

change the mater of *distribution*, and that is the important thing, whether production be carried on cooperatively or competitively. Many Single Taxers are affiliated with the Cooperative League, but most of us regard it as only one of the proposals for economic betterment which must be largely nullified as long as the source of all wealth—the land—is the private possession of the few.

We may say that cooperation is better than the reasons given for it. Under our present system it has its value; under a system where the rent of land was taken by the people and all natural resources were peopled-owned, there would be a vast extension of cooperative enterprises, and these would be largely substituted for individual enterprise, though cooperation would never wholly take its place for obvious reasons. But its progress under economic freedom would probably astound Mr. Warbasse if he is fortunate enough to live so long. For the workers will then be free to cooperate as they are not now, for there is a partner in all productive enterprises with whom real cooperation is quite impossible—the owner of the land. Men who cooperate do so with the idea of each participating and contributing some effort which we call labor, but the landlord contributes no effort and no capital. Even if he throws in his land, rent free, he is only giving what was here before him. Usually, however, he will demand to be paid for his land, and if so there is just that much less for the real cooperators.

We have a fairly well grounded suspicion that Mr. Warbasse is not ignorant of this fact.

—J. D. M.

AMERICAN LORDSHIPS.

Dr. Thomas L. Brunk, of Alton, Ill., is well known to our readers for the essays from his pen that have appeared from time to time in these columns. He has now gathered together in a paper-covered book of nearly two hundred pages the essays on the early land proprietors and American land grants that appeared in the *Union Advocate* of Sioux City, Iowa, and reached through that medium some seventy thousand readers. A few of the chapters contained in the volume have appeared in *LAND AND FREEDOM*.

Clearly written, and showing evidence of great research, this book is a frank indictment of historic landlordism in America. Land speculation is shown as the trail of the serpent that from the time of the foundation of this government weakened the hand of the civil power and laid its corrupting influence in the high places of administration. It almost appears as if many of these early "Fathers" set out deliberately to reduce the population to the condition of a servile caste who should, they and their descendants, continue to labor for the enrichment of the landed proprietors to the end of time.

In this searching inquiry into the evil institution of unrestricted private land ownership which has left its poisonous fruits to the present generation, and is the real foundation of the swollen fortunes of the few and the poverty of the many, Dr. Brunk does not spare the "Fathers" and some of the earlier patriarchs who helped to lay the groundwork of this far-reaching and corrupting system. He is not deterred by the school-room deification of these imposing personages. Of William Penn he says:

"Penn must have known how New England flourished under the land-alloting system, as it was established sixty years before he founded his colony. But with all his professions of religion and pretense of making a place of refuge for his despised people he deliberately planned to profit by their presence on his empire land."

Of Robert Morris, who equipped forty-two vessels for privateering, Dr. Brunk writes:

"It was this loot that he turned over to Washington to help finance the Revolution. Our school histories praise this ocean robber for his services and say little or nothing of the tremendous services of Franklin while in Paris in providing nine-tenths of the finances of the Revolution which without his aid could never have been fought."

Nor does he spare Washington:

"He was an accessory to the organized bands who raided this virgin country and like Feudal Lords drove thousands of toiling yeomen

into tenantry, crime or beggary. From the fact that he sanctioned the acts authorizing him to issue patents for immense tracts to ruthless land speculators without due return to the government, is evidence that he justified the land speculating system and winked at fraud."

Dr. Brunk quotes from McMaster's history which he calls "most trustworthy:"

"In all the frauds and tricks that go to make up the worst form of practical politics, the men who founded our state and federal governments were always our equals and often our masters."

Dr. Brunk has not neglected the larger relations of his subject for these "personalities" while showing how the institution corrupted even the splendid characters of these men who helped to form our government. Our author knows his economics and has a good word to say of the attempt of the Puritans to bring about a measure of equality in landholding. And he makes this noteworthy comment:

"There is no prettier example in all history than the town system of the Puritans to demonstrate the law of wages. They attempted to FIX wages by law and failed, because wages were fixed by nature on the border lands where there was no rent. The earnings of labor on the cheap rentless land set the price for labor over all the old settled portions, even in the cities. For who would work for less than he could make on land accessible to all comers without cost and without rent?"

