

dumping it into the middle of the Atlantic ocean would be a far better business policy than its present disposition.

All over this country production is being carried on on inferior land while any quantity of better land is held idle. The business world is beginning to comprehend the situation, and a few object lessons like that of Houston are going to accelerate the process.

Cheer up! brother Bastida; the beginning of the end of industrial slavery is with us already!—H. J. CHASE, Providence, R. I.

DIFFERS WITH MR. SALMON.

EDITOR SINGLE TAX REVIEW:

In the course of Mr. J. Salmon's interesting letter on Single Tax and Rent, published in the January-February issue, of the REVIEW, he endeavored to prove that the site-value of improved property, as compared with that of unimproved property, would be increased as a result of the application of a limited Single Tax.

He assumed, in order to illustrate his point, three pieces of property, as follows:

	Site Value	Improvements	Total Value
No. 1 worth	\$4,000	\$6,000	\$10,000
No. 2 worth	5,000	5,000	10,000
No. 3 worth	10,000	—	10,000

In order to produce \$600 of revenue under the present general property tax, the tax on each parcel would of course be \$200.

When, however, Mr. Salmon attempted to show how the Single Tax would be levied on these properties in order to yield the same total amount of revenue, he first added to the present site values of Lots 1 and 2, the capitalized values of the annual saving that would result from the exemption of the improvements. "Whatever allowance is made," he said, "in the tax on improvements on No. 1 and two must be capitalized on a six per cent. basis, the usual return on this form of investment, and added to the land value; otherwise the reduction would act the same as a gift of \$2,000 at 6% to No. 1 and \$1,667 to No. 2 at 6%." The

site value of No. 1 would thus become \$6,000, in his opinion, because of the saving of \$120 per year in the tax on improvements; that of No. 2 would become \$6,667, as a result of the saving of \$100 per year. The total value on which he would then levy the Single Tax would be \$22,667, instead of the original total site value of \$19,000.

In order to test the validity of this conclusion, let us assume that the three pieces of land are adjoining lots fronting along the middle of a block, each of them outside the zones of corner influence; that No. 1 has a frontage of forty feet, No. 2 of fifty feet and No. 3 of 100 feet; and that values along the entire 190-foot frontage are uniform at \$100 per foot. If, now, Mr. Salmon were correct in his views, then under the limited Single Tax No. 1 would become worth \$150 per front foot; No. 2, \$133 per front foot; while No. 3 would retain its present value. As, however, the factors that cause site value are absolutely identical for the three lots in question, it is evident that Mr. Salmon has included portions of the improvement values in his appraisals of Lots 1 and 2.

A limited Single Tax would be levied simply on the present site value of \$19,000. In order to produce \$600 in revenue, the tax rate would be \$3.16, and the respective levies on the three lots would amount to \$126, \$158 and \$316.—PH. H. CORNICK, San Angelo, Texas.

DO WE WANT ANY "BILLY" SUNDAYS?

EDITOR SINGLE TAX REVIEW:

Much of "Billy" Sunday's success is due to his personality, but to my mind, more is due to his policy of getting not only the church dignitaries and prominent laymen in "line with God," but in the encouragement he holds out to everyone—big and little—to do their share in "saving sinners" from the consequences of their own actions.

I would we had a Billy Sunday in the Single Tax movement. It seems to me, that in the past we have left too much of

the work to "the preachers," (our great speakers and writers) and we have slighted, or at least have not encouraged, the little, common, everyday Single Taxer to work for the salvation of a world apparently doomed to the hell of unjust economic conditions.

I am not decrying the efforts or belittling the results achieved by our "preachers." They have worked long and faithfully, and they have accomplished wonders. At present, however, "we face a crisis" (perhaps you have heard that before) in that the Single Tax is not laughed at any more, it is being looked upon now as a "serious business," and we have passed through the crank period, and the sinners of the world are beginning to recognize us as either liberators of humanity or daylight robbers. What we want now, is aggressive personal work on the part of every Single Taxer, in order to show the enemy that we have the goods and we have the punch.

The purpose of this letter is to get the "little fellow" (the Single Taxer who cannot "thrill a vast audience with his eloquence," and the writer who cannot make the solid ivory of the editorial head become as wax, with the power of his pen) to get busy and do personal work in "bringing sinners to repentance." Every one of us can do some talking and most of us can do some writing. As I have never made a speech in my life, but as I have written some letters, I would like to say a few words on this subject.

To all the "little fellows" that feel interested, let me ask you to "keep after" your local newspapers. Scan the editorials and the "Letters to the editor" columns closely, and whenever you find anything for or against our principles, don't be afraid to commend or condemn. If any public improvement is contemplated, and there is (as there generally is) some crazy attempt to provide for it by further taxation of personal property, get busy with your pens, and, regardless of whether your letter is published or not, put all the "pep" you can into it, and the editor at least will know there is someone with the punch, and one who is on the job.

Continue this kind of work for some time and it will grow on you, and you will find a new interest in life. It will become more of a recreation than a labor, and you will be surprised how it will help, not only your writing ability, but your thinking ability as well.

Be honest with yourself. If you do not want to take part in this glorious warfare you do not have to, but if you do want to take part, do not give the lying excuse that there is nothing you can do. We all can do something.—OLIVER MCKNIGHT, Philadelphia, Pa.

EMPHASIZE THE PRINCIPLE.

EDITOR SINGLE TAX REVIEW:

With great interest I read Mr. Bastida's article in the Jan.-Feb. number of the REVIEW. It seems to me he is right. We talk too much about taxes and too little about the basic principle which inspires our activities. We are the modern abolitionists and our proposition involves the abolition of a great moral wrong, private control of the earth by the so-called owners. It is this phase of the Single Tax which gave Henry George his world-wide recognition and secured for his gospel its devoted disciples.

Mr. Bastida has in a very clear and forceful way brought this out, and his only error seems to me in his advocacy of State political organization. Propaganda is what is needed more and more, that kind of propaganda which gets close to the people.—J. WEILER, Chicago, Ill.

SUSAN LOOK AVERY who died Feb. 1 at the great age of ninety-eight, had lived through two great emancipation movements, that of anti-slavery and that for the Single Tax. She was part of both great causes, and her eyes saw the triumph of one and closed on the victorious dawn of the other.

W. B. VERNAM, of Brooklyn, lectured on Feb. 3d before the Atlantic Council of the Royal Arcanum on the Single Tax to an attentive and interested audience.