an hour was upwards of eighty years of age. Certainly he does not look it.

He told us of the Italy of today, of which after ten years' residence there, he has so intimate a knowledge. He referred to the reforms instituted by Mussolini and told what the dictator had done for the country in exterminating the camorra and establishing schools and hospitals, in providing amusement parks and other social advantages for children and adults.

It was recalled by a number of the speakers that four years before "Progress and Poverty" appeared this man had written a political economy which ran through many editions. He had not at first made the discovery that land values should supply the needs of revenue, but in later editions announced his belief in the Single Tax.

Mr. Mason has written many books, his latest, in which he appears as editor, being entitled "Walpole's England," a judicious selection from the correspondence of the greatest letter writer in English literature.

James R. Brown presided and the speakers who responded to calls were Charles H. Ingersoll, Frederick C. Leubuscher, Dr. M. M. Miller, Lawson Purdy, Oscar Geiger, Charles T. Root, Walter Fairchild, Dr. Andrews and Joseph Dana Miller.

A letter from Poultney Bigelow was read in part as follows:

"It is now just half a century since I first read 'Progress and Poverty.' The effect of that book was electrical, and its author became to me the latest addition to the glorious chain of thinkers—of reformers—of martyrs in the cause of truth. * * * His fame grows from day to day while those who defamed him are now forgotten. Would that I could be with you among those who are doing honor to Alfred Bishop Mason, but my wife's health precludes even sharing so great an honor as the one extended to faith-fully yours, POULTNEY BIGELOW."

The meeting was prolonged after the dinner by those who desired to shake the hand of our distinguished visitor and bid him Godspeed on his journey home.

WHATEVER the outcome, the status of great landed estates and privileges is apparently in course of great change. The lords will fight hard but the battle promises to be in vain.—*Dayton, (Ohio) Herald*.

British and American Comments on The Snowden Budget

THE "THUNDERER" CONSISTENT WITH ITS RECORD

A FLAT rate on the capital value of all land, which is apparently what Mr. Snowden proposes, would merely depress agriculture still further by denuding it of its already impoverished capital resources, besides singling out one particular class of capital for a levy. Mr. Snowden went so far as to claim that this revival of a discredited form of impost was the principal feature of his Budget, which would be looked upon in future days as a landmark upon the road to social and economic progress. That it is likely in some way to prove a landmark is certainly more than probable, even if the road seems to be leading to a very different destination.—*London Times*.

CORRECT

It may be desirable to draw attention at once to what is apparently a somewhat common misapprehension regarding the incidence of a land tax. It is not a tax upon the assessed income from land but on its assessed capital value. Its Socialistic purposes, by its very origin, is not really to obtain revenue from land, but to procure disguised confiscation of rent from land, and it should not be forgotten that land nationalisation is still the declared object of the Socialist party whenever or however they are able to bring it about. Mr. Andrew MacLaren, Socialist M. P. for the Burslen Division of Stoke-on-Trent, frankly declared some little time ago, in a speech at Stoke, that he wanted to see landowners taxed off the land because the alternatives of buying them out or shooting them in the dark appeared to him more objectionable. We shall examine the effects of the tax upon landholders and property owners, great and small, when the full details of the proposed legislation are available.

Yorkshire Post, London, Eng.

PRELUDE TO THE PASSING OF THE LANDED ARISTOCRACY

Anyone who likes a good novel or a play should find much that is interesting this week in the drama of European politics and dynastic scheming. In the House of Commons this week, the brilliant cripple, Philip Snowden, scored a momentary triumph in the authorization to impose a land tax of one penny on the pound, beginning in two years. If the fight was weakly waged by the Tories, it was because they are convinced that two years hence the MacDonald Ministry will be a memory. The only notable speech was that of Lloyd George, leader of the liberals, who long has urged the breaking up of the vast estates, and the utilization of the land by small farmers.

There was drama enough in that session of the Commons, though ever so quiet. It may be the prelude to the passing of the landed aristocracy which has ruled England for centuries; and it may deprive the future Mrs. Humphrey Wards of a charming society to picture in their novels.

A small country, with a congested urban population, and a grave unemployment problem, proposes that a few men shall not forever hold enormous tracts of unproductive land for purposes of pleasure, while potential producers starve in the garrets of the cities. It seems reasonable enough, and necessary, however much we may sentimentally regret the passing of the great estates that gave such charm and beauty to the English countryside.

CLAUDE G. BOWERS in *N. Y. Journal*.

ARGUMENTS IN ITS FAVOR

A duty of 1d. in the £ on land values is to be levied in the future; a valuation is to be made in order to collect it. This tax is obviously meant to serve as an election cry against the House of Lords. There are arguments in favor of such a duty. The strongest is that it may prevent the holding up of land in cities by speculators and remove what to many people is a serious grievance. It should also bring in a considerable sum.—*Daily Mail*, London, Eng.

WILL HAVE A PROFOUND INFLUENCE OVER THE WHOLE WORLD

The most radical social revision since the communization of Russia is Chancellor Snowden's capital land tax bill in Britain. The whole established theory of real estate and private ownership is challenged. Snowden's new Socialism deposits with the people of the nation ownership of the whole land of the nation, with the landlords but leaseholders from the people, and taxes redefined as rent. If the bill becomes law, it will be a revolution to make Alfonso's dethronement a dud by contrast.

Land used for agricultural purposes is exempt from taxation up to the value of that land for farm use. Gentleman farmers may not with impunity grow strawberries and asparagus in urban private parks. Wealthy landowners will have to pay a penny for each pound of valuation for acres of lawn and game preserve hitherto listed as farms or fallow fields. The ghost of Henry George does not conceal a grin of amusement and satisfaction.

"Land was given by the Creator not for the use of dukes, but for the equal use of all His children," Snowden declares. He pays no deference to the American-born idea of Single Tax, yet his proposed law is the hide and tail of George's theory, that private ownership of land is as morally indefensible as private ownership of air or ocean,

but private control of land by those able and willing to pay for the privilege to the people is necessary, proper and sound.

Snowden's solution of Britain's flattening purse is not yet law. It goes without saying that the Lords will hurl it back with all speed and spite of an anarchist hurling a bomb. Every tradition of Merrie Olde England is smashed to smithereens by the bill. But those traditions were made and fostered by the beneficiaries. Why a man who possibly could grow not enough thistles on an acre to forage a donkey should control thousands of acres of ground because some very remote ancestor helped his Norman chief to swipe England from the Saxons is something into which more and more pointed inquiry is being made.

Especially pointed is this inquiry in England, where whole villages are owned by hereditary landlords, villages whose inhabitants are free and, politically, equal citizens of the commonwealth, but as far as owning a little plot of ground goes no better off than the Russian peasants under Catherine. Not since the Reformation deprived the monasteries, priories and, all in all, a church apparently more firmly established than the nobility, of lands withheld from the people has anything so revolutionary as Snowden's new tax bill assaulted British conservatism. Adopted or not, the Snowden bill will have a profound influence on modern social thought the world over.

Newark, N. J. *Evening News*.

A SOCIAL REVOLUTION IMPENDS

The British House of Lords is mostly composed of landowners. Most of the Lords are members of the Central Landowners Association. They are certainly interested parties. They will stick out for their privileges to the last. On the other hand, it is probable that the majority of the members of the Labor party, whether right wing or left wing, are inclined to support Mr. Snowden's position that the "private monopoly of land" must go, even if the House of Lords goes out of existence with it. If the Liberals and Laborites stand together in the scheme, and if the speaker of the House decides that a land tax bill is a "money bill," something like a social revolution surely impends in Britain, for land nationalization would mean the overthrow of all hereditary privilege.—*Boston Transcript*.

OF INTERNATIONAL IMPORTANCE

Progress and Poverty was published just a little more than fifty years ago, but it is only now that Henry George's proposal is to receive its first test on a national scale. Perhaps half a century is not a very long time for an idea as radical as the Single Tax to develop from its inception in the mind of a man to its incorporation in the policy of a nation! Of course, the tax on land values is not the *single* tax as proposed in the Snowden budget of 1931. But Henry George's "Single Tax" is there, due to go into

effect in 1933, and when it does mankind will be able to judge by experience as to the validity of the proposal. The world around it is apparent that our present order is in sad need of improving our process of distribution. Production is no problem any more; over-production is our problem in many lands. Distribution resolves itself for most men, into a struggle to get as large a share of the common store of wealth for themselves as possible. Henry George believed that, through a system of land tenure and the prevention of monopolies in natural resources resulting from a tax on land values, a method could be put into operation by which everyone would get his share. Now England, by the vote of the labor and liberal parties means to find out whether he was right. Consequently the new British budget assumes international importance

The Christian Century, Chicago, Ill.

THE GREATEST CONFLICT FOR GENERATIONS

Unless the House of Lords has something in store, Mr. Snowden will have a fairly easy passage for the land valuation and taxation clauses of the Budget. The Conservative speeches yesterday lacked fire and conviction. No one would have thought that they were directed against a principle which had stirred up the greatest constitutional conflict for generations and had been responsible for one of the few really important modern written alterations of the Constitution. There was no one yesterday to cry ruin and robbery. Property has lost its sanctity, and the "end of all things" has become very remote in these latter days of high direct taxation. The criticism was not so much that land taxation was inherently monstrous and wicked but that it was unworkable and unjust. At any rate the Conservatives came much nearer than before to discussing land taxes on their merits, and that is a sign of grace.

* * *

Mr. Snowden has profited by the fate of the taxes of 1909, and aims at something much simpler than Mr. Lloyd George's four types of duty. The principle is the same. It rests on the assumption, a foundation belief of generations of Radicals, that the value of land is given to it by the nation. A large part of the value of land, as expressed in the price its owners can put on it, arises from the public—urban improvements, the growth of population, the rise of industries. As Mr. Snowden said, every increase of population, every extension of industry, every improvement in transport, all expenditure of public money, add to its value.

* * *

More than the penny tax now proposed is at stake, for as Mr. Snowden pointed out, the land valuation may in the near future take its place as the basis of a far-reaching reform of local taxation. The Manchester Corporation and many other local administrative bodies have for years been agitating to be allowed to tap land values in relation to rates, and Mr. Snowden's proposals should have the

heartily support. Indeed it may be found when Parliament gets down to the subject that there will be little substantial opposition to the new land valuation.