Our author has done an excellent piece of work. If we have any criticism to make it is that a somewhat more orderly arrangement of the great wealth of material here gathered together might have improved it. But that is after all a minor defect. The book is immensely interesting and the reader will be carried along to the end without fatigue. He will gain a new view of our history. He will perhaps gain also a tremendous impression of that insidious influence which more than anything else has made of our democracy so dismal a failure.

We bespeak for this work a large circulation. Especially should it go into the hands of the young who are influenced unduly by the school book standard of patriotism and pollyana philosophy current in everyday literature.

The work sells for fifty cents per copy and is published by the *Union Advocate* Press, Sioux City, Iowa.

—J. D. M.

LOCAL TAXATION IN THE EMPIRE

This is the title of a pamphlet of twenty-odd pages bound in stiff covers in which the former Colonial Secretary, Josiah C. Wedgwood, reviews the systems of taxation in Great Britain and the Colonies. It has a Foreword by Hon. J. H. Thomas, one of the prominent Labor members of Parliament, and, as stated on frontispiece, is "Published in association with the Labor party." We should be very glad to know that the members of that party would undertake to urge official recognition of the confusion that exists, and the necessity of making a clean sweep of the taxation anomalies that are indicated in various localities in Great Britain and in the Crown Colonies.

Though Colonel Wedgwood does not make an extended argument for any particular system, contenting himself with pointing out the infinite variety of taxes that exist today in the Empire, he does quote from Labor leaders, Ramsay MacDonald and Arthur Henderson, their perfectly clear statements for the transference or rent from private pockets to the public treasury, not merely for the additional revenue it would give, but as a means of opening up the natural sources from which wealth is produced. It is to be regretted that Mr. MacDonald at other times wanders away from the central truth which he is capable of voicing with so much force and clarity.

Col. Wedgwood touches upon taxation in the United States and gives instances which here and elsewhere show a wholesome trend toward a juster system. The pamphlet will be useful to our friends on the other side.

But to one argument advanced we must take a serious exception. We quote from page 5.

"'Capital Value' is a wiser basis for taxation than 'Annual Value,' not merely more easy to arrive at. For unbuilt-on suburban land, though it has a negligible 'Annual Value,' has a comparatively high 'Capital Value.' This high 'Capital Value' is being maintained and increased by the wise expenditure of the local authority, and constitutes a just source of revenue which cannot be made to contribute by rating upon 'Annual Value.'"

It is of course much easier under present conditions to estimate capital value; and while taxation of land values is very light a tax on capital value may reach a speculative value that would escape under an attempt to determine the annual rental value. But as soon as taxation becomes heavier, the "capitalization of the tax" (or otherwise stated, the reduction in net income of land) decreases its capital or selling value, and to a large extent thus defeats the purpose of the tax by contracting the tax basis.

The wiser basis, therefore, is that of annual rental value, actual or potential. And just as the capital value of land which is not for sale, can be fixed by an assessing official by comparison with other land, so the rental value of unused land could be fixed by comparison with the rent of used land. The ascertainment of either kind of value is not a difficult administrative function. And the sooner the public mind is educated to the fact that the primary form of land value is annual rental value, and that the capital value is merely a price charged for the privilege of collecting that annual rent, the easier it will be to continue the increase of taxation up to the point of absorbing the entire annual rent.

—J. D. M.

SIGNIFICANT PARAGRAPHS FROM "PROGRESS AND POVERTY"

(Compiled by Prof. Harry Gunnison Brown, of the University of Missouri).

"These paragraphs," says Prof. Brown in the preface, "have been selected so as to present in brief compass the essentials of Henry George's argument in his own eloquent and inimitable style." The book is intended primarily for schools and colleges, so that students may "have the case for bare-land-value taxation fairly presented to them."

But it is far from being a purely fiscal presentation, nor is it a mere abstract or summary. Prof. Brown has omitted many pages of economic discussion, and has retained a number of eloquent passages which describe the degrading effects of poverty on individuals and the better world—morally and socially—that would evolve from restoring equal rights through the application of the remedy proposed by Henry George.

