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# **SINGLE TAX REVIEW**

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

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## **THIS NUMBER CONTAINS**

**The Present Programme and Status of  
Single Tax Reform, by Schuyler Arnold;  
Story, by Benjamin F. Lindas; Land  
Values of New York and London Com-  
pared, by A. W. Madsen; Winning High  
School Essays for Prizes Offered by the  
N. Y. State Single Tax League, News  
from all parts of the World, Corres-  
pondence, Personals, Book Notices, etc.**

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# SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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WINNERS OF THE PRIZES IN HIGH SCHOOL ESSAY CONTEST OF THE  
NEW YORK STATE SINGLE TAX LEAGUE

(See Pages 49 to 74)

# THE SINGLE TAX REVIEW

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

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## THE PRESENT PROGRAMME AND STATUS OF THE SINGLE TAX REFORM.

*(For the Review.)*

By SCHUYLER ARNOLD

This article, which will be printed serially in the Review, is perhaps the most important contribution to the history of the movement so far made. It should have a wide circulation, for it will be invaluable for reference in the future. Its publication in book form on its completion, with other matter comprising a Single Tax Year Book, is in contemplation.—Editor SINGLE TAX REVIEW.

### I.

#### THE SINGLE TAX AS HENRY GEORGE LEFT IT.

"From all parts of the civilized world come complaints of industrial depression; of labor condemned to involuntary idleness; of capital massed and wasting; of pecuniary distress among business men; of want and suffering and anxiety among the working classes."\* It is this that prompted Henry George to write "Progress and Poverty" in which he popularizes the theory of the Single Land Tax. He realized that these phenomena were not due to local causes, but to some common cause, and it was in search of this that he proposed to seek the law, which, as he writes, "associates progress with poverty, and increases want with advancing wealth."†

The solution of this undesirable condition he found in Political Economy and as a result of his study in this science he presented to the world in 1879 the most important of his works, "Progress and Poverty." Though this so-called "first child of the Ricardian law of rent" is a masterpiece of propagandist writing which, for some time, met the indifference and criticism accorded to most radical schemes, it is now widely circulated as one of the leading works in Political Economy and has been printed in nearly every language.

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\* Progress and Poverty, by Henry George. Page 5.

† Progress and Poverty, by Henry George. Preface xiii.

The principles advocated are universally recognized, but not universally accepted. The Socialists oppose it as individualistic and the individualists as socialistic, but its strongest opposition comes from the land owning interests, because as a remedy for the existing evils, Henry George points out that private property in land is unjust, and that by gradually transferring to wages that portion of the current wealth that now flows to privilege, a tax upon the annual value of land will correct the unjust distribution of wealth for the future in the only effective way possible. In doing this he is in no way dogmatic, but only assumes the role of a guide who points out what may be seen merely by looking.

#### DEFINITIONS.

He starts out by dividing property into *wealth* and *land*. *Wealth* he defines as "the produce of labor," and *land* as the "gratuitous offering of nature," and *labor* as "all human exertion."\* He then maintains that the exclusive possession of property is given only to that force which produces the value embodied in the property. On this basis he claims that the recognition of private property in land is unjust, because the value of the land is produced, not by the labor of an individual called land-owner, but by the "labor" or energy of the community. To overcome this injustice he advocates what is popularly known as the Single Tax theory, which proposes to substitute for all forms of public income an annual payment equal to the full rental value of the land, or at least enough of it to give the necessary revenue.

The Physiocrats, or Single Land Taxers of the 18th century, had based their reasoning on the premise that land is the only real producer, therefore it only can justly bear the burden, while Henry George used as a foundation the Ricardian theory of rent, which maintains that rent is the excess in productiveness over the yield at the margin. Rent Henry George defines as that part which goes to the payment for natural opportunities and is taken by the owner of the land.† In other words, rent is the unearned increment which attaches itself to land in proportion to population, industry, and enterprise. It is this unearned increment, created by the "labor" of the community, which Henry George proposes to use for the common benefit. Under the present system it is the individual land owner instead of the community who receives it, his "natural" title in the belief of George resting on force and usurpation.