* * *

The proposals had a warm welcome from the Liberals, and they will receive more united support from that party than has been given to most Government measures. There will be no stronger bond to maintain Liberal-Labor cooperation in the next two years.

Manchester Guardian, Manchester, Eng.

A REACTIONARY OPINION

The land tax which Chancellor of the Exchequer Snowden proposes for Great Britain is merely the capital levy about which so much was heard a few years ago. It is a direct tax on capital and at the rate of a penny in the pound of valuation the Government will be taking the equivalent of one-two-hundred-and-fortieth of British real estate. What the amount will be in the aggregate will not be accurately known until Mr. Snowden's valuation process is completed two years hence.

"This of course is class legislation and has always been a principle of the British Labor Party. As the London *Daily Herald*, Labor organ, puts it—

This will be a deadly blow to the privileged land-owning class, which is the backbone of Toryism and reaction. This new tax will be provided for in the Finance Bill, which the House of Lords can neither amend nor reject.

It may be added that the class at which the "deadly blow" is directed is also the "backbone" of Britain and the proposal will be fought to the last ditch by the landed gentry. More than likely the Labor Government will come to grief over the issue, a probability which Mr. Snowden and Prime Minister MacDonald have undoubtedly foreseen. The project is vicious in principle and intention and violates a fundamental canon in the British system of fair play. The party which sponsors it will richly deserve the defeat when the time comes.

Public Ledger, Philadelphia, Pa.

[EDITORIAL NOTE:—There are more errors than a few in this editorial. The tax is not a "capital levy," nor is it a direct tax on capital, land values not being capital. Philadelphia has a much higher tax on land values than a "penny in the pound."

We are interested to learn that the great landlords are "the backbone of Great Britain," though it is a curious doctrine to emanate from America, and that the tax violates the system of British fair play. If the landed gentry who have lived so long on the people of Great Britain and whose wealth has been increased by every step in the progress of industry in that country, stand in the way of this small measure of justice, they will simply supply another instance of the familiar truth that "whom the gods would destroy they first make mad." Their day almost done.—Editor LAND AND FREEDOM.]

MR. SNOWDEN'S BOMBSHELL

There will be a furious dusting off of old copies of Henry George's "Progress and Poverty" throughout England this week. Alignments are already drawn for such a thump-

ing political war about tax theories as John Bull has not known in close to half a century. For tight-mouthed, frail-bodied, ironjawed, redoubtable Mr. Philip Snowden, Lord Chancellor of the Exchequer, has kept his promise of two years ago, when he let it be known that he is a disciple of Henry George on the question of the Single Tax.

Mr. Snowden has "brought in the budget"—in itself the most momentous event, annually, in England's domestic life. But, together with his mild proposals for meeting the \$182,000,000 deficit in the treasury, he has brought in something else which has instantly divided all England into two parts. It is a proposal for a tax of one penny in the pound (two cents on every \$4.86) on capitalized value in land. Labor is enthusiastic for the scheme. The Liberals espoused it all of 45 years ago; and Mr. David Lloyd George's instant joy indicates no diminution of Liberal zeal. But the Tories hate it with a hatred deep and abiding.

* * *

The Lords and landed gentry, who hold vast estates, many of them solely for sporting purposes, would, in the natural course of events, bear the brunt of the suggested reform.

The Single Tax (as Henry George worked it out) bases upon the contention that wealth is the creation of labor, while land is the creation of God. So (he held) if wealth belongs to its creator, the land, whence man derives the means of labor, belongs to the community. Land values (as he saw it) are due not to any act of the owner, but to increasing population pressure; they come from the community itself. Monopoly in land, he said, appropriates this unearned "increment" of value, and at the same time deprives the common man of his opportunity to become independent, as his fathers were. They had plenty of free land; he has none. So while population grows, monopoly expands and labor finds itself in an increasingly helpless situation.—*Boston Globe*.

WE should have a tax system that should give 100 per cent. to industry and should offer no premium to idleness. Our present unfortunate position in the financing of all of our cities is due to the fact that our system of taxation offers a great premium to people who do nothing and therefore imposes heavy burdens upon those who do the important things in life.

OTTO K. DORN in Mt. Vernon *Daily Argus*.

GO into an asylum and take out of it a man in whose mind reason has lost its way and set him down and say, "Neighbor, write for us a system of taxation." The worst that poor nut could do could not possibly be worse than we have done. Not in any department of life's activities do we show such an utter disregard for ethics and science as we do in the tax department.

JAMES R. BROWN as reported in *The Evening Leader*, of Taunton, Va.

Coming Baltimore Convention

THE challenge which world-wide industrial depression and unemployment present to Single Taxers will be one of the leading topics of discussion at the Sixth Annual Henry George Congress to be held in Baltimore, October 12th-14th, and several of the speakers will deal with this theme. In view of the general recognition of the grave economic problems now demanding attention since the breakdown of America's boasted prosperity, there exists an atmosphere particularly favorable for bringing fundamental reforms to public attention and there will doubtless be considerable discussion as to how Georgists may most effectively meet their responsibility and take full advantage of the opportunity now afforded for promoting sound economic education.

Recent events in Great Britain, where Chancellor Philip Snowden has made land values taxation a live issue, have served to direct attention more forcibly to the question of stimulating political activities in the United States, and since the Henry George Foundation has decided to sponsor a practical programme of political action, this topic is sure to occupy a prominent place at Baltimore. As a result of the announcement made a few months ago, the officers of the Foundation have received numerous communications expressing the opinion that the time is at hand for a revival of concrete legislative undertakings which will serve to disabuse the public mind of the notion that the Single Tax is merely a matter for academic discussion. A number of very interesting suggestions have been offered and are receiving the earnest consideration of the Foundation officials with a view to fuller discussion at Baltimore and an early decision on campaign plans.

Charles G. Baldwin, President of the Maryland Tax Reform Association and Chairman of the Baltimore Convention Committee, recently visited Pittsburgh to confer with Secretary Williams of the Henry George Foundation with relation to the Congress. Mr. Baldwin expressed himself as especially pleased with the arrangements that the Lord Baltimore Hotel is making for the accommodation of the delegates and with the splendid facilities which will be available for the convention sessions.

In connection with the convention, Chairman Baldwin is planning to send a communication to the clergymen, physicians and lawyers of Baltimore, calling special attention to the relation between economics and religion, health and justice. Mr. Baldwin uses the expression "public economics" rather than "taxes" because it emphasizes the social aspect of the Single Tax.

The committee is already in communication with a number of prominent speakers and a programme of exceptionally strong appeal is being formulated in anticipation of one of the most largely attended conventions ever held.

ENGLAND seems to be drifting toward Single Tax. Over here we are going in for universal tax.

Argus Press, Owosso, Mich.

The Britannica Unreliable?

CALLING attention to the absurd mistatement in the article on the Single Tax in the Encyclopædia Britannica that the rental value of British land is but one-eighth of the cost of government, Samuel Danziger writes a forceful letter to the American editor, F. H. Hooper. Mr. Danziger wants to know why this article is unsigned.

Replying to a second letter from Mr. Hooper, Mr. Danziger says:

"If I understand yours of the 1st correctly, the writer of the article on the Single Tax in the fourteenth edition of the Britannica is an anonymous individual who asks the public to accept on faith incredible statements contrary to common sense. He offers no authority for his statements, gives no hint as to where statistics or other data furnished by responsible persons may be found to confirm what he asks the public to believe, and the Britannica offers this as scientific information. Is it possible that you do not realize that any superstition or fallacy can be put over in the same way? Then you offer as a guaranty of the writer's accuracy confirmation received from 'the best of authorities.' When asked to name some of these authorities you reply that 'you do not wish their names to appear'. I wonder why Dr. Cook, when he claimed the discovery of the North Pole, did not withhold all data and merely state that it had been referred to 'the best authorities', and that all authorities were in accord that the statement was quite correct. He could have added to this the assurance that 'the authorities consulted were above any suspicion of partisanship'. Unfortunately for Cook, he was a little more frank than that, so the results proved disastrous.

"Of course, I do not want this statement to be understood as reflecting upon you. It is obvious that you know no more of the identity of the writer than I do. I wonder, though, at your naivete in asking others to accept anonymous information as reliable. It looks to me that this insistence on anonymity strengthens the suspicion of the writer's partisan motive, a suspicion not lessened by your statement that he may be a high government or financial expert."

Personal Property Tax

THE legislature has discussed variously the personal property tax. Several bills deal with it. One proposes to abolish the tax on automobiles. The automobile being much on the move, easily escapes the assessor.

It hasn't occurred to any legislator, apparently, that the tax might be abolished wholly, and the county revenue be none the worse off, and the morals of the people improved. The tax long ago ceased to be useful. It produced little revenue. But it makes liars of otherwise veracious men.—*Evening Express*, Los Angeles, Calif.

WE have always argued that Free Trade is a moral question, indeed, almost a religious issue, because we believe that Protection leads to the corruption of Parliaments, and is always a menace to that international goodwill which is the best insurance for world peace.

—*Christian World*, London.

The Snowden Budget

THE Budget introduced by Chancellor of the Exchequer, Philip Snowden, providing for a tax on land values of a penny in the pound, and making certain exemptions in the matter of agricultural land, has aroused intense excitement throughout Great Britain.

John Paul, editor of *Land and Liberty*, writes:

"Having most exceptional publicity: Nothing like it yet. Press all over the place simply 'rains' land value taxation sentiment, for and against, without a break.

We are facing the realities of a fine big attempt to put it across, and the enemy declares he is not going to take it lying down."

The United Committee of Great Britain on May 5 passed the following resolution:

"The United Committee for the Taxation of Land Values heartily welcome the proposals for the Taxation of Land Values as further outlined by the Chancellor of the Exchequer in the House of Commons on the 4th of May. They nevertheless repeat their opinion that on the grounds of principle, expediency and practicability the Taxation of Land Values should apply universally to all land, including agricultural and mineral land from which, by these proposals, its benefits are being withheld. They regard as invidious the proposal that absolves small proprietors from paying their due share of the tax levied on the public value of land; and they earnestly hope that this anomaly will be excluded from the Finance Bill when it is presented."

Mr. Snowden spoke in part as follows:

"By this measure we assert the right of the community to ownership of the land. If private individuals continue to possess a nominal claim to land they must pay a rate to the community for the enjoyment of it. They cannot be permitted to enjoy the privilege to the detriment of the community.

