
The
SINGLE TAX REVIEW

**A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE
TAX AND TAX REFORM THROUGHOUT THE WORLD**

THIS NUMBER CONTAINS

Taxation Made Interesting, by W. I. Swanton; A Word on Socialism, (concluded), by Gustave Büscher; The Single Tax in Queensland, by H. F. Hardacre; The Single Tax and Natural Wealth, by P. H. Cornick; The High Cost of Living, by Wm. A. Wood; Bi-Monthly News Letter; News Notes, Correspondence, etc., etc.

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SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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HON GEORGE FOWLDS

Our Distinguished Visitor from New Zealand,
Ex-Minister of Education and Leading Single Taxer

THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World.

TAXATION MADE INTERESTING.

DESCRIPTION OF THE TAXATION AND ASSESSMENT CONDITIONS IN THE DISTRICT OF COLUMBIA, ILLUSTRATED BY CHARTS AND DIAGRAMS, BASED ON OFFICIAL REPORTS

(For the Review).

By W. I. SWANTON, Secretary of Tax Reform Association of D. C.

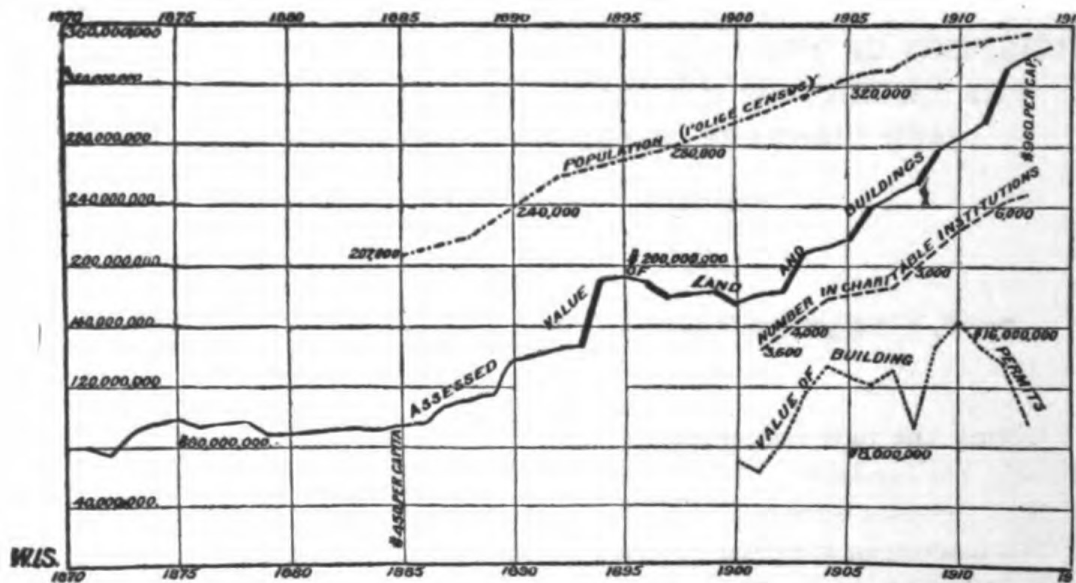
During the past winter the Tax Reform Association of the District of Columbia has furnished speakers who have addressed about forty civic, labor, and other organizations on the subject of taxation.

The interest in taxation, aroused by the investigations of a Congressional committee, of which Henry George, Jr., of New York was a member, has been utilized in spreading the doctrine of a more just and equitable system of taxation, in accordance with the principles of the Association, the more important of which are:

- 1.—An equitable assessment of property.
- 2.—Abolition of the personal property tax.
- 3.—Abolition of license taxes.
- 4.—Gradual shifting of taxes on buildings to land values.

One of the effective methods of explaining assessment and taxation conditions was by the aid of charts and diagrams, prepared by the author, from data in official reports. By the use of these charts a clear and concise statement of conditions could be made in a very short time, without the necessity of long and tedious explanations. This is the first time, so far as known, that charts have been used in illustrated lectures on taxation, and in view of the national character of the city of Washington, they may be of interest to readers of the SINGLE TAX REVIEW.

Chart I. Assessed Value of Land and Buildings.—This chart was drawn with vertical scale indicating numbers and values, and horizontal scale indicating years. (a) The upper line shows the gradual increase in population from 207,000 in 1885 to 353,300 in 1913, according to the annual police census. (b) The second line shows the gradual increase of assessed value of land and buildings—two-thirds of the actual value—from \$80,000,000 in 1871 to \$340,000,000 in 1913, or from \$450 per capita in 1885 to \$960 in 1913. The shaded parts of the line indicate the triennial assessment of property, land being assessed but once in three years, while the value of new buildings is added each year. (c) The next line indicates the increase in the number of persons

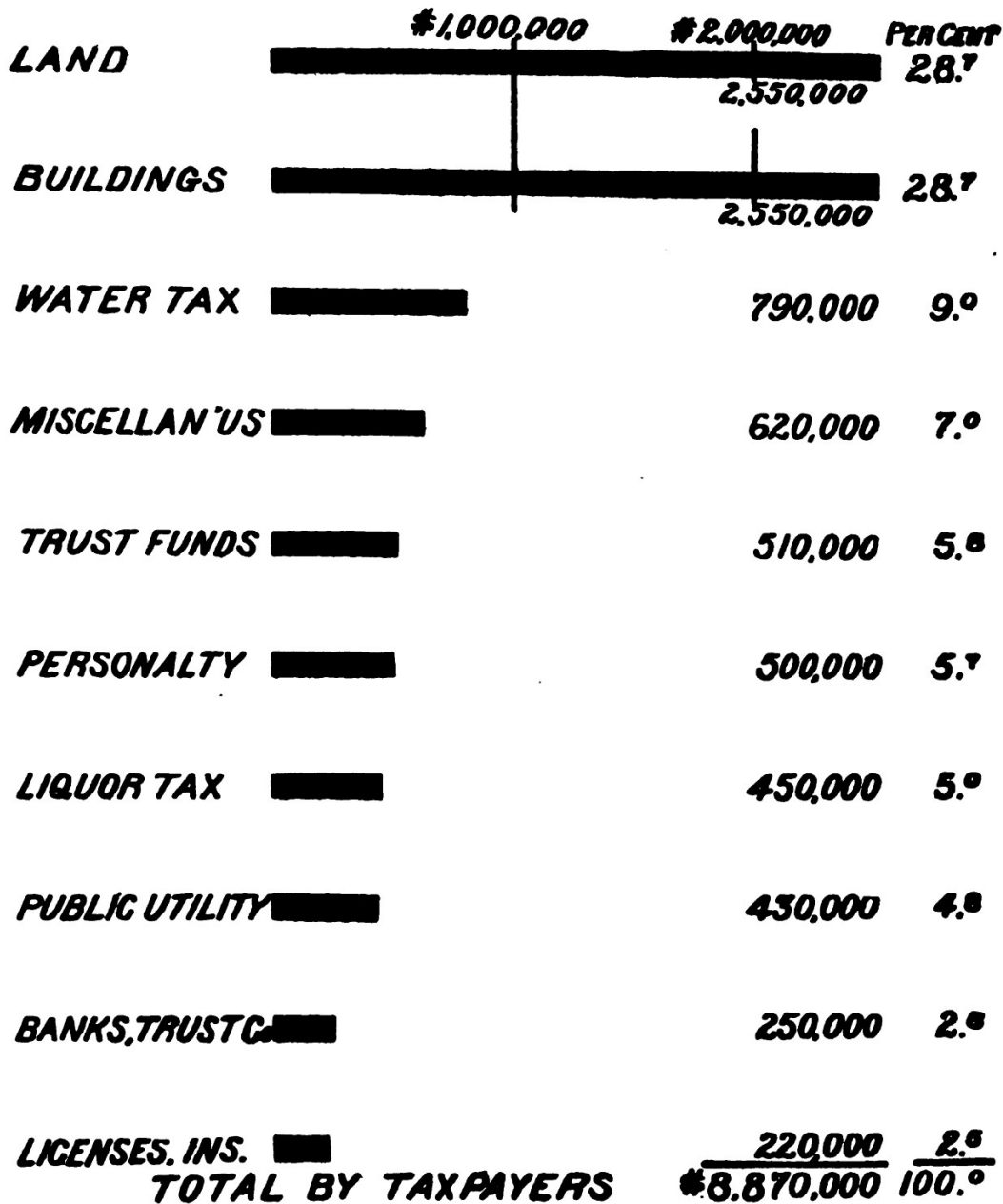
CHART No. I.**ASSESSED VALUE OF LAND AND BUILDINGS**

in charitable and penal institutions; from 3,600 in 1901 to 6,200 in 1913, or from one in 87 of the population to one in 56 of the population at the present time. The increase is, therefore, much greater relatively than the population, and this does not include 657 prisoners in the Federal penitentiaries throughout the country chargeable to the District of Columbia. Of these, 200 were sent in 1912, and 300 in 1913, the principal points of destination being Atlanta, Leavenworth, Kan., Lansing, and Stillwater, Minn. (d) The lower line indicates the value of building permits each 12 months, and shows the building slump in the District; how building has fallen off from over \$16,000,000 in 1910 to about \$10,000,000 in 1913.

Chart II. District Taxes, 1913.—This chart shows the numerous methods of raising the District revenues. For the first time since 1889, the assessed value of buildings slightly exceeded that of land in 1913, and about \$2,500,000 was raised from each source by a tax of one and a half per cent. on a two-thirds

valuation, or one per cent. on full value. The other taxes are more or less self explanatory. The tax on personal property (when they can find it) is one and

CHART No. II. DISTRICT TAXES - 1913




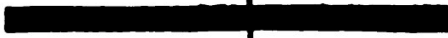

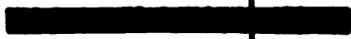








V.I.S.

a half per cent. on full value. The liquor tax is obtained from about 600 wholesale and retail places; the former paying a license of \$300, and the latter

\$800, which is to be raised \$200 on each class in future. The public utility corporations, instead of a franchise tax, pay 4 to 5 per cent. on gross earnings.

CHART No. III.

DISTRICT EXPENDITURES, 1913.

	\$1,000,000	\$2,000,000	PER CENT
EDUCATION		2,775,000	18.9
DEBT		1,820,000	12.4
HIGHWAYS		1,770,000	12.1
CHARITIES		1,405,000	9.6
HEALTH		1,390,000	9.5
POLICE		1,205,000	8.2
WATER		1,100,000	7.5
FIRE DEPT		954,000	6.4
ADMINISTR.		660,000	4.5
PARKS		560,000	3.8
INTEREST		550,000	3.7
MISCELL.		485,000	3.3
TOTAL		\$14,674,000	100.0

W.I.S

Banks, Buildings and Loan Associations and Trust Companies pay 2 to 6 per cent. on gross earnings. The last item on the chart includes \$120,000 in license

fees, of which there are about 57 varieties, and \$100,000 paid in fees and taxes by the insurance companies. The total exclusive of the Federal government's share (which was \$5,800,000 in 1913) amounts to nearly \$9,000,000.

Chart III. District Expenditures, 1913.—The items in this chart are largely self explanatory. The amount spent for schools is the largest single item, and is about 19 per cent. While New York and other large cities are increasing their debts, Washington is paying off her debt, and nearly \$2,000,000 on the principal was paid in 1913, reducing it to about \$9,000,000. Charities and penal institution expenses are growing rapidly, and amounted to \$1,400,000 in 1913. Health includes sewers and sanitation. Water includes the distributing system in the city proper and the maintenance of the aqueduct from the Great Falls of the Potomac to the city. Fire Department includes building inspection and other items chargeable to protection of life and property, exclusive of police and militia. The total expenditures are about a million and a quarter a month or nearly \$15,000,000.

Chart IV. Exemptions, 1904.—This chart is based on a report ten years old—the latest obtainable information, however. It shows the immense amount of Government (Federal) property exempt from taxation in the

CHART NO. IV.		EXEMPTIONS	
		1904	PERCENT
UNITED STATES		\$239,200,000	48.1
RELIGIOUS	■	6,400,000	1.3
DISTRICT COLUMBIA (INCL. PUB. SCHOOLS)	■	6,000,000	1.2
EDUCATIONAL	■	4,100,000	0.8
CHARITABLE	I	2,100,000	0.4
LEGATIONS	I	600,000	0.1
CEMETERIES	I	400,000	0.1
CHES. & OHIO CANAL		<u>100,000</u>	<u>0.0</u>
TOTAL		258,900,000	52.0
W.I.S.	IN ADDITION STREETS & ALLEYS	25,000,000	5.0

District, on account of which the National government makes an annual contribution to the District revenues of a lump sum which amounted to nearly \$6,000,000 in 1913. Religious property used for religious purposes, exclusive

of residences of pastors or priests and educational and charitable property, are exempt. Legation property, owned by foreign governments, are exempt from taxation through international courtesy. At the time of this report there were 10 foreign governments owning such property, and we own at present similar property in eight foreign countries. The Chesapeake & Ohio Canal is exempt by charter from taxation in the District, and also in the States of Maryland, Virginia and Pennsylvania as well.

CHART IV. NON-TAXABLE REAL ESTATE IN D.C.
1904

UNITED STATES:

	AMOUNT	PER CENT
GOVT BULDGs. & LAND	\$66,300,000	13.9
WHITE HQ. TREAS. & WAR	\$61,500,000	12.9
CAPITOL & GROUNDS	50,600,000	10.2
MALL & MONUMENT	41,800,000	8.5
STREETS & AVENUES	25,000,000	5.0
RESERVATIONS	10,600,000	2.1
POTOMAC FLATS & ZOO	8,400,000	1.7
RELIGIOUS	6,400,000	1.3
DISTRICT OF COLUMBIA	6,000,000	1.2
EDUCATIONAL	4,100,000	0.8
CHARITABLE	2,100,000	0.4
LEGATIONS	600,000	0.1
GEMETERIES	400,000	0.1
CHES. & OHIO CANAL	100,000	0.0
TOTAL EXEMPTIONS	283,900,000	57.9
TAXABLE REAL ESTATE	213,300,000	43.0
WIS. GRAND TOTAL	\$ 497,200,000	100.9

Chart IV. Non-Taxable Property, 1904.—In order to show how the 53 per cent. of government property was estimated, this chart was made giving this item more in detail. The miscellaneous government buildings and land were valued at \$66,000,000; the White House, Treasury, and State, War and Navy buildings and land (\$12 per sq. ft.) were valued at \$61,000,000. The Capitol and Grounds were valued at over \$50,000,000, the land being valued at \$10 per square foot. (The land surrounding the Capitol is assessed at but about \$2.50 per square foot). The entire Mall, between the Capitol and the Monument was valued at \$42,000,000, including a few old buildings, and the Washington monument which was given a value of \$1,000,000. The streets and avenues and alleys were given a value of \$25,000,000. The 100 or more little parks, triangles and circles that beautify the city were valued at over \$10,000,000 in this report, and the Potomac Flats, now the Potomac Park, together with the Zoo Rock Creek Park, were included at a value of over \$8,000,000. On the basis of including all of the above, the total exempt property amounted to 57 per cent., and the taxable property to but 43 per cent.

Chart V. The "Half and Half," 1913.—Due to the fact that such a large amount of property is exempt from taxation in the District, the contributions

CHART No. V. THE "HALF AND HALF"

THE DISTRICT'S "HALF", 60.3 PERCENT

PAID BY DISTRICT, GEN'L FUND \$7,300,000

PAID BY DIST. WATER TAX, TRUST FUNDS 1,570,000
TOTAL \$8,870,000

THE UNITED STATES "HALF", 39.7 PERCENT

PAID BY UNITED STATES \$5,800,000

ADVANCES BY UNITED STATES 30,000
TOTAL \$5,830,000

GRAND TOTAL \$14,700,000

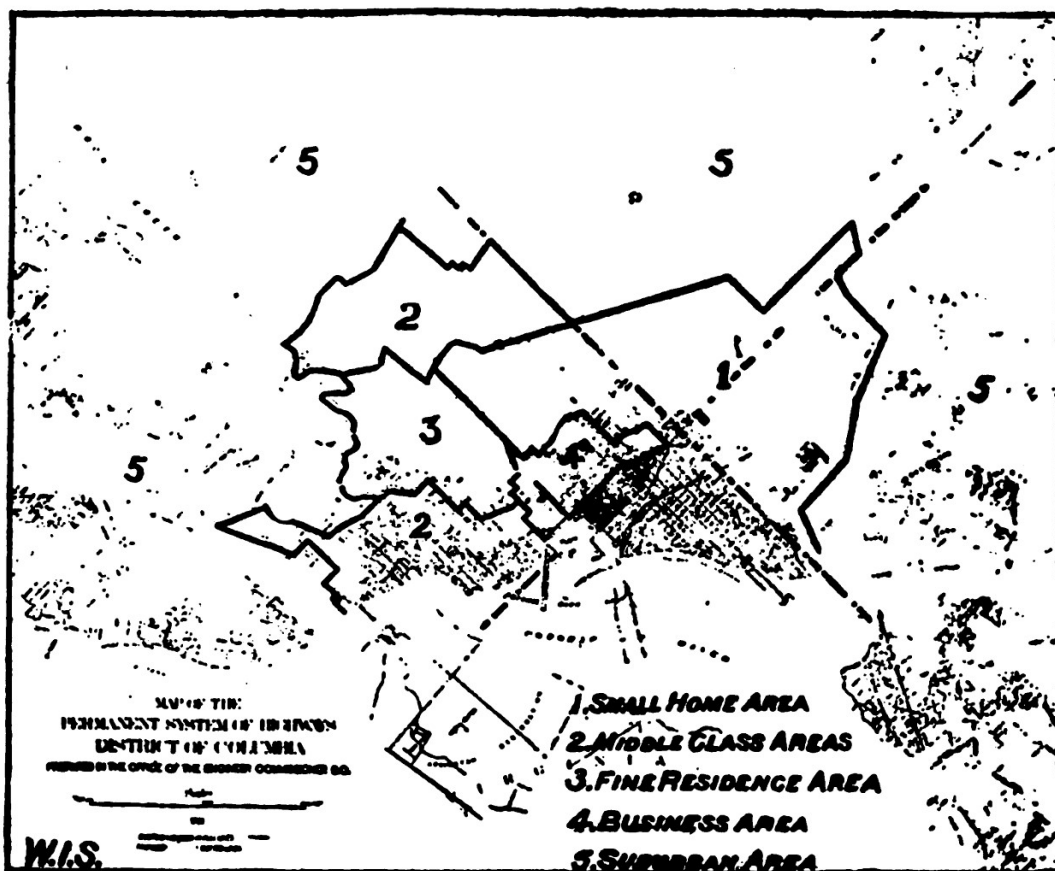
to the support of the local government were distributed as follows in 1913: District tax payers share from general fund of taxes on realty, personal property, licenses, etc., \$7,300,000, from Water tax, trust funds, etc. \$1,570,000; total by the people of the District nearly \$9,000,000, or 60 per cent. of the expenses. Total contribution by the Federal government slightly more than \$5,800,000, or 40 per cent. The government's share is apportioned by including in the District appropriation bill, a phrase somewhat as follows: "This amount shall be expended from funds, one half of which shall be payable from District revenues, and one half from funds of the Federal government." It may be of interest to note that this last item (the National government's contribution) amounts to about six cents for each person outside of the District of Columbia. The item of "trust funds" is peculiar to the District, and is due to the fact that all work for private or public service corporations in public places, as for example the streets, is performed by the District government forces, and the District is reimbursed from a fund furnished by said individuals and corporations.

