

reference, and anticipate much pleasure and profit from a closer perusal of it."

Hon. Jackson H. Ralston: "He has added something of real and great value to Single Tax discussion."

W. M. Southam, editor of the *Ottawa Citizen*, Ottawa, Ontario: "In so far as I have read it I find it extremely interesting."

Rev. John Haynes Holmes: "Please accept my heartiest thanks for this most interesting work by Dr. Geiger on 'The Philosophy of Henry George.' I have a Henry George shelf in my library and am proud and happy to add this volume to my collection."

Hon. Lawson Purdy: "I have already glanced through it and have been much impressed. I am sure that it is a very valuable contribution. I hope it may impress the college world as it should."

Hon. Charles O'Connor Hennessy: "I think I had the pleasure of reading part of this book in manuscript form and at that time was inspired with a very high respect for the intellectual integrity and unusual industry which have brought together so great an array of annotated material bearing upon the work of Henry George."

John Lawrence Monroe: "Your review of George Geiger's 'The Philosophy of Henry George' eloquently expresses the feeling I had as I glanced through the book and then started to read it. 'This is not a work to be skimmed through. . . . The word 'scholarly' only half defines it. . . . In this work he has given evidence of his nearly universal knowledge on the subject. . . . He has stamped with the imprint of his own genius a remarkable exposition of the economics and philosophy of Henry George.'"

E. G. Swan, Librarian, College of William and Mary: "I can see by glancing through it that it is a very thoughtful study of George and that the thesis as a whole is very far above the type usually turned out by doctors of philosophy."

Prof. A. G. Taylor, College of William and Mary: "I wish to thank you for the copy of 'The Philosophy of Henry George' which you so kindly sent me. One of my summer school students here is now preparing a review of it to present before a class of 31 mature school teachers, principals and superintendents."

Prof. Tipton R. Snively, Professor of Economics, University of Virginia: "The thesis by George Raymond Geiger on 'The Philosophy of Henry George,' came in the mail this morning. I have already browsed through it; in fact have spent a good part of the morning enjoying it. It is scholarly, sympathetic and accurate. It deserves to have a wide hearing and I wish that it could be made available to university students in government and economics everywhere. The influence of Henry George goes marching on with increasing force, and deservedly so. He was a great man."

Other acknowledgments of the receipt of the book, one of very cordial content from Justice Brandeis, were

received from Justice Holmes, George L. Rusby, E. B. Swinney, Jacob Lange, and others.

George Geiger is now in Europe. As we write, a card comes to us from Rev. Father Thomas Dawson, of Dublin which reads: "I am much obliged to you for the pleasure of seeing here today Dr. George Raymond Geiger."

The Advertiser's Perplexity

EDWIN S. COLES, who conducts the *Mansfield, Pa. Advertiser*, is said by Robert Urell, to be the best editor in the county. At least he is a very honest and candid one, for he says of his friend Urell, veteran Single Taxer:

"At various times he has given us literature on the Single Tax and we have tried hard to find out what it was all about, but owing to the fact that the convolutions of our cerebrum do not always convolute on all four cylinders, we do not know much more about it than we did at the beginning.

We make this explanation so that if we accuse Single Taxers of anything of which they are not guilty, it is because we don't know what we are talking about."

And then in the following line he explains the source of his perplexity by describing just what the Single Tax is *not* in the following words:

"As we understand the Single Tax, it would be on land alone, regardless of the value of the land, a sort of foot front assessment similar to that used in assessing property owners for a share of building-improved streets."

The statements that follow are all based on the misunderstanding that the Single Tax is a tax on land rather than on *land values*. Mansfield must be like other towns where the value of lots have gone up by reason of the enterprise of its citizens, and where the owners have done nothing to increase this value. If Mr. Coles will stop to reflect that a small tax on the selling value of land (which is an untaxed value since the selling price is what remains after the tax is taken) would pay every cost of the public improvements which Mansfield enjoys, and that such a system would do away with the need of fining people for their improvements, he may get an inkling of just what we are after.

Owners would be taxed only in proportion to the values produced by these public services. The value of land is a public value. It should pay the cost of government, for the value is due directly to what government does for Mansfield, in the way of schools, sewerage, lighting, fire department, public libraries, etc. Take these away and land values would disappear. Is it fair to the improving owners that they should be taxed to increase the return to the owners of land who profit by everything the city does?

And surely Mr. Coles will know of men in the city of Mansfield, who sit tight, refusing to improve their land while the town grows up around them. And following his thought further, can he not see the effect upon the

business of the city, home owners, store keepers, etc., who must be heavily taxed to pay the needed revenues?