Land differs from all other commodities in various respects. Land was given to us by the Creator, not for the private use of the dukes but for equal use by all His children. Restriction of freedom in the use of land is a restriction on human liberty.

To restrict the use of land by arbitrary will, the owner enhances its price, raises rents, hampers industry and prevents municipal development and the increase of amenities. Every increase in population, every expansion in industry, every scientific development, every improvement in transport, every child that is born, increases the rent of land. Rent enters into the price of every article produced, into the cost of every public service.

We are now asking the landowner to render unto Caesar the things that are Caesar's."

Elsewhere in this issue of LAND AND FREEDOM will be found American and British press notices of the Budget.

"BUY land, but never sell it." said the old father. Write that down on your tablets. Also write down the fact that what is worth one hundred millions now will be worth two hundred millions eighty years hence, assuming that our Single Tax friends allow the outrage of land ownership to continue, and they probably will.—*N. Y. American*.

No Benefit To the Community

FORMER President Coolidge in one of his newspaper articles observed that it took three generations of thrift, industry and intelligence to accumulate the Wendell fortune. He was referring to the family which bought but never sold real estate in New York City and profited by the constant increase in realty prices. So that the fortune left by the last survivor amounts to a hundred million-dollars.

There are many persons who will not agree with Mr. Coolidge. There was no special industry in buying real estate and keeping it. There was no special intelligence beyond possibly a knowledge of the sections of the city that were likely to expand. As for thrift it was the thrift of the miser, only in this instance, real estate instead of gold was hoarded.

For three generations this Wendell family did nothing for the betterment of the community but simply acquired riches from the thrift, the intelligence and the industry of others. Had all the population of New York City been of the same type there would have been no New York City worthy of note. There would in fact have been nothing but a wilderness.

The followers of Henry George's Single Tax theories will find in the record of this family the most forceful of all arguments. Here is the most conspicuous instance on record of profiting from unearned increment, of gaining riches from the enterprise of others.

We would not suggest this method as a model for any patriotic citizen to follow. Thrift and industry of this kind is of no benefit to the community.

The Jamestown (N. Y.) Journal, March 30, 1931.

A Tribute to Sir George Fowlds

HON SIR. GEORGE FOWLDS and his son, Mr. G. M. Fowlds of Auckland, New Zealand, have retired from business. On April 8 representatives of educational, banking and social institutions met to do him honor. It will be remembered that Sir George was former Minister of Education for New Zealand.

The tributes paid to him must have gladdened his heart, despite his modesty. Forty years in business, and nearly as many in civic activities have made him what one of the speakers called him, "the best known man in New Zealand." The *Auckland Star* under the title "An Admirable Example" on April 9 printed the following editorial:

"The tribute paid yesterday by the commercial community to Sir George Fowlds is a reminder of what the city and the province owe to one who has never spared himself in the public interest. There may be said to be at least four George Fowlds. There is the business man, there is the member of Parliament and the Minister, there is the citizen indefatigable in public causes, and there is the President of the Auckland University College. Now that he has retired from business, Sir George may have

even more time to give to those affairs in which he has always been interested. He says that one of his ambitions is to grow old gracefully. Certainly he is showing the community that a man is as old as his enthusiasms. His example and his experience are a valuable tonic in these days of depression. He remembers the time—think of it, you grumblers of today—when shops kept open until nine in the evening five days a week and until half-past eleven or midnight on Saturdays, and naturally he looks back with pleasure at having had a considerable share in shortening these hours and giving the shop assistant a half-holiday. It is desirable that the public should be reminded from time to time that such conditions existed and that good men labored until these were bettered."

WHAT is the offence of which we accuse Russia? It is that in exchange for what we give her in the way of machinery and manufactures she gives in return too much; her foodstuffs are too cheap; not only does she give full weight, the criminal wants to throw in addition handfulls to each sack that she delivers, for good measure. And for that we accuse her of desiring to smash all established order.—*Foreign Affairs*, London, Eng.

THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in value of the land itself, rather than upon the improvements.—THEODORE ROOSEVELT in *Century Magazine*, October, 1913.

BOOK REVIEWS

A GREAT THESIS

Here is a work which is destined to give infinite satisfaction and enjoyment to thousands of our believers. It is entitled "The Philosophy of Henry George," and is by George Raymond Geiger, "Submitted in partial fulfillment (so the title reads) of the requirements for the degree of Doctor of Philosophy in the faculty of philosophy, Columbia University."

This is not a work to be skimmed through. It is high thinking and it is not easy reading because high thinking is not easy. It was Goethe who said that "The highest cannot be spoken in words." It is at least true that on excursions into the higher realms of human reasoning and into the domain of rapt philosophy where the atmosphere is rarified to a degree that makes difficult its translation into the vernacular, we must proceed with caution and slow steps.

But after all philosophy is only a process of weighing, pondering and considering. Henry George proposed a tremendous change in the social order. He buttressed his defences with a system of philosophy that is all-embracing. This young man who has won his degree of Ph.D. by an examination of that philosophy has done his work with a profundity and clarity not inferior—we say it with due respect to the master—to Henry George himself. Indeed no attempt at the embodiment of that philosophy since "Progress and Poverty" appeared has been so significantly achieved.

This remarkable young man who occupies the chair of associate professor of philosophy at the University of North Dakota has flung his challenge squarely into the scholastic ring, with a defiant though discreet gesture indicating the overwhelming importance to civilization of Henry George's philosophy. A philosopher talking to philosophers, to professors and collegiates in language and by processes with which they are familiar, cannot be ignored, and it is for this reason that we

hope to see some concerted movement to secure for the complete work of some five hundred pages, of which this book of 325 pages is an abridgment to meet the requirements of the examining committee of Columbia University, a place in the colleges and universities throughout this and other countries. The professorial world and the world of philosophy is a jealous one. So much more the need to us who would establish in collegiate centers the great social philosophy on which the progress of the world must depend, to aid in the recognition of this young man who comes bearing this significant message. It will aid us in the time to come when we are gone and the voices heard today are stilled.

It is hard to speak of this work in words that will not sound superlative. The word "scholarly" only half defines it. For that definition would not tell us how the thought of Henry George is wrested from the content of his great works, the economic philosophy linked with the ethical, and the nice distinctions of George's reasoning facilitated for our more complete understanding.

A glance at the divisional headings will help us to appreciate how carefully and thoroughly the work is done. First is the Foreword in which acknowledgement is made to Prof. John Dewey for "his patient and kindly supervision" and the graceful compliment to the writer's father, Oscar Geiger. Then follows the Introduction; the brief but most interesting Biography; George's Economic Solution, which includes a treatment of current economic teachings in relation to George's main thesis; Background and Originality; George and Socialism, an especially striking chapter; George and Herbert Spencer; and George and Religion.

The last chapter concludes with this restrained but eloquent passage:

"In this general discussion of George and religion the really significant element, however, is not any such question of the revival of personal faith. It is rather a concern with the challenge that he made to the religious institution. It was a concern, to conclude, that sought to justify a divine plan by demonstrating that natural law—or the will of God—if correctly understood and obeyed, would result in a society nearer the ideal of a city of God. George attempted to show the cause of social misery from the blunderings of a Creator to the institutions of man which, founded upon a heritage of might and ignorance, had tortured and depraved the race—and such a shift from sacred to remedial sources of social ills he felt would be of value, even to religion itself."

A few words remain to be said on the additional material to be included in the complete work. Prof. John Dewey will write the "Foreword." In place of the Introduction will appear a chapter on The Problem which will elaborate further the relation between economics and ethics and the necessity for including George in a system of moral philosophy. The chapter on Biography will remain essentially the same. The chapter on George's Economic Solution will be enlarged as will the chapter on George and Religion. Finally there will be a chapter on the effect of George's works on later thinkers and in legislative proposals and enactments.

Prof. George Raymond Geiger has a more general knowledge of literature of the movement in all languages than any man living, excepting Prof. E. R. A. Seligman, its chief opponent. And in his work he has given evidence of his nearly universal knowledge on the subject. He has done more than that. He has stamped with the print of his own genius a remarkable exposition of the economics and philosophy of Henry George. No summary of that philosophy will in the future be complete without reference to this valuable contribution to its literature.—J. D. M.

A GREAT BOOK ON TAXATION*

Many years ago Thomas G. Shearman wrote his book entitled "Natural Taxation." It is still read and as a work dealing with the fiscal side of the Single Tax is well worth reading. Mr. Shearman knew more about taxation than any public man of his time, and

*What's Wrong With Taxation? By Jackson H. Ralston, stiff covers, 187 pages. Ingram Institute, San Diego, California.

knowledge was at once embracing and thorough. His memory for illustration and figures was prodigious.

It is no small compliment to compare that work with the one before us, which does not suffer by such comparison. For Mr. Ralston has written a work which is easy to understand and which is a devastating attack on the present system of taxation. While we might be inclined at times to question its philosophy the clarity of its style merits all praise. It is positively interesting, and that is something indeed to be said of a work dealing with the subject of taxation.

This is not a clarion call to battle for the rights of man to the use of the earth. It is, instead, a calmly reasoned argument for a change in which land values shall be taken for the needs of government. Yet it all follows—the great gospel of industrial emancipation is indicated in all its implications. If we weigh the argument we shall find that nothing is really omitted. Just as all truths have many doors, so the door chosen by Mr. Ralston admits us to the house of "The City Beautiful," as readily as does the key supplied us by Henry George. And indeed it is true that if "Progress and Poverty" had not been written either would this admirable treatise on taxation have seen the light.

It is not peculiarly soul-stirring to be told that taxation should be levied upon land values. Yet the reasons for doing so include every related question of wages, industrial conditions, the abolition of poverty, all the ethical arguments, all the resultant benefits which may be pictured in the rapt eloquence of the seer are involved in this simple change in the incidence and operation of the taxing machinery.

It is true that the proposition of Henry George is more than a fiscal measure. Its advantages do not solely consist in giving us a better system of taxation. Nor approached in the manner that Mr. Ralston treats it is the argument thus narrowly circumscribed. Indeed it cannot be. The argument however cautiously begun must end in the ethical appeal for its validity, for ever the question, "Is it just?" must take precedence of the query, "Will it pay?" There may be little left for eloquence but much for the ratiocinative faculty.

