

opportunity for self-expression, for self-realization. It is an adventure in understanding. It is a pilgrimage of the soul. No fine phrase, no declaration or realization of equality or brotherly love can compensate for the surrender of one's self to the control of another.

CORRESPONDENCE

THE CONSTITUTION OF MASSACHUSETTS

EDITOR LAND AND FREEDOM:

Mr. Ralston's suggestion of a campaign for a constitutional amendment in Massachusetts impels me to set forth what I know about that constitution.

The constitution of Massachusetts, from of old, requires that all kinds of property be taxed at one uniform rate. The result was, as we have read of conditions in pre-revolutionary Turkey and Morocco, that everybody used to cut down his fruit trees so as to escape paying the tax on them. And so it used to be in Massachusetts: the effort to encourage forestry in the State was balked by the necessity of cutting down all standing timber of merchantable size in some parts of the State to escape the tax on standing timber. (A hint, by the way, for those Single Taxers who would tax natural timber as a land value.) There was also great dissatisfaction with the taxation of intangible personal property.

So, twenty years or more ago, it was proposed that that provision of the constitution which required uniform taxation of all property should be repealed. The amendment made a good deal of progress in the Legislature, but was finally beaten before it came to a popular vote. As to the attending circumstances, I will now tell the story as I heard it by way of gossip, without guaranteeing anything except a faithful attempt to reproduce that gossip. The Boston Elevated Railway Company was afraid its franchise or equipment would be discriminatorily taxed if this was permitted, so they went to the political bosses and caused them to order the defeat of the amendment. The tax reform men were angry and sought revenge. They cast about for some possible action that would hurt the aforesaid bosses, and decided that the most painful punishment would be a temperance law. So they went to the temperance men and inquired what law they wanted passed. They found that the temperance measure just then being proposed was the "bar and bottle" bill, a bill requiring a liquor dealer to choose between selling liquor to be taken out and selling it to be drunk on the premises, and forbidding him to do both kinds of business on the same premises. The tax reform men volunteered to back the temperance men with enough votes to put that law over, in order to punish the bosses for the defeat of the tax amendment. And that was the way Massachusetts got its "bar and bottle" law. I repeat that I give this simply as the gossip I heard.

Anyhow, the proposed constitutional amendment was beaten; and then the tax reformers decided to attack the fortifications in detail. They brought in a special constitutional amendment to authorize relief for standing timber, and they got that. They brought in another to exempt income-producing intangible personalty and substitute the State income tax, of which in Massachusetts the principal part is the tax on the income from such investments, and they got that. And this is as far as we have yet come.

It appears, therefore, that Massachusetts, in harmony with the Ralston view, is more or less committed by precedent to reforming her tax system by specific constitutional amendment. That is what Massachusetts people are used to. But I do not see so clearly as Mr. Ralston the intrinsic desirability of such a policy as he now proposes. Theoretically I should think a better plan would be to take a State like Vermont—where the constitution imposes no restrictions and where the people have long been familiar with the policy of attracting the building and operation of factories by having towns vote to exempt them from taxation for the first ten years—and get the Legislature to allow towns a general liberty of wholly or partly exempting from local taxation any class of property they choose so long as this shall

not interfere with the equalization of State and county taxes between town and town. But I know from experience that if you simply go before the Legislature with such a bill, the Legislature will assume that your purpose is not to benefit the State but to accomplish some (very possibly dishonorable) local purpose in your town. To get such a bill through you would have to make a campaign before election and get the representatives (and, more difficult, the senators) committed to the principle before the Legislature met; and doubtless we have not enough local workers in Vermont to do that.

Ballard Vale, Mass.

STEVEN T. BYINGTON.

SHALL WAR COSTS BE CHARGED AGAINST LAND VALUES?