The question as to whether the Federal government shall continue its contribution to the support of the District government in this form, or in any form at all, has been one of the points upon which the advocates for and against the "half-and-half" have argued loud and long on Capitol Hill this winter.

THE "GEORGE" REPORT.

An investigation of assessment and taxation conditions in the District of Columbia was made by a sub-committee of the House of Representatives District Committee. This committee consisted of eight members including Hon. Henry George, Jr., of N. Y., who took the most active part in conducting the investigation. Hearings were held from April 18th to June 3rd, 1912, and testimony was taken of experts and others making a volume of 456 pages, from which the so-called "George" report of 40 pages was compiled.

Map of the District of Columbia.—The "George" report contained a map of the District which is located on the north bank of the Potomac, the part to the south of the Potomac having been ceded back to Virginia many years ago. The top and sides of this map coincide with the boundaries of the District, which with the cities of Washington and Georgetown and surrounding country include an area of 70 square miles of which 10 square miles is water. On this map the north and south and east and west lines which intersect at the Capitol (indicated by dotted lines) divide the city into the Northwest, Northeast, Southeast and Southwest quarters. For the purpose of studying assessment and taxation conditions the investigating committee divided the District into five areas as follows:



1.—The Small Home Area—consisting of Southwest, Southeast, Northeast and Northwest Washington to 14th Street and Florida Ave., as indicated on the map.

2.—The Middle Class Areas—consisting of two areas in the Northwest part of the city, one district lying north of Florida Ave., and the other area lying west of the White House and south of Penna. Ave., and including a part of Georgetown.

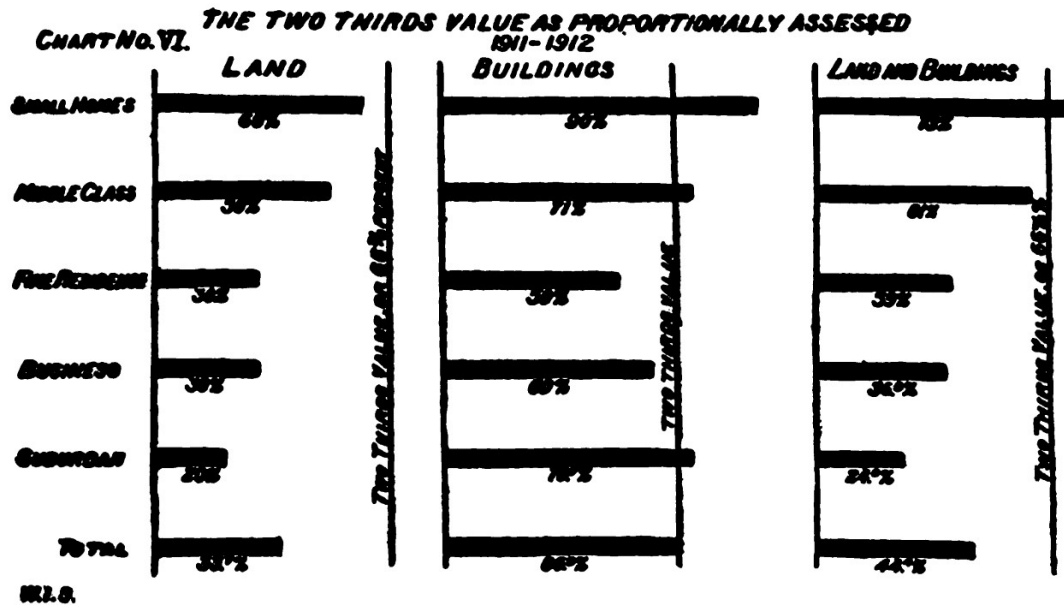
3.—The Fine Residence Area—including the part of the city to the northwest of the White House along Massachusetts and Connecticut Aves. as far as Rock Creek Park.

4.—The Business Area—extending from the Capitol to the White House along Penna. Ave. between the Mall and New York Ave.

5.—The Suburban Area—consisting of the remaining surrounding area of land, a large part of which is vacant and held for speculation.

Chart VI. The Two-thirds Value or Proportionally Assessed.—This chart shows in a graphic form the findings of the "George" report. According to law, land and buildings are supposed to be assessed at not less than two-thirds value, and by custom property is supposed to be assessed at two-thirds value.

Investigation developed the fact that there was gross discrimination in the levying of the assessment—that the Small and Middle Class homes were over assessed, and that the Fine Residences and Business Property was under assessed, and that the land in the Suburban Area was assessed at only 20 per



cent. of its value, when it should have been at two-thirds value or 66 per cent. Taken as a whole, it was found that the land of the District was assessed at one-third value instead of two-thirds value and that the buildings were assessed practically just right at the two-thirds value, with the discrimination between classes as above noted.

Chart VII. Discrimination in Realty Taxation, 1911-1912.—The investigations of the committee were based on the triennial assessment of land and buildings of 1911-1912, and by that assessment about \$5,000,000 was raised from realty. If the same amount of money had been raised by an equitable assessment without any discrimination between classes, the following results would have taken place:

- Small Homes should have paid \$590,000 less in taxes.
- Middle Class should have paid \$205,000 less in taxes.
- Fine Residences should have paid \$150,000 *more* in taxes.
- Business Property should have paid \$237,000 *more* in taxes.
- Suburban Property should have paid \$408,000 *more* in taxes.

In other words there was a discrimination against the little fellow less able to bear the tax of over three-quarters of a million dollars, and in favor of the wealthier and more prosperous members of the community. As there are assumed to be about 40,000 of the small homes in the city, this indicates that these small homes are being taxed on an average each nearly \$20 more than they ought to be.

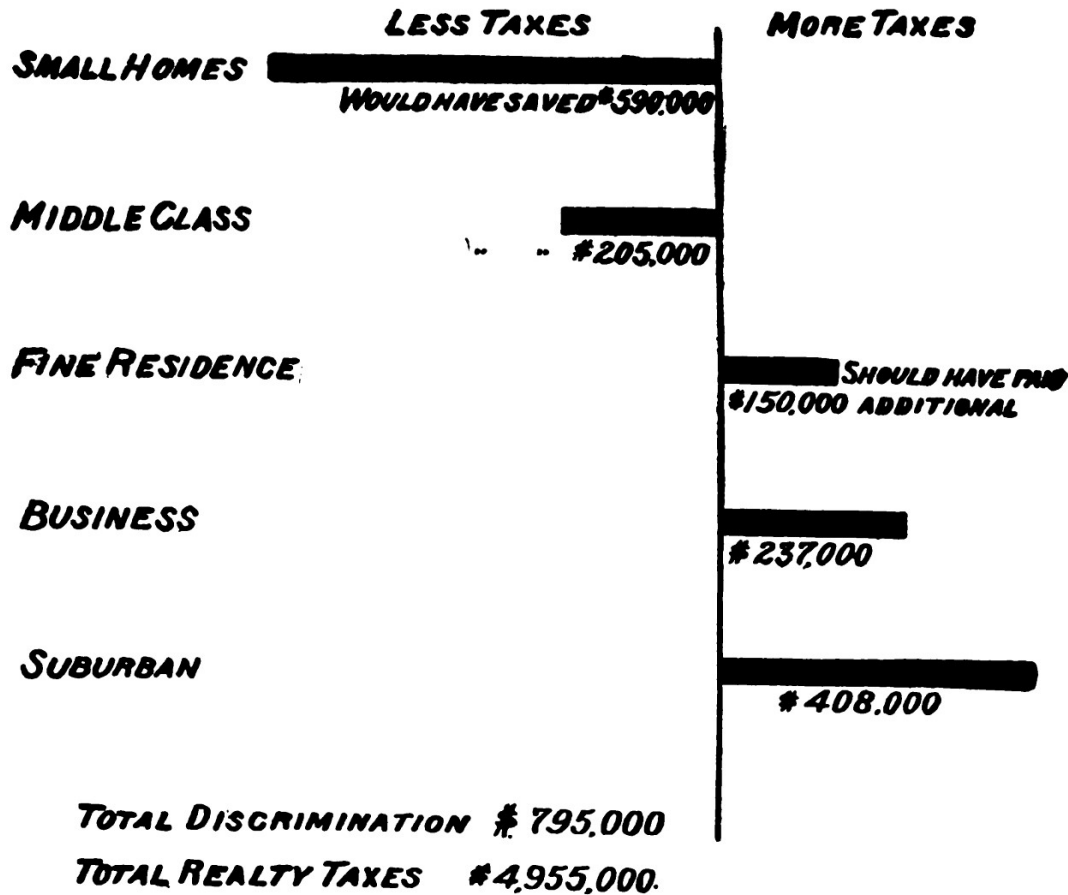











CHART NO. VII.**DISCRIMINATION IN REALTY TAXATION. 1911-12**

Chart VIII. Comparison of Present Tax and Single Tax.—The “George report” and the “George bill” introduced in Congress later, were not Single Tax measures at all, as they dealt with purely administrative matters in securing a better and more just system of assessment and taxation for the District. However, in order to show how the Single Tax, if applied, would help the small fellow, who is already actually and relatively over-assessed, a chart was prepared showing this condition, and how it would affect each of the classes previously enumerated. By the “Single Tax” in this case, is meant a tax on land values just sufficient to raise the *same* amount of revenue as at present, with all taxes on improvements, licenses, etc., abolished, except as noted. In this chart the water tax is retained in order to regulate the limited supply of water furnished by the one aqueduct that has about reached its capacity; the liquor license is also retained, as, until we have prohibition, the high license has been found to be the best system, all things considered, for regulating the liquor traffic; and the public utility taxes on gross earnings are retained as there are no franchise taxes, as such, in the District, and until we have government ownership, these corporations should pay for the privilege of operating in the streets of the District. With this condition, the following facts are noted:

CHART No. VIII.

COMPARISON OF PRESENT TAXES & SINGLE TAX

	LAND	BUILDINGS	PRESENT TAX	SINGLE TAX
SMALL HOME AREA-				
PRESENT TAX			\$1,503,000	
UNDERSINGLE TAX				\$1,150,000
	LAND VALUES			
MIDDLE CLASS AREA-				
PRESENT TAX			751,000	
UNDERSINGLE TAX				540,000
FINE RESIDENCE AREA-				
PRESENT TAX			993,000	
UNDERSINGLE TAX				1,400,000
BUSINESS AREA-				
PRESENT TAX			1,187,000	
UNDERSINGLE TAX				2,310,000
SUBURBAN AREA-				
PRESENT TAX			521,000	
UNDERSINGLE TAX				1,800,000
PERSONAL, LICENSES, &c			2,245,000	
WATER TAX			790,000	790,000
LIQUOR LICENSE			450,000	450,000
PUBLIC UTILITY			430,000	430,000
GRAND TOTAL			\$8,870,000	\$8,870,000

NOTE:- SINGLE TAX BASED ON LAND \$504,000,000 VALUE

W.I.S.

RATE 1.43% FULL VALUE.

- The Small Homes would pay \$350,000 less in taxes.
- The Middle Class Homes would pay \$200,000 less in taxes.
- The Fine Residence, Business, and Suburban Areas would pay larger taxes, due in a large part to the fact that these classes of property, especially the land, is under assessed at the present time.

In addition to the savings and changes noted, each class would save its proportion of the personal property, and license taxes, etc., which would be abolished. The land value, or "Single Tax" rate used in estimating this data

was 1.43 per cent. on the total land value of \$504,000,000 obtained by the investigations of the committee: as compared with the rate of one and a half per cent. on a two thirds value on *both* land and buildings at present.

PRESENT CONDITIONS.

Since this "George report" has been published, new District Commissioners have been appointed, who have in turn appointed two new assessors. These new assessors, together with the others, are at present making the new regular triennial assessment of land and buildings, and it is anticipated that many of the gross discriminations and inequalities will be corrected, and a more equitable assessment obtained.

However, at this writing, none of the *legislative* recommendations of the "George" report, including an additional force of assessors, have been enacted into law, and many of the good results to be obtained from this report yet await the action of Congress.

A WORD ON SOCIALISM.

ADDRESSED TO SOCIALISTS AND TO THOSE WHO MAY BECOME SO.

By GUSTAV BÜSCHER, of Zurich, Switzerland.

(Translated expressly for *The Single Tax Review* by L. H. Berens.)

CONCLUDING REMARKS.

We would once again emphasize the fact that the criticism of Socialism voiced in these pages, is directed against the confused and confusing Socialist theories, not against those who avow themselves Socialists because they believe that something radical must be attempted fundamentally to alter the existing order of things, and that no other way is to be found. Those who in good faith have believed in Socialism, and who have made sacrifices in its behalf, have no reason to be ashamed of their confidence, misplaced though it may have been. At times it is a sign of a more noble spirit to have allowed oneself to be deceived than to have seen through the wiles of the deceiver, to have made sacrifices for a wrong cause than never to have made sacrifices at all.

This point, however, calls for few words. Those who feel that they have desired only what is good, righteous and humane will not be inconsolable, however bitter the truth may appear when first presented to their view. But those who desire only the truth wrapped up in sugared flatteries are just those to whom the naked truth should be told. And this seems a besetting weakness of very many who avow themselves Socialists—they desire the truth only when sugared and in homeopathic doses.

The accusations Socialism brings against existing society are entirely true. It was this that gave it its original strength. The industrial masses of the people feel that they are wronged, disinherited and dispossessed. But they know not how they have been wronged, nor to what they have a right. They are profoundly dissatisfied with the conditions of life to which they are condemned, but know not how they can be changed for the better. The modern rapid development of trade and industry, the unwonted contrast between newly gained wealth and inherited poverty, brought home to them the fact that society as it exists is not based upon Justice. Then came Socialism offering them a plausible if not apparent salvation and emancipation. It gave noisy expression to their discontent, and its theories appealed strongly to the instincts centuries of oppression had evolved. No wonder that its alluring promises aroused hopes that attracted adherents to its standard.

But the hopes Socialism aroused soon proved illusory, a misleading will-o'-the-wisp, a deceitful Fata Morgana, which only moves further and further away the nearer one seeks to approach it. The more victories Socialism has won, the more hopeless has become the cause of Socialism. Obviously its foundations have not been sunk deep enough; its house has been built upon the sand. Theories not based upon eternal and immutable truth necessarily continuously require the support of new, more fantastic and more far-reaching theories. Social ideas and ideals not anchored to the eternal and immutable bed-rock of social justice have continuously to be reclothed with outward appearances to hide their inner nothingness.

Many who still call themselves Socialists dimly feel this. Many there are who still avow themselves Socialists who in their hearts have discarded Socialism. They have not yet come to see clearly what is to take its place. Hence they still cling with blind faith to the belief that Socialism must contain a germ of truth. Confused and undeceived, they still cling to the hope that somehow or other, at some time or other, the thick and bewildering fog of Socialist theories will be dispelled, and something worthy of the faith of its followers will be revealed.

Vain illusion! It is only labor misspent to try to reform teachings that make no distinction between right and wrong, between rights and begging, between property and privilege, between what is honestly earned and what is only legally appropriated. All the enormous mental work lavished on Socialism has had no result. It is impossible to get anything worth preserving from doctrines in which the keenest understanding can detect no sign of sense or coherency.

To the great majority who avow themselves Socialists the basic teachings and fundamental theories of Socialism have remained utterly incomprehensible. They listen to eloquent speeches in praise of the blessed word Socialism, about means and systems of production, of use, exchange and surplus value, with much the same feelings as the Catholic peasant listens to the to him incomprehensible words of the village priest. But if they are to be of any

real use to them, to help them, to emancipate them, to show them the road to social salvation, the people must be able to understand the Socialist theories and teachings. Is it to be believed that social salvation can be brought to the people by a learned jargon of which they do not understand a single word?

The masses do not need what is in the clouds; they need what is under the soles of their feet. The miseries and sufferings of the masses of the people are not due to some mystic hocus-pocus; and are not to be removed by some other slightly different but equally mystic hocus-pocus. They are due to the fact that the masses of mankind have been legally cheated of their share in their inalienable common inheritance in the earth.

The earth is the necessary, primary essential of human life and human industry. Everybody has to live on and everything has to be produced from the earth. Where the earth is unequally divided, the fruits of the earth, and of the human labor exercised thereon, will also be unequally divided. Where the earth has passed into the uncontrolled possession of a minority, there the dispossessed and disinherited must needs go begging to its possessors for bread or for work. Those who own the earth practically own those who in order to live have to use the earth. Where their equal claim, their equal right, to the use of the earth is denied, there their dignity as men, their own primary essential right, is ruthlessly trodden under foot. There, despite all mock show of equality and of freedom, they will necessarily remain the slaves of those who control its use. If you would abolish poverty, if you would emancipate the workers, if you would point out to them the one true road to social salvation, then you must first awaken them to the consciousness that they have the same right to the use of the earth as those today legally empowered to control its use.

Of what value to the workers is a right to the use of the earth, Socialist doctrinaires have often sneeringly asked. So asks also the beggar, Of what use to me is a right to the use of the earth? I want no rights. I will take what I can take, and keep what I can keep! This may satisfy him so long as by such means he can keep body and soul together, as it apparently also satisfies the learned Socialist theorists, who have made his instincts the basis of all their teachings and doctrines. But is it on such principles that we must necessarily attempt to build up the ideal Social State of the future?

The equal right of all to the use of the earth is no empty phantasy; it denotes a right to the most real of all realities. It is something tangible for which mankind need not wait till the judgment day of the capitalistic system of production, but which can be demanded, struggled for and conquered today and at once. It is something which mankind once enjoyed in a somewhat crude and incomplete way, and which could be and should be restored complete and perfect to satisfy the needs and aspirations of modern civilization. It requires no far-reaching fantastic plans; it can be effectively restored in the most simple and constitutional way, by the appropriation for public purposes of the publicly-created value of the land, by means of the Taxation of Land

Values. By such means the crushing burden of taxes and duties today imposed upon industry and the earnings of industry could at once be removed. Once again the masses of mankind would have room to live; once again they could freely breathe God's air, bask in God's sunshine, share in God's blessings and bounties, maintaining themselves and those dependent upon them by the untaxed fruits of their own free industry. If all the effort for social reform of the present century is not to be spent in vain, if we are to build up for the future a better Social State than the world has yet seen, the one principle that must be recognized and enforced is that the child of the poorest among us is born with the same right to use the earth as the child of the most powerful aristocrat, of the richest millionaire.