To trace the true source of revenue Mr. Ralston examines the evolution of government that arises from the principle of cooperation. He is careful to point out that government is only beneficently operative when it serves this purpose.

Occasionally Mr. Ralston irritates us. To those who want the changes in the direction of sane taxation made at once he reminds us that the orderly development of human institutions do not admit of it. Perhaps not, but why stress the gradualness?

Nor are the reasons given by our author for the gradualness of approach as operative in the ordinary progress of nations quite convincing. He tells us that violent revolutions may and do take place. He says France changed from a monarchy to what was esteemed a democracy, but that after a hundred years "she still has great lessons to learn about popular rule." So have other nations which have not experienced violent revolutions. France is at least equal to these others in her ideals and practises of democracy.

In Russia he tells us upset by revolution the institutions of centuries and yet we cannot say it has brought liberty to the people, though her condition has slowly bettered. This improvement could have been attained more easily by more orderly methods."

How the tyranny of the Czarist regime could have been overthrown by orderly methods Mr. Ralston does not tell us; that infamous thing could first be destroyed before any improvement was possible.

He tells us that sixty-five years ago we abolished slavery with the aid of the sword and the stroke of a pen, but today the evils are not wiped out. Well, would gradual abolition have wiped them out? Would Mr. Ralston have us believe that?

There are also a few statements similar to those which formed the basis of a controversy between Mr. Ralston and the editor of LAND AND FREEDOM a few years ago. But why should we be so ungracious as to find fault? Mr. Ralston comes bringing gifts, real powers of analysis, demonstrations clear as a bell of the wickedness and stupidity of the present system of taxation. He tells us that his purpose is "no more imaginative or ambitious" than this. If in the attempt to keep his

feet on the ground he seems to have got too firmly rooted in the earth, let us forget that in the fine service he has rendered in writing this very useful book.—J. D. M.

HARD TIMES*

I think it was Carlyle who stated that the stupidity of the human animal knew no bounds.

I know that the late Senator Watson of Georgia, on being chided because of the low intellectual appeal he was making in a political campaign, replied:

"Sir, it is impossible to estimate how deep is the ignorance of the mass of the American people."

I need not refer to history to justify Tom Watson's remark. Witness our late war, wherein the mental age of our youth was found to be thirteen years. (National Academy of Sciences, Memoirs, Vol. XV, page 785, 1921.)

Observe the trashy tabloids which we so greedily devour. In New York City we have one which boasts of a circulation of 1,320,000, although it has been in existence only twelve years. Contrast this with the *New York Times*, a real newspaper, which in thirty-five years under its present management has been able to attain a daily circulation only one-third as great.

Here is a book written by a professor of economics, whose nonsense can befuddle only the unthinking mob. It would be cruel for me to point out all the drivel which this seventy-seven-year-old professor has placed between the covers of his book.

I am more disturbed that another pseudo-economist, George E. Roberts, occupying a position of authority in the National City Bank of New York, the largest bank in the United States, should deem this "a valuable book upon economics."

The dedication to Dr. Albert Shaw gives an inkling of the trash here to be found. Ely states that he first met Shaw at Johns Hopkins University. Shaw said to Ely:

"I am a country editor in Iowa, writing on strikes, boycotts, high tariff and other problems. I know nothing about all these things."

It is commendable to admit one's ignorance, but inexcusable for the blind to attempt to lead the blind. Professor Ely follows in the footsteps of Dr. Shaw, and attempts to write about something he knows little or nothing.

Let us examine more closely his mature reflections of forty years. He says, page 5:

"With the thought that I might get atmosphere for this book, I bought a copy of Dickens' 'Hard Times.'"

Very appropriately he read a work of fiction before he started this book.

"In our early days our wealth was chiefly in land—farm land, and to lesser degree, during the first half of our history, in urban land." (Page 16.)

Pray, gentle reader, when, if ever, was our wealth in land? Wealth, as that term is understood by the scientifically trained political economist, consists of natural products worked up to gratify human desires.

The ownership of land gives the land owner power to take wealth from those who produce it. Land is the source of wealth, but it is not now, nor has it ever been, wealth, no more than pickles are automobiles.

Professor Ely is unable to explain why the keenest sufferings occur in those countries which have reached the highest state in economic evolution, or why as we go forward from one state of economic evolution to another, panics become increasingly severe and hard times more and more terrible.

Inferentially he attempts to excuse land speculation:

"It is hard to find vacant property (evidently meaning idle land)

*Hard Times. By Richard T. Ely, clo. 193 pp. Price \$1.75. The Macmillan Company, New York City

which has increased in value as rapidly as money put into a savings bank at 4%." (Page 27.)

He suggests the need of legislation to curb excessive subdivision of land. (Page 35.) He would have the government introduce "balanced production," whatever that means.

On page 48 he cites a German Socialist who advocated increasing the income of wage earners. On the following page Ely claims that:

"With higher wages a great many will lose their jobs."

I suppose Ely would advocate maintaining high wages by government fiat. I wonder if Ely understands the law of wages. I wonder if he realizes that before Labor can receive wages, and Capital can receive interest, the Land Owner must receive rent.

"One of the troubles now is that we have had this orgy of spending, including excessive instalment buying." (Page 69.)

I suppose the good professor is referring to the purchase of automobiles and radios. Does he seriously believe people would buy these things on the instalment plan (which necessarily means paying more for them than if they were purchased for cash) if they were able to acquire them outright? No rational person would hypothecate his future earnings if he were reasonably able to pay cash.

"Blessed be our savings banks * * * a man who, through savings banks and building and loan associations, has a home and has it paid for * * * can always borrow on a first mortgage. (Page 70.)

How does this sound coming from a professor of economics?

Ely repeats the drivel about the farmer who stakes everything upon a single crop. He fails to realize that in most cases the farmer who raises only wheat, cotton or sugar, or any other commodity, is doing so because his soil is especially fitted to raise that product, and moreover he can more efficiently raise one crop than many crops.

So long as our present lack of system continues which deprives the consumer of his full purchasing power, so long will the farmer be unable to dispose of his crops, whether one or many, at prices that will give him a reasonable return for his efforts.

Ely advocates quack remedy of employment on public works. The slightest consideration will show that not even the United States Government and all the state and city governments are sufficiently strong thus to solve the "unemployment" problem.

In New York City, for example, after the most heroic efforts by the Prosser Committee, and the expenditure of many millions, work was found only for about 53,000 men, although more than ten times that number were unemployed. These unemployed received \$15 for three days' work each week.

Ely advocates that the government shall step in "to give occupation." (Page 104.) For example, he says a company like the United States Steel Corporation, with the revival of prosperity, needs 10,000 men. Application can be made to the general staff of the peace-time army, who would immediately dispatch to the proper place men with the requisite qualifications.

This can actually be found on page 105 of this "valuable book on economics."

He advocates:

"A well devised sales tax covering relatively few commodities." (Page 113.)

This he claims, will meet with general favor as soon as we become adjusted to it! (Page 114.)

In the appendix he sets forth a programme for relief, presented to the fifth annual convention of the American Federation of Labor. From this we learn that the American Federation of Labor knows as little about economics as does Professor Ely.

Neither the professor, nor his book, is worth the space which the editor of LAND AND FREEDOM has so generously allowed me. We feel, however, that it is high time to expose him. He is representative of a class of teachers who know better but who deliberately misrepresent.

B. W. B.

IS THIS THE WAY OUT? *

This is a good book. It is an important contribution to the literature of liberalism and a timely and much needed text on Modern Socialism, or Socialism brought up-to-date. Indeed, the author, himself in this book, does much toward bringing Socialism up-to-date. Would that Socialists generally could see with him eye to eye!

For Single Taxers or Land Value Taxationists the book would have an appeal in the fact that its author recognizes the economic advantage of collecting the rent of land, although not in lieu of all other taxes.

In a thesis that sets itself the task of a "restatement of the Socialist case in the light of post-war-history," and whose author believes that he "might help to correct some of the absurd misunderstandings of Socialism still current among non-Socialists, and start among Socialists and near-Socialists a healthy facing of facts and an examination of those stereotyped answers which every great movement develops in lieu of real wisdom," occurs the following:

"Of all forms of private ownership landlordism today is obviously least socially defensible, and land rent represents the clearest drain out of the stream of natural wealth by and for those who do nothing to earn it. Henry George's statement on land and rent remains the most eloquent economic indictment and plea in the English language

And this:

"It is the advantage of a tax on rental values of land that it does not dispossess but encourages the man who wants to rest his title to a modest home or farm on occupancy and use. It will lighten his burden by making it possible to lessen or remove the tax on the building and puts up for his home and other improvements. It will end the injustice of taxing a man for improving his lot with a home while his neighbor who holds the land for speculation and raises only weeds pays a large tax until the work of the home owners or some public improvement enables him to sell out at a profit. When a man's only rent is his land tax more men may have homes rather than barracks."

Speaking of rack-renting in farming districts the author sees that

"Under this system, whenever a tariff did stimulate a certain crop like the growing of Sumatra leaf in the Connecticut valley for wrapping cigars, the benefit, such as it was, went first to the land owners, and to the working tenants. The landlords got it by raising the rent. It is clear, therefore, that Socialist society cannot allow an indefinite continuance of landlordism in farm areas."

Also, on the question of the tariff the author recognizes that:

"The tariff is not an instrument either for revenue raising or social justice on which Socialists can look with friendly eyes. The newest interest of British Labor in encouraging empire trade by discriminatory tariffs is a step backward from a true Socialist standpoint. As a revenue raiser the tariff is a sales tax, and as such bears most heavily on the poorer."

Of course, the author's endorsement of the taking of land rent, the taxing of land values, and his inclination toward the removal of tariff barriers are not undiluted by other and different methods of taxation and Socialistic suggestions in proposing remedies for the ills that beset the social structure. But here is a Socialist talking to Socialists and to those whom he would convert to Socialism, who insists on the inclusion of the Single Tax in his programme for Modern Socialism.

