

to buy but the assurance that he will be able to continue to buy is what man needs but lacks.

The reason men lack the means and the security is that *opportunity* has been shut off—opportunity to work and to produce. Price has nothing whatever to do with it, unless it be the “price” that men are paid for their work and the “price” they can get for their produce. The price they pay for what they buy depends on the quantity produced, and that will be assured by the very measure that will provide the opportunity to work and to produce; and price will *follow*, not *lead*, in the succession of these events.

The author having quoted quite plentifully of statistics (all timely and instructive), may not this reviewer be permitted a reference to the most recent statistics indicating the course of commodity prices over thirty years, based on figures compiled by the Federal Bureau of Labor Statistics? These figures cover the period from 1901 to May, 1931, and comprise the prices of farm products, textile products, metals and metal products, building materials, etc. Taking the prices for 1926 as the base, and calling them 100, the prices for 1901 are tabulated as 55.3, and those for 1931 as 71.3, while those for 1920 are quoted as 154.4.

The phenomenon in these statistics that bears against the author's position is the slide of commodity prices from 154+ in 1920 to 71+ in 1931—a fall of about 54%.

Land values did not prevent commodity prices from falling in this period, and it did not have to be turned into the public treasury in order to permit them from making an “extensive drop.” The reason that it did not is that it could not. Land value has nothing to do with making or maintaining commodity prices. Prices, high or low, in the course of economic development, precede rent and therefore land value.

The author and this reviewer do agree on at least one proposition advanced in the book under review—namely: “We must appropriate for public purposes the rent of ground—*abolish all taxation save that upon land values.*”

OSCAR H. GEIGER.

EQUALITY*

One of the curiosities of English literature is Huxley's work on Anatomy. This treatise, the product of a trained scientist, discusses every phase of the human body, except the sexual. That is studiously and completely ignored, in keeping with Victorian reticence.

“Equality” is hereby awarded second place in the field of English literary curiosities. It discusses the injustices and cruelties of inequality; it shows how, in England at least, inequality is almost a religion; yet nowhere does it mention the prime inequality, from which all other inequalities spring—namely, our land system, which permits a handful of men to claim the earth as their own and extract tribute (and rent) from those who produce therefrom their food, clothing and shelter.

“Economic freedom implies both diversity of function and equality of status.” (Page 237.)

Let our author read “Progress and Poverty” and learn how utterly impossible it is to establish equality of status so long as lords of the land are enabled, without working, to draw off wealth from those who work, for mere permission to work.

The author reveals his woeful ignorance of economic law in many passages, of which I shall quote but two.

He writes that—

“Distribution of wealth depends, not wholly, indeed, but largely, on our (men's) institutions, and the character of their institutions is determined not by immutable economic laws but by the values, preferences, interests and ideals which rule at any moment in a given society.” (Page 45.)

Any study of political economy reveals that there are immutable laws affecting the production and distribution of wealth over which man beings have no more control than they have over the laws of physics or chemistry.

*By R. H. Tanney: Harcourt, Brace & Co. \$2.25.

I would refer the author to a work which I reviewed in these columns in the July-August issue:

“The untrained mind is prone to explain occurrences in terms of the activities of individuals rather than in terms of more or less impersonal forces.” (Page 45 of Professor Brown's “Economic Science and the Common Welfare.”)

Mr. Tanney seeks to subject industry to public control. He insists that “key” industries must first be mastered. He enumerates them (page 258) in this manner:

1. Banking. 2. Transportation. 3. Power. 4. Coal. 5. Land and agriculture.

If our author knew even the ABC's of economics he would perceive that if the natural resources of the earth—namely, the bare land along with the sunshine, air and the running water—were public property, then would we enjoy true equality of opportunity, and inequality would disappear.

In the Single Tax, and in the Single Tax alone, he would learn, is to be found the method by which true equality between men may be established. I recommend that he study the Georgian philosophy and rewrite his book. Then will it be truly a work worthy of serious consideration.