The realization of the fundamental truth and validity of this basic social principle will solve for many the problem they have hitherto regarded as unsolvable. Many there are who feel the justification of the Socialist accusation against society as it exists, who would willingly devote their lives and their fortunes to the work of restoring to the disinherited and dispossessed their just rights, but who still feel an unconquerable antagonism to the doctrines and teachings of Socialism. When once the illusory Utopianism of Socialism is swept away; when the workers learn boldly to demand their rights as men, instead of cringingly whining for alms doled and palliatives, then the today apparently confused knot of the Social Problem will soon be untied. Then will light penetrate where today it is dark; then we may with certainty hope to see the day when from our Statute Books will be removed the greatest and most oppressive injustice that has ever been practiced upon mankind. It is not Socialism the people need, but liberty, not alms and palliatives, but Justice.

(THE END.)

LIKE NEWS FROM HOME.

Congressmen have found that Washington real estate is assessed "irregularly, unscientifically, without system and with gross discrimination between section and section, between class and class." This sounds like news from home.—*Chicago News*.

TWENTY YEARS BEHIND GREAT BRITAIN.

In social reform England has led the United States on an average by about 20 years.

Will it be 20 years before an American president will catch up with the tax recommendations of Lloyd George?—San Diego (Cal.) *Sun*.

THE QUEENSLAND SYSTEM OF SINGLE TAX MUNICIPAL RATING.

ITS ORIGIN AND RESULTS IN OPERATION.

By H. F. HARDACRE, M.L.A.

As in the vision of the Prophet the Spirit was not in the earthquake or whirlwind but in the still small voice, so in our own times the beginnings of great things are not always accompanied by mighty upheavals or tumultuous noises marking their advent, but often commence silently and almost unobserved. In such a manner was ushered into the world in the year 1890 a simple but far reaching and important Reform that is now rapidly extending throughout the world and is destined to be of great service to mankind. I refer to the Queensland system on Single Tax principles of Local Government rating on land values only irrespective of improvements, which is fast becoming famous, and is being adopted by municipalities in many different nations.

It came into operation in Queensland (for the first time anywhere) under an Act entitled "The Queensland Valuation and Rating Act of 1890," which imposed the new principle of rating imperatively on the whole of the Local Authorities of Queensland, some exceptions being made in certain districts of land held under leasehold tenure from the Crown, and of mining land in respect to which the uncertainty of the mineral values underground made the application of the principle difficult.

THE QUEENSLAND EXAMPLE FOLLOWED.

For many years thereafter Queensland stood alone in the adoption of the principle in Australia, but so simple was the system and so manifest its advantages that at length the adjoining State of New South Wales was induced to try the system, and its legislature passed an Act in the year 1906 making it possible for any of its Municipal Councils to adopt it, subject in certain cases to a vote of their respective ratepayers. The passing of this measure was almost immediately followed by the adoption of the system by all the Shires and by a very large proportion of the municipalities in that State, and the number has since increased to such an extent that very few are not now entirely under its operation. So successful has it proved not only in Queensland but also in New South Wales that in the next adjoining State of Victoria an immense popular opinion has also grown in favor of its adoption. A bill with the object of applying the principle recently passed the lower house of Parliament, and only failed to become a

law through its rejection by a very small majority (I think of only 1) in a second chamber elected on the most conservative franchise for the election of any House of Legislature in Australia.* In South Australia there is also an Act in force making rating on unimproved land values optional by any of its local authorities, and under it a number of municipalities have adopted the system. From the general satisfaction given by the system where in operation and its extending popularity there is little doubt that it will shortly be the principle of levying rates universally existing throughout Australia.

PRINCIPLE ADOPTED ELSEWHERE.

But its adoption is not confined to Australia. It has extended widely also to other countries. In New Zealand no fewer than one hundred and twenty Local Authorities now rate on unimproved land values, including such important cities as Wellington and Christchurch. British Columbia (which, by the way, was until recently in direct steamship communication with Queensland, and no doubt through that means of intercourse became influenced) has followed Queensland's lead in this matter, and is now in itself a conspicuous example of success in the operation of the principle, and is being rapidly followed by other cities in the Canadian Dominion. Edmonton, Lethbridge, Calgary, and Lloydminster (the portion only which is in Alberta) are amongst recent notable examples, while according to the latest information at the time of writing, the Government of British Columbia has announced its intention to apply the system to all its municipalities within its entire area. In Germany, it is said there are now some hundreds or more municipalities levying rates on unimproved ground values only. In Great Britain there are indications in utterances by the Rt. Hon. Lloyd George outlining Rural Reforms, that the line of advance will be by the adoption of local rates on the same principle.

In view of the growing importance and widespread adoption of this system, it may be of interest to give an account of its origination and the results of its operation in Queensland in which State it first became a law, and has now therefore been longest in force.

HOW IT ORIGINATED.

In the year 1890, in Queensland, a Conservative government was in power, which proposed as a means of meeting falling revenue, to impose a property tax (i.e. upon land and improvements combined.) In consequence of the unpopularity of this Treasury proposal that Government was shortly afterwards defeated in Parliament, and was succeeded by a liberal ministry under the Premiership of Sir S. W. Griffith. One of the actions of the new

* The Bill has been passed into law since this statement of the progress of the movement was written.

government to meet the treasury difficulties was to call a halt to the system of granting a large endowment or subsidy to local authorities annually, as had been the custom, and in lieu thereof give them larger rating powers, and throw upon them larger responsibility in the matter of raising revenue for themselves. "To give endowment," said the Premier, "meant to raise revenue by taxation and scatter it again." With the object proposed therefore, there was introduced in the year 1890 a Bill entitled "The Valuing And Rating Act of 1890." It is generally believed that the new bill had the Single Tax or unimproved land value principle of rating embodied in it by the Premier, Sir S. W. Griffith, on its introduction, but such belief is incorrect. The measure was in some respects really a retrograde step. The method of rating previously existing had been upon the Annual Rental Value of Land and Improvements combined in the cities and towns but in country districts the value of the improvements was exempted, as in the passing of the former measure it had been considered essential in the interests of an undeveloped territory that improvements should be carried out without the owners being taxed for making them.

A VERY PROPER BUT UNRECOGNIZED EXEMPTION.

This exemption was made without any recognition of the importance or even the principle of rating on unimproved land values, as the country land was near large pastoral areas held under leasehold from the Crown. The new measure proposed to continue the method of rating on the Annual Rental Value of Land and Improvements, and to extend the system to country districts, in both cases however with a limit of 1/s. in the £ on the annual rental value, and if higher rates were required, then above that amount they were to be imposed on the capital value of the land and improvements on a percentage basis. The Premier, Sir S. W. Griffith, in moving the second reading of the Bill discussed the question of exempting improvements and rejected it. He said:

"The first question that arises, if we intend to give local authorities additional powers of taxation, is upon what basis should we allow them to increase the rates? Should we allow them to impose their rates upon the annual value of the property in their respective districts, or should we put the increased rates on the unimproved value? There is a great deal to be said for that, but on the other hand there is the fact and it ought not to be lost sight of—namely, that the occupiers of improved land really do more to injure the roads, or rather to produce the wear and tear which requires repairs to the roads and the construction of bridges, and also derives more benefits from the public works than the owners of unimproved land. It is notorious that nearly all the wear and tear arise from the occupation of land highly improved as in the cases of factories, mills, and many other

things of the kind. So there is a good deal to be said for retaining in some cases the power of taxation on improvements. I confess that it would be more symmetrical to place all the burden on the unimproved value of the land, on the other hand for reasons which I have pointed out, that would not always be fair because persons who have highly improved land derive much greater advantage from the improvements carried out by the local authorities than those who have not." (Queensland Hansard," Page 870, year 1890.)

He then summarized the proposal of the Bill as follows:

"After considering the matter, the Government came to the conclusion that the fairest way would be to make the same rule apply to all lands, but not to allow the local authorities, under any circumstances, to impose a greater rate than 1/s. in the £ of the annual value when improvements are taken into consideration, and that when they require additional revenue they shall obtain it by levying a rate on the Capital Value." (Hansard, Ibid.)

MR. WILLIAM STEPHENS.

It was this mixed measure of unscientific rating for which Sir S. W. Griffith was in the first instance responsible. The real legislative author or introducer of the principle into the Queensland Parliament was a Government supporter, Mr. William Stephens, then representing South Brisbane, who had considerable experience in local authority matters, and had been Mayor of the Municipality of South Brisbane. Mr. Stephens was by no means a Single Taxer in general theory, and had probably never read a line of Henry George's great work, "Progress and Poverty," but being a man of blunt sagacious common sense had become favorable to the principle so far as it was applicable to Municipal rating rather as a result of practical experience of the evil effects of, and evasions under, the pre-existing systems. A speech by this member on the second reading of the measure caused the new principle to be adopted in the Bill in lieu of the unscientific and mixed proposal. It is well to put on record this speech which caused such an important and far-reaching change in the principle of the measure. He said:

"I would like to say a few words in connection with this Bill. From what I have seen of the world I believe that if anything is to be effective, in order to get the best results, it must be simple. But I am sorry to say that this Bill is not simple. It will confuse members of Parliament, and if it will confuse them I do not know what the Aldermen, Divisional Boardsmen, Valuers, and Clerks will be able to make of it. I have read it carefully through three or four times and I must confess that I have some difficulty in understanding some of the clauses. Of course, the leading features of the bill are the powers of valuing, ascertaining the capital or the annual value, and the powers of rating. Clause 13 is much the same as the present law, and I believe it is far too long and too complicated. The first subsec-

tion in reference to annual values—in fact the provision with respect to annual values should be left out, and those dealing with *taxing improvements should also be left out*; in fact there should be a *single tax on the unimproved value in every case*. (Italics by the writer H. F. H.) I do not see why one man who is enterprising and borrows money to improve his property, having perhaps to pledge all he has got to make these improvements, should be taxed for that while the man who holds the adjoining allotments for speculative purposes should benefit by his improvements. I think the man who holds his land for speculative purposes should be taxed heavier than the man who is game to stake all he has got and improve his and the adjoining property. If there were a simple provision by which all the land should be valued on the unimproved value it would be much fairer, and it would be much easier to understand."

He then gave instances of what had occurred in South Brisbane in the way of evasion of rates under the existing system:

"There were three lots of land in each case valued at £4000—all in the same street and all of the same value. The owner of the first was an innocent honest man and the land rated at 10 per cent. according to the Act at 1/s. in the £ annual value, he was adjudged to pay £20. The owner of the second was a little more cute, and he saw that if the land was a little improved the annual value would be taken at 5 per cent. on the capital value. As his allotment was fenced on two sides and the back, he merely built a two-railed fence in front. His land by that means became fenced or improved, and his rates were placed at £10. The third owner was even shrewder. He thought he would do a little speculation, and he put up a wooden cottage valued at £300, which he let at an annual rent of £75. The court said that this man had improved his land the same as the neighboring land—all neighboring land had wooden buildings upon them, and he had built a wooden cottage and shop. The Bench therefore decided it would assess him at two-thirds (according to the Act) of the letting value of £75—that was at £50, which at 1/s. in the £ came to £2 10/s. A fourth man might have escaped altogether and the law could not have got at him at all. I will explain what I mean. A man adjoining my allotment had a fairly large house, and it is leased at £3 a week. The tenant complains that his yard is rather small and I tell him he can have my allotment and occupy the two allotments as one property. According to the Bill he will be rated on two-thirds of the rental value of £3 and I should pay nothing."

He then concluded:

"My opinion is that the capital value of the Fee Simple without improvements should be taken in every case because in that way we should get at everybody. Such a system would be easier to understand, it would be simpler and fairer than the present system and would give better results." (Hansard, page 900, year 1890.)

EFFECT OF THE SPEECH.

Mr. Stephens' speech had a marked influence. Member after member endorsed his views and expressed their favorable attitude towards the new proposal to such an extent that the Premier, bowing to the wishes of what had evidently become a majority of the House, moved on coming to the Committee stages of the Bill the postponement of the measure with a view to adopting it. After an interval of postponement during which the suggested method with numerous consequential amendments were provided, the Committee stages of the Bill were again entered upon, and the measure then passed with the almost unanimous concurrence of members on both sides of the House—Conservatives as well as Liberals. And so the new principle of rating solely on the capital value of land irrespective of improvements became law for the first time in any community.

Mr. Stephens is still alive and not much beyond the prime of life. He is no longer a member of the Legislative Assembly but was not long ago appointed a member of the legislative Council of the State. In anticipation of this article I recently wrote him asking him to give what information he could concerning the passing of the measure, together with his present views upon the system. In reply I received the following interesting and historically valuable letter:

Waldheim, Ipswich Rd.,
Annereley,

South Brisbane, Feb. 6th, 1913.

H. F. Hardacre, Esq., M.L.A.

Dear Sir.

I have your letter re Municipal Rating of property, and will gladly give you any information that may be of any help or use to you. Sir S. W. Griffith was Premier, and I sat just behind him. From my position as Mayor of South Brisbane and Chairman of two other Divisional Boards, besides being a ratepayer in three or four local authorities, it soon appeared to me that the rating on the rental value was very unfair, as the man who spent his money developing the country was taxed for his industry, while the speculator who held the land in its natural state got an unearned increment value from his neighbor's industry. He was also let off much easier in often paying only half the rates of an industrious citizen. When Sir Samuel Griffith introduced his Bill I wanted to speak on the subject, and I told him so. He said there was not time, and not to delay the passing of the Bill. I pleaded hard to be allowed to say something on the valuation and rating clauses as I considered they were wrong. McIlwraith said, "You can have ten minutes to show us what's the matter with them," which was not half enough time, I spoke very rapidly so as to get in as much as possible. Jones, the principal shorthand reporter at the time sent me a bit of paper

with the following words on it while I was speaking "For God's sake, go a bit slower, we can't keep near you." When the ten minutes was up McIlwraith said, "Take a little more time and tell us what ought to be done. It's easy to be a critic." When I had finished he said, "Get the Government printer to print the amendments you want," which I did, and took them to Sir Samuel Griffith. He said he would look into them, and he might adopt the method, which would save me any trouble of drafting the amendments. Later he said he would adopt the new idea.

To my mind it is still the only fair and proper way of raising money for local government. Say, two men owning two pieces of ground of the same unimproved value have the same opportunity of making money out of it. Why tax the energetic, industrious man who is prepared to make the utmost use possible of his land by clearing, building, or otherwise spending money on it, on the improved value or rental basis, and let the other speculator or miser pay only on the unimproved or rental value, which would be very low. The first, not the latter, should receive all the encouragement possible in a young and new country like Australia. In other words, the tax should be on opportunity not on industry.

WM. STEPHENS.

A postscript conveyed the following personal particulars:

Wm. Stephens, M.L.C., born 1857; eldest son of the late Hon. T. B. Stephens. Father second Mayor of Brisbane; Son first Mayor of South Brisbane. At present President of Stephens Shire Council.

And by the following mail came in accordance with a request I had made a personal photo.

In response to this latter I sent the following reply:

Hon Wm. Stephens, M.L.C.

July 2nd, 1913.

Dear Sir.

I am in receipt by this morning's mail of your letter re the origination of the present system of Municipal Rating in the "Valuation and Rating Act of 1890." It is very interesting and valuable. Australia has given the world many things of great benefit, for example the Torrens Title system, and the Secret Ballot known as the Australian Ballot. But I am of the opinion that she has not given the world anything more valuable than the Queensland Municipal rating system which you were fortunate enough to get introduced, and for which I hope you will get, as you deserve, the credit. Did you ever read Henry George's "Progress and Poverty?" If not, you should read it, and you will find most eloquently pointed out the many evils arising from allowing land values made by the industry and enterprise of some, and by public expenditure, to be speculated in and snapped up by others, and that the remedy is to impose rates and taxes on those land values for the same reasons and on the same lines as you proposed in 1890.

With kindest regards,

H. F. HARDACRE.

Although there is good reason to believe that Mr. Stephens had never read "Progress and Poverty" and that the conclusions he had arrived at with respect to rating on the capital value of land irrespective of improvements were largely the outcome of his personal observation, experience, and native common sense during the time he was Mayor of South Brisbane, yet there is little doubt that the teachings of Henry George (perhaps unconsciously) influenced him. For shortly prior to this time (1888 and continuously onwards to about 1892) there existed a Land Value Taxation League in Brisbane, consisting of a number of enthusiastic admirers of Henry George (amongst them being the present writer) who actively engaged themselves in publicly advocating and propagating the principles embodied in "Progress and Poverty."

(To be continued.)

THE SINGLE TAX AND NATURAL WEALTH.*

(For the Review.)

By PHILIP H. CORNICK.

* We pronounce no opinion upon this singularly able article, and leave to the economic sharps of our movement the anticipated criticism it will provoke.—EDITOR SINGLE TAX REVIEW.

Public opinion in the United States has been profoundly stirred within the past few months by reports of conditions that can be considered as nothing short of civil war in three widely separated mining regions: First, in West Virginia, next in Michigan and now in Colorado. The mine owners blame the Unions; the miners blame the mine owners. Federal, State and private commissions have prepared, and are still preparing, reports on the subject. One recommends suppression of Unions; another, a minimum wage law; still another, closer Government regulation of mines. The Conservationists, who remember how fiercely Colorado has fought them, take advantage of the turmoil to shout, "I told you so;" the Socialists, with redoubled energy, advocate immediate government ownership and operation of mines. The Single Taxers, appalled by these occurrences as all thinking men must be, are bending to their work everywhere with more determination than ever to put their plan into practice. They, alone of all the reformers, have laid the foundation of their plan on sound economic laws. And yet, is the Single Tax, after all, applicable to the mining industry?

That it will go a long way toward relieving the economic pressure that today make strikes in all branches of industry inevitable, no fair-minded student of the subject can deny. But will it solve the problems directly

connected with the development and extraction of our mineral wealth? Has not the emotional Socialist in his demand for government operation of mines, for once hit nearer the mark than the logical Single Taxer? Let us see.

WHAT IS THE SINGLE TAX?

Before entering into a discussion of the subject, it may be well to refresh our memories as to just what the Single Tax is. In Chapter II, Book VI of "Progress and Poverty," Henry George says: "This, then, is the remedy for the unjust and unequal distribution of wealth apparent in Modern Civilization, and for all the evils which flow from it:

"WE MUST MAKE LAND COMMON PROPERTY."

These words mark the climax of the work. In them, the clear, concise reasoning of the preceding chapters finds its culmination. In the same chapter we find also the words: "If the remedy to which we have been led is the true one, it must be consistent with justice; it must be practicable of application."

Succeeding chapters are devoted to a discussion as to how this great end may be achieved. In Book VIII, Chapter II, Henry George advocates the Single Tax on land values, or "the confiscation of rent," as the expedient by which land may be made common property, without "needless shock to present customs and habits of thought."

