

THERE may be errors, misapprehensions and mistaken predictions in H. G. Wells' recent articles on Russia. Nor do we fear that any such social and economic revolution as Bolshevism can find lodgment in this country. Nevertheless, Mr. Wells has said something that deserves our consideration and the consideration as well of those who believe in the permanency of our institutions. These are his weighty words:

"The dominant fact for the Western reader, a threatening and disconcerting fact, is that a social and economic system very like our own and intimately connected with ours, has crashed."

GOVERNOR MILLER is a little confused in his recent message when, speaking of the taxes on real property, he says that it "discourages land owning and aggravates the rent and housing problems." Why would it be a bad thing to discourage *land owning*. Would land disappear?

WE call our readers' attention to the address of Mr. Herbert Atkinson, of New Zealand, printed elsewhere in this issue. The friends of public ownership may well take to heart the experience of that country. No movement in the direction of public ownership, any more than in other directions, can benefit society unless land values are appropriated in taxation. We may then be able to see that the degree to which public ownership should go is strictly limited in principle and application.

## Thoughts for the New Year

SINGLE TAXERS have much reason to look back with satisfaction on the year that has passed. They have witnessed a re-birth in this country of the movement which lies so near their hearts. There is no doubt that a renewed interest in the cause for which Henry George lived and died has come to the American people. The new movement is as yet an infant, but not for a decade has it crowded quite as lustily.

THE outlook for those who do not possess our faith and are thus without our hope, is far from bright. There are labor troubles on every hand, and we are passing through a period of depression which only improved methods of banking and finance have prevented from being catastrophic. Wages are falling, and they will continue to fall faster than prices, and faster than rents. In other directions events are occurring which may well cause anxious forebodings. There is an astounding accentuation of racial prejudice, led in one case by a man who has no greater claim on the human race than that he has been able to develop and popularize a tin wagon as a successful commercial enterprise, and who if he had more brains might well be dangerous.

THE incoming administration is confronted by the gravest problems. Most of these could be solved by an appeal to those principles of liberty which form part of the lip service—but lip service only—of every man in public life.

The liberty of a people is inseparable from the conditions and terms on which access to the soil is to be obtained. The prosperity of a people is primarily determined by the terms of such access.

ALL of the difficulties that confront the revenue-raising department of government at this juncture exist because of the absence of this liberty. A free people will care little how taxes are levied. Governments will have little difficulty in dealing with questions of revenue where there is consciousness on the part of the citizen that the institutions under which he lives are worth paying for. It is for this reason that Single Taxers should lay their greatest stress on the tax that will open the earth rather than the need of getting rid of taxes, important as this is. To take rent in lieu of taxation is only a tax in form, but we are compelled to consider it in terms of taxation. The habit into which we have fallen of thinking of the Single Tax as a substitute for other taxes has helped, we believe, to obscure the real nature of our reform. Important as is the fiscal aspect of the problem, it is not the one of chief importance, *which is that the land belongs to the people*.

BUT governments are called upon to consider fiscal aspects of legislation to be enacted. Why not recognize that in so far as government services exist, together with the social advantages that are not of government origin, these are reflected in the value of land, which yields enough to pay for them—in all normal times. The government as represented by the incoming administration can do nothing better at the moment, and as a first installment, than to take up and pass the Ralston-Nolan Bill which provides for a federal land tax that will yield, as estimated, one billion dollars.

We have passed through a great war the expenses of which have been met and are being met by taxes on every conceivable commodity and object, save the land. In this we are behind the forward-looking commonwealth of Australia, which early in the war saw the advantages of this source of revenue and passed a federal land tax measure.

THE landowners were the only people who paid nothing toward the cost of the war. By reason of the housing shortage they were the chief beneficiaries. They were the only profiteers whose profiteering was largely involuntary—for land values work while landlords sleep. Sages and imbeciles fare alike—rent-increase knows no favorites. A city's growth may enrich an angel or an idiot. In the sweat of their brows the teeming millions earn the bread of the few who hold the title deeds to the earth—for so it is written.