B. W. BURGER.

PAMPHLETS RECEIVED

John H. Scully, of this city, is an old and devoted Single Taxer, long active in the movement. He is not a practiced writer, and so the pamphlet from his pen, “Thoughts on Natural Law in Civic Life,” will not always bear meticulous scanning. But our friend has made his meaning clear and it is high thinking. He is a man of strong religious sentiments and would square his conception of civil life with his religious creed. In short and crisp paragraphs he has conveyed the lesson of economic justice in a way that leaves little room for controversy. We feel that it is designed to do much good, and so we have included it among the pamphlets advertised on the back cover page of this issue.

As a foretaste of this admirable pamphlet we make the two following quotations. The first is directed against those who ignorantly babble about what they term the law of supply and demand without understanding what they are talking about:

“People, when speaking about co-operation and trade, generally say, ‘Supply and demand regulate all the economic questions.’ Is there not something that regulates ‘supply and demand?’ They do not stop to think what it is. ‘Supply and demand’ are regulated according to the opportunity of capital and labor to use land. If capital and labor are obstructed from the use of land and trade is obstructed by tariff, then the natural opportunity becomes less to produce the commodities of life. These are the factors which regulate ‘supply and demand.’”

Then this happy inspiring thought:

The greatest beauty in life is the beauty of life. The most beautiful act any person or any incorporated community of persons can do is to harmonize with this beauty.

Of a somewhat different kind is another pamphlet that has come to us, “Let Us Give Democracy a Trial,” by R. E. Chadwick. Here we have carefully balanced sentences that appeal to the ear as well as to the understanding. Like Mr. Scully's pamphlet, it is an argument for the natural order. Like Mr. Scully, too, he lays down the essential principles for the establishment of the natural order; and these he embodies from the language of Mr. Louis Post. Indeed, Mr. Chadwick tells us that the little pamphlet was written to create an interest in the writings of George and Post. We are apprised that the little work comes to the readers through the courtesy of Dr. F. W. Roman.

As a sample of Mr. Chadwick's treatment of his subject the following may be cited. It embodies the feeling which all liberty-loving minds experience toward socialism, or collectivism, so called.

Collectivism—social control of the processes of production and distribution—is not to be preferred by free men even though it holds a guarantee of material comfort. Life means more than that. Life is an

opportunity for self-expression, for self-realization. It is an adventure in understanding. It is a pilgrimage of the soul. No fine phrase, no declaration or realization of equality or brotherly love can compensate for the surrender of one's self to the control of another.

CORRESPONDENCE

THE CONSTITUTION OF MASSACHUSETTS

EDITOR LAND AND FREEDOM:

Mr. Ralston's suggestion of a campaign for a constitutional amendment in Massachusetts impels me to set forth what I know about that constitution.

The constitution of Massachusetts, from of old, requires that all kinds of property be taxed at one uniform rate. The result was, as we have read of conditions in pre-revolutionary Turkey and Morocco, that everybody used to cut down his fruit trees so as to escape paying the tax on them. And so it used to be in Massachusetts: the effort to encourage forestry in the State was balked by the necessity of cutting down all standing timber of merchantable size in some parts of the State to escape the tax on standing timber. (A hint, by the way, for those Single Taxers who would tax natural timber as a land value.) There was also great dissatisfaction with the taxation of intangible personal property.

So, twenty years or more ago, it was proposed that that provision of the constitution which required uniform taxation of all property should be repealed. The amendment made a good deal of progress in the Legislature, but was finally beaten before it came to a popular vote. As to the attending circumstances, I will now tell the story as I heard it by way of gossip, without guaranteeing anything except a faithful attempt to reproduce that gossip. The Boston Elevated Railway Company was afraid its franchise or equipment would be discriminatorily taxed if this was permitted, so they went to the political bosses and caused them to order the defeat of the amendment. The tax reform men were angry and sought revenge. They cast about for some possible action that would hurt the aforesaid bosses, and decided that the most painful punishment would be a temperance law. So they went to the temperance men and inquired what law they wanted passed. They found that the temperance measure just then being proposed was the "bar and bottle" bill, a bill requiring a liquor dealer to choose between selling liquor to be taken out and selling it to be drunk on the premises, and forbidding him to do both kinds of business on the same premises. The tax reform men volunteered to back the temperance men with enough votes to put that law over, in order to punish the bosses for the defeat of the tax amendment. And that was the way Massachusetts got its "bar and bottle" law. I repeat that I give this simply as the gossip I heard.