According to Henry George, labor, by the mere act of consuming, bears its share of the increase in land values. Thus, taxing labor to pay for those improvements which increase the value of the land, is actually taxing it twice for the same purpose and exempting land from paying for its own increase. His proposition is to gradually shift this second tax upon labor onto the land, where it justly belongs, therefore bearing more lightly upon

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\* Progress and Poverty, by Henry George. Page 335.

† Progress and Poverty, by Henry George. Page 162.

production and increasing the reward to the producer. This increase of efficiency of labor would in turn lighten the burden upon the small landowner, because the increase in productiveness of his labor and capital would more than compensate him for the increased tax upon the rent.

Besides being equitable, it could, in cases where the land is rented unimproved, be collected with ease and certainty because the landlord is the natural tax gatherer and the bids of the tenants accurately determine the value. In a considerable proportion of the instances this land is not rented unimproved, and the rental value of the land will have to be separated from the rental value of the improvements upon it, which, in many cases would be difficult and could only be approximated.

#### THE TAX THAT CANNOT BE SHIFTED.

After it is once collected it cannot be shifted to the tenants by increasing rents. Land is a non-producible good and the demand determines the ground rent, which is "net rent plus tax."\* This tax is paid by the landlord, because if he should try to shift it, the tenant would move onto the next less productive land, the marginal man moving to the first sub-marginal or "no-rent" land. This must necessarily be true, because the tenant is already paying to the landlord as rent, all that the land produces over and above that produced at the margin, allowing, of course, for an element of profit. This attempt to shift a land tax would result in lessening the demand and the landlord, rather than let his land lie idle, would pay the tax himself.

According to George, it would follow that under this system land speculation would be abolished and all land would be managed at the best advantage known at the time, thereby preventing so much waste and tending to diffuse population.

To sum into a few words: "a tax on ground rent is only a tax on the private power of taxation,"† and must not be confused with the theories of land confiscation, socialism, or land-nationalization. The result, in Mr. George's opinion, would be as follows: The *landless* class would continue to pay only rent, while now they pay both rent and taxes. (With the exception of the present land tax.) The *land-owning* class would have their ground rent absorbed, but the improvements would be exempt. This would result in a decrease of their burden because the community by taking that which justly belongs to it does not place a burden on them. Thus the burden on real estate will be reduced. The burden on the farmers would, theoretically at least, be reduced, because all labor-produced values would be exempt. The ultimate effect would, therefore, be a real lessening of the burden on everybody.‡

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\* A B C of Taxation, by C. B. Fillebrowne. Page 32.

† Natural Taxation, by T. G. Shearman. Page 12.

‡ Natural Taxation, by T. G. Shearman. Page 12.

## THE ORIGINAL IMPULSE.

It was George's pamphlet, "Our Land and Land Policy," published in 1871, in California, that gave the Single Tax movement its original impulse. Between that time and 1879, when his "Progress and Poverty" appeared, a club was formed in California which has the name of being the first Single Tax club in the world. However, George and his philosophy did not begin to attract very much attention until after his lectures in New York in 1881. Much of the year following he spent in the British Isles, where he succeeded in arousing a good deal of active interest.\*

In 1886, George was urged by numerous representatives of labor unions in New York to run for Mayor on a Labor Party ticket. His candidacy was called for by a petition bearing the names of 34,000 signers and subsequently endorsed by a citizen's mass meeting and ratified by a meeting at Cooper Union, larger than any previous one since the outbreak of the civil war. Though George was beaten, the campaign, which was unique and exciting, did much toward giving an impetus to the Single Tax movement. It was at this time that the name "Single Tax" was given to it. The following year the New York Union Labor Party nominated him for Secretary of State, but at the election he polled only 2,000 more votes from the whole State than he had the previous year from New York City.†

## ORGANIZED FORCE NO MEASURE OF OUR STRENGTH.

For a while the movement apparently lost ground and the stage of ebullient enthusiasm and phenomenal organization passed away. From this time on the Single Tax movement assumed a less spectacular method, and the organizations, of which there were many, became only local in influence and character, even when national in form; and none can be said to be representative of the Single Tax movement even locally.