We observe, then, three distinct steps in Henry George's reasoning on the Single Tax: First, that the true remedy for the unjust and unequal distribution of wealth is the making of land common property; second, that the remedy, if it is the true one, must stand the tests of being consistent with justice, and practicable of application; and third, that the expedient by which the remedy may be applied is the Single Tax, or in other words, the confiscation of rent. Bearing these three points clearly in mind, we can now proceed with our own problem, which may be stated as follows: Are mineral deposits rent-producing in the same sense as building sites or farming lands?

HOW WILL YOU TAX A MINE?

I know of no better way to begin than by describing to you a certain mine that I know, so that you may see, as I saw, the extreme difficulty of arriving at a just and equitable mode of taxation for mineral deposits. The original owners of this mine had carried on development work for several years without finding anything at all except disillusionment, and the stockholders finally became discouraged and work was discontinued.

As the company had made certain improvements in the way of houses, etc., a watchman was left in charge of the property. Several years passed, during which the caretaker received not one cent of pay. At the end of

that time, he had become so extremely insistent that his wages be paid, that the board of directors of the mining company, having no money in the treasury, and being unable to raise any, transferred to him in fee simple the entire property, in liquidation of the debt to him; and no doubt, they considered themselves fortunate in getting off so cheaply.

The new owner may or may not have had an idea that there was a valuable ore body in his holdings; he realized at any rate that in its condition at that time, the property, with the exception of the lumber in the buildings, was absolutely valueless, from an exchange standpoint; and that if he ever hoped to realize any money from it, either from the development of ore, or from the sale of the mine, he would first have to do some more work on it. So, like his predecessors, he decided to take a chance and in twenty feet of tunnelling, he encountered what proved to be a million dollar ore body.

How would you assess the taxes on such a mine? It would hardly have been fair to collect a flat rate on each ton of ore extracted, for while the ore from this mine during its bonanza days ran from 4,000 ounces of silver per ton to practically pure silver, other mines in the neighborhood were producing ore that yielded only from 20 to 100 ounces per ton. Neither would it have been fair to impose a tax on the number of ounces of silver extracted, for the total expense of mining and marketing an ounce from this mine was probably less than five cents, while other mining companies in the vicinity that had to concentrate their ores before shipping to the smelter, or else extract the silver by chlorination or cyanidation, were expending well over forty cents for every ounce extracted. It would be just as unfair to assess a tax on the gross value of the ore in sight at any given time, as some mines are operated in a hand-to-mouth manner without ever having any ore reserves, while in other mines, ore reserves are blocked out for years ahead. In many properties, furthermore, bodies of mineralized vein matter are blocked out, that cannot now be considered as commercial ore, either because the percentage of their mineral content is too low, or because their character is too complex, to allow the extraction of the mineral content at present on a commercial basis. Next year, however, such bodies may have become commercially available because of new inventions, and if they happen to be sufficiently large in extent, their exploitation may react on the value of all other ore bodies of the same metal. On the other hand it would be ridiculous to attempt to impose a tax on the net daily or monthly or annual output, for such a tax would still allow proven or presumptive ore bodies to be held out of use.

An editorial on this subject that appeared in the *Public* for February 13th of this year, suggests that "a mine would be valued for taxation exactly as a buyer in the market would value it." There are, possibly, a few iron and coal-bearing sections in the world, where the values of the land from a mining standpoint are fairly even, and where the buyer in the market has something on which to base his valuation.

However, even in the apparently simple case of the Colby iron mine at Bessemer, cited as an illustration in the *Public's* editorial, it would be difficult if not impossible to arrive at an equable mode of taxation. Regarding that property we are told: "The ore lay so close to the surface that it could be loaded in cars by means of steam shovels.* * * * The ore as mined was worth \$2.80 per ton. In this phenomenally rich mine, the total returns to Labor and Capital amounted to 12½c. a ton, while the return to land amounted to \$2.67½ a ton". Under the Single Tax, then, the Government would have been entitled to the last named sum for every ton mined. We must not forget, however, that this information regarding the average value per ton of the ore, and the average cost of extraction, was available only after that particular deposit had been worked out. Assuming that the deposits were today untouched, and that the Single Tax were in full operation, how would we tax the owner on it? We would have no way of knowing how many tons of ore there were in the deposit; no way of knowing just what the grade of the ore was, or how much per ton it would cost to extract it, unless the Government first put in a system of borings on which to base its estimates. After the Government had made its estimates, how would it proceed? Would it collect the entire tax of \$2.67½ for every ton in the land at once? If the owner of the land were able to raise such a fabulous amount immediately, it would simply mean that he had bought outright a certain amount of iron ore. The Government could most certainly not attempt to collect a similar tax on the ore again the next year. The land owner, therefore, would be in position to sit quietly down until the available supply of ore in the vicinity had been diminished, or until the demand for ore had increased, at which time he could sell the ore at a profit. On the other hand, the Government could hardly afford to wait patiently until the owner saw fit to extract the ore, and then collect the tax on each ton as it was mined. In such case, the ore could be held out of use at the whim of the land owner, or else it could be mined in such quantities as to glut the market, and thereby diminish the legitimate returns to the Government without affecting the returns to Capital and Labor. A third course—that of charging the land owner each year a percentage of the total value of the ore sufficient to make him extract his ore, and at the same time limiting his annual output—would require for its equable application a system of amortizations so complicated as to remove it from the realm of practicability.

In the overwhelming majority of undeveloped mining properties, there is no such thing as a market value in the commonly accepted meaning of that term, and a purchaser, if he buys outright, is merely trusting to his luck. This is proven by the fact that the large, successful mining companies of the world who are always in search of new mines, rarely if ever buy an undeveloped property; and when they buy a developed or partially developed mine, they show extreme reluctance in paying any amount in excess

of the value of the ore actually blocked out, no matter how promising the chances may be for developing more ore. In certain cases, an experienced mining man may enter into a contract to purchase partially developed properties on some such terms as the following: He makes a small cash payment for the option; he agrees to prosecute within a stated period a certain amount of development work; he further agrees to pay the owner a certain percentage of the gross value of the ore he may extract during the life of the contract, such payment to be applied on the purchase price of the mine. On the expiration of the contract, if he has developed enough ore to warrant such a step, he pays the owner the balance of the purchase price due under the original agreement. If, on the other hand, no notable new ore bodies have been developed, he allows the mine to revert to the owner, and his only loss is the difference between the value of his share of the ore that he extracted during the course of development work, and the cost of that work added to the generally negligible cash payment he made at the time the contract was signed.

It would seem then, that the Single Tax, in so far as mining lands are concerned, fails to meet Henry George's test for his remedy. For such lands, it is not consistent with justice; it is not practicable of application. We know, however, that it does meet those tests in the case of farming lands and building cities. Can it be that Henry George was in error in classing mineral deposits as land?

ROOT OF HENRY GEORGE'S ERROR.

At this point I beg leave to digress for a moment to explain my own position. I well realize that the belief in Henry George's infallibility is firmly rooted in the minds of many Single Taxers. Few men have received from their followers the unqualified love and respect and loyalty which have been vouchsafed him; few men have so well deserved such homage. His simple honesty, his lack of bias, his capacity for reasoning clearly, his deep desire for absolute truth and justice, set him apart from the common run of men. However, it must be remembered that it is given to no one man to see all the truth. Into the most devoted and conscientious work, if it be carried far enough, some error must enter. Beyond the truth which even the wisest man sees, lie other truths still to be declared. To deny this would be to concede the divine attribute of Omniscience to a human being. When I speak, therefore, of errors into which I think Henry George fell, I want it understood that my only motive is that same desire for truth that led Henry George himself to question the conclusions of Adam Smith and John Stuart Mill.

The root of Henry George's error may be found, it seems to me, in his analysis leading up to his statement of the law of rent. The law itself he grasped clearly. However, in his study of the law as expounded by Ricardo,

he found that that economist, as well as some of his successors, had erred in the belief that the law was operative only in farming land; or in other words, in land in which the productive forces of nature are active. When Henry George saw that the same law operates also in the case of building sites, in which land is purely passive, he, in his desire to avoid Ricardo's error, went to the opposite extreme and proceeded to define land as the passive factor in production.

In "The Science of Political Economy," Book IV., Chapter VI., he says, in speaking of land: "The economic sense of the word is that of the natural or passive element in production, including the whole external world with all its *powers*, qualities and *products*, as distinguished from the human or active element, labor, and its sub-element, capital." There is, in this statement, a contradiction of terms, in that he concedes to the passive element in production, not only powers but also products.

LAND AND NATURAL WEALTH.

The grass growing on our praries is one example of such a product; a natural forest is another; and a mineral deposit, whether of petroleum, coal, iron, copper, lead, zinc, tin, aluminum, silver, gold or radium is a third. There is, however, a wide difference between these three classes. The grass grows from year to year. As soon as man's needs demand, he can plow it under and, within a year, can cause it to be replaced by a more valuable crop of corn, wheat or cotton. When man deserts his farm or even a city, some form of grass is soon growing again on the site of his recent activities. A forest cannot in all cases be replaced by a more valuable product. On the deep fertile valley lands, it is true, wheat, corn, cotton, or other crops are of greater service to man than a forest is. On such lands, furthermore, a new forest can be brought into being, should man so desire, within his own lifetime. But, on the precipitous slopes of our great mountain ranges, it has taken the active forces of nature thousands of years to produce a forest. First, tiny lichens grew on the bare rocks of which the mountain was composed, slowly disintegrating the surface and building up here and there in crevices a thin layer of soil. In this soil, plants of a higher grade took root, helping further to disintegrate the surface of the rock, and at the same time holding the newly formed soil from being washed down the mountain side. At length, with passage of the centuries, came the time when trees could get a foothold—and lo, the forest!

What happens when man removes such a forest? The same natural forces which so slowly produced it will quickly wash the comparatively thin layer of soil off the surface of the mountain, so that neither trees nor other plants of value to man will grow there. And what far reaching effects follow in the train of such denudation! Rain waters which, because of the presence of trees, roots, leaf-mould and soil, have trickled down the slopes,

or else have been checked and turned into underground channels to feed springs and wells below, now rush down off the barren mountain sides in torrents, at one season inundating the farmlands in the valley, and burying them under rock and gravel and leaving them parched and dry at another. Evidently then, when nature produced such a forest, she produced two distinct things valuable to man: one, the trees themselves; and the other, the forest as a whole, which as a protection for a water-shed has a value quite separate and distinct from that of the timber alone.

The active forces of nature are still at work making forests. In some localities, were man to withdraw, they would produce forests of a kind within one generation; in other localities, many generations would come and go, before new trees could even begin to grow, but in time, the new forest would be a reality. Not so, however, with mineral deposits. These she has been not thousands but probably millions of years in forming. While, for the sake of argument, it may be conceded that the same forces, or at least some of them, are still at work depositing bog iron ore, forming peat, or even impregnating certain areas of rock with gold, silver, copper, or other metals, these actions are so slow, that for all practical purposes, they may be left out of consideration in this discussion. Certain agencies, moreover, that were active in the past, have now ceased to act. Never again will nature on this planet of ours, produce any new coal measures or oil bearing strata.

In other words, to revert to one of Henry George's figures of speech, the ship on which we are sailing through space, and on which our descendants must continue to sail through space for many and many generations to come, has below the hatches certain stores that are exceedingly useful on our voyage. We have no inventory of the exact amount on board, but we know that those supplies must perforce be limited. We know from experience that every ore body has certain more or less definite walls, and that it must some day, in the natural course of events, be exhausted. For every ounce of gold or silver or platinum, and every ton of iron or copper or lead or zinc or tin or coal, or every barrel of oil, that we bring up from below those hatches, we know that we have decreased our available supply by just that much.

How are we going to classify such natural products? Henry George is very careful to include them with the land. He has so drawn his definition of wealth as to exclude them from that category. "Wealth," he says, "as alone the term can be used in political economy, consists of natural products that have been secured, moved, combined, separated, or in other ways modified by human exertion so as to fit them for the gratification of human desires."

According to this definition, a tree which has been planted by man is wealth. The same kind of a tree growing wild only a few feet away is land, and becomes wealth only after it is cut. A mass of impure "blister copper"

produced by the reduction of some form of copper ore, is wealth. A mass of native copper in the mine a short distance away, purer and more nearly ready to gratify human desires, is land until it is removed from the spot in which nature deposited it. A diamond produced in a human laboratory is wealth. A larger and more perfect diamond produced in nature's laboratory cannot be considered as wealth until it is in some way modified by human exertion, even though that exertion consist only of the act of a Kaffir boy in stooping to pick it up. It is evident, then, that two objects absolutely identical in form, substance and fitness to minister to human wants, would have to be classified according to Henry George's definitions, the one as land, the other as wealth, merely because at some time a human hand had touched one and not the other. One could easily conceive of a case, in which an affidavit would be necessary from every person who had ever been in the vicinity of a certain object, before it could be properly classified.

On the other hand, certain objects classed as land in Henry George's definition, are fundamentally different in their very nature from such objects as farming land, building sites, water power, etc. Sow and reap a crop of wheat on a field, and you can next year repeat the performance. If the land is properly handled, it will be just as capable of producing wheat in a thousand years from now as it is today, and will in the meanwhile have produced each year its quota of wheat or corn or beans or clover as the case may be. Occupy a site in the heart of a great city, and every year until men shall cease from commerce, it will yield you, if you desire them in that form, those "flowers of a grant of land," which Henry George quotes from a Hindu title,—*"white parasols and elephants mad with pride."* However, when you take out the contents of a vein of ore, whether you consume one year or one hundred years in the process, you leave only a yawning chasm where that ore was. Never, by any conceivable exercise of natural forces or human ingenuity, can you cause more ore to be replaced in that vein.

Harness a water power, and you may convey its energy to far distant cities, today, tomorrow, and for all that we know to the contrary, until the mountains shall have become level with the plains and waters shall cease to run. When, on the other hand, you cut the timber from the forest on a mountain water-shed (which, if you employ enough men, you may do in one year) you leave only a bare pile of rocks that will remain unproductive during your life time, and the life time of your sons for many generations.

In short, a building site, a farm or a water power is a factor in production, and its value is due to the action of certain human agencies or natural forces that are active at present, and that, we are morally certain, will continue to be active for an indefinite time in the future. A natural forest or a mineral deposit, on the other hand, is a natural product capable of ministering directly to human desires. The former do not decrease in value because of use; the latter can only be put to use by being consumed. The former produce rent; the latter cannot, by any stretch of the imagination,

be considered capable of producing rent, in the economic sense of the term. Is it consistent with logic, therefore, to group both of these classes together under the economic term land?

In order to obviate the inconsistencies we have just observed, I propose the following definitions:

Land, as a term of political economy, includes all those parts of the planet on which we live, through which natural forces that may be controlled, directed or utilized by man, manifest themselves; such as the solid surface of the earth, whether used for agricultural purposes or for building sites, and the waters on, under and around it.

Wealth includes all natural products useful to the gratification of human desires, whether in their raw state or modified by human exertion, and whether produced by the action of nature alone or under the control and direction of man; such as forests, mineral deposits, agricultural products and all forms of animal life useful to mankind, exclusive of man himself, in all their various forms and states of modification.

EFFECTS OF CHANGE.

These definitions clash with the fundamental laws of distribution as expounded by Henry George in no single essential point. In the one case, mineral and arboreal wealth would be considered as common property on the ground that they are part of the land; in the other, for the reason that, as they were produced by nature alone, no one man can have any better right to them than any other. The only difference is this: that mines and forests, instead of being allowed to remain in, or else pass into, private hands under the Single Tax, as farm lands, building sites and water powers will be, would be administered by the Government in the same manner as those other forms of wealth which from their nature must be considered common property; such as railways and public utilities of all kinds. That such a plan would be consistent with justice, I believe we have already proven. It still remains for us, however, to prove that it would be practicable of application.

IS THE METHOD PRACTICABLE?

In the case of forests, it is necessary always to bear in mind the two forms of value which they may possess; the value of the trees alone, and the value of the forest as a whole as a protection to a water-shed. In a forest that is not essential to the preservation of a water-shed, the Government could, whenever conditions made such a course advisable, sell the standing timber to the highest bidder, and afterwards allow the land on which the forest stood to pass into private hands under the Single Tax. A modified form of this plan is in operation today in Western Canada. Forests on water-sheds, on the other hand, would of necessity always have to

remain under the control of the Government, because of their influence on the rent-producing capacity of all farms, water powers or building sites affected by that water-shed. In such forests, mature trees and other trees whose removal would improve the condition of the forest, could be sold off from time to time to the highest bidder or else could be logged by the Government itself. Forests of this nature that have already passed into private hands can be purchased by the Government under the right of eminent domain. This plan is today being followed by the Department of the Interior with excellent results for the people as a whole.

In the case of our mineral wealth, which has already passed largely into private hands, the question is somewhat complicated. In areas where the coal or iron underlying thousands of acres is being held out of use today, the value, in so far as the holder is concerned, is largely speculative. If the Government were to take back the mineral bodies underlying such lands, leaving the surface rights in the hands of the present owners under the operation of the Single Tax, the owners would lose nothing beyond the profits they had hoped to make. In cases where such mineral deposits have changed hands since the original sale by the Government, arrangements could be made, were it deemed advisable, to re-imburse the innocent third parties for their actual loss.

Regarding developed mines, an unnamed correspondent, whose letter is quoted in the editorial in the *Public* already referred to, says: "A mine is no more an opportunity bestowed by nature than is a factory or an office building. The difference is that a mine is constructed under the ground instead of upon the surface, but it is just as much a construction as the factory or the office building is." A mine (that is, the man-made part of the mine) is undoubtedly a construction, but the correspondent errs in his choice of the particular construction he chooses for the comparison. What is more obvious than that the shafts with their hoisting machinery and the tunnels with their cars of trains propelled by men, mules or electric power, are merely *under-ground transportation systems*?

The Government could acquire the mine-workings just as it is planned that it shall acquire the railways—by purchase at the exact physical valuation. It would be under no more obligation of paying for the ore in sight in a mine, than it would be of paying for the amount of corn or wheat that a railway expects to haul, or for the trade area tributary to the railway. Just as it would be under no obligation to purchase a railway that had been constructed by wild-cat promoters in a section where there was no freight to haul, just so it could hardly be expected to purchase mine workings in a barren or unpromising mineral area where there was no ore to hoist.

Having acquired the mine workings, the Government could then extract the coal or ore for its own account (as would probably always be advisable in the case at least of the higher grade ores of those precious metals which are used as standards of value in the various monetary systems of

the world); or it might advertise that it would receive bids for the sale of such and such bodies of ore, containing so-and so many tons of such and such grade and character. A contract of sale having been given to the highest bidder, the purchaser could then break his ore, and turn it over at the entrance to his stope or entry, to the Government transportation system which would convey it to any reduction plant he might indicate.

Meanwhile, under the supervision of expert geologists and mining engineers the underground transportation system could be extended so as to keep sufficient ore reserves on hand to insure the steady operation of that particular underground system, very much as is done today by the well managed mining companies themselves.