In voicing the need of other measures than the Single Tax in solving the problem of poverty and oppression, the author says:

"Socialists, to be sure, cannot agree with Mr. George in picking land rent as the only form of unearned increment, or accept the Single Tax as the complete cure for our economic ills. Under modern procedure hundreds of corporations issue stock out of all proportion to the amount of machinery, buildings, etc., which represent the working plant. Hundreds of millions of water which was originally the Steel Trust's common stock, and even more glaring examples of stock watering by bar-

*America's Way Out: A Programme For Democracy. By Norman Thomas. 324 pp. Price \$2.50. The Macmillan Co., New York City.

numerous mergers and consolidations, represent as truly as landlordism merely a claim on future earnings of workers. Moreover day land ownership by a corporation like the Steel Trust is so tangled up in the whole scheme of corporate ownership that it could hardly be disentangled by a Single Tax. Society creates values for locks in basic enterprises almost as obviously as it creates them for favored landlords. Not all our economic dynasties are based solely or chiefly on land ownership. With the passage of every year it becomes clearer that to deal with this situation requires affirmative social control, not merely a trust in individual initiative and enterprise, if these are freed from the chains of landlordism."

The "hundreds of millions of water which was originally the Steel Trust common stock" mentioned by Mr. Thomas was the basis of a Congressional investigation in the early days of that trust, and the fact that the nominal value of this stock was, as the author says, "out of all proportion to the actual machinery, buildings, etc., which represented the working plant," was one of the main charges brought against the trust in that investigation. Charles M. Schwab, the main witness on behalf of the trust, claimed that the "machinery, buildings, etc.," formed hardly any part, and surely no appreciable part, of the value of the stock; that these could all be entirely discarded and the value of the trust's ownership of lands, mines, rights of way, etc., would more than make up the capitalization represented by the stock then issued, and that indeed these properties would warrant the issuance of additional stock. This testimony was accepted by the Congressional investigators as a complete justification for the stock then on the market.

A consideration of the effect of a Single Tax on the "stock watered" by bankers in numerous mergers and consolidations, "which Mr. Thomas says "represent as truly as landlordism merely a claim on future earnings of workers," will disclose the fact that a Single Tax on Land Values or the taking of the Annual Rent of Land in lieu of all taxes will not merely encourage putting land into use and improving it as Mr. Thomas admits, but that it will *discourage holding land out of use and keeping it unimproved, for a Single Tax on the value of idle land is a penalty for keeping land idle.*

Land put into use, immediately compels the employment of labor. Forcing all valuable land into use creates a demand for labor that cannot permanently be satisfied. As land seeks users and improvers, jobs would seek men. Wages would not merely rise; labor would be given the whip handle of the bargaining situation and wages would represent that the product of labor was worth. Would labor want more? This is the care of the "producers" whose interests Mr. Thomas would convey by "organization." Nor is this all that a Single Tax on Land Values will do. Forcing land into use means the erecting of buildings, growing of food products and the working of mines, quarries and forests, thus creating a greater supply and lowering the prices of all that we need to live and satisfy its wants and desires, and to realize its best hopes and dreams.

Higher wages and lower cost of living! A paradox! Where will it come from? The "water" that Mr. Thomas tells us "bankers pour into their stocks during their numerous mergers and consolidations" have been squeezed out by higher wages and lower prices.

The rent of land that must now be paid to land owners before a pickaxe be struck or a spade turned in the earth (which "the Lord thy God hath thee," and which the landlord permits us to use at a price—price— or withholds from use)—that rent will have been redirected to the exchequer of the government, leaving the sum of all taxes and duties, direct and indirect, to remain in the pockets of the people; and added to these, and far surpassing both, will be the incalculable increase of the production of wealth, all of which will remain with the producers, who, may I respectfully suggest, are also the "consumers" that Mr. Thomas would "organize" for mutual protection.

Thus we see that not only "could land ownership by a corporation like the Steel Trust" be disentangled from its "whole scheme of corporate ownership" by the Single Tax, but inevitably *would* be.

Indeed, there would be nothing left but the actual investments for buildings, machinery, raw materials, rolling stock, tracks and such other actual evidences of labor products that could be translated into paper evidences of wealth. The capitalizing value of land will have gone.

Mr. Thomas says that "with the passage of every year it becomes clearer that to deal with this situation requires affirmative social control, not merely a trust in individual initiative and enterprise, if these are freed from the claims of landlordism."

How does Mr. Thomas feel that individual initiative and enterprise will act if freed from the chains of landlordism?

Food, shelter, a home, wife and children are the first and most compelling motives in the make-up of every man. These secured, quality, though perhaps secondary, is yet quite as compelling an urge that comes with the power to secure, and under the Single Tax the best food, the best shelter, the finest home and the very best there is both materially and spiritually for wife and children will be the rule.

Children will not be sent to work when the wages of the father will make this monstrous custom unnecessary; they will be at schools or in colleges. Men assured of a living will marry, and they will marry young. With children at school and women at their own firesides there will be few, if any, of either left to work in factories, mills, offices, stores or as servants in private homes, which will further tend toward an increased demand for the labor of men, toward the raising of the standard of wages and toward security for all labor. Women as mistresses in their own homes will rid society of another evil, indeed of several evils, that now are accepted as unavoidable (and even necessary) concomitants of "civilization" (?).

Relieved of the consuming and degrading fear of want, crime will disappear. Freed from worry, and given a chance to work and play, to live and laugh, disease will find no place among us. Men having enough, will not covet what is their neighbor's. Men, being free, with the avenues of effort ever open to them everywhere and at all times, will not seek the favor of those in a position to bestow a job upon them or to deprive them of it. Free men will dare to do right. The Single Tax will free men.

That, Mr. Thomas, is how "individual initiative and enterprise will act if freed from the chains of landlordism."

And may I submit for Mr. Thomas' consideration that such action or reaction on the part of individuals to freedom is not entirely, if at all objective; that it is part of man's make-up; that it is "in the scheme of things." Man's nature is an expression of All Nature, is part of All Nature, and is governed by Natural Laws that are as immutable and inexorable as are the laws of physics.

Why not approach these laws as every true scientist approaches Natural Law in his own field—study them, test them, and, having proved them, accommodate ourselves to them? We build bridges and "skyscrapers," and should build philosophies, in accordance with them.

OSCAR H. GEIGER.

CORRESPONDENCE

AN AMBITIOUS PROGRAMME

EDITOR LAND AND FREEDOM:

I feel that it is time you had another word from me repeating my commendation of your editorship of the current literature of our world-wide movement of regeneration, in the course of which comments I will make a few other observations.

LAND AND FREEDOM is a dignified and worthy organ of a transcendent cause. Though at times it may seem to you like casting pearls before swine, I think I may assure you the work you are doing is all big in constructive force, as all of us, by and large, are also workers—doing something every day for the Single Tax,—and you are handing us good dry ammunition constantly, and not a little inspiration.

I am far from satisfied that in this time, exemplifying as it does, all the worst phases of the phenomena that George saw, studied and solved,

we must seem to look on, and see only absurdities and futilities offered in relief. The situation seems to parallel that of the Irishman and his roof, that could not be mended while it rained, and need not be at other times.

I feel that you should shout something across each page, that our lecturers should shout at the opening of every address, and that we all should be shouting, through letters and conversation, at every socialistic panacea suggested; at every fellow like Willard, Young, Vanderlip, Scripps, Couzens, Ford, who seem intelligent, and make them see that they must join with their natural allies, labor, and cast out monopoly as their no-longer-useful compatriot and build a new capitalism that will not deserve the stigma theirs now bears; and I believe that before going with concentration far in this direction, we would uncover financial cooperation in excess of any we have so far enjoyed.

With a truly dangerous development of the direct consequences of conditions of fundamental monopoly, with the deepest descent in modern times into the depths of despairing depression, poverty and unemployment; with the most perfect opportunity for application of the only possible remedy; with all this plainly obvious to us, we cannot and do not function effectively, in supplying the overwhelming demand for our service.

Everywhere Socialists, Communists, and labor "agitators", and to some extent liberals and progressives, and even an important group of capitalists, bankers and industrialists—all are in varying degrees of confidence and officiousness messing at a potpourri of panacea, mostly socialistic, bureaucratic, futilistic and inane.

And, most disturbing, is no little evidence of discouragement, pessimism and fatalism in our own ranks. This I interpret as evidence that we have not developed leadership nor plan and are not using our available material to best advantage; and that our own "personnel" is becoming more or less mutinous and restive. Had we not better get together and give them so much to do they won't notice some of the small internicene things, in their concentration upon the enemy.

Again, we should be able to marshal the intelligent, socialistically inclined element, including such as Dewey, Holmes, Wise, Floyd, Villard, Thomas, and progressives like Borah, Norris, Nye, Wheeler, et al, into a national political movement with a simple but fundamental programme such as: (a) public ownership of public utilities; (b) free trade; (c) taxation of land values; (d) peace through arbitration. This might constitute the popular and political phase of our movement, which might readily develop into great strength and importance, but upon which we cannot yet depend.

But to accomplish our main objective, I think the first element is a lecture bureau of five or more units, equalling if possible Mr. James R. Brown, and operating on his admirable system, from five points: say Boston, New York, Atlanta, Chicago and Denver. I think this could be established and financed, as I think there are enough well to do Single Taxers, who, if rightly approached with a programme like this, would individually and collectively finance these lecture units at \$5,000 annually.

I know there are capable persons available for this lecture staff; men and women who would welcome the opportunity to so serve the cause on terms that represented self sacrifice.

I believe that by systematically covering (a) colleges and high schools; (b) service clubs; (c) churches, that then we could, in possibly one, and not more than three, decades, indoctrinate the rising and the partly risen generation with our philosophy so that success politically, which could then follow, would not be ephemeral.

I consider that Mr. Brown has proven past all controversy, that publicity in the form of local reprinting of lectures, is to be had, in volume that would multiply by many times the force of the addresses, in many cases delivering his messages to the whole community; only a little extended facility would enable him to stabilize this work and multiply its force, and of course duplicate it with each added speaker.

As an adjunct to the lecture work, there should be the organization in every community of a club or group, more or less standardized in form, name, etc., which would eventually constitute a complete and powerful organization for our movement.

The field presented by existing liberal papers, the cultivation of which would make their columns largely available to us, is very important the necessity for fitting our philosophy to their futilities, is a task of adroitness that some of our best brains must be focused upon.

While there is much rather cynical opinion that socialists are "outside the pale" of reason (which exactly reflects their opinion of us) I am by no means convinced of this and believe it possible to cooperate with and utilize the vast momentum of socialistic enthusiasm.