EDITOR LAND AND FREEDOM:

There is one matter largely ignored, I think, by Single Taxers in their discussions as to the possibility of transferring all taxation from other subjects to one upon land value alone. They have generally forgotten differences of situation existing in this country today from those which prevailed, let us say, in 1914. They have assumed the possibility of the transfer of all taxes, including national, onto land values. Today I do not think this can be done, although it might have been feasible in 1914. The reason is to be found in the fact that a very large proportion of our national taxes is levied for the purpose of paying our outlay upon the past actual and future imaginary wars. For these purposes we raise over three-fourths of our national taxes. In return for this expenditure we give to land values absolutely nothing. The true theory upon which we levy our taxation upon land values is that the state by its operations has created and maintained such values. When, therefore, we undertake to charge against land values the cost of wars, we propose to take without rendering an equivalent and therefore attempt to reap where we have not sown. If we possessed authentic and absolute statistics upon the point, I think it could be shown that it is an impossibility for land values to meet this charge. That they ought not to be asked to do it, having been given no corresponding benefits, I think I have already sufficiently indicated.

The conditions which exist in this country prevail to an even greater extent in England, and I am prepared to accept the theory that as matters now stand it is an utter impossibility, more striking in this country than in ours, for land values to meet, or that they ought to meet, charges for war.

In our country we have wasted on the last war about forty billion of dollars. It is as much as if a sixth or an eighth of our entire wealth had been wiped out in this manner. In England the condition is, of course, infinitely worse, and it must be obvious, therefore, that the governments of today are compelled and will be compelled for many years to come to levy taxation upon industry mostly to pay for the bad temper indulged in by us in the past and expected to be indulged in in the future. For a protracted length of time, therefore, it will be an entire waste of effort on our part to protest against income taxes and inheritance taxes. Whether they be in themselves, abstractly considered, right or wrong is not important. We have had our international fling and we shall have to pay for it by methods economical subject to criticism.

Let us not any longer say, in view of present conditions, that it is within our power to levy all national taxes upon land values. In just a small portion may be so levied, but the remainder will have to be inflicted upon something else.

Of course the conditions within the States of the Union are somewhat different. For much the larger part, at least, the States have created and are creating land values fully equivalent and without doubt more than equivalent to the return they ask in taxation. Nevertheless, in the States we find part of the cost of war still collected in the shape of tax though we are not always aware of it. For instance, in California there are veteran exemptions which should be charged to war but which increase levies upon the property of individuals who are not classed as veterans. For this the State makes no contribution to land value.

Not then, therefore, is everything done by state or national government beneficial to land values. Despite anything we may say in favor of limiting taxation to land values, our national craze for war must be paid for by industry.

Palo Alto, Calif.

JACKSON H. RALSTON.

OH, MASSACHUSETTS, THERE SHE WALLOWS!

EDITOR LAND AND FREEDOM:

The legislative-amendment proposal of Jackson H. Ralston, as set forth in your May-June issue, prompts the following statement. Those who have read Mr. Ralston's proposal will recall that he believes Massachusetts is "the ideal State of the whole Union" in which to wage a legislative programme on tax reform.

Massachusetts long has been termed the "State of Mind" by the facetiously inclined who like to poke fun at our highbrows and educational institutions, and the sad truth is that the sacred cod's state of mind is very ordinary, despite the old-time belief that fish as food makes superior brains. For four years (1925-1929) I sat as a member of the Massachusetts Legislature, representing the 11th Bristol District. As a result of my observation of thousands of legislative petitions I think that very, very few Bay State legislators, or their constituent petitioners, eat fish. In other words, intellectual Massachusetts is as good but no better than any other State.

Many years ago, about 1866, the Massachusetts Legislature enacted a "betterment tax" law which specifically provides that public improvements may be financed by assessing the unearned increment due to such improvements; consequently our State long has had the very legislation needed to save itself from financial ruin. Our people are so accustomed to the presence of this betterment tax law that the law has lost its significance except in connection with the few public services to which it is timidly applied—i. e., as to assessments for sidewalks, street sprinkling and one or two other detail services. It seems to be a common human weakness to fail to see some things which are directly before the eyes. Only yesterday I was searching for a five-foot rule which I finally found in my left hand. I did not lose my pencil because for some reason I knew all the time that it was in my right hand.

