

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 this 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