Prof. John Dewey has rendered a great service to the cause by the splendid tribute to Henry George which is printed as an introduction to this volume of "Selected Paragraphs" (and which is reprinted in full elsewhere in this issue).

This little volume should prove extremely useful for interesting young people in the relation of political economy to real social reform, a subject to which unfortunately much less attention is being given than was the case a generation ago. The Robert Schalkenbach Foundation has sponsored its publication.

Cloth 50 cents per copy. Order of LAND AND FREEDOM.

CORRESPONDENCE

THE SACCO VANZETTI CASE

EDITOR LAND AND FREEDOM:

I quite agree with the view of Hubert Lyman Clark of Cambridge, in his letter you published though I do not know the gentleman.

It seems to me that there are too many issues discussed in your magazine, as well as by Single Tax bodies generally, that should be devoted entirely to the things for which they are published and organized, and that tend to crowd the main issue.

The Sacco-Vanzetti case has no more to do with the Single Tax than any other of the multitudinous opinions and theories that seem good to us. Undoubtedly there are many reforms that occur to all of us that would help humanity, but these distractions always throw us off the course. Because a man sees the economic soundness and far reaching influence of the taxation of land values is no reason why he should be drawn into a discussion on Prohibition, Anti-Vivisection, Socialism, or any other of the intersecting subjects that are always being urged by those interested; if he is liberally inclined he most likely will react favorably to most of these burning questions—but then again he may not.

Prohibition was made possible because its advocates devoted all their time and energy to that end—nothing else, and I believe that the abolition of slavery, to a large extent, was accomplished by men and women who were inspired by what I may call, for want of a better word, religious fanaticism and who saw nothing else at the time.

There is such a thing as being so broad in one's attitude toward everything that nothing is accomplished and I am afraid that too many Single Taxers are in that class. The Single Tax will only be advocated by people who think, but its success will be accomplished by those who act as well as think; therefore a large percentage of doers must be enlisted in its cause. The doers in this case, in my opinion, are the men and women that are active in the business life of the country and to whom such a fiscal reform will eventually appeal if it can be shown in its true light.

In your editorial answer you mention the fact that such attitudes of mind as the principals of the Sacco-Vanzetti case held would be eliminated from society with the ideal conditions such as the Single Tax will give. Many people doubt that. I believe this is a question of eugenics and only the most extreme idealists believe that all the troubles of the world will be solved if we have real economic justice. There is no doubt but that these problems will be helped, but it is easy here to get into another controversy, which I want to avoid.

There is another side to this; there are a lot of conservatives who class Single Taxers as Reds, Bolsheviks, Socialists, etc., notwithstanding the fact that the Single Taxers believe in the highest type of individualism; if these people see the economic soundness of the Single Tax, why estrange them? After all, it is no disgrace for a Single Taxer to be "respectable."

Let us not alienate these people by introducing any subject that may result in a disagreement, but stick together on what we all think is the greatest reform, founded on absolute justice for all, that could be instituted in the world today.

Newton, Mass.

—LOUIS FABIAN BACHRACH.

COMMENDS OUR POSITION

EDITOR LAND AND FREEDOM:

This is a good opportunity to acknowledge the complimentary references to me that appeared in recent numbers of LAND AND FREEDOM and to tell you how much I appreciated the position which you took on the Sacco-Vanzetti case. I do not know Clark who wrote you the letter of protest from Cambridge but it is very evident that without knowing anything about the case he has accepted the word of Governor Fuller. It seems to me that one does not have to know very much about the case to be able to see that the Fuller report and also the Lowell report were unfair. The evidence of this appears in the reports themselves. I wonder if you have seen in the *New Republic*, John Dewey's analysis of the Lowell report. It is an effective piece of work. Boston, Mass.

—JOHN S. CODMAN.

ALSO IN AGREEMENT

EDITOR LAND AND FREEDOM:

In your issue of Nov.-Dec., I note that Mr. Hubert Lyman Clark, of Cambridge, Mass., is very much upset because "you have lugged in the Sacco-Vanzetti case on the very front page."