In 1897, the Labor Party again determined to carry New York City by ballot and they persuaded George to again run for Mayor as an independent Democrat on a ticket of a party called "The Party of Thomas Jefferson."‡ The campaign work was so strenuous that five days before election day he died. This was the last "grandstand play" that the Single Taxers have tried to make, but it cannot be said that their efforts have been a failure, because the movement had already made a strong impression upon public opinion.

By the time of George's death, throughout the English speaking world the Single Tax idea had taken possession in greater or less degree of vast numbers of people who were not avowed Single Taxers at all and therefore would not organize; while the avowed Single Taxers preferred as a rule to work through other organizations than such as bear the Single Tax label.

"As the Single Tax movement is essentially reformatory rather than

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\* Life of Henry George, by Henry George, Jr. Page 334.

† Public, November 24, 1904.

‡ Life of Henry George, Henry George, Jr. Page 600.

revolutionary, a progressive directing force in or influence upon existing social life rather than a protest and a revolt, it does not appeal to segregative impulses. This is the reason that its distinctive organizations are few and small out of all proportion to the real magnitude and effectiveness of the movement."\*

#### DEVELOPMENT IN THE UNITED STATES.

The Single Tax movement in the United States has reached a stage of development that, due to its characteristics, is more widespread than might be supposed on first thought. The political division and separation of this country and the peculiar distribution of sovereignty make it almost impossible for any movement of this type to effect a definite and unified progress. The variance of economic conditions in the several States is another important deterrent to any general proposal. Under our system each State has its own general taxation scheme with its own constitutional provisions and restrictions. The kind of properties subject to any particular tax and the methods of administration are exactly alike in no two States. Even the statutory definitions are not the same.

Regardless of these hindrances the Single Tax principle as a remedial measure has made a decided forward stride since the National Single Tax Conference held in New York in 1890. The greatest part of this progress has been made, not by the obtaining of any particularly favorable legislation, but by the enrolling into the Single Tax ranks of an enormous number of supporters, many of whom are influential men. Many of these do not, as yet, label themselves as Single Taxers. Much progressive legislation tending toward the establishment of the Single Tax has been enacted within recent years. There are also many local and national societies that are actively working for or have endorsed the Single Tax principle.

The principle of making land contribute to the support of government is, of course, an old one and has been recognized here ever since the establishment of this country, in that we have always made land bear at least a small portion of the burden. However, since the establishment of a taxation system in this country there have been many political, social, and fiscal policies at work which have prevented land from paying a larger share of the revenue and which have molded the system into its present condition. Until quite recently there was such an abundance of free and cheap land that the non-landowning class, besides being greatly in the minority, was composed of a class whose opinions were very little heeded. In this state of affairs, the alleged injustice of indirect taxation was not strongly felt and it was comparatively easy, as well as quite natural, that most of the State constitutions should contain provisions absolutely prohibiting or interfering with the installation of any of the various schemes proposed by the followers of the Single Tax principles. Not only have conditions made any progress slow, but they have forced the propaganda to adopt many different aspects.

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\* Public, November 26, 1904.



## SOME ADVANCE IN EVERY STATE.

At present there is at least some agitation over reform in every State. In some States it has not yet invaded the political field, while in others it has reached a point where definite strides are being taken in favor of one of the various proposals. This agitation has not been brought on by the fanatical proposals of theorists, but by the constant cry for tax reformation. The universal breakdown of our general property tax has created such a widespread injustice as between both individuals and classes that there is an urgent demand for an improvement in our revenue system. It is universally conceded that our system is defective and should be corrected, but it is the method of doing it that confronts the legislators and economists of today and the Single Tax principle is held by many as the only logical method of accomplishing the desired result. This has met with murderous opposition from both legislators and economists, though they have never seriously attacked its theoretical validity. They have come nearer ignoring than condemning it.

The most radical of the Single Tax proposals is the Single Tax in its entirety, which implies that all revenue for Federal and local purposes be extracted from the annual value of land assessed as though unimproved. This would be to the exclusion of all other taxes, or at least in so far as possible. Such an immediate change in the entire fiscal policy, which is proposed by many of the most extreme Single Taxers, such as Henry George, Jr., is, under present circumstances, not looked upon by the majority as a practical consideration, but held up as an ideal condition toward which to strive. This tax was tried fully twenty years ago in the case of the village of Hyattsville, Maryland, and though it was approved by the tax payers, the Supreme Court of that State declared it to be unconstitutional. Thus, under our present constitutions the Single Tax in its entirety is an impossibility. However, as a means toward this end, the three chief propositions offered and supported as more immediate possibilities are: the separate assessment of land and buildings, local option in taxation, and the exemption of improvements. These I will consider in detail in the order named.

