

increased value which those lots have today, though wholly unimproved, simply because they are near other lots upon which fine buildings have been erected, and affirms that the increase in value has been caused by the labor furnished by the improving owners, by those who work and produce."

"In order to realize the Single Tax ideal, it is necessary to develop opinion through the press and at meetings; to enlist it in this cause, and to urge strongly upon the State that it conform to this demand of public sentiment."

The orator declared that he is willing to accept whatever is good, from whatever source it comes, be it from the Catholic camp, from that of the Socialists, or whatever other.

He says that the Single Tax must be advocated, as being the indispensable means to the regeneration of society. He refers to the wars of nations, which he condemns and protests against, declaring that they are brought about by Custom house "trenches" and the "barb-wire hedges" erected by tariffs. (Great applause).

He thanks those in attendance and announces that there will be other meetings to prosecute the campaign for the Single Tax.

He ends his notable discourse by an exhortation to labor in this field of social action, and declares to the Catholics not so laboring, that in order to be a Catholic it is not enough to recite prayers, but one must also work and love his neighbor as himself—love him, that is, not by mere talk of love, but by loving deeds, for it is acts that love inspires, not mere fine words. (Great applause).

Senor Lopez Doriga was thereupon warmly congratulated on his discourse, and the meeting adjourned several minutes after eleven o'clock at night.

We send our enthusiastic felicitations to this distinguished member of the Catholic Church, who, following the traditions of Bishop Nulty and Father McGlynn, and quite a number of other members of the same Church, who were among the first to give cordial welcome to our doctrines—has perceived clearly that these doctrines are identical with that which Christ preached

to some humble fishermen, and is preparing to carry on our energetic campaign in their behalf, a work to aid in which we are always at his service.—Translated by CARLOS FREDERICO ADAMS Y MICHELENA.

CORRESPONDENCE.

PRESIDENT EMERITUS ELIOT AND
THE SINGLE TAX.

EDITOR SINGLE TAX REVIEW:

Believing as I do that you will open your columns as hospitably to adverse criticism as to sincere appreciation of your excellent articles, I venture to join issue with you on your treatment of President Eliot on his reply to Mr. H. Noren's question as to why he had omitted the Single Tax from his list of American discoveries and their relation to modern civilization. I find it difficult to discover the ground for the "amazement and contempt" which you assume will be the first sensation with which anyone familiar with the subject will read Doctor Eliot's letter to Mr. Noren. For among the many strange facts which greet a student of human psychology none is more conspicuous than the capacity of the mind to develop healthily and effectively along a number of lines and to remain absolutely stationary and unprogressive in one direction. It seems indeed inevitable that there should be "blind spots" in every human consciousness, and perhaps the best that any of us can hope for is that these may be reduced to the fewest possible number. Carlyle's dictum that the "great man" when you have found him, may be turned in any direction or put to any use and will remain the great man still, has unfortunately long ago been falsified. It would indeed be exceedingly convenient if it were true; if, having found your giant mind you had only to steer it in the desired direction to make a scientist of him, or a diplomatist, a poet, a philosopher, a literateur, or an economist. But, alas, our common human nature is at fault and the glaring fact faces us that a man may reach distinction in many fields, and remain as a child in respect of others. The blind spots baffle all our at-

tempts at universal culture. In the words of the Scottish poet, Burns:

Such is the depth or the flaw of the plan in
the make of that wonderful creature
called man;

No two virtues, whatever relation they
claim, or even two different shades of
the same,

Though like as was ever twin-brother to
brother, possessing the one shall imply
you've the other.

To realize this all but universal intellectual limitation, is to perceive the necessity for a long-suffering sympathy with the incapacity to see things that to us may be obvious, and especially when that limitation occurs in a mind that is otherwise humane, refined and cultured. If the ability to focus the mental vision to the seeing of the almost ludicrously simple truth of the Single Tax philosophy were to be applied as a test of title to our respect and admiration, how many among our great idealist teachers and prophets could hold our affections? Carlyle would certainly have to be "turned down," for in the light of the economic truth taught by Henry George his fire and thunder denunciations of Sir Jabesh Windbag, Plugson of Undershot, and the Captains of Industry, along with his vitriolic aspersions upon "the gullibility, bribability and amenability to beer and balderdash" of the British democracy, would all have to be regarded as the ravings of a madman. If the idol of my youth, John Ruskin, were to be judged only by the extent to which he had grasped the fundamental fact that man is a land animal and that any restriction on the use of land must restrict the quantity and quality of human life, I should long ago have been compelled to dethrone him. And Professor Huxley, too, that most eminent among British biologists, the master in the art of polemics, the consummate artist in the use of the English language; what an inglorious mess he made of himself when he adventured into the field of economics, and endeavored to prove that Capital is the mother of Labor! Even the great apostle of the understanding, Herbert Spencer, though compelled by the force of his logical faculty to affirm the inevitable consequences of unrestricted

ownership of land, was prevented by his blind spot from seeing how private possession of land could be reconciled with complete individual freedom.