If we of Massachusetts should launch a programme for legislative amendments on tax laws we might be frustrated by a keen-witted legislator informing us that such legislation already existed in the form of the betterment tax law and our publicity stunt would be nipped in the bud. Of course, it might be a remote chance that a keen-witted legislator exists who understands the relationship between the proposed legislation and the existing betterment tax law; consequently we might "get away with it" and succeed in putting it onto the statute books twice. Such things have happened before, because legislators seemingly dislike the work of searching records. Research work presents no opportunity for spectacular publicity which politicians must have in order to attract votes, and for this reason we find these veneered statesmen annually presenting bills for doles, unemployment insurance, old age pensions, sales taxes, soft drink taxes, cigarette taxes, etc., without any search of historical records which would show the impracticability of such schemes as tried in other States and countries.

For the past two or three years Massachusetts has had a special legislative committee, comprising lawyers and real estate "experts," delving into Massachusetts' taxation muddle. The gist of the final report is that "many millions of dollars of wealth" are annually escaping the personal property tax in this State. Using the State records I have estimated this untaxed (?) wealth as being about eighteen billions of dollars. This fact, and others, I have repeatedly presented to audiences and to the press, but Massachusetts' weekly murders and racketeering command more attention. I addressed the first meeting of this special committee and urged the taxation of the unearned increment. Prior to this activity I appeared before the legislative Ways and Means Committee and made similar recommendations. If I ever again serve as a legislator, which I may do if Al Smith does not again upset

the Republican candidacies in this State with his free beer, free lunch and free air platform, I shall continue to press the point.

Perhaps this brief statement will suffice to disillusion Mr. Ralston and his readers on Massachusetts' superior state of mental fertility.

Fall River, Mass.

THOMAS N. ASHTON.

THE HEART OF THE PROBLEM

EDITOR LAND AND FREEDOM:

We never are going to get anywhere talking Single Tax. Single Tax is a remedy, but what is the disease? Not business depression. Business depression is a symptom. The disease lies deeper. It lies in land monopoly and the constantly increasing tribute demanded for access to natural resources.

It is the Land Question, therefore, that should be harped on first, last and all the time. Never mind the remedy. It need hardly be discussed at all. First convince the people that there IS a Land Question, and that it must be settled before we can have permanent prosperity, and they will then be interested in the remedy. But until they can grasp the connection between land monopoly and business depressions, until they can see how the inflation of land values must necessarily choke business to death, it will be useless to talk to them about taxes.

Houston, Tex.

P. W. SCHWANDER.

ADVICE TO HENRY GEORGE CONGRESS

EDITOR LAND AND FREEDOM:

Now that the Single Tax National Convention will soon be here, a few suggestions may not be inappropriate.

In the first place I trust that the convention will inspire Single Taxers throughout the country with the burning truth that only by their initiative and concerted actions can there be hope for any material results.

However enthusiastic we may be, we are apt to fall into the heresy of economic determinism. We may rationalize this dark heresy and denominate it social evolution; but such a belief tends to have the same physiological action upon the mind as do *opium religionis* and narcotics. Such a belief soothes us into a mental quietude, which finds most of its outlet in such trite expressions as the following: "So logical a system as the one I advocate is bound to come eventually, even if unaided!"

But history teaches the tragic lesson that there can be no socio-economic salvation by faith alone. An examination of history discredits Marx' famous conception of history as an impersonal flux of facts and events, in which human beings (from the genius to the non-entity) play but a very minor role.

Instead, history is a vital drama, wherein human beings play an all-important part. Even if the world be but a stage, the players must determine the nature and denouement of the drama. The voluntary abolition of slavery in America would never have come to pass, or at least would have been long delayed, had it not been for the human effort of a few determined men and women who felt the injustice of slavery.

I do not mean to imply, however, that events and facts play but an indifferent part in evolution. But we must not think of evolution as if it were a sort of élan vital permeating social progress. Evolution is not the cause of events and facts but merely a description of such phenomena as they are manipulated by human effort. If there is such a thing corresponding to the élan vital, it is human effort personified. In a word, what is termed socio-economic evolution comprehends merely the accidents of time.

These accidents of evolution are important in the sense that they furnish opportunities for and the requisite stimulation of the free play of human endeavor. This interpretation colors such phrases as "the fullness of time," etc., and gives them some significance. In all probability the American colonies would never have revolted from the mother country had England been less harsh in her political treatment of the colonies. (Canada has very little desire to revolt.) In this respect,