## THE SEPARATE ASSESSMENT OF LAND AND BUILDINGS.

As the name implies, the proposal of a separate assessment of land and buildings urges the adoption, by the municipality or State, of a legal provision instructing the assessor to make a separate statement of the value of land and providing for the publication of the same in the proper records. That is, the assessors should be obliged to record "the sum for which, in their judgment, each separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which, under ordinary circumstances, the same parcel of real estate would sell, with the improvements, if any, thereon,"\*. This is in no

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\* An Act to Amend the Charter of Greater New York, to take effect Sept. 1, 1903.



way a proposal for a new taxation system, but simply a means of securing a more accurate method of valuing the property now assessable under any of the schemes of taxation which the States are at present practicing.

#### EVILS OF THE PRESENT TAXATION.

The two fundamental reasons for injustice in taxation are: a faulty tax system and discriminatory assessments. It is quite possible for a certain tax to bear very unjustly under an ideal method of assessment, but it is absolutely impossible for any tax to be equitable under haphazard assessments. As a corollary to this, it is also true that a fundamentally unjust tax can by arbitrary assessments be made to elude the condemnation of the taxpayers. This is exemplified in the case of our personal property tax. It is generally admitted to be economically unjust and detrimental to the community to assess personal property at its full value and tax it at the same rate as realty, but by arbitrary assessment it is distributed according to the diplomacy of the assessor. By this means the law is allowed to remain upon the statute books; bringing comparatively little into the treasury but working an injustice to the unfortunate while conferring a corresponding benefit to the lucky and vigilant. This, however, is not primarily due to corrupt tax officials, but to the nature of personal property.

#### THE GENERAL PROPERTY TAX.

The general property tax is open to the same maltreatment, with the supplement that it results in even more social harm. The individual has just the same incentive for under-assessment as he has in the case of the personal property tax. The less the burden upon one man, so much more does his neighbor or competitor have to bear. In this way the government discriminates in favor of the first man, and as shown by statistics, the favored man is rarely the small property owner. Everyone can cite examples of this in his own locality. Where the value of land and improvements is not separately recorded, this state of affairs does exist simply because it can exist. The "lumping" system courts discrimination, because, where different classes of property are valued as one item, comparisons are extremely difficult and it is not easy to locate injustices. Each individual being thus arbitrarily assessed there is no standard and without a standard we should expect only chaos, the benefits of which tend to go to the politicians and political favorites.

This is bad enough, but when it is considered that a tax district has the same motive for low assessment as has the individual, the injustice of the "lumping" method looms up as a dire civic malady. There is the constant temptation of the city or town to undervalue its property so as to reduce State and county taxes, thereby shifting the proper burden of their own district to some other district and thus emphasizing the injustice of discrimination as between individual parcels by a system of extra-legal wrongdoing. In fact, this evil has so impressed State officials in many States that great

attempts have been made to raise all revenue for State purposes without resorting to a direct tax on real estate.

#### LOW AND UNEQUAL ASSESSMENT.

The law of all States says that all property should be assessed at its full value, but in almost every district this ruling is wantonly disregarded. At one time Illinois reached such a distressing condition that real property was assessed all the way from 4% to 25% of its full value, unimproved property being the lowest and cheap residences the highest. At that time the basis of assessment used in Illinois was only 25% of the true value.\* In New York State according to the 1910 report of the New York State Board of Assessors, the range of average assessments by tax districts for that year was from 25% to 90% of the full value. The same report says, "In a very large majority of tax districts, however, under-assessment of real property is the result of systematic design. In most cases the assessors make their own law as to the basis of assessing property, in deliberate violation of the statute, and then proceed to make oath to the assessment roll that they have assessed all property at its full value." And as to the method of distribution of this burden, the Report further states, "If the person representing a tax district as a supervisor is a 'good fellow,' and stands in well with the organization of the board, (Equalization Board) which usually coincides with some political organization of the county, he will be dealt with leniently, or at least fairly. If, upon the other hand, he is not well liked, and does not enjoy the esteem of the organization, his constituents, the taxpayers of his town, are oftentimes compelled to suffer for his unpopularity by taking an undue portion of tax burdens."