The idea that we should advance our cause through existing educational channels is generally accepted, and has had a very full demonstration in the work of Mr. Brown, whose audiences are largely in high schools and colleges which have been most receptive and appreciative. Surely, if we can indoctrinate the teachers, that is of first importance and next, just as obviously, is the open mind of youth, for if we cannot do better, we can, in a decade or two, "raise a new generation" that will not be afflicted with the astigmatism of the present one.

Everywhere the evidences multiply that the public is ready for our message:—the open door to our lecturers, the enthusiastic, rapt attention given to them, the urgent return invitations, the letters of commendation; the size and character of audiences, the almost universal acceptance of our copy, by the local papers which reprint lectures in full; the general use of the loosely managed press bureau services, such as Manhattan Single Tax Club, Tax Relief, Inc. (N. J.), and in the past the Fels Fund, Boynton, Danzinger, and Post, and even the small amount of letter writing being done; shows a great "willingness to print" on the part of all papers, up to the biggest ones.

Considering the mechanics of a press bureau service is superfluous as experience already has sufficiently pointed the way; what I have said however of receptivity of press and public, if verified, should make this perhaps the leading feature of our work, as it is capable of indefinite expansion, and relatively at low cost.

The secondary objective of a press service is to obtain revenue with which to carry itself and all other costs of the bureau, and I believe this can be done; and though it may entail some "dilution" of material sent out, for popularity and revenues' sake, it would always carry our message and, through a subdivision of the service, the simple pure philosophy would be given to all papers that will use it; in fact, eventually every paper in the country would be classified as to service acceptance to it.

I believe that in spite of many trials and failures a letter writing bureau can be made successful in a large way, as a division of the press bureau work; and if so the results possible cannot be reached any other way. The willingness of the *New York Times*, for example, to print a 60-line letter, as it has recently done, for Mr. Gladwin Bouton, headed "Taxation of Land Values" must be capitalized. Such a letter is worth hundreds of dollars as an ad for the goods we offer and costs but two cents and some time.

A successful press bureau would comprise the following:—(1) a headquarters with an editor, reader, typewriting and other office facilities; (2) a list of the best possible Single Taxers covering every locality who would (a) mail local papers to headquarters for reading and selection of subjects to "shoot at;" (b) sign and mail letters sent from headquarters to local papers; (c) watch for publication and send copy to headquarters; (d) arrange with papers for press bureau service; (3) a file of papers that print our letters, classified as to "susceptibility;" (4) a file of expertly written paragraphs from which a letter of outstanding force covering any subject could be made up without original work, typewritten and forwarded to local correspondent for signature and mailing to local paper. (5) an editor to write the very best material, the series of paragraphs, which may comprise 25, 50 or 100, suitably numbered and indexed for instant selection; or the material may

ken from many sources, including letters of local correspondents; a correspondent capable of quickly selecting the paragraphs to best set the points of a selected subject; training might enable him to conduct 50 to 100 such letters daily; (7) a typist trained to rapid copying; a reader trained to select subjects for "attack." In the early stages these functions may be combined in one or two persons.

To get some line on the volume and value of free publicity possible from this work, say 50 letters were printed daily averaging 50 lines each, or 2,500 lines, and in papers averaging 10,000 circulation; calling the value 10 cents a line, the bureau would earn \$250 daily, and if four people were required, costing \$25, the result is ten times the cost; and this is conservative.

The capacity of this plan for interesting and employing the rank and file of Single Taxers throughout the country may be its most important benefit. The question of "wherewithall" naturally arises and I do not intend to answer here, except to suggest that we have not extended ourselves any more in the direction of money-getting than in propaganda; and that each or all these activities should be self supporting in the sense that activity and success are breeders of sustention. I should perhaps apologize for my obvious bias in reverting repeatedly to the sales formula. I confess that I cannot see our problem in any other light than that of putting across a sales campaign.

Stoughton, N. J.

CHARLES H. INGERSOLL.

NEED OF COMPELLING LEADERSHIP

EDITOR LAND AND FREEDOM:

Your issue for March-April again assures me of the value of LAND AND FREEDOM as a "great magazine", however restricted its direct appeal may be.

There is need of your patient but strong combatting of constantly repeated misunderstandings—such as Professor Robinson's and Editor Kipps to the effect that land values taxation is adapted to a passing barbarian age" rather than our urban machine age. It seems incredible that such a reversal of obvious truth can be honestly asserted again and again, but it is.

I wonder if your convincing correction of their misunderstandings gets to such objectors? Or whether, like the elder Pulitzer, they being wholly "committed to it." Your item on page 63 as to Senator Ireland's publicly saying, "I am a Single Taxer," indicates that such a conviction means nothing as to committing him to action radically at least, so long as public opinion lags behind. And there seems no sign of such compelling leadership as to force thinking.

Reading, Pa.

W. G. STEWART

MR. PLATT ASKS FOR BOLDER UTTERANCES

EDITOR LAND AND FREEDOM:

Behold I show you a mystery." Here in California, where the "Great Adventure" led by Luke North rallied the disciples of Henry George to the polls in such numbers as to almost carry a constitutional amendment, permitting a Single Tax on land values, now the leading advocates of Henry George doctrines, seem to have set up a taboo against the words "Single Tax" and the name Henry George, right in the state which was his birthplace. There are two publications in California particularly devoted to the advocacy of Single Tax philosophy, *The Ingram Institute News* published at San Diego and *Tax Facts* published in Los Angeles. For some time I have been giving both publications careful reading, and I have yet to come across the name of Henry George, or the words "Single Tax," although they are words which he strongly urged as the best name for the reform which he advocated.

The Ingram Institute News advocates "collecting economic rent" and *Tax Facts* is the organ of the Tax Relief Association, concentrating on the advocacy of the repeal of personal property taxation.

I had heard much of Dr. Frederick W. Roman as a Single Taxer and of his Los Angeles forums, and of the remarkable thesis which he wrote when taking an advanced degree at the Sorbonne, and which thesis expounded Single Tax doctrine.

While I was in San Diego Dr. Roman delivered a forum lecture on "Unemployment." "Good" said I to myself. "Now I will have the pleasure of hearing the real cause of unemployment ably expounded, together with the remedy." Imagine my surprise when the address closed without reference being made to the Single Tax or to Henry George or to any doctrines of Mr. George, except that lower tariff taxes were advocated.

Stoughton Cooley changed the location of his publication office in order to get away from an address identified with Single Tax agitation of the Great Adventure type and meetings of a Single Tax club were abandoned because of too much discussion introduced by so called "extremists."

Although I will attempt no explanation of the mystery I have outlined, and although I have been unable to elicit any satisfactory explanation from others, in justice to the *Ingram Institute* I must say that it is in my opinion carrying forward an excellent work, which is soundly grounded on Henry George economics.

At the forum meetings of Dr. Roman quantities of Single Tax literature have been distributed, and at Dr. Roman's business office hundreds if not thousands of copies of Henry George's works have been sold. At the meeting of the forum which I attended last Friday evening among other literature everybody was given a copy of *Tax Facts*.

In a pamphlet by R. E. Chadwick paying high tribute to Dr. Roman and his work I find this paragraph:

"The earth is the common heritage of all. To deny men access to it upon equal terms is to impoverish the many and enrich the few. You have shown the importance of the land question and how it may be settled justly, You have taught that this fundamental wrong is institutional, and that its correction holds no threat for any just man or any equitably acquired wealth."

CHESTER C. PLATT.

DOES CAPTAIN STEWART WANT A NEW YEAR BOOK?

EDITOR LAND AND FREEDOM:

I discussed your letter to me (which referred to the paucity of information regarding American statistics on taxation) with the Finance Committee of the International Union. The opinion was general that your Year Book of 1917 was finely conceived and we had to regret that other issues were not on the stocks. The absence of any comprehensive survey of Georgism today in U. S. A. was deplored, and I do not flatter you in saying that you would be relied upon on this side.

Mauden Vicarage, Bishops Startford, Eng.

M. J. STEWART.

NEWS NOTES AND PERSONALS

A LETTER signed R. E. C. appears in *Labor*, of Washington, D. C., in which the writer calls attention to the fact which advocates of public ownership so frequently overlook, that little benefit would accrue to communities from the ownership of municipal plants where the socially created values of land remain in private hands.

OUR old friend and helpful co-worker, Waldo J. Wernicke, calls our attention to the excellent letter-writing service that is being done by Calvin A. McLemore, R. J. Kitts, J. C. Kipps and Laurie Quinby, and thanks the editors of the *Hollywood News* and *Hollywood Citizen* for the generous space allowed these correspondents. The editors are respectively Mr. Don Long and Mr. Harlan Palmer. S. Byron Welcome frequently appears with letters in the *Los Angeles Express*. Another man who merits the thanks of our friends is Mr. Fred Jackson

of the Pasadena *Labor News*. Letters in all of these papers frequently appear from the ever busy pen of Mr. Wernicke himself.

COMMENTING on Bill No. 27 introduced in the New Jersey legislature providing for the adoption of the Pittsburgh plan of taxation for the cities of that state, the *Camden Post* says that land value taxation has been in operation in New Zealand and South Africa for years, to which the *Monmouth American* adds: "Imagine! South Africa with a more up-to-date tax system than New Jersey."

JOSEPH H. FINK has sailed for Berlin to attend the housing conference. While in Berlin he will visit Adolph Damaschke. He will contribute articles to the metropolitan press of this city while abroad.

CHESTER C. PLATT will visit Spain this summer and our readers may anticipate articles in LAND AND FREEDOM on conditions in that country from this veteran journalist.

SOME excellent literature is being gotten out by the Industrial Tax Relief (Inc.) with headquarters at 141 Halsey Street, Newark, N. J. The latest is a large four page leaflet with arguments for the shifting of taxes from improvements to land values and quotations from authorities who favor the change.

THE Single Tax League in Chicago gave a dinner in May to Rev Herbert S. Bigelow. Andrew P. Canning was toastmaster and among the speakers were Clayton J. Ewing, president of the League, and Henry L. Tideman, secretary. Mr. Bigelow who has arrived at the age of 61 has lost none of his vigor, and spoke with the old charm and eloquence we have learned to know so well.

A PAGE advertisement consisting of passages from "Progress and Poverty" appears in *Foreign Affairs*, of London.