Anyhow, the proposed constitutional amendment was beaten; and then the tax reformers decided to attack the fortifications in detail. They brought in a special constitutional amendment to authorize relief for standing timber, and they got that. They brought in another to exempt income-producing intangible personalty and substitute the State income tax, of which in Massachusetts the principal part is the tax on the income from such investments, and they got that. And this is as far as we have yet come.

It appears, therefore, that Massachusetts, in harmony with the Ralston view, is more or less committed by precedent to reforming her tax system by specific constitutional amendment. That is what Massachusetts people are used to. But I do not see so clearly as Mr. Ralston the intrinsic desirability of such a policy as he now proposes. Theoretically I should think a better plan would be to take a State like Vermont—where the constitution imposes no restrictions and where the people have long been familiar with the policy of attracting the building and operation of factories by having towns vote to exempt them from taxation for the first ten years—and get the Legislature to allow towns a general liberty of wholly or partly exempting from local taxation any class of property they choose so long as this shall

not interfere with the equalization of State and county taxes between town and town. But I know from experience that if you simply go before the Legislature with such a bill, the Legislature will assume that your purpose is not to benefit the State but to accomplish some (very possibly dishonorable) local purpose in your town. To get such a bill through you would have to make a campaign before election and get the representatives (and, more difficult, the senators) committed to the principle before the Legislature met; and doubtless we have not enough local workers in Vermont to do that.

Ballard Vale, Mass.

STEVEN T. BYINGTON.

SHALL WAR COSTS BE CHARGED AGAINST LAND VALUES?

EDITOR LAND AND FREEDOM:

There is one matter largely ignored, I think, by Single Taxers in their discussions as to the possibility of transferring all taxation from other subjects to one upon land value alone. They have generally forgotten differences of situation existing in this country today from those which prevailed, let us say, in 1914. They have assumed the possibility of the transfer of all taxes, including national, onto land values. Today I do not think this can be done, although it might have been feasible in 1914. The reason is to be found in the fact that a very large proportion of our national taxes is levied for the purpose of paying our outlay upon the past actual and future imaginary wars. For these purposes we raise over three-fourths of our national taxes. In return for this expenditure we give to land values absolutely nothing. The true theory upon which we levy our taxation upon land values is that the state by its operations has created and maintained such values. When, therefore, we undertake to charge against land values the cost of wars, we propose to take without rendering an equivalent and therefore attempt to reap where we have not sown. If we possessed authentic and absolute statistics upon the point, I think it could be shown that it is an impossibility for land values to meet this charge. That they ought not to be asked to do it, having been given no corresponding benefits, I think I have already sufficiently indicated.

The conditions which exist in this country prevail to an even greater extent in England, and I am prepared to accept the theory that as matters now stand it is an utter impossibility, more striking in this country than in ours, for land values to meet, or that they ought to meet, charges for war.

In our country we have wasted on the last war about forty billion of dollars. It is as much as if a sixth or an eighth of our entire wealth had been wiped out in this manner. In England the condition is, of course, infinitely worse, and it must be obvious, therefore, that the governments of today are compelled and will be compelled for many years to come to levy taxation upon industry mostly to pay for the bad temper indulged in by us in the past and expected to be indulged in in the future. For a protracted length of time, therefore, it will be an entire waste of effort on our part to protest against income taxes and inheritance taxes. Whether they be in themselves, abstractly considered, right or wrong is not important. We have had our international fling and we shall have to pay for it by methods economical subject to criticism.

Let us not any longer say, in view of present conditions, that it is within our power to levy all national taxes upon land values. In just a small portion may be so levied, but the remainder will have to be inflicted upon something else.

Of course the conditions within the States of the Union are somewhat different. For much the larger part, at least, the States have created and are creating land values fully equivalent and without doubt more than equivalent to the return they ask in taxation. Nevertheless, in the States we find part of the cost of war still collected in the shape of tax though we are not always aware of it. For instance, in California there are veteran exemptions which should be charged to war but which increase levies upon the property of individuals who are not classed as veterans. For this the State makes no contribution to land value