And now, I can hear the protesting chorus of all the mining men and promoters: "Yes, but who will do our prospecting under such a system?" As this question is already a pressing one, even under our present system—so pressing indeed, that one of the prominent mining journals has recently published a symposium on it by some of the most famous mining engineers all over the world—it is hardly pertinent. However, I should say that the United States Geological Survey, duly enlarged and extended, could attend to this duty a great deal better than is being done under our present haphazard system. Although there are no reliable figures obtainable on the subject, it is probable that our prospecting for gold, silver, copper, lead, etc., and our work on properties that turn out to be unproductive, cost us more than we extract from the small percentage of properties that eventually develop into producers.

The Survey is already doing excellent preliminary work along these lines, recommending certain areas to the public as being of promise. There is no reason why its work should not be extended to making a system of borings in promising sections, just as the large private development companies are already doing. Then when the existence of newly discovered mineral deposits had been proven, and the demand for the opening up of new supplies warranted, it could begin the work of constructing the new underground transportation systems, and the blocking out of the mineral bodies for submission to sale by bids as outlined above.

I am confident that the foregoing plan for the handling of the mineral wealth and the forests of the nation and the world, can be defended on sound economic grounds—and that it is, furthermore, the only plan that can be so defended

LANDLORDS do not pay the taxes. Landlords pay taxes only on such land as is unimproved and out of use, held usually for speculation, in which case the tax rate is ridiculously low. Landlords unload taxes on their tenants, and most tenants are the landless. Landlords not only pay no taxes, but make a profit on their tenants. Tenants pay the landlord's taxes.

THE SINGLE TAX—A DEFINITION.

(For the Review.)

Taxes are imposed for the purpose of raising revenue for expenses of government and public improvements. If taxes are levied according to benefits, as they are supposed to be, then that property which is peculiarly benefited by government and public improvements should bear the burden.

It is generally conceded that public improvements add to the selling price of land and to no other form of property, and this fact is now recognized in the tax laws.

Government also not only adds to the selling price of land, but makes any such price possible.

The ownership of land is really nothing more than the ownership of a special privilege granted by the government, giving to the grantees, heirs or assigns the right to exclude all others from a piece of land. This right is enforced by government and could not be enforced in the absence of government. The selling price, therefore, would disappear in the absence of government.

This price is determined by the demand for land, but such demand depends upon desirability, which in turn depends upon title, quality of government, adaptability and location, but in nowise does this demand and consequent value of bare land or location depend upon any individual effort of the owner, *and in this the price of land differs from the price of improvements and all other products.*

The franchise value of railway and other public service corporations being a value of the right of way over certain strips of land, is properly a land value. It is clearly evident that this value results solely from the growth, industry and social activities of the community and, therefore, should not be classed as private property.

The value of land and franchise then, resulting solely from combined social activities, is rightfully public property and as the income from this property is sufficient for all public needs, such income should be appropriated for public use, through a Single Tax on land values, and all taxes on private property abolished.

The benefits that would result from the adoption of the Single Tax would be; (a) the removal of the burden of taxation from industry and consumption; (b) the prevention of exploitation through the private appropriation of social values which attach to land and franchises, thereby causing a more general distribution of wealth, and by preventing the over-capitalization of public service corporations, correct the evils arising from such private ownership; (c) encourage the improvement of land and, by making speculation in land values impossible, discourage the holding of land out of use; (d) by taking the income from public property for public use, permanently solve the question of taxation.

J. H. SPRINGER.

CAUSES AND REMEDIES FOR THE HIGH COST OF LIVING.

A REPLY TO PROFESSOR IRVING FISHER OF YALE UNIVERSITY.

(For the Review.)

By WILLIAM A. WOOD.

The programme of the distinguished professor of Yale for the checking of the upward tendencies of the cost of living is to be set forth in the proposed journal, "Index Visible." The plan has been announced in public addresses, one of which it was my privilege to hear and discuss. He has read the MSS of this essay and has replied thereto.

In his judgment, what the country needs is a monetary gyroscope. He wants to retain the single rail system (the gold standard) by constructing a mechanical device in the form of a stable dollar, the American unit of currency; that is, for this nation. The plan is to have a "register of measurement" whose subtle workings will be automatically influenced by the rise and fall of prices. Once a month, say, by cable, the ruling prices of the necessities of life will be flashed to all nations, and then, by the resumption of the ancient system of seignorage, the price of commodities will be steadied and kept at a normal grade.

"PURCHASING POWER OF MONEY."

Discussion of the plan is accompanied by or based on what is called the "purchasing power of money." In what sense money can buy any thing is not clear. The use of money is a function belonging to men and a function which can not be delegated to inanimate things, in the way that one can grant to another the "power of attorney." Such confusion of thought is all too common, as when people speak of money earning some thing, such as "rent," or "interest," or "profit." In persons alone resides the power to purchase in any bargain and sale. In economic history we take cognizance of two sets of facts; namely, persons who act and external things which are involved as movable factors in these actions. A man's fishing outfit is assuredly something other than himself. And so with his money. *He* fishes, not the tackle; *he* buys, not the money.

Briefly, the present weight of the gold dollar is to be retained at 25.8 grains, but the bullion dollar is to be lifted to "26 or 27 or 28 grains of gold bullion to be taken to the mint to secure a 25.8 grain dollar." What would

happen would be that "the adjustment of the seigniorage would be entirely automatic, dependent on an official index number of the price level."

THE DEEPER CAUSES.

The *Independent* itself concedes that this plan "does not attempt to control the deeper causes but simply to register their measurement." It is for that very reason that the method carries an inherent weakness, because it is not a proposal that will "lay the axe at the root of the tree." It is in these "deeper causes" that the bases of the problem are to be discovered, and until they are examined and classified, efforts to check the rising cost of living will prove futile. If the controlling of the cost of living is in the stability of the purchasing power of the dollar, then this single standard, as an economic gyroscope, is but part of a larger machine and the single part must be governed by the factors within which it itself operates. In a state of freedom of trade, the equation in a bargain and sale is determined by two factors; to wit, the price which the buyer is willing to pay, and also the influence on this price by the ratio in the law of supply and demand.

Thus it must be seen that the "price level" is either free to be moved up and down by mutual agreement, or else it is going to be regulated by some factor exercising a virtual monopoly in that regulation. This is our problem. To measure its scope we must retrace our steps to some self-evident process of economic history which may be taken as a base in fact; which unit, when rightly interpreted, may be taken to form the foundation for the economic whole. Thus, to determine the real causes of the high cost of living, we must find first of all what are the primary and absolute factors within the entire problem and not leave the gyroscope out of its normal and governing elements.

MONEY A TOOL.

Money cannot of itself have any purchasing power apart from its use as a tool in the hands of men. All that exists, in our economic history, is a series of human relations beginning in the simplest forms and growing into our present heterogeneous mass; and outside of us, as useful factors, lie those appliances which Man's wisdom declares shall be construed to stand as tools of trade. Classified with these others, money is, therefore, a tool; wealth is a tool; machinery is a tool; and all trade built upon their use is both here and everywhere a series of human relations having for their primary object the attainment of a given end. And any rational system of Political Economy will set down this end as the satisfaction of desire. And thus far the statements of fact are sufficient to warrant their use in the building of a different argument and appeal.

The problem of the cost of living, with prices running up or down, as the case may be, is logically a problem of human relations; for as in physics,

there are two sets of facts, namely, forces and resultants; so in human society the forces which are kept in motion by men bring us to a series of resultant conditions. If there is any undue pressure, or injustice, which becomes the occasion for a protest, the extent of the pressure upon human life does not of itself constitute the problem. Whether these conditions of living, now so oppressive and irritating, are narrow or world wide, is not of the essence of the question. Protest may not be made nor any action taken until there is a general furor; but the vigor and area of the confusion is not of the heart of the inquiry. To wait until the misery spreads over the world is unwise and cowardly; the task is in its inner essence and not in the acreage over which the evil is diffused. Our duty, as Wendell Phillips said, is to approach the question fearlessly; to analyse it, to criticise it, to tear it open and riddle it with light.

THE ESSENTIAL TRUTH.

The essential truth, on which the whole problem rests, is in the natural right of every human being to the ready access to the necessary means of his sustenance, that by such access to his natural habitat he may have opportunity to attain the satisfaction of his desire. All other phases are subsidiary and superficial unless they are indissolubly linked with the supreme question of the hour. And any discussion which does not rest back upon this primary and natural right of Man will afford no solution for the most engrossing theme which now insists upon receiving adequate treatment at the hands of thinking men.

I propose to show, first, that the determining of the causes of the high cost of living is to be governed essentially and perhaps wholly by a rational knowledge of the true bases of the economic life of Man.

THE HISTORY OF THE HUMAN RACE.

The history of the human race is a history of a human record, and so soon as man began to make a record he began to make an economic record. This record was made and is still in the process of making within the limits of Man's environment; that is, it is a record made upon the surface of the Earth and solely with the material which Nature places at Man's disposal.

All the primary elements of that record remain "unto this day." They have not changed in their essential nature. Any departure from the earlier methods of handling them is due to the development of the genius of Man the better to accomplish his purpose with the tools of trade which he fashions for his use. The elemental facts of that record were, and are now, the supreme demands of the organismic life for "food, raiment, and shelter."

For the satisfaction of these needs the record shows and continues to show that in the Earth alone can those materials be found whose use supports the

members of our human race. It is on this base, this elemental fact, that the pyramid must rest. There is no chance for dogmatism in this statement; when dispassionately viewed it is all a matter of plain, every-day fact. Any delusion relating thereto will be quickly dispelled by attempting to furnish such "food, raiment, and shelter" without securing the raw material stock from the superficies of the Earth. Neither "Capitalism" nor "Monarchy" nor "Republic" has ever devised nor can devise a system of laws whose provisions will free Man from the necessity of finding in the soil and water and air the elements of his life. And inasmuch as Mankind is so absolutely governed by this iron law of necessity, then each individual member of the race is a free born inheritor of these supplies on equal terms with all other members. In legal phrase, "he is and of right ought to be."

To continue his life the worker, therefore, must have recourse to the natural deposits of the raw material supplied for him by Nature. He is, in fact as well as in figure, a member of the crew of a real airship. All that he can ever make use of must be secured by implicit reliance on the extent and quality of the resources which this big airship furnishes for him. There are no bases of supply for any of us as explorers of the air that may be secured by stepping off the Earth to some other planet. There are no caches on this journey whose "goods, wares, and merchandise" bear other trade mark than that of Earth. In his dependence on these goods and in his right to them, every child is born the equal of every other child; a proposition whose validity no one will care to deny. For to deny the right to the use of them is to deny the right to life.

This first truth in the inquiry as to the cost of living remains a fact whose offer as evidence in the study of the causes is supported by indubitable proof.

Now the history of our human kind does not show any evidence that Man has ever devised a scheme to procure any part of the Earth's resources without an expenditure of human effort. In the making of this economic record, the work which Man performs upon the bosom of the soil constitutes an economic force in human society, producing a resultant co-extensive with Man's knowledge of the laws and conditions of his habitat. That is to say, there is no other way to raise potatoes except to plant the seed, care for the crop, and then reap the harvest. And whether carried on by hand or machine, with simple hoe or skilfully devised planter or digger, it is still the human factor that raises the potatoes by pooling his own efforts with those of the silent yet powerful partner in the firm. Nature plus Man spells everything in the building of any civilization. Man alone is the creator of the world's wealth; any device, simple or complicated, constructed as a means to an end, is but the result of human thought moulded in concrete form, that this end of wealth production may be accomplished in the best possible way. We are cognizant, therefore, in legal phrase, of two sets of facts; of "rights in rem" and "rights in personam;" that is, things and persons. And in Economics as in Law, things always stand off outside of human beings, but stand to them in legal relations.

If the assumption based on these elemental facts is valid, any man can reason for himself that what flows from the union of Man's labor in connection with the forces and materials of the earth, is, essentially, so many concrete goods produced to satisfy human need. In other words, Man seeks to create wealth that with it as a means to an end he may furnish body and mind with the continuing ingredients of his life.

Having, therefore, due regard to the logical order of the record, the scientific approach to this phase of the problem will yield us the true definition of wealth.

WEALTH.

Wealth consists of the raw materials of the earth, extracted by human labor, and fashioned to meet the needs of the human race.

On its practical side, it is around the question of the distribution of the world's wealth that the discussion rages. The popular demand is for an increase in the purchasing power of the dollar, so-called; actually it is for a more equitable parcelling out of wealth in order to secure which a larger wage fund has become necessary. This is but temporary relief. The competition is such that the chance to secure the wage has become as acute as the pinch caused by the decreased value of the dollar after it is secured; which is only a restatement of the central and vital question that after all it is in reality the matter of a man's ability to get access to the means of life.

The primary economic facts thus briefly stated are averred as confirming my first proposition; to wit, that the determination of the high cost of living is to be governed essentially by a rational knowledge of the true basis of the economic life of Man.

The next important step in Man's economic record is the exchange of wealth so far as persons can agree mutually upon the terms of a bargain and sale. This is commonly known as "barter" and ranks as one of the early steps in the development of the commercial relations between the parties to a contract. Evidently this method could not hold its own in the growth and expansion of civilization. Bulk is the chief physical characteristic of most of the world's wealth. Trading article for article became in time a cumbrous method. Some scheme to facilitate the exchange was apparent, hence the origin and development of the money token. "Wampum" it may have been called, or anything else, for that matter, if it only served the purpose for which it too was fashioned. It then became a representative of wealth and also a part of the wealth of the person or tribe. And only in so far as money is a representative of wealth can it find its true place in a normal method of exchange by the parties to an agreement; since money in any form can be none other than a means to an end. That end is the expeditious exchange of wealth. In all phases of economic activity, the trade of the world is goods for goods, the money token playing the part of the medium by which the transaction as a form of mutual trade is carried into

effect. Seen in clear relief and stripped of qualifying relations, men do not work for money, but for what the money will bring. The object of the "money use" is, therefore, to make it, as well as all other forms of wealth, serve us in the satisfaction of desire.

THE SIMPLE ELEMENTAL FACTS.

I pass over this phase of the question and proceed to indicate two tendencies which flow, in my judgment, from purely human relations and end in the present trying situation now confronting every thinking man and woman.

The money part is not half so difficult of solution as the simple elemental facts which lie at the basis of the real problem. Our vision is obscured by the complex conditions seen at first hand. When these are analyzed they show us the two main facts which I have endeavored to set forth as the basis of my own argument. It is of the utmost importance that these primary facts shall be clearly established, even beyond the peradventure of a doubt; a position which the writer maintains any one can take if he will think through from the essential starting point of any economic question. For the fundamental fact of any problem in political economy must necessarily lie in the question of its origin. What we are now trying to solve in this discussion is, in reality, in the writer's judgment, nothing less than the question of the right to life. This is the ethical aspect of our question and I pass over it as being settled for all time; for who will question the right of any person to the continuance of his life? The common and statute laws of civilized nations show that we all recognize that this right resides in every human being, and that each person is entitled to the protection of this right at the hands of society and under all conditions.

THE RIGHT TO LIVE.

The question of the cost of living must arise from the right to live, for it is by the assimilation of food and the protection against heat and cold that life is sustained. The test question is, how shall this fuel and protection be secured? And to this there are but two answers; that is to say, the man who wants the means of life must either dig them out of the earth himself or else buy them of the man who has. Such a statement ought to pass for its face value, without the call for proof. But if the statement is questioned, any physiologist can furnish abundant bona fide evidence.

My second proposition is, that the remedy for the high cost of living can be none other than the removal of the causes which force conditions to impinge, against his will, upon the burden bearer.

The call of appetite urges man to the satisfaction of desire. "The cause not only of the primary fact of association itself, but of all other human activities, is appetite." (Professor Lester F. Ward in "Psychic Factors of

Civilization.") Men do not voluntarily starve to death. The development of our human kind in the growth of civilization, is in the overcoming of those physical conditions which nature herself imposes. Man must live, and live he will. When he finds his path choked with difficulties he endeavors to remove them.

THE PRESSURE FROM WITHOUT.

The pressure due to the high cost of living is, therefore, from without. The individual is caught in the swirl. Men always seek the satisfaction of desire along the line of least resistance, not by creating obstacles and then exhausting themselves in removing them. Tyranny is not self-imposed by people; it roots itself in love of power and issues in forms of injustice which impinge upon individuals. He who is a slave is not free, let the bondage take any form it may. He who is in bondage will seek to free himself if he can but get his feet on the ground. In the search for freedom and the removal of injustice the remedy can be nothing less than the abolition of the cause.

The causes which produce this outer pressure, impinging, against his will, upon the "purchasing power" of the workingman's dollar, may be reduced to two. These causes reside in the factors which are absolutely essential to the sustenance of human life. They must be perceived and removed if any man who claims the right of legitimate work is to "come into his own." Palliatives may be offered and may prove effective as temporary forms of relief; but, if in the final analysis, our race is to escape the thralldom which now holds the masses in economic bondage, these forces must be checked, as to monopoly control, and ultimately made to serve all instead of ministering to the comforts of the few.

MONOPOLY CONTROL.

These causes are primary and as at present exercised are of the essence of monopoly control. Without the right to the use of these factors in freedom of contract, no man can make a living; for they are, in this sense, the "sine qua non" of the economic record. Their roots strike deep into the history of the past, affording opportunity for the prophecy that it will require as many years to remodel their structure as the world has consumed in permitting them to flow into their present mold. So long as they remain as in effect today, justice cannot be approached nor righteousness reign in the land.

These causes reside in monopoly of land and monopoly of manufacture. They cover the only known means of making a living on the surface of this earth. The first is absolute and primary, the other is derived and secondary. If any individual is shut out from the first he may turn to the second. If he fails in the second he has recourse to a third, namely, the selling of his

labor to those who control the other two. This condition faces the incoming tides of human immigration "labelled from the indefinite past to the indefinite future." And each man who will think for himself knows that more and more the monopoly control of these essential avenues of life is concentrated in a small governing body and that the working man finds his living within the terms dictated by such control.

I submit then, in terms of justice and truth, that no remedy can be effective to the righting of the wrong unless the causes of the wrong are removed.

(To Be Continued.)

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

The Single Taxers have always deemed it more or less of a problem why the farmers of Canada and the farmers of Denmark should constitute the very bulwark of the Single Tax movement, while in this country our teachers have failed to make any very decided impression in agricultural communities. The Washington State Grange, however, seems to be awake to the need of our reform, as the following resolutions which were adopted, will testify:

Our natural resources are worth untold billions to us, to our children and to our children's children, and we must see to it that they are held for the people. The government should hold on to what have not yet passed into private hands and operate them either direct or under short time leases. Those that have passed into private hands should be taxed to the full limit of their monopoly value. Accepting these principles of conservation as fundamental, the details for efficient cooperation are easily worked out."