WHOSE land is this anyhow? Not those who fought for it, and held back the might of Germany and finally crushed it in the dust. They came back only to be insulted by a Secretary of the Interior, one of the shining lights of a so-called democratic administration, who offered them swamp and cut-over land to be paid for in mortgages of long duration. If their souls did not rankle at the naive impudence of Franklin K. Lane, it was because they quietly bided their time until the November elections, when they might administer the fitting rebuke of outraged freemen. And so disappeared another of our idols into that dishonored obscurity reserved for those who would palter with the "eternal verities" of justice and liberty.

WE cannot go on forever ignoring the demands of justice in our social relations. Justice will not always be denied. The rights of men to the earth they inhabit is a right which calls insistently through the years. No tinkering with the problem will avail; it must be solved speedily and completely or we shall go from disaster to disaster. How atrophied the nation and perhaps the whole world is becoming, how impervious to those finer impulses of thought and feeling, must be clear to most of us.

BUT these are not fitting thoughts for the New Year. And indeed there are happier auguries. There is no need for despair, nor even for the doubts that make cowards of us. There is a real undercurrent of growing thought, of a certain grim determination that the world can never be as it was before the awful cataclysm through which we have passed. Much is uncertain, dubious and perplexing; men grope in dull bewilderment. But even now to those who will look the "saving remnant," as Matthew Arnold termed them, on whom the salvation of the world depends, grows in numbers and influence. Nor are the masses inarticulate as in other periods of the world's history. They will respond when the appeal is made. Let it be made in terms not of fiscal relation, nor incidence of taxation, but in those phases of profounder import that deal with the restoration to mankind of their rights to the planet. We forget it so often—but ours is the Social Revolution, the Great Restoration.

LET us temper our appeals with that sympathy that knows no class or social division. Let us as servants of a great truth act in the spirit of that humility born of such discipleship. Let us be worthy of the truth we believe in, for as its practical application will ennoble the world so should it ennoble self. Love walks with Liberty—and we may not think of one without thinking of the other. Mankind, with all its visible meanness and pettiness, may not seem worthy of the labors that would make sacrifice for its betterment. Yet the names of those survive who labored for humanity because they loved her, and for justice because of their knowledge of the law of Justice, and for Liberty because their souls were free.

And when the task of those who come after us is completed, and the struggle is won, the victors will ask only the favor that the noble and still to be beloved Joan asked of the King for her little village of Domremy, that taxes be forever remitted from mankind!

JOSEPH DANA MILLER.

## Misleading Platitudes

THERE is nothing so dubious as the obvious. Even the gentle Longfellow was moved to remark "Things are not what they seem." Had he lived to read the recent report of a special committee of the National Tax Association, he might have made an even more vigorous observation. A time there was when it appeared as if the National Tax Association might perform a useful function in an area, which was the Darkest Africa of public service—the field of practical taxation. The earlier volumes of its proceedings contain many papers, which should be of great service to assessors and other officials of like character.

At some period in its career it seems to have attracted the attention of those gentlemen of quasi-professional attainments, who serve the predatory powers by poisoning the springs of knowledge, and its career now seems to be directed towards undoing all the good that it performed in its early history. The recent report of its special committee is a notable contribution towards this end. Certain interests have become uneasy lest by a process of elimination, unjust and inequitable taxes might be abolished and the burden of government support be thus shifted to taxes which do not cripple industry and production and the general well-being. Hence the cry has been raised by bodies, like the American Bankers' Association, "Beware of Exemptions." Exemption they regard as a Trojan horse by means of which the foes of privilege may enter the citadel of monopoly, and put the garrison to the sword. And so they hound on their henchmen to attack the policy before it is too late.

"Many mice nibbling away will destroy a large cheese," the report says. "There is danger that the whole structure of taxation in the United States will be eaten away unless the mice be checked."

The National Tax Association furnishes an obvious instrument for such work as this. Its membership is composed of tax experts, professors whose chief qualification is their ability to tax the patience and credulity of their classes and tax officials, whose tenure of office may largely depend on their ability to satisfy the tax dodgers.

The report of the special committee which seems to have been directed to go out and smite exemptions "hip and thigh" wherever they might be found is more ingenious than ingenuous.

"It is axiomatic that taxation should be universal and that every person in the jurisdiction of a government should contribute to the support of that government in a proper proportion," the report states. "The exemption of any