With such illustrious examples before us in addition to the innumerable lesser instances among our private acquaintances, of that partial blindness from which none of us can escape, ought we to expect that our "conspicuous citizens will possess the ability to pronounce with authority on the most unrelated subjects?" Would it not be more reasonable to assume that in proportion as they have become distinguished in one or two fields of activity, we must forego the right to expect clear seeing in other directions? Is it not a notorious fact that when the expert with that temerity born of successes in his own specialty, ventures into other fields and there speaks as one having authority, confusion and muddledom invariably follow? To do Doctor Eliot full justice one must observe that he seems conscious when questioned by Mr. Noren, of being brought to the point where his insight fails him and modestly protests, "I am not sure that the Single Tax is a good thing; so far as one can judge it would have one pernicious effect, etc." Might we not wish that all men of culture adopted a similarly reticent and undictatorial attitude towards the subjects on which they have not been endowed with vision, or upon which they have not had the opportunity to bestow sufficient study?

But I wish also to suggest with all respect to your usually excellent judgment, that you have not supplied the best answer to the difficulty which Doctor Eliot raises and which stubbornly presents itself to many minds of lesser endowment. I should have been inclined to reply, that there is a natural rent line for every piece of land on the face of the earth and that this is rigidly determined by its relation in total advantageousness to the nearest land for which there is no competition and which ought to be obtainable without the payment of rent—the land situated at what Ricardo called "the margin of cultivation." At present, however, not only is land at and beyond the margin of cultivation held out of use, but large patches within settled areas are with-

held, thus producing an artificial rent line for what is in use, which (it may safely be affirmed) is much above what the natural rent line would be. For it is a self-evident proposition that in the case of an absolutely necessary and strictly limited commodity like land, every square yard that might be used and is withheld must increase the price to be paid for every square yard that is in use. The object of the Single Tax, therefore, is to restore the natural rent line by making it to every owner's interest to accept the income he might get from his land today, rather than wait for the prospective or speculative income he may obtain some years ahead. To make the enjoyment of a luxury cheaper, whether it be the luxury of books, musical instruments, automobiles, or garden plots, is to increase the chance that men will indulge in these luxuries. All men and women desire to have garden plots and open spaces and the trouble at present is that the artificial rent line caused by land-withholding makes their acquisition difficult or impossible. But, as we all know, the principal tenet in the Single Taxer's faith is that by the opening of opportunities at present closed and by the consequent enlargement of the area of profitable employment the general well-being will be increased, and that common people will be more able to create an effective demand for those garden plots which President Eliot is rightly desirous of conserving. Thus two converging economic forces will be set in operation to this end; one tending to restore the natural economic rent level of land, the other towards making the people better able to pay for that greatest of luxuries, room to live at our highest level, physically, intellectually, and emotionally. — ALEX. MACKENDRICK, Boston, Mass.

WHY THE INCREMENT TAX IS OBJECTIONABLE.

EDITOR SINGLE TAX REVIEW:

In the June number of the *SINGLE TAX REVIEW*, Dr. Miller criticizes an article of mine in the *Square Deal*, on the increment tax, and while there is something in his position, it appears to me he does not meet

the main objections, which I will briefly restate.

If for the purposes of comparison with Single Tax Dr. Miller assumes that the increment tax will take all the increase in value, it is true that it would kill off all speculation in land by private persons, though not necessarily by the Government.

There are, however, much greater difficulties in carrying out this plan than in carrying out the Single Tax and it would still be open to serious objections. If all the increment were taken at the time of sale, the user would still have to pay the capital value before he could use it productively. If only a percentage of increase in price were taken, then it would work out in practice that the owners would add the percentage to the price he would otherwise take for his land and thus delay the sale and consequently its use that much longer. I do not say that he would in every case get the additional amount, but the tendency would be to make all owners raise their prices and try to get the tax as well as their price, and though they failed entirely, it would operate to make it harder for industry to get land to use. It is not true that Single Tax and the increment tax are the same thing. They are fundamentally different. Single Tax is a tax on rent paid annually, increasing as rent rises and decreasing as it falls, while an increment tax is a tax on the capital value of land, usually exacted at irregular intervals, at the volition of the owner who may postpone the payment indefinitely by refusing to sell. By thus putting obstacles in the way of the sale and transfer of land we intensify the affects of land monopoly. If the tax were exacted annually it would present great difficulties and would be unjust.

To demonstrate:

Suppose a man paid \$20,000 for a piece of land, which became worth \$30,000 within one year. Is there not a fundamental difference between taking \$5,000 by means of a fifty per cent. increment tax and taking \$250, by the Single Tax on rent at the same rate? Suppose after a few years bad times came and the value of the land fell to \$20,000, the Single Tax would automatically fall back to the original tax, and the