The California agitation for the Home Rule amendment goes on apace, and has already been endorsed by over 25 city councils. South San Francisco is the twenty-eighth city to fall into line. The San Francisco Labor Council at its last meeting endorsed the action of the Executive Committee in donating to this campaign the sum of fifty dollars a month for three months. Such papers as the *Stockton Record* and *Mail* are giving the movement hearty support.

William N. McNair is the democratic nominee for Secretary of Internal Affairs in the State of Pennsylvania. McNair beat his opponent by over 32,000 votes in the democratic primaries.

Perhaps the most important happening during the last two months is

the action of both houses of Parliament of the province of Nova Scotia enabling any assessment body in the province to raise its revenue in any way it pleases. This opens the way to the adoption of the Single Tax by such important maritime cities as Halifax and Yarmouth.

The result in Toronto, the defeat of the Liberals, in which our friend Farmer went down, is to be regretted and shows the need of continued systematic education in the most backward of the Canadian provinces.

Regarding the effects of the Single Tax in Vancouver, Prof. Chas. J. Bullock, Professor of Economics at Harvard, in a long article printed in the *Boston Transcript* and the *Evening Post* of this city, has sought to discredit the exemption of buildings by pointing out the reaction that has come to the prosperity of the city. We take this occasion to remind the professor that Single Taxers were among the first to prophesy this inevitable reaction. In the Vancouver Special Number of the SINGLE TAX REVIEW in which Luther S. Dickey gave the result of his long weeks of investigation in that city, we pointed out that owing to the very light tax on the value of land Vancouver faced the inevitable reaction that overtakes a "boom" town. But this reaction occurs in cities that do not have the Single Tax. The important consideration is that Vancouver saw the wisdom of exempting improvements and today shows no evidence of retracing its steps. If it will now advance to the point of taking more and more of its land values due to the prosperity that was largely the result of improvement exemption, it may escape the full consequences of this reaction. We do not hope to prove this to Prof. Bullock who is the professorial mouthpiece of the opposition, but it is the professor himself who reminds us that the land tax in Vancouver is much lighter than that of many American cities. He has indicated the real reason for the interruption of Vancouver's prosperity.

In Great Britain affairs are at a crucial point, with the Tories resorting to every device to force an election and the Liberals playing for time. The new Budget is a muddle, as the government is now able to perceive, and Asquith proposes to escape from the predicament by adding 2d. more to the income tax in lieu of rates on improvements.

While the Tories are seeking the opportunity of a general election the Liberals seem to be uncertain and halting as to policy. Land reform without the taxation of land values has the place of prominence, and the brave words of Lloyd George do not eventuate into the deeds for which the radical hosts of the United Kingdom are impatient.

The visit of Hon. George Fowlds, who sailed from Southampton for New York on July 22, is eagerly awaited. He will spend a few days in this city, where a dinner will be tendered him. It is also of interest to chronicle that Alexander Mackendrick, of Glasgow, who needs no introduction to the readers of the REVIEW, and who holds a high place in the Scottish movement, will soon come to America and make his permanent home in Boston.

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PUBLISHER'S NOTES.

We print in this issue several valuable articles. We call special attention to the Washington article with the accompanying diagrams, as well as the first installment of the important contribution treating of the progress of our reform in Queensland. The article by Mr. Wood treats the subject in a novel way, though the suggestion of government loans which appears later will not approve itself generally. The contribution of Mr. Cornick will be apt to provoke discussion. The author is a man of practical experience in the line he treats. What he says will bear consideration. Owing to the importance of the contents of this issue it should be widely circulated. Mr. Doblin's notes contributory to a history of the Manhattan Single Tax Club will be continued in our next issue.

REMEMBER one dollar secures the selection of ten of our Special Vancouver, Edmonton, British and New York City numbers. These are not yet exhausted, and opportunity should be taken of this offer as long as possible. These numbers are admirably adapted for propaganda, since they tell of things accomplished.

JOHN BAGOT, editor of the Middletown, (Eng.) *Guardian*, writes under date of

June 10: "The SINGLE TAX REVIEW is an absolute necessity to me, as it must be to all who get it, if they make any pretence at all of doing propaganda work."

THE Public Library of Toronto is in need of numbers 1, 2 and 3 of Vol., 13 of the SINGLE TAX REVIEW.

THE John Crerar Library of Chicago, Ill., shows an extraordinarily large use of works on Political Economy during the year 1913. The recorded use of books in that class number 7,595; periodicals and pamphlets, 1,095. This exceeds all subjects consulted except the medical sciences and engineering, and trade and transportation, the latter subject being closely related to political economy, and passing it only by a narrow margin. This seems to us a very wonderful showing.

A WESTERN correspondent puts a question to the REVIEW concerning the first article in our last issue; "Who Owns the United States." He says, "The Single Taxer laughs at the populist 'alien land ownership' programme and points to the fact that it makes no difference whether the Pacific Railroads or several million people own the land. It is the private appropriation of land value that hurts."

This is true. Indeed if fewer people or only one man owned the land we should have fewer persons to deal with and the problem would be measurably simplified. But concentration of land ownership makes a difference under present conditions. Under the Single Tax it would cease to concern us.

PLACING THE RESPONSIBILITY.

Land values are rising; labor and capital are busy; times are what we call "good." And the man who works for a living finds his table fairly well supplied. He thanks God, Providence, The administration, or whatever it is that at the minute he worships

Then there is a change. Land values have risen, but they have risen so high that they now act as a barrier to production; Labor and Capital find them too high to overleap, and they are driven back and must camp outside the wall of the city of Natural Opportunity, a ragged and unkempt army. Capital, it is true, is not quite so ragged and hungry, for it can buy at least for a time its bits of privilege, but it is shabby nevertheless. Labor, however, is now very badly off indeed, for hard times have set in. So he looks at his empty table, and according to his mood blames one or more of the following:

God.
The Administration.
The Bankers.
Foreign Immigration.
The Rockefellers.
The Capitalists.
The Jews.
The Japanese.
Wall Street.
The Tariff.
The Rich.

It would be amusing if it were not so pathetic. For it never occurs to him to ascribe his condition to the fact that Labor and Land have been forced apart.

WHAT IS LAND?

The New York *Call* (Socialist) of July 7 has an editorial on "Single Tax for Mexico but Get the Land First," which is its comment on the proposal to carry the Single Tax agitation into Mexico. Passing over, because unimportant and not faithfully representing the later attitude of the Socialists toward our reform, its sneering reference to the Single Tax and Single Taxers, we come to its very extraordinary conception of what is included in the term "land." But before doing so let us make one quotation from this editorial in our more or less esteemed contemporary.

"If the average Single Taxer based his theory more on social necessity and less on its merits as a good 'plan,' it would be considerably strengthened. For there is undoubtedly going to be in many places a

whole lot of legislation—and other activities—apparently in that direction."

Now the Single Tax is not a 'plan,' nor do Single Taxers ignore that it rests on "social necessity." But the taking of economic rent in taxation and the making of land common property by this means—the opening up of all natural opportunities, mines, forests, farm lands, city sites, thus creating a social revolution in the distribution of labor products and the relative positions of the employers and employed (so-called)—is not a "plan," but the recognition by society of the natural order, to which social necessity indeed points the way, but which is no artificial, patent-applied for scheme of social reconstruction.

The Socialist of a certain school will not recognize what is involved in the doctrine of the Single Taxer. If he did he would be somewhat less of a Socialist. We now come to the proof that the *Call* does not, *cannot* understand the Single Tax because it has not begun by understanding what is included in the term "land."

"The Wilson theory is that if the Mexican peasants get the land, the capitalists there, especially the American ones, will be left to peacefully exploit the mines, railways and oil fields of the country. The peons, being pacified, won't interfere with them. And profits will accrue, and property, that is, capitalist property—all except land—will be safe. There will be a 'stable government' on this basis.

"We don't know whether the Single Taxers agree with that idea or not. Perhaps they are not looking so far ahead.

"But we do know that the opposition to this policy is based on the fear that the Mexican peasants, having got the land, will not be satisfied, but will demand the railways, mines, oil fields and other natural resources. And that fear is well founded, too. The general idea is that if the Mexican peons are permitted to deal with one kind of exploiters, the landed ones, by 'robbery under arms,' they may decide to go and 'rob' the others."

If mines, railways and oil fields are not "land," what are they?

Just a word about "capitalist property other than land," from which profits will

continue to accrue. This can mean nothing else but stock and machinery, all quickly perishable and all capable of infinite multiplication by Labor, in whose interest Socialists as well as Single Taxers urge their well-meant agitation, but not susceptible of addition, infinite or infinitesimal, by any effort of Capital.

IN HONOR OF THE MAYOR OF EDMONTON.

A luncheon was held at Kalils, Park Place, this city, on Wednesday, noon, on July 1st, by a group of Single Taxers to honor Mr. Wm. J. Macnamara, Mayor of Edmonton, and Mr. George P. Smith, member of the Alberta provincial parliament. Mr. Edward Polack, Register of the Bronx, acted as toastmaster and introduced the mayor to the diners, about forty in number.

Mr. Macnamara began by an allusion to his city as "the first municipality on the continent." He told of its remarkable growth. The 1910 census gave the population as 24,000 which in a little over three years had trebled itself. Edmonton supplies power to the manufacturers at a cost of much lower than that under private ownership. It owns its water and electric power plants, and supplies lighting at an exceedingly low rate. The electric lighting system of itself has demonstrated the wisdom of the principle of municipal ownership. Its publicly owned telephone system—the automatic system in use in Chicago—charges for its service one third that of any private company in America. The mayor explained that his last campaign was run on a demand for an elective commission government. The tendency of the elective commission plan, he said, is to bring out the best men. Edmonton today has a sort of hybrid commission government.

The mayor spoke of his plan to include the water tax in the general tax levy, which he estimated would add but one mill to the rate. Edmonton today has practically no taxes save one on land values. Formerly it had a so-called "business

tax," a floor space tax graduated on certain industries, but this had been abolished in 1902. The best argument for the Single Tax is that it works. The mayor hoped the cause would grow.

Mr. Smith, member of the Alberta parliament, referred to the argument sometimes urged by the opponents of the Single Tax that in Vancouver it had resulted in a slump in building operations. But if we go across the line to Seattle or Spokane we shall find in the absence of the Single Tax an even greater slump. Mr. Smith told of the wonderful natural advantages of the province which, capable of sustaining a population of 75,000,000, has less than a half million. Alberta has adopted the Single Tax, and many of the cities having their own charters have resorted to it. Edmonton has adopted it in full, and is making a splendid success of it. Mr. Smith, himself a very young man, paid an eloquent compliment to the youthful mayor of Edmonton, and closed with an appeal for free trade which stamps him as an orator of no mean powers.

MARY FELS.

In an admirable article in the *Chicago Record-Herald* Stoughton Cooley discussed the "Evolution in Our Philanthropies" in which he compares the fortunes left by Leland Stanford and Russell Sage and the uses to which these "foundations" are being put with the more moderate fortune of the late Mr. Fels and says:

"Stricken in his prime, Joseph Fels left his wealth and the unfinished work to which he had set his hand. But his will disclosed no "foundation" in which his wealth would be free from taxes; nor was it given into the hands of trustees, to be expended thus and so. It was given to his wife, Mary Fels, without restriction, who takes up the work where he laid it down, and in the same spirit. In an announcement to the public Mrs. Fels expresses the hope that she will be able to contribute the same financial support that her husband did—the conditional clause is due to the fact that he sometimes outran

his income, but what is more important to her, she promises to devote herself to the cause.

"It was sometimes facetiously said that there were two Joseph Fels. And there were; but the other one's name was Mary. These two constant companions, one in the fullest sense of the word, were in such complete accord that the wife can continue the work without a break. It is not her idea to sit at ease, listening to reports read by a private secretary and drawing cheques in favor of experts. She asks that the contributions be forgotten and calls upon all who believe as she does to show their faith by getting down to work as she does.

"Mary Fels' point of view may be seen from her remark to a doubting Thomas who thought it no use to aid the moral derelicts: 'Surely you don't believe that human beings are ever born bad.' There is a whole philosophy in that. Believers in heredity with all their research have never been able to show a single inherited moral trait. The utmost that they have been able to prove is that some children come into the world with less power to resist evil influences. But all, the morally weak and the morally strong, are wholly dependent upon environment."

SINGLE TAX CAMPAIGN IN COLORADO SPRINGS.

The successful culmination of George J. Knapps' campaign for Municipal Single Tax in Pueblo aroused a flame of enthusiasm in Colorado Springs Single Taxers. Shortly after the November election we engaged him to manage a similar campaign for us.

All the schedules of the tax payers for the year 1913 have been copied, and work at figuring them out is going forward to have them ready to mail to the taxpayers. An explanatory letter will accompany each schedule, showing each tax payer how much he would have saved if the city's revenues for the year had been raised by the taxation of land values only.

The petitions were ready to submit to the qualified voters for their signatures in

June. The details of the law have not yet been entirely settled, but it is certain that provision will be made for a separate assessment of the city's land by the Somers system. To make this possible a section of the law will confer the duties and powers of city Assessor upon the present finance commissioner.

We are confident that the law will pass because the tax-paying public is tremendously dissatisfied with the present system of assessments and taxation. This is because the assessor, together with certain of the business interests of the city took advantage of a change in the law, requiring that the assessment of all property be changed from the one third valuation to the full valuation. Under cover of this, rightly or wrongly they managed to have downtown values multiplied by two instead of by three, with the result that it was necessary to multiply the valuations of a large number of small taxpayers by four. The full valuation law itself is a source of discontent, because under Colorado law, \$200.00 of personal property being exempt, the full value assessments caused many of those who had been escaping under this rule to pay taxes, and many of those who had formerly been paying but two or three dollars to pay from 50 to 100% more. These different things raised such a storm of dissatisfaction, that hundreds of people have called on the assessor and angrily protested their grievances. So much for the public mind on taxation.

But another weighty reason why we should win at our election is found in the state of alarm which exists because of the terrible conditions which have continued for eight or nine months in the Colorado strike district. Feeling against big business has been growing intense among the poorer classes, and even big business has been shocked to such an extent that many of those who profit by it are more willing to lend a sympathetic ear to any one who thinks he has the real remedy to offer. Many people who would have been ashamed ten years ago to be seen talking with a socialist or a Single Taxer, are more anxious to listen to their proposals than they would be willing to admit. And this is due

not only to the strike trouble. The present lasting industrial depression has been having its effect upon that conservative class of people made up of the "respectable" professions, such as lawyers, physicians, musicians, etc. For if the people are so poor that bills cannot be paid, what will they do who are but an adjunct to the main mass?

The Fels Fund is duplicating all money raised here, and this generous assistance, together with the practical hard headed methods of George J. Knapp and the never-tiring efforts of a couple of dozen inveterate Single Taxers, make us confident of victory when our proposition is submitted to the voters next spring.

ERNEST A. SINTON, Sec.

ACTIVITIES OF THE NEW YORK
STATE SINGLE TAX LEAGUE
AND THE COMING SECOND
ANNUAL CONVENTION.

The offer of special prizes by the N. Y. State Single Tax League to high school pupils throughout New York State for the best essays on the philosophy of Henry George has called forth much popular interest and a surprising number of newspaper notices. Indeed, no event of recent occurrence has resulted in such gratifying reception from pupils and educators. It has occasioned much reference to the works of Henry George on the part of thousands of bright pupils, who in all but a few instances have had the help of their teachers. The few of the latter who have declined to give it attention and supervision have for the most part done so because of their doubt as to their authority in the matter.

The work of the officers of the State League has aroused much local activity followed by the organization of local clubs. The effect of Miss Colbron's visit up State under the auspices of the League has not yet died out, as is evidenced by continuing correspondence from the places she visited.

The second annual convention of the League will be held this year in the city of

Buffalo, and will convene at the Hotel Touraine, on Saturday, Sept. 5. It is expected that Hon W. S. Rann, corporation counsel of the city, will make the address of welcome. Invitations with fuller particulars will be mailed in a few days to all Single Taxers throughout the State. A large attendance is anticipated.

REDIVIVUS.

(*Christ Again*).

(*For the Review*).

DEDICATED TO THE CHURCH OF THE SOCIAL
REVOLUTION, NEW YORK.

As our readers know, the REVIEW does not favor the printing of much verse in its columns. But the following, written especially for it, is such a splendidly sustained effort that we give it place. It is worthy to become the esteemed lyric of our movement, indeed of all libertarian movements. The author has been a Single Taxer for many years, was founder and publisher of the *Horseless Age*, long the recognized organ of the automobile trade. He is a cousin of Chas. H. Ingersoll, known wherever the Single Tax and the Dollar Watch is known.

Copies of this poem neatly printed on good paper, in connection with a hymn (words and music) to Liberty, by E. P. Ingersoll, will be forwarded for distribution in limited quantities to whoever will send the necessary postage.—EDITOR SINGLE TAX REVIEW.

Two thousand years the church has stood
And waited for the Lord,
Two thousand years of widowhood
In sombre weeds abhorred.

Eyes fixed upon the vacant sky
With wide expectant gaze,
She counts her ceaseless rosary
And for the coming prays.

While roundabout the multitude,
On ritual manna fed,
On pious psalm and platitude,
Still cries for daily bread.

A stone ye give in lieu of bread!
A serpent's poisoned sting
The hand conceals ye stretch to aid
In your vain ministering!

The fruitful earth, God's good green earth,
 Ye filch for a favored few,
 A favored few of creed and birth,
 By sword, by rack and screw.

While prelate, ruler, lord and squire
 Wax fat and sleek and bland,
 Want shrinks beside the cottage fire
 And Woe stalks through the land.

Puffed up with purse and royal pride,
 No deeds of mercy done,
 How could ye find a place beside
 The Meek and Lowly One?

For round and round the weary world
 The blood-red rivers run,
 And shafts of Hate are fiercely hurled
 From rise to set of sun.

And he who preacheth Christ's pure creed
 Purged of all worldly dross,
 To him ye give as lawful meed
 The garret or the cross.

O, eyes that see not, neither seek!
 O, ears that will not hear!
 O, tongues too dumb His name to speak!
 O, hearts that cringe and fear!

His is the blood ye shed in wrath,
 Him your blind greed enthrals,
 It is the Christ your guile betray'th,
 On Him your vengeance falls.

In all who speed the rolling sphere
 Along the groove of Time,
 Making the God-note ring out clear
 In th' universal chime;

In those who sternly point the way
 Mid the brute clash of Wrong,
 And lead a baffled world, astray,
 To the grand heights of Song,

Where bursts the vision of the Land
 Of Promise on the ken,
 The sorrowless new Eden, and
 The Paradise of men:—

He *lives* to share the low estate
 And shape the noble dream,
 To help us choose the truly great
 And spurn the things that seem.

Pent up in dank and dismal cell,
 With scornful thrust laid low
 When slaves in desperate deed rebel
 The tyrant to o'erthrow;

In dock, on rack, on scaffold tall,
 Tortured and maimed and slain;
 Heard when the axe in frightful fall,
 Baptized with bloody stain;—

Mocked, scourged, despised, in clanking
 chain,
 Felled by the despot's blow;
 Oft hath he come—He comes again!
 Ye knew Him not, nor know.