GLADWIN BOUTON, of Tenaflly, N. J. who campaigned for State Senator from Bergen County in an address before the Ridgewood Republican Club told his hearers that "the worst defects of our present system of production and exchange is the imposition of unjust taxation on values created by private enterprise. We can correct this and bring permanent prosperity for all when we use for public revenue ground rents or land values created by community growth."

ANOTHER death to be chronicled is that of Dr. Adah Patterson, of Los Angeles, who was stricken while working in her flower garden. She was active in preaching the message of Henry George. She is said by our correspondent, Waldo J. Wernicke, to have been possessed of a sweet and lovable personality. Her husband George W. Patterson, secretary of the Los Angeles Single Tax Society in 1906-1909, and their married children, survive her.

A BILL introduced in the California legislature makes it unlawful for any person to hunt or fish without the consent of the owners on any privately owned land or lake or non-navigable stream. The *Los Angeles Times* tells us that the campaign for this bill is being supported by multi-millionaire owners of large estates. If these owners paid in full for the value of such exclusive privilege no one would have cause to complain.

A HEATED debate has been raging in the Pittsburgh *Post-Gazette* fanned into flame by a letter from Prof. R. M. Patterson who raised the point as to how assessors are to determine the basis of the tax levy after the selling price of the land has disappeared due to the public collection of the full ground rent as advocated by Single Taxers. Among those who have replied to Prof. Patterson with erudite answers are John M. Henry of Pittsburgh, Harold Sudell of Philadelphia, and Thomas A. Meyer of Chicago.

IMITATION being the sincerest flattery we cannot comment too harshly on the adoption of the name Land and Freedom by a four page Single Tax paper published in London. We wish, however, to remind the editor, Mr. F. A. Wilmer, that it is not considered good journalistic ethics to adopt the name of another paper without first seeking permission.

MR. R. E. GREEN, of Peoria, Ill., replies to an editorial in the *Star*: "It is the paramount duty of government to declare the land restored to the people and collect the rental value for the use thereof, making it possible to abolish all forms of taxation which act as a deterrent to industry." He indicates that this would stimulate production beyond our wildest dreams and asks the *Star* to observe the result of the movement begun by the Springfield Civic Garden Association. "Providing a starving man with the opportunity to work and he will seize upon it," says Mr. Green.

THOMAS W. WILLIAMS, City Councilman of Los Angeles, died April 11. He had been for many years state secretary of the Socialist party and had been nominated for various public offices, always receiving a gratifying amount of support. In the Single Tax campaigns of 1911-14 he became converted to the Georgist philosophy. A resolution was passed by the City Council and it was urged that his seat in the Council be left vacant as a tribute.

WILEY WRIGHT MILLS, alderman from the 37th Ward in Chicago from 1923 to 1929, was re-elected to the City Council on April 7 after a two years' absence due to his defeat in 1929. Alderman Mills played a lone-star role in the City Council as a Single Taxer. He was member of the Chicago Board of Education with Louis F. Post, Raymond Robins and John J. Sonstebly at the time Edward F. Dunne was mayor, 1903-1907. John J. Sonstebly was elected Chief Justice of the Municipal Court this year at the same time Alderman Mills was elected to the Council, thus placing two Single Taxer democrats in influential positions in Chicago's political life.

DAVID GIBSON, whom all our readers know, publisher of *The Lorain (Ohio) Journal* and the *Mansfield, (Ohio) Journal*, issued a full page editorial on "Unemployment and Business Depression—The Cause and Remedy," in January. Extra copies of this able presentation were printed for distribution and may be had by writing to either of the above newspapers.

WILLIAM A. BLACK, executive secretary of the Single Tax League of Texas, reaches 225 weekly newspapers in the South with articles on Taxation, and on economic and business conditions generally. These articles are the application of economic theory to practical cases. They are masterful but simple in their logic and language. If you know a newspaper that would be benefitted by some forceful Georgist articles written for the average reader, write to Mr. Black at 208 West Myrtle Street, San Antonio, Texas with your suggestion. He'll be delighted to hear from you.

FRANK G. ANDERSON, of Jamestown, N. Y. writes: "We ought to rejoice (and I am sure we do) over the fact that the daughter of Henry George, Anna George deMille, has taken the lecture field for Single Tax."

J. M. KERNAN, of Baltimore, who was instrumental in getting the engagement in Loyola College, in that city, for James R. Brown, writes: "He had a very large and appreciative audience, and the apparent effect of his interesting talk more than repaid me for my efforts in the matter."

REGARDING the proposal emanating from 150 parliamentarians and philosophers that the Nobel prize this year be awarded to the distinguished advocate of the Single Tax, Adolph Damaschke, some

tended notices have appeared. One account tells something of the life of the great German advocate. He began as a public school teacher. After he received degrees from some of the most famous universities of Germany, including the University of Berlin. It is hoped that the committee having the power of award will carefully consider the nomination of Dr. Damaschke, backed as it is by many eminent Germans in the field of social reform.

J. S. TINDALL, one of the most active Single Taxers in the state of Michigan, has just issued two extremely interesting and valuable documents, one of them being a printed copy of the debate carried in the *Commons and Century* magazine on "Must We REDUCE Our Standard of Living?" to which he added his own comments in the light of the Henry George philosophy. The other article is on the business depression being in the form of a letter to Carl Stover who had spoken over the radio, of Chicago, on the subject. This letter is an admirable presentation of the Georgist's position.

A PEORIA newspaper in a report of James R. Brown's lecture in that city says: "Mr. Brown proved himself to be one of the most versatile public speakers that the Ad. Club has heard this year. He has had a long experience on the lecture platform and was interesting as well as instructive."

THE *New Statesman and Nation* of London which said recently in suggesting that the death duties might be increased that the present tax on men servants might also be increased, has nevertheless the grace to say, "We hope that this year at least we trust Mr. Snowden will include in his Budget a considerable tax on land values." We are glad to see that the paper does lay some insistence on the need of preparing the way for "a thorough reconsideration of our present system of taxation."

THE new Director of the Ingram Institute of San Diego, California, to succeed William N. McNair, who retires, is Arthur D. Eggleston of San Francisco. Mr. Eggleston is a graduate of the University of California and is a son of Dr. Eggleston, whose name was not unknown to followers of the movement during the activities of the Fels Fund. President Ingram says: "I feel sure that at this time Mr. Eggleston will be responsible for an increased interest in the work of the Institute."

THE *Daily Colonist*, of Victoria, B. C., tells us that at the meeting of the Port Alberni City Council on April 27, "the mill rate for the year 1911 was agreed upon and the long-drawn-out battle of those in favor of the Single Tax against those in favor of taxing improvements appears to have ended with the victory resting on the shoulders of those favoring the Single Tax."

In explaining why he would vote for the amendment to tax land values only, one of the aldermen said: "There appears to be a strong sentiment against the improvement tax for this year. A petition which the council can not overlook has been presented asking us not to put improvement tax on, and we must remember that we are only servants of the people."

HERBERT J. MILLIGAN, former proprietor of the Henry George Hotel in San Francisco, and successful restaurateur, is opening a new restaurant about the tenth of May that will be the finest and biggest in San Francisco. It will have a seating capacity of 400 and be located at Arguella and Geary. A feature that Mr. Milligan has introduced in his restaurants is the custom of inserting pithy paragraphs from Henry George in his menus. The quotations under the caption, "Food for Thought," afford reading with which his guests may pass away the time.

An article by our Cherrydale, Va., Single Taxer, Hugh Reid, appeared in the *National Municipal Review* for March on "Arlington

County Adopts the Manager Plan." Mr. Reid is a member of the Virginia legislature.

WE have received from O. E. Toepfert, of Cincinnati, a picture of Henry George from an old photograph made by what Mr. Toepfert calls "etching photography." It is a remarkable picture, having the roundness and softness lacking in the ordinary photograph, and appealing to those of discriminating taste. Those who have seen it are enthusiastic in its praise.

THE article printed in this issue from Percy R. Meggy on Canberra, is somewhat condensed to accommodate the requirements of space for matter that is pouring in. We feel that many of our readers are curious about what is happening in the Australian capital and Mr. Meggy seems to have covered that subject very thoroughly.

THE death of E. Stillman Doubleday, of Brooklyn on May 9, at the advanced age of 91 removed from the field of Single Tax activities in which he has so long and prominently figured a great and devoted soul. He passed away peacefully in his sleep. We tender our sympathy to his devoted widow who has so long been his helpful and loving companion. Mr. Doubleday was a veteran of the Civil War. It was while in the service that he met Lincoln and talked with him, the memory of which meeting he loved to recall. The funeral sermon was delivered by Rev. Dr. J. Stanley Durkee, pastor of Plymouth Church. His published works comprise "Just Plain Folks" and "Lost Opportunities." He is survived by his wife, a son, Robert Doubleday, a publisher in Tacoma, Washington, and three grandchildren.

MORRIS VANVEEN, who never tires, has lately addressed a number of meetings on the subject, "How to Abolish Poverty." In April he spoke before a small but select audience at the Madame Clivette Salon, 92 Fifth Avenue, this city. On May 4th he addressed a meeting at the Y. M. C. A. on 7th Avenue, to an audience of over 200, and on May 5th at the Young Men's Hebrew Association to an audience of 50. Later in the month Mr. VanVeen spoke before the Good Government Discussion Club, Amsterdam Avenue and 70th Street, to about 100. Now that the summer weather has set in he will speak out of doors. We are glad to be able to quote Joseph H. Fink who says: "Mr. VanVeen's enthusiasm captures his audiences and they are visibly impressed by his great earnestness. His illustrations are apt and serve to add point and interest to his talks."

THE Single Tax League of Chicago gave a dinner to Rev. Herbert S. Bigelow on May 9. Andrew P. Canning was toastmaster, and among the speakers were Clayton J. Ewing, president of the League, and Henry L. Tideman, secretary. Mr. Bigelow though arrived at the age of 61 has lost none of his vigor and spoke with the old charm and eloquence we have long learned to know.

In introducing Mr. Tideman, Toastmaster Canning (who is Scotch) quoted Shakespeare, who said, "Some people are born great, some achieve greatness, and others have greatness thrust upon them." "Mr. Tideman," said Mr. Canning, "is of the first class. He was born in a Single Tax family. Before he knew his A. B. C's he knew the functions of land, labor, and capital. He was not only baptized in Single Tax but when married he was confirmed in it. And now what his wife has not taught him, his children are teaching him."