We are sure that Mr. Coles will get his thinking cap on straight when his brain begins to work on "all four cylinders."

Recent Signs of Progress

A NUMBER of comments, editorial and otherwise, concerning the Single Tax and President Butler's recent very definite allusions to Henry George, have appeared. Among those which should be noted are articles in the *Brooklyn Eagle* and *Johnstown Democrat*. The *Boston Globe* published a three column article on "Great Estates in England" and stresses the influence of Henry George on British opinion. The *Labor Magazine* of London has a splendid article entitled "A New Doomsday Book," and reviews the forerunners of Henry George and the evolution of the land question. A stupid article of two columns appears in the *Boston Transcript* of June 28 by Mark Mason, upon which it would be needless to comment. Dr. Marion Mills Miller appears with an article in *Letters*, a quarterly magazine published by the University of Kentucky, Lexington. Its title is "Henry George, Philosopher of the Natural Order." Nine pages are occupied by this contribution, which is a thoughtful and well considered study of Henry George, and like all that Doctor Miller writes is worth while. *Farm and Dairy*, of Peterboro, Ontario, has an editorial in which it declares: "The taxation of land values, especially in urban centers, would be the most important step that could be taken." This is one of the influential farm journals of Canada.

Unemployment

SOLON made a democratic constitution for Athens, giving the franchise for voting to all the four grades of society, but limiting office holding to the higher grades. He forgave debts where the person and liberty of the debtor were responsible. He did very little toward restoring the land to the people, merely restoring hill lands back to the hill dwellers. He established manufacture, trade and many crafts. He was desirous of more and greater reforms, but alas! the conservatives were too strong.

In Rome the Gracii, two of the noblest Romans and world emancipators struggled to colonize the poor on idle public lands, but the landlords overcame and killed them. In China Confucius and Mencius tried to restore the ancient land system which used land rents for taxes, but the monopolists prevented. Joseph in Egypt took advantage of the great famine and secured government ownership of the land. He rented the land to the people for one-fifth of the crop (20 per cent). Rawlinson says that the landlords of Egypt were very oppressive. Chinese landlords charge often one-half the crop as rent (50 per cent). To enable the people to pay 20 per cent instead of 50 per cent was a great reform. Joseph was one of the

great emancipators of the world. The rental would be used for taxes and still further help the farmers.

In this time of unemployment it is well to study Nehemiah, Chapter 5. The people were so oppressed that they were obliged to sell their children as slaves, giving as a reason: "Other men have our lands and our vineyards." Nehemiah ordered them to disgorge. "Restore ye now this day their lands and their vineyards." They responded: "We will restore them and require nothing of them"—that is, NO COMPENSATION. This was a real reformation far superior to that of Solon.

In the last analysis all employment is on land.

Our 5,000,000 of unemployed can blame the landlord. Other men have our lands and our opportunities. They corner the business sites, manufacturing sites, mines, forests, water power sites; they monopolize gas, electric and other franchises. Our environment is owned by other men who levy tribute on us. Oh, for a Joseph or a Nehemiah to save us. Many daughters of the landless are sold into the vilest slavery to gratify the brutal desires of the meanest of men. Unemployed men have more troubles than slaves. Slaves are fed and cared for, as they are valuable property. An unemployed wage slave has no right to land and opportunity as have the "birds of the air" and the lilies of the field in the "kingdom of God."

Land values or land rent are made by all of the community, and really should belong to all. A tax of 5 per cent or 6 per cent should be levied on all land. Take part of this community value to care for the unemployed till they can get work. This is better than the English dole. It is not CHARITY but restoring to the worker a part of his wages kept back from him. Workmen naturally hate the word charity. It smells of superiority and benevolence. No one can be really benevolent but God.

Such a tax on land values would make it impossible to hold land idle or for speculation. It would produce a condition like the opening of a new country, as, for instance, the opening of Oklahoma. All who could not get a box to employ them could get a few acres and employ themselves. Manufacture, trade and industry would flourish with burdensome taxes removed and placed on unearned wealth—that is, on the "unearned increment" of land value.

The land value of New York is about ten billions. This with a 5 per cent. tax would produce one-half billion dollars—plenty for all taxes and for all the benefits that the socialists desire. Los Angeles has possibly \$200,000,000 of ground rent. Why should there be any need of charity? It is the money of the public and can be used for public purposes.—W. E. MACKIN.

Just Flew Away We Suppose

HENRY GEORGE'S Single Tax idea was much more practicable fifty years ago than it is today. Since then, much wealth has escaped from the land.

Los Angeles Times.