One might say that the "lumping" system does not necessitate unequal distribution and that property can be equally assessed without separation. It must be admitted that this a rare possibility, and it can be no more than "rare" as long as there is no way for the field assessors to be checked and incompetence revealed. Experience has demonstrated the "rareness" of the possibility of equal assessment.

Again it might be said that there is only a few dollars difference one way or the other, but here it must be remembered that it is the distribution and not the amount of the burden that should be considered when dealing with society, and the non-separation of the assessments of land and improvements has resulted in a continual discrimination in favor of unimproved as against improved land. The effect of this is to penalize improvements and that, surely, is not socially desirable, because it adds to the already sufficient inducement to keep land out of use. No one will say that it is just for one class of property to get the benefit at the sacrifice of another. All tax-sacrifices should go to the government and not, in part, to owners of unimproved land. It is this phase of the proposal that is of most interest to the Single Taxers.

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\* The Assessment of Real Estate, by L. Purdy.

## THE BENEFITS OF SEPARATE ASSESSMENTS.

A number of States have recognized the benefits of the rule of separating assessments, and, in my mind, one of the most effective arguments in its favor is that where it has once been adopted I can find no record of even a suggestion of a return to the former system.

The movement began about 1870 in the New England States, and as early as 1876 Buffalo, New York, and a few other cities were following this plan, and every year from 1878 until 1911 the New York Board of Assessors urged legislation in this direction. Finally, in 1911, the New York Legislature passed an act stating that on the assessment roll of all cities there should be an extra column in which is to be set down the value of the land exclusive of the buildings.\* During these two decades thirty-one States have adopted somewhat similar legislation. In only a few of these States, however, is such ruling compulsory and where it is not, only a few of the cities have adopted the plan, and in these the methods employed are not uniform. For instance, some States, as Massachusetts and New Jersey, require a statement of the value of the land as if unimproved and then a statement of the value of the improvement, while others, as New York, require no specific value made of the improvements. The second method is more favorable than the first, in that it takes into consideration the appropriateness or inappropriateness of the improvements. If the value of an inappropriate improvement be separately computed and added to the value of the unimproved land, the total assessment might be far above the true value of the property as a whole, but under the New York law this could not happen.

Massachusetts has gone still further in a good direction, requiring, besides the value of the realty, quite an amount of information concerning each parcel. Though this information may not be specially useful in itself, it insures care on the part of the field assessors, making it impossible for them to simply copy the previous records. It also aids the experts in checking over the figures.

Another important consideration is that these results, when obtained, should be published in the proper records. Such facts not only give the tax officials a sound basis for levying the tax, but give the taxpayer a chance to draw intelligent opinions as to the desirability of certain expenditures.

The question, "Will it work?" is already answered by the experience of many places. Of the numerous examples to which one could turn, I think that Buffalo, New York City, and Cleveland are the most significant. Buffalo has the oldest established system, New York has the largest and most complete, and Cleveland perfected its organization, trained its experts and completed the assessments of all the land and buildings within the city in six months time. In each of these cases, as in all others, it has met with almost universal approval.

*(To Be Continued.)*

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\* 1910 Report of New York State Board of Assessors.

**IT'S MINE—ALL MINE.**

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*(For the Review.)*

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**By BENJAMIN F. LINDAS.**

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The sun had just slipped behind a few wisps of clouds that hung above the western horizon, as a 'prairie schooner' came to a stop in the fertile bottom lands on the banks of a mighty river of the mid-west. A few trees growing in scattered clusters were all that broke the monotony of the plains that stretched in every direction as far as eye could see. The only vegetation was a high, thick, tangled grass that grew in luxuriant abundance from the rich black soil.

"Guess we had better stop here," said the driver, a harsh-voiced squatty man of middle age, whose shifty gray eyes peered out from under his heavