

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,