THE May number of the *American Mercury* contains an article by Benjamin de Casseres on Henry George. The article is wholly contemptible and unworthy of notice. The worst we can wish the author is that he may live long enough to regret it.

R. B. WILSON, of Emmett, Idaho, writes: "Am much pleased to note the work that is being done by our lecturers in schools and espec-

ally in classes of political economy. When the professors of political economy teach the truth and put the emphasis on the right place the battle will soon be won."

OUR old friend Bolton Hall writes: "March-April number of LAND AND FREEDOM is an admirable number—about the best yet. The articles are especially timely."

EVERY Friday evening at 7:30 a group of enthusiastic men and women meet at the Forbes Street Public School, in Pittsburgh, Pa. to discuss economic questions. These meetings are under the direction of John C. Rose, and F. W. Maguire attends to the distribution of literature.

WE are glad to welcome *Renovacion*, a four page paper devoted to economic reform and edited by Rafael Mallen, Jr., in Mexico City.

THE *Arizona Single Taxer* published by our old friend Nicholas A. Vyne at Camp Verde, Arizona, continues to appear in its improved form. Mr. Vyne knows how to write and his articles have a snap and vim which make them distinctly readable.

Libertad of Buenos Aires, in its issue of April 30, contains an article by Dr. C. Villalobos Dominguez, leading Single Taxer of the Argentinians, on the Snowden Budget with portrait of Mr. Snowden.

AN admirable letter of Waldo J. Wernick, of Los Angeles, appears in the *Burbank Review*, Burbank, California, entitled "Privilege Untaxed." Mr. Wernicke keeps the editors of his state stirred up.

THE Henry George Lecture Association of Chicago has booked Prof. Harry Gunnison Brown for an address at the Ypsilanti, Michigan, Chamber of Commerce, on June 29. A series of regional rallies are being projected by John Lawrence Monroe, of the Henry George Lecture Association, in the cities of the central west.

OUR readers will be grieved to learn of the death of the mother of Percy R. Williams, of the Henry George Foundation, on April 13, at the age of 72.

WE have received from Philipp Knab, XIII Anzbachasse, Vienna, an eight page pamphlet dealing with the problem of unemployment and its solution by land value taxation.

THE Single Tax weekly, *No Taxes*, of Stockton, California, edited by Brother Beckwith, in a recent number devotes a very generous portion of the paper to a summary of the contents of March-April LAND AND FREEDOM. The summary is interspersed with a number of Mr. Beckwith's own comments which, like all Mr. Beckwith writes, is unusually keen and interesting. Our readers should send for a sample copy of *No Taxes*, Stockton, California.

AN editorial in a recent number of the *Los Angeles Times* on the Australian capital Canberra, shows that the writer needs some more information on the subject. He is referred to the article by Percy R. Meggy in this number of LAND AND FREEDOM.

OF no small importance to the movement is the fact that the radio station of the Chicago Federation of Labor, WCFL, is continuing its weekly broadcast of Single Tax talks. Recent speakers have included George C. Olcott, Henry H. Hardinge, William H. Holly, Thomas Rhodus, Clayton J. Ewing, John Lawrence Monroe, Yancey Cohen, Mrs. Dora Welty, Henry L. T. Tideman, Andrew P. Canning and others. These radio talks were started over a year ago by Maurice Lynch, financial secretary of the Chicago Federation of Labor. Some twenty-four years ago Mr. Lynch was given a copy of "Progress and Poverty" as a wedding present. He paid little attention to it up to

about a year ago when an argument with a university professor on the Malthusian theory led him to dust off its pages and re-read it. He was immediately enthused with the proposal for the cure of the ills of society and within a few weeks was broadcasting Single Tax talks over WCFL, reaching an estimated 250,000 listeners. These Single Tax talks are broadcast at 7:45 every Tuesday evening.

IN the *Brooklyn Eagle*, of May 17, is an article by our old friend William Everett Hicks, recalling Pope Leo's encyclical on capital and labor of forty years ago which was answered by Henry George in his famous reply, "The Condition of Labor", and which has just been issued by the Robert Schalkenbach Foundation, together with his equally famous reply to the Duke of Argyll and the Irish Land Question, the three complete in one volume of 334 pages.

MANY interesting and impressive incidents are met with by James R. Brown in his lecture work. Talking before the Open Forum in Baltimore to an audience of about 500 on "A City Beautiful," an old man with trembling hands rose and asked of the lecturer where he could read something of this welcome doctrine. He was told of course. About \$7.00 worth of tracts were sold at the door after the meeting. At the Georgetown University Mr. Brown addressed the seminar students who numbered a Catholic priest from Quebec, a Japanese, a Chinaman, a colored man and students from South America and different parts of Europe. How large a portion of the habitable globe the representatives of these nationalities include! And so the message girdles the globe.

THE Pittsburgh Single Taxers have been exceedingly active during the past few months in the development of a very effective letter-writing corps. Among the more prominent and persistent letter-writers is John M. Henry. Mr. Noren's letters have been published regularly every week for more than a year and Mr. Rose has been a leading figure in recent months in a very lively debate that is going on in the columns of the *Pittsburgh Press*. More recently the *Post Gazette* has also been devoting generous space to Single Tax communications several times each week.

CLAYTON J. EWING, President of the Chicago Single Tax Club and newly elected trustee of the Henry George Foundation, made a trip East in May, stopping over in Toronto and Montreal enroute. He took occasion to call upon a number of prominent Single Taxers in the East, visiting New York, Washington, Baltimore and Pittsburgh. On Friday, May 22nd, he addressed the Henry George Club of Pittsburgh on the subject of "Fruition of Hopes."

The Hot Slug is the name of the business organ of the Cleveland Steel Tool Company. The April number of this bulletin contains "Causes of Business Depression" by Henry George and the "Appropriation" of Henry George by John Dewey. This is reprinted, so this business organ states, at the request of a reader. This reader happened to be Frank H. Howe, of the Howe Iron Works of Columbus, which is one of the tools of the Cleveland Steel Tool Company.

WE acknowledge receipt of a little pamphlet with a significant illustration, "A Common Sense View of Unemployment" by G. A. Gwyn, published by the English League for the Taxation of Land Value, London.

THE Henry George Club of Pittsburgh has been conducting an interesting series of economic discussions during recent months, taking up the question of industrial depression and unemployment and showing how the Single Tax would fundamentally change the conditions which give rise to wide-spread distress. William N. McNair has addressed the Club on several occasions during the season, discussing particularly the nature of economic rent and the results which flow from the private appropriation of this social fund. On May 15th,

Mr. Nair spoke on the "British Budget and the Land Tax," using as his text the very significant speech delivered by Chancellor Philip Snowden in the house of Commons.

C. J. EWING, of Chicago, writes: "Compliments are due you for the essence and force shown in your comments on Professor Ely's suggestion on page 38 of your March-April number."

THE first meeting of the Board of Directors of the new Single Tax League which supercedes the old Chicago Single Tax Club was held Wednesday evening, April 29, at the offices of George C. Olcott, member of the Board. Officers of the new League were elected as follows:

Chairman of the Board of Directors, Thomas Rhodus; President, Lytton J. Ewing; Vice-President, George M. Strachan; Secretary, Henry L. T. Tideman; Treasurer, Otto Cullman.

Members of the Board of Directors include: William Brant, A. P. Manning, Otto Cullman, George C. Olcott, Thomas Rhodus, George Schilling, George M. Strachan, H. W. Donaldson, C. J. Ewing, H. Hardinge, E. A. Howes, J. A. Johnson, E. O. Jorgensen, John R. Smith, H. L. T. Tideman, George T. Tideman, John Z. White, E. C. Keller, John L. Monroe, W. G. McCauley.

The Single Tax League is an incorporated body with the charter granted by the State of Illinois. The executive committee includes C. J. Ewing, Mr. Rhodus, Mr. Strachan and Mr. Henry L. T. Tideman.

THE full column front page account of the Snowden Budget in the *Chicago Tribune* was exceptional in its emphasis of the relation of the Budget to the Henry George movement. The first paragraph of the article by the *Tribune's* English correspondent, John Steele, read:

"The ghost of Henry George, American social reformer of forty years ago and protagonist of taxation of land values, stalked in Parliament yesterday when, for the first time in any great nation, his scheme was adopted as a panacea and as a part of a national policy."

While, of course, "a penny in a pound" is not a panacea, it is news that will add zest to the promotion of the Single Tax movement in every part of the world. The front page news stories on "Snowden Tax Land Values" have already served to focus the attention of the man on the street, on the land and tax questions.

W. GRAHAM PEACE, editor of the *Commonweal*, in a recent communication to LAND AND FREEDOM writes:

"Our Protectionists are not quite so loud in their praise of the U. S. and its high wages of late; it is possible they are beginning to see that the man in the street is not quite so simple and trusting as hitherto; he has been hard hit, and having learned to read he is able to gather for himself some idea of conditions obtaining in the land of the 'protectionist.'"

A RESOLUTION signed by President Evans and Secretary Williams and presented by the Executive Committee of the Henry George Foundation to the International Chamber of Commerce which met in Washington during the early days in May of this year; The resolution said in part:

"Abandoning the burdens now directly or indirectly laid upon labor and capital, we would concentrate taxes upon the value of land and of natural resources in private hands, in the conviction that, these sources being the gift of the Creator to all generations, the value of which is due to the presence and activities of the whole population is the just and proper source of community revenues."

"We therefore urge the members of the International Chamber of Commerce to influence their governments to depart from the old ways of raising public revenue that must inevitably lead to new wars for domination and conquest, and to guide humanity along the road of social justice which leads to abiding peace and prosperity."

THE Single Taxers of Scotland have passed the following resolution: The Scottish League for the Taxation of Land Values recognizes

that the Government is making the Taxation of Land Values a dominant issue, but regrets the delay in initiating the Tax on Land Values, as it is of opinion that this delay is unnecessary. Further it regrets the reservations and exemptions proposed by the Government such as those outlined for agricultural, railway, mineral land, and small holdings.

The League hopes that the Government will adopt the simplest and most direct methods of ascertaining unimproved land values, thus avoiding the pitfalls occasioned by the irrelevant valuation of buildings and ground burdens under the Budget Act 1909-10.

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, 1931, 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 23rd day of March, 1931.

[Seal]

MORRIS ROSENZWEIG, Notary Public
Kings County.