The marvelous pattern once begun
 Doth shuttle ever rest?
 Man never is (the rede doth run)
 But always to be blest.

Alas! that leaf of Bible lore
 Should be so soon forgot,
 He came unto His own once more,
 His own received Him not.

The bearer of His word why shun
 Like a forbidden guest?
 Why look ye for the rising sun
 With faces toward the West?

Among the sons of men, I ween.
 The laureled and the great,
 The priceless man, hath ever been
 The man who risks his fate;

Who takes our hoard, our mental store
 Of dogmas we hold dear,
 And brushing off the dusty lore,
 The simple truth makes clear.

And they who see the growing plan,
 Shall they stand idly by
 Or peer out through the mist to scan
 Our human destiny?

What of the night, O Watchman, tell,
 What see'st thou in the gloom?
 Methinks I hear the distant bell
 Warn mariners of doom.

Breakers ahead! the rock-bound shore!
 The Watchman's startled cry
 Rings out above the mounting roar
 Of waters to the sky.

Where is the Captain in the hour
 Of danger and of dread?
 He lies below where cravens cower,
 Heedless of rocks ahead.

Shall man thus weakly bend to fate?
 Where's the courageous soul
 Will grasp the helm of Church and State
 Ere shipwreck take its toll,

And steering by the eternal star
 As only great faith can,
 Will bring us safe within the bar
 To the final port of man?

O, hear ye not that mighty surge—
 The heartbeat of the world—
 Outswelling, sounding doom and dirge
 Of every flag unfurled.

When common brotherhood of man
 Shall banish class and creed
 In worldwide fellowship, and ban
 This cruel reign of greed?

Come unto Me, the Master said,
 All ye that labor long,
 Come learn of me and bravely tread
 The pathway of the strong.

And fear not in the fateful day
 When Me ye must defend,
 For with you I will be alway,
 Alway unto the end.

The golden face of mellow truth
 Shines through the ripening years,
 We know in age what once in youth
 We hoped or dreamed in tears,

And this I know from out my heart,
 When soul leaps to ascend
 He is the lofty counterpart,
 The guide, the type, the friend.

Then stir the slothful, cheer the faint,
 Unite, revolt, decry
 The traffickers who foully taint
 The truth and gild the lie.

Firm in the faith that looks through Death
 The purpose high fulfill,
 The power that gives the statue breath
 Is man's creative will.

For judgment we are brought to bar
 Ourselves we do accuse,
 If chance hath mastered us thus far
 The way we now must choose,

But not to glory, honor, fame.
 The love that self denies
 Leads yet to Calvary—the same
 Sad path of sacrifice

He trod two thousand years ago,
 Beset with cold and heat,
 With thorns, with steeps both hard and
 slow
 And worn by bleeding feet.

It is the law of human life
 The great shall serve the small,
 That peace is won alone through strife,
 That some must die for all.

What though from Pisgah's topmost height
 We view the sunlit towers
 Nor enter into perfect light—
 The vision still is ours.

With mute appeal and radiant brow,
 Chastened by sacrifice,
 His spirit yearning to endow
 With life an age that dies;

The martyred head content to bow
 In shame for liberty;—
 There stands the Christ before you now,
 Look, follow and be free!

EDWARDS P. INGERSOLL.

CORRESPONDENCE

LAND VALUES AND LIVING COST.

EDITOR SINGLE TAX REVIEW.

It was Henry George, I think, who said he was first led to doubt the wisdom of tariff "protection" by listening to a speaker who essayed to illustrate his proposition. In this case the character of a fallacious assumption was disclosed by an attempt to support it. Doubtful proposals may best be advocated by those who refrain from attempts at clear exposition.

It is also true that sound suggestions may be weakened by false reasoning, and a man may so talk or write, even for Single Tax, as to confuse a student listener or reader, or furnish ground for the assumption that, since he is confused in his argument, there may not be much virtue in his cause. Recently a really prominent New Jersey advocate of progress in the Single Tax direction, before a picked audience of legislators at Trenton, illustrated this point. After reciting the history of land values in the city of Newark, and giving the figures as to their present status, he went on to suggest that these same values constituted an enormous drain upon the people of the municipality, giving his audience the impression that he expected that the discontinuance of local and county taxes upon real estate improvements and personal property, and the concentration of such taxes upon location values, would tremendously reduce the rental value of Newark land. If there is any foundation for such a claim it is a very slim foundation, and the truth is probably that the speaker has not seriously studied the question he was trying to throw light upon.

Similarly doubtful arguments may be found in Henry H. Hardinge's really interesting essay, in the last issue of the REVIEW, on the high cost of living. He derides the claim that the increasing volume of gold is accompanied by a diminishing of its value and a raising of the price of commodities, or the price of "everything else." He triumphantly asks "Is it not a fact that when a man mines or finds an ounce

of gold he can today as well as twenty years ago get twenty dollars for it in the market in money or anything else." Undoubtedly it is, but in what way does that disprove the claim he attacks. This would be so whether gold appreciates or depreciates. An ounce of gold being substantially equal to twenty dollars, for the reason that in an ounce there is enough gold, we will say to furnish or make up twenty dollars, an ounce of gold will always command twenty dollars in money or "anything else," but the quantity of any commodity other than gold which an ounce of gold will buy depends upon something besides the number of dollars in an ounce of gold. Whether or not it is true that an increase in the supply of gold necessarily means that gold depreciates in exchange value, this much is certain: If gold does depreciate the "prices" of other things will be raised, and the depreciation of gold exchange value, if it existed, would be a sure enough factor in a new high cost of living.

Again Mr. Hardinge writes:

"Until the people of America are sufficiently wise, patriotic, unselfish and just, to take issue with the private monopoly of Columbus' great discovery—the Western hemisphere—the cost of living will increase every year, because land is a fixed quantity, while population is not. As population increases so will the tribute exacted increase, and it will be levied in a thousand ways, always finally to appear on the market in the price of things, because the higher the value of land the higher the price of everything brought forth from it. This is true because the rent of all land can be collected only when the goods are sold which are made or traded upon it."

These three sentences are astonishing, to come from a well known Single Taxer, and to appear in an article apparently carefully prepared especially for the REVIEW. Where was the editor's blue pencil, or why was not the article accompanied by a disclaimer by the editor? How can it be true that the cost of living depends upon the number of living people? Why should rent be considered a tribute at all when contemplated as a share of produce to which individual laborers are not en-

titled? What proof is there that rent always appears in market price?

Such statements as those quoted must confuse students and damage our cause by furnishing evidence that Single Tax advocates are not necessarily posted on political economy, or even well acquainted with the cause and the effect of economic rent—that foundation problem of the whole Single Tax propaganda.

It is my idea that there is too much of a tendency to connect land values with the alleged high cost of living. Land values are—taken by and large—natural values in the sense of being values which spring from natural causes. They are not arbitrary values, fixed by land owners alone. Monopoly of trade or processes of exchange or transportation can add to normal values the value of obligation, and the price or cost of products may easily be affected by such monopolistic action, but the same is not true of land values. These are beyond the reach of monopoly. The rent of land is determined by the excess of its potential product over that possible at the best location to be had for nothing or a nominal price. Rent depends thus on marginal possibilities. If the margin is depressed, rent appears where it would not normally appear, and rent is affected all along the line, from locations of little value to those of great value, to the extent of the shifting of the margin, and to no further extent. If city and farm land values are nowadays high, they are so because of and to the extent of whatever depression in the margin is taking place, rent being determined just as much by natural law now as if no speculative or other withholding of land from use was occurring. Labor has to resort to locations unnecessarily poor in possibility, wages are decreased, and total product is lowered, but that is not to say that land values now affect the cost of living in any other aspect.

Land values, enormous in extent, would exist under Single Tax unlimited. Would they then affect the price of products and appear in market values? If not then, why now.—GEORGE WHITE, Hackensack, N. J.

We think Mr. White is partially in error. He is in error in ignoring the effect of land speculation upon the cost of living, though perhaps Mr. Hardinge has not stated the proposition with entire accuracy. We do not doubt—and we do not think Single Taxers anywhere doubt—that artificially inflated land values are reflected in the cost of commodities. The effect of such inflation is to diminish the productive use of land, and by limiting production create scarcity and scarcity prices. This is not to say that economic rent enters into price—as Mr. Hardinge is made to say—or that land values per se are a drain upon the community—as the gentleman who appeared before the New Jersey legislature is stated to have said. But speculatively inflated land values are, and it seems clear to us that the cost of living must be enhanced, and that this must affect not merely wages but prices as well. The Single Tax by raising the margin of cultivation will raise wages, and by releasing land now held on speculation for the work of production will increase enormously the store of commodities, and thus tend to reduce the cost of living. In this it seems to us the weight of evidence is more with Mr. Hardinge than with Mr. White. We leave to the former the consideration of other points raised by our correspondent.—Editor SINGLE TAX REVIEW.

TAXATION OF COAL FIELDS.

EDITOR SINGLE TAX REVIEW.

The taxing of coal, ore and oil lands is only correctly assessed when ready for use. When ready for use. When dug. The "bank-leave" in prospect is what the coal land speculator is after. If government takes the bank-leave that eliminates the coal land speculator forever. Just so is it when government takes the rent of farm land or town lots year by year, no one would think of speculating on land surface.

When farm land or town lots are put to use they are not moved or consumed or changed by fire. But coal, ore, and oil land is moved and burnt to be of any use.

No kind of land can be assessed correctly till ready to be worked. How silly it is to try to get coal valuation that is not needed for use for twenty years. I cannot understand why any Single Taxers want to tax coal fields, instead of the bank-leave or royalty. I was raised over a coal field. Our farm was all underlaid with coal. You can bet that I would pay no tax on that coal field if government took the royalty. There would not even be a shell for me, all would be gone, just like the boy who asked for the core. He was told that there would be no core in that apple.

You raise it good and effective on the speculator when you take the royalty on coal, ore and oil. See "Boreman Busy" in last REVIEW, page 51.—CALVIN B. POWER, Fayette City, Pa.

THE TAX ON RENT.

EDITOR SINGLE TAX REVIEW:

Certain missionaries to the Single Taxers wish to show them the folly of denying private property in land, and reveal the mistakes of Henry George who condemned private property in land in strong terms. He says, (Progress and Poverty, Doubleday edition, page 347) that the effects of chattel slavery are "trivial as compared with the forms of slavery which have originated in the appropriation of land." According to his definitions land is not and cannot be private property. He asks, (p. 332):

"What constitutes the rightful basis of property," and answers: "That which a man makes or produces is his own, as against the world. No one else can rightfully claim it."

Not even the State can rightfully take such property by taxation. Our missionaries do not urge that land be so held; they recognize the claim of the State to a tax on site rent.

Property must be wealth. Land is not wealth; it cannot be property. Among things that "cannot be considered wealth at all" are "lands, the value of which is but the result of the acknowledgment in favor of certain persons of an exclusive right to use." (pages 38-39.)

Mr. George always treats the value ex-

pressed in the selling price of land as wholly fictitious. Selling price is "rent capitalized" (page 166.) A fictitious value cannot be real property. Watered stock is capitalized income which is based on injustice. The "watered" value of stock often disappears from the market after the unearned income ceases, but no real wealth disappears, for no wealth was back of the "water." Just so the value of land titles may be destroyed without reducing actual wealth.

Land satisfies no human want until labor is applied; then land is opportunity, and can be nothing else. The origin of what we imagine is private property in land is the patent given to the favorite of a monarch, permitting him to collect rent from users. The right is bought as wholesale, so to speak, at a low price, and retailed at a high price. It is this legal power to retail opportunity that is bought and sold. As our missionaries agree with us that this power resides only in society as a whole, I as an unconverted heathen, remind them that their "private ownership," Henry George's plan of possession on payment of economic rent if any, and the present land system, are precisely the same, the differences in result resting entirely upon the amount of site rent collected by taxation. If a low tax means private property, and a high tax means common property, at what point does the change occur. Could 30% of rent in taxation be consistent with private property, and 31% be the amount that produces common property. Stated in this way, the agitation of our friends becomes absurd. Abolition of taxation and the substitution therefore of site rent, causes no change in titles. The remedy is therefore simple and conservative, although the effect is revolutionary, placing the producer, instead of the idle land monopolist, in possession of opportunity.—C. F. HUNT, Chicago, Ill.

MR. HALL AMENDS OUR "DEFINITION."

EDITOR SINGLE TAX REVIEW:

Your definition of the Single Tax in the May-June number is clear and excellent,

notwithstanding the typographical error "rental land" instead of "rentable value of land," in the fourth paragraph, third line.

I would rather not say, however, "the payment out of this fund for functions which are supported and carried on in common." Ought not the statement to be: "for those things which being necessarily monopolies, belong to all the people, in order that all may participate in the benefit of the monopoly."

My own opinion is, that if men were able to earn to their full capacity and their entire earnings were left them, that they would have no more use for Public Schools or city libraries, and possibly for Fire Departments, than you have for a wooden leg. They would say "we can do these things ourselves better and more efficiently and to suit us better than any deputies are likely to do them for us; anyhow we are entitled to get our own experience by trying."

Apart from that I believe the principle of most of these governmental activities is wrong, in that they appropriate that which belongs to all for the benefit of a few, and that they tend to foster tyranny.

BOLTON HALL.

MOTHER JONES MASS MEETING.

A mass meeting in favor of government ownership of the Colorado coal mines was held at Webster Hall, 119 East 11th street, New York, on Friday evening, July 17th. About 600 persons were present in spite of the oppressive heat and listened to the eloquent addresses of the speakers with close attention and frequent applause.

Amos Pinchot, who was to have presided was prevented from attending by the very serious illness of his mother, but his speech was read by Benjamin C. Marsh. Mr. Pinchot referred to the refusal of the trustees of Cooper Union to allow the hall to be used for the meeting and said they were more interested in dividends than in democracy. He recited the situation in Colorado, which he referred to as a feudal State, and advocated government ownership of the mines.

John Brown, miner's organizer, from his

intimate knowledge of the conditions in the mines, told of the troubles of the past ten years in West Virginia and Colorado and stated that we were already in the early stages of a revolution and that it depended upon the intelligence of the people whether we were to come through it without blood to higher planes of civilization or to plunge into the depths of bloodshed and despair. Hugh Frayne, of the American Federation of Labor, followed with an appeal to the people to stand by the miners in their fight.

Meyer London in an impassioned address emphasized the land question as the predominant issue before the people today and advocated the government ownership of all mines.

Mother Jones in her usual witty manner brought down the house with her bright trenchant home thrusts. She took the platform amid such vociferous applause that it was some time before she could make herself heard. Then she reminded the audience that the master class had taught them to use their hands but it was about time they learned to use their heads. She asserted that we were in the ruthless hands of a military despotism. The militia she called uniformed sewer rats. The power of Rockefeller could not be imagined by the people. The head of the United States Government was at 26 Broadway. Senator Martine, of New Jersey, closed the speech making with a fervent plea for government ownership of all public utilities, which he said he had advocated for 40 years.

A series of resolutions were passed advocating the taking over of the Colorado mines by the National Government and copies were ordered sent to President Wilson and the Houses of Congress.

THE Fels Commission here and a committee in England of which Josiah Wedgwood, M. P., is chairman, is organizing a campaign of propaganda for the Single Tax in Mexico. Arguments for the Single Tax in Spanish are being prepared for the Constitutional leaders, and Gen. Villa has already indicated that he will welcome a hearing on the proposed measure.

BOOK REVIEWS.

THE CARPENTER AND THE RICH MAN.*

Under the above title the Rev. Bouck White, leader of the Church of the Social Revolution, New York, who is now serving a term in the city prison for disturbing the services at the Rockefeller's church in New York city, recently issued a supplementary work to the "Call of the Carpenter" which attracted so much attention some time ago. The new work treats of the parables and economic doctrines of Jesus. According to Mr. White the times made Jesus a social revolutionist. The Roman rule extended into every corner of the known world, robbing the toilers of the fruits of their labor to enrich the local tax gatherers and the land-holding parasites in the Imperial city.

Jesus was a working man. All his training and his associations were of the working class, and the evils which he saw as a result of Roman domination in Palestine fired his soul with the spirit of revolt and led him to champion the cause of the people against their oppressors. His conception of the movement soon broadened into a general revolutionary propaganda which was to free the working class of the entire world from the tyranny of the ruling classes.

The author points out that the prophets of the old testament were social agitators. Moses, Elijah, Elisha were the most democratic of the old law givers and to these He frequently referred. For the aristocratic worthies in the old Hebrew writings he had no sympathy.

Jesus adopted the parable as His favorite method of instruction because of the embargo on free speech. Those of his hearers who were in sympathy with Him could understand; those who were not in sympathy, would fail to catch His meaning, but plain speech would have ended His earthly career long before the crucifixion.

Jesus was a good "mixer" and an audacious

plunger. He was one with the common people in their joys and sorrows, and in the cause of social justice He asked everything himself and demanded complete renunciation in His followers. Only those who were overmastered by the Great Ideal could be enrolled among the chosen band of His followers. Jesus inveighed against riches as such. Only by a rare exercise of saving grace could a rich man enter into the Kingdom of Heaven, i. e., the new industrial democracy which Jesus was trying to establish.

The author asserts that today "Every successful business man is an extortioner." As Single Taxers we know this to be true for the whole economic system forces the employer to bleed his workers of the just reward of their toil. "On the hard hunger cross is labor crucified today."

Before the invention of gunpowder, says the author, sabotage was the only means of avenging wrongs that was open to the lower classes. This invention, however, had a great leveling effect, resulting in the introduction of the ballot in place of the former appeal to arms.

Jesus was hated by the respectable people in His day. Only twice do we have record of His being entertained by the master class and in these cases he refused to sacrifice His class identity. He would not consent to be a social climber, although as His fame grew many efforts were made to bribe and seduce Him from His course. Jesus had a hot heart and a cold head. "A life is effective in so far as a powerful drive finds a firm controller." He knew how to advertise His cause, as witness His entry into Jerusalem at the Passover. When the city was full of pilgrims from all parts of the country, who carried the tidings home with them and so spread the fame of the new prophet. He started with Judaism but developed into cosmopolitanism. The world was His field of labor.

The author has some scathing words for the middle class in society, the compromisers, who are so afraid of going wrong they do not go at all, who ask never what is right but always what is safe. All ethical advance is conditioned upon a conflict of

*"The Carpenter and the Rich Man," 12 mo. cloth, 339pp. Price \$1.25 net. Doubleday, Page & Co., New York City.

loyalties. Between vice and virtue we do not hesitate but when the question lies between two virtues of different rank, we generally do. "Only an intense creed is the mother of intense conduct."

Dr. White argues for the specialization of the word love, limiting it to sexual love and the adoption of the word fellowship to refer to that relation between man and man which is founded on self respect and has its origin in a feeling of brotherhood.

"True democracy," the authors says, "consists not in lifting people above the waiter's job but in exalting the waiters' job into dignity. The moment a man becomes so moral he can no longer fellowship the lowest down class his morality has overleaped itself. It were better for this man that he get sousingly drunk to restore his kinship."

Jesus was the founder of modern psychology. He discovered the mental universe. The empire of human rights is a slow development. Jesus knew that democracy was a spiritual movement. "The Kingdom of God is within you. The only way to change a civilization is to change the ideas that are back of it." The struggle initiated by Jesus is God against mammon. In His crusade to reform the world Jesus linked himself with the spiritual world. He was a God-empowered revolutionist. The corner stone of democracy is self respect. Only in so far as a man respects himself will he be able to respect another.

The Rev. White is much given to sententious statement, for instance: "Money grows big as man grows small." "Show me a land where sepulchres are unrequered and I will show you a land where cradles are untended."

The artistic side of the nature of Jesus is commented upon and a close connection between the artistic temperament and social resolution is clearly brought out. The labor movement is God incognito today. Both evolution and revolution are in nature's plan. Evolution prepares for revolution.

The author finds a close parallel between the present age and the early Christian era. The labor movement is taking on a religious cast like the upheaval in Palestine. Our present civilization is

based on the immorality of being poor while the new civilization will be based on the immorality of being rich. Religion makes for red revolution and a privileged class has never been known to abdicate.

This work, while marred by faults of style, is of great moral power. His picture of the social conditions in Palestine at the time of Jesus and his portrayal of the character of the Great Galileean are highly sympathetic and inspiring to the lover of liberty and the believer in the coming regeneration of mankind.—E. P. I.

A VALUABLE REPORT.

In 1912 and 1913 a committee of nine, appointed by the Chancellor of the Exchequer, conducted an inquiry having for its objects the obtaining of an "accurate and impartial account of the social and economic conditions in the rural parts of England," and a similar account of "the nature and working of the existing system of ownership, tenancy, taxation and rating of land and buildings in urban districts and the surrounding neighborhoods, with their effect on individuals and conditions of life." Similar committees worked in Scotland and Wales.

The English committee's report as to rural matters was published in a separate volume (Vol. 1). The second volume, of about 700 pages, recently issued as a red book by Hodder and Stoughton, of London, deals with the urban situation, and offers much interesting and valuable reading to those who would be informed as to the details of proposed local tax reform in Great Britain. It is sold in paper covers for one shilling.

The committee's report is divisible into four parts—housing, the acquisition of land by public bodies for social use, systems of land tenure, and taxation of land, and each subject is treated in a characteristically minute way.

While the committee is careful fully to explain that proposals to decrease taxation of buildings and improvements and increase taxes upon site values should not be confused with the Single Tax proposi

tion, it is clear that it is willing to go a long way toward revising both local and national tax methods in a direction which would be very satisfactory to Single Taxers. In one place it says, "If a community was starting for the first time to raise its money locally for purposes of local expenditure, undoubtedly it would be wise to base its taxation almost exclusively upon site values," which is saying a good deal.

The committee states that the present law regarding local taxation defines taxable (rateable) value as the rent which the hereditament "might reasonably be expected to let at from year to year, free of all rates and taxes and tithe charges (if any) and deducting therefrom the probable average cost of the repairs, insurance and other expenses necessary to maintain it in a state to command such rent." It is important to keep this definition in mind when considering the amount and probable effect of local rates or taxes in Great Britain, usually quoted as so many shillings in the pound.—GEORGE WHITE.

"TOWARD DEMOCRACY."

"Toward Democracy" is an open letter, in Spanish, addressed to President Madeiros of the State of Rio Grande of the South, Brazil, by Sr. Felix Vitale, published in booklet form by Maximino Garcia, 1416 Ituzaingo Street, Montevideo, Uruguay. Sr. Vitale congratulates President Madeiros on the democratic tone of his message to the State legislature, particularly upon his strong advocacy of the application of the land value tax and upon his attitude on the question of tuberculosis—which he designates a social problem due to unhygienic and unsanitary habitations, together with insufficient nutrition.

The President's message covers so many important matters that he was unable to include that of Criminology. Sr. Vitale during his recent stay in Europe, gathered some illuminating data in relation to that subject. It is certain that there are delinquents born because of disease or cerebral malformation, but that which society

has most to dread is the criminal class, not the criminal type.

A recent publication on the subject, "The English Convict," covers an exhaustive research by Charles Goring and Professor Carl Pearson on 3,000 prisoners and 278,000 criminal acts. They arrived at the conclusion that the so-called criminal type does not exist; the stigmas that made famous the Lombrosian theory have no foundation in fact. The characteristics attributed to this alleged type are encountered as frequently among reputable people as among convicted criminals; among college students as well as among University professors. (The doctor does not intimate any connection between the last statement and the kind of political economy taught in those institutions).

But even admitting a criminal type the present methods of punishment are simply repressive and cannot be termed even palliative, much less curative. That which the jail or prison does is to perpetuate the stain while the death penalty kills but does not prevent murder.

At a medical congress recently held in London, at which Dr. Vitale was present, some German scientists gave a histological demonstration of the brain tissue of criminals from which they deduced that no sound mind can be criminal in its tendencies. Crime and sanity are diametrically opposed; and when they speak of a criminal type it is as if they were talking of a self-engendered race; but this construction cannot be applied, as any human being may, under certain circumstances and environment, become criminal. The child mind has been compared to a sheet of paper sensitized to receive impressions; born to criminal parents reared in an atmosphere of moral degradation, criminal tendencies thus developed can in no way be classified as hereditary.

Although a native of Italy, Dr. Vitale in comparing the Latin and Anglo-Saxon races, places the latter far in advance in the struggle for economic freedom, in proof of which he gives many illustrations from different authorities.

Few nations have contributed as much to the intellectual progress of Europe as

Italy. Christopher Columbus was born in Genoa. The first periodicals were published in Venice. The telescope, thermometer and barometer were invented in that country, and she has many more equally valuable inventions and discoveries to her credit. But with this glorious record she has in vogue as villainous a system of taxation and custom house duties as can be found anywhere on earth. Furthermore, quite recently, she has, at the expense of many lives and much treasure, succeeded in extending the blessings of this beneficent system to the Tripolian Arabs and their descendents.

Toward Democracy is an instructive brochure and if it were published in English would find many interested readers.

C. L. LOGAN.

RHODE ISLAND.

Among the activities of the R. I. Tax Reform Association is the very popular People's Forum, which meets every Sunday evening in the year at 152 Wybosset street, Providence.

We are not able to compensate speakers for their services, but would esteem it a favor if any Single Taxer passing through Providence on a Sunday, would inform us before hand, in order that arrangements may be made for him or her to address the Forum.

During August last year we also held open air meetings at Rocky Point, our principal shore resort, on every Sunday afternoon. We expect to make a like arrangement for this season.

Please address Lucius F. C. Garvin, Lonsdale, R. I.

THE Cambria County (Pa.) Sunday School Convention endorsed a resolution introduced by Prof. Bender which declared it to be "self-evident that a man is entitled to ownership of what he produces and that any attempt of the State to appropriate any part of the fruits of his industry is confiscation."

CHAS. FREDERICK ADAMS has been ap-

pointed Assistant Commissioner in the New York City Department of Taxes and Assessments in the place of E. L. Heydecker, deceased.

It was a splendidly illuminating address on the trust problem that was delivered by Congressman Warren Worth Bailey, Single Tax Democrat from Pennsylvania, in the House in May of this year.

AUSTRALIAN LAND VALUES CONFERENCE.

The Free Trade and Land Values Conference met on the 14th of April at Sydney, New South Wales. E. J. Craigie and Royden Powell represented the South Australian and Victorian Leagues. In the list of the attendants we read the names of many long known as upholders of the good cause. Ald. Chas. Savage occupied the chair and a number of resolutions were introduced by J. R. Firth, E. J. Craigie, A. G. Huie and others.

STATEMENT of the Ownership, Management, etc., of the SINGLE TAX REVIEW, Bi-Monthly, published at 150 Nassau St., New York City, at New York, N. Y., required by the Act of August 24, 1912.

Editor—Joseph Dana Miller, 150 Nassau Street, New York City.

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Business Manager—Joseph Dana Miller, 150 Nassau Street, New York City.

Publisher and Owner—Joseph Dana Miller, 150 Nassau Street, New York City.

Known bondholders, mortgagees, and other security holders, holding 1 per cent. or more of total amount of bonds, mortgages, or other securities: None.

(Signed) Joseph Dana Miller.

Sworn to and subscribed before me this 18th day of March, 1914.

SOLOMON FAAS,
(Seal) Notary Public,
New York County, No. 1215.
Commission expires March 30, 1915.

NEWS NOTES AND PERSONALS.

MR. HENRY WEINBERGER, of the Manhattan Single Tax Club, was one of the speakers before the United States Industrial Commission which met in New York.

MR. GEORGE J. KNAPP, who carried the Single Tax for Pueblo, has had many successful meetings on his lecture tour. The best meeting was at Peoria, where he talked to the members of the Rotary Club at a dinner given in the Jefferson Hotel. There were about 250 business men present. They asked that Mr. Knapp's visit be supplemented by another, and Mr. Knapp suggested John Z. White, upon which they announced that they would have him as soon as he could visit Peoria.

A WESTERN Single Tax League has been organized in St. Louis to operate in several Western States. The League will try to raise a fund of \$5000, and the Joseph Fels Commission has been asked to double the money raised. The officers are: President, Mrs. J. M. Gallup, Pueblo, Col.; Secretary, G. J. Knapp, Pueblo, Col.; Treasurer, E. L. Snelson, St. Louis, Mo., and Chairman Executive Board, Harlan E. Reed, St. Louis, Mo.

THE meeting in commemoration of Joseph Fels held at Caxton Hall, Westminster, London, on May 15, drew from the Single Taxers of Great Britain many remarkable testimonials of the affection and admiration in which he was held. We wish we had space for these tributes, but those interested should send for a copy of *Land Values* for June of this year.

WHAT Henry George Men in Congress Think of Tax Reform to Date, is the title of an article in the *World* of May 7 from the pens of Congressmen Warren Worth Bailey and Robt. Crosser.

"It made me smile when I heard of your personal property tax. We wouldn't stand for it in Scotland," said Alexander Walker, city assessor of Glasgow, now on a visit to this country.

LOUIS WALLIS, sociological expert of the University of Chicago, recently lectured before the Single Tax Club of Erie, Pa., on the development of religion and democracy. He gave in conclusion a brief explanation of the taxation of land values.

AT a recent meeting of the campaign workers of the defeated Liberals at Toronto, W. E. Barker was in the chair and James R. Brown was one of the speakers. The meeting was called to consider the causes of the defeat.

A NUMBER of lawyers in the movement have volunteered their services in defence of Fairhope in the suit begun to dissolve the Fairhope corporation. Among them are R. G. Brown and A. V. Scott of Memphis, Wm. Ryan of New York and H. F. Ring, of Houston.

EX-SENATOR BUCKLIN, of Colorado, has just completed a work dealing with the future of municipal democracy.

THE NEW YORK *Times* says "Railways are but a part of the modern industrial structure and the theorists are sure that its foundation is in the lowest strata of society. Labor in the sense of muscle creates all values." For a placidly mendacious chronicler commend us to the *Times*. Where are the theorists in the earth or under the earth who teach that *muscle* is the creator of all values.

WE are grateful to the Wall Street *Journal* for printing in its edition of June 29 a column statement from J. J. Pastoriza in reply to the criticisms of Allan Robinson on the Single Tax in Houston. It is a conclusive reply to Mr. Robinson's figures and the argument drawn from them.

THE following is from the New York *Times*, not from its editorial but from its advertising section, in which the New York Suburban Land Company says: "In Manhattan and the Bronx the butchers, bakers and grocers, together with the landlords, simply hold the people up."

This allusion to his friends, the landlords, is respectfully referred to Mr. Allan Robinson, of the Allied Realty Interests.

IF the *Times* were as correct in its editorial and news columns as it sometimes is in its advertising department it might be a more reliable paper. In a report of the luncheon given to Mayor Macnamara of Edmonton, the Mayor was made to say "I am not recommending the Single Tax for New York. I am telling you it has been a great success in Edmonton." The editor of the *REVIEW* sat next to the Mayor when the latter was speaking, and followed the address very carefully. We do not recall his having made any such remark, nor are any of those about him able to recall it. Who edited the reporter's "copy" and why.

F. J. DIXON, independent candidate for representative in Winnipeg, has swept center Winnipeg, and is triumphantly elected on a Single Tax, Direct Legislation, Woman Suffrage platform. His majority is splendidly decisive.

MESSRS. Murphy, Lustgarten, Doblin and Weymann have returned from a six weeks' tour of England and Scotland, where they spent much of their time with the leading Single Taxers of those countries. Mr. Weymann will contribute to the next number of the *REVIEW* an account of the experience of our four friends with impressions of those they met.

A COLUMN interview with William Lustgarten appeared in the *Liverpool Daily Post* of June 26, in which Mr. Lustgarten told English readers of the methods in vogue in New York city for taxing land values, and paid special tribute to the work of Benjamin C. Marsh.

MR. JOHN J. MURPHY also improved his time while in Ireland. The *Irish Industrial Journal*, of Dublin, prints an article from his pen on Housing Conditions in Dublin, in which the evil effects of the system of taxing improvements is pointed out.

IF there are sometimes riots, bloodshed and battles in the industrial arena why should we wonder. Do we not hear of the "army" of the unemployed? What are armies for save battle?

EVERY five minutes the land values of New York City increase \$1000.

JOSEPH FELS was one of the organizers (of Fairhope Colony) which collapsed a few days ago.—*N. Y. Times*. There are only two items of misinformation in this paragraph of two items. Had there been more items there would have been more misinformation. Mr. Fels was not one of the organizers of Fairhope and it did not collapse a few days ago.

AMONG the events foreshadowed in the programme of the Columbia University lecture course is a debate on the Single Tax between Louis F. Post and Prof. Seligman. The date is not given.

THE Land Value Tax Party have issued a little pamphlet entitled "Little Chickens and the Big Rooster," a tract first printed by the socialists, but which seems better adapted to the Single Tax propaganda. The party invites subscriptions to aid in the wider circulation of this pamphlet and will duplicate all contributions up to \$100.

IN a recent issue of *Everybody's* Prof. G. T. Ladd quotes a London missionary as saying, "I used to think it was the drink which made all the misery; but I now know that it is the misery which causes most of the drink." This will not be new to Single Taxers, for Henry George many times said the same thing, but Prof. Ladd thinks it the wisest observation he ever heard on drunkenness.

ACCORDING to the Assistant State Attorney Henry A. Berger over \$100,000,000 of personal property in Cook County, Ills., escapes taxation.

A DETROIT citizen paid the other day in to the local internal revenue office a federal income tax of one cent. He drew his cheque for that amount. His income being for the last ten months \$2,500.51 he was liable to a tax on the excess of \$2,500 which was fifty-one cents. It cost about \$1.50 to collect this one cent.

How Poverty Can Be Abolished is the title of what was perhaps the last contribution of Joseph Fels to any periodical. It appears in the *National Magazine* for May. Here is a characteristic bit:

WHAT THE POOR MAN NEEDS

The first thing a poor man needs in order to help himself at all is a job. Jobs, outside the penitentiary, are not to be had for the asking. They are exclusively controlled by a part of the population. When enough men have been employed to produce the things needed to supply all the wants of those in control, and to sustain the workers and their families, all others are allowed the choice of begging, stealing or starving. This does not mean that there are no jobs left, since there are unfilled jobs somewhere as long as a single human want remains unfilled that labor can supply. But it does mean that jobs are being withheld from those who need and want them.

SAMUEL Milliken, of Philadelphia, has rescued from the diplomatic correspondence of Robert Morris some interesting comments of this early American statesman on the land tax, which should be called to the attention of our real estate friends who are opposing the Herrick Shaap bill. Mr. Morris holds that among its advantages are its "certainty" that "no extraordinary means are necessary to ascertain it," that it "cannot be removed or concealed," that it would "encourage settlement and population". Incidentally he refers to those owners of land who "Monopolize land without cultivation," and who "keep the price higher by monopoly". In this remarkable summary of the advantages of a land tax Mr. Morris leaves hardly any of the purely fiscal recommendations untouched.

ERRATA.

A few exasperating typographical errors crept into the May-June number. In our "Single Tax—A Definition," we are made to say (paragraph 4, line 3 and 4) "the annual rentable land" instead of "the annual rentable value of land." On page 47, second item from the bottom, Wm. D. Rawe should be Wm. S. Rann, and Leupsiger should be Leipsiger.

LIST OF SINGLE TAX ORGANIZATIONS.

Joseph Fels Fund Commission, 77 Blymyer Bldg. Cincinnati, Ohio.
 Land Value Tax Party, 43 East 22d St., N. Y. City.
 Manhattan Single Tax Club, 47 West 42d St., N. Y. City.
 New York State Single Tax League, 68 William St., N. Y. City.
 Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
 Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
 Single Tax Association, Thos H. Work, Sec., 155 Hughes Ave., Buffalo, N. Y.
 Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
 Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
 Mass. Single Tax League, E. T. Clark, Sec., 19 Pearl St., Boston, Mass.
 Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
 Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.
 Tax Reform Association, 1300 Land Title Bldg., Philadelphia, Pa.
 California League for Home Rule in Taxation, (Southern Division) 516 American Bank Bldg., Los Angeles, Cal.
 Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
 Henry George Association, Chas. C. McGowan, Sec., 49 Chicago Ave., Youngstown, Ohio.
 Woman's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.

Women's Henry George League, Miss Coline B. Currie, Sec., 47 West 42d St., N. Y. City.

Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkn., N. Y.

Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.

Pennsylvania Single Tax Club, R. E. Morrison, Sec., 50 No. Hobart St., Philadelphia, Pa.

Washington Woman's Single Tax Club, Mrs. Jennie L. Munroe, Sec., "The Cecil," Washington, D. C.

Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.

Tax Reform League of Ontario, Sydenham Thompson, Sec., 61 College St., Toronto, Can.

Columbus Single Tax Club, George Cartwright, Sec.

Indianapolis Single Tax Club, J. H. Springer, Sec.

(Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.

LIST OF JOURNALS.

Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.

The Star, San Francisco, Cal., Annual subscription \$1.

Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.

The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.

Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.

The Mirror, St. Louis, Mo. Annual subscription \$2.

Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.

Christian Science Monitor, Daily, Boston, Mass.

The Square Deal, 75 Yonge St., Toronto, Can. Annual subscription 50 cents.

The Single Taxer, 235 Chamber of Commerce, Winnipeg, Man., Can.

The World, Daily, Vancouver, B. C.

The Tenants' Weekly, 320 Broadway, N. Y. City. Annual subscription 25 cents.

Single Taxer, weekly, Denver, Col. Annual subscription 25 cents.

Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.

Everyman, Los Angeles, Cal. Annual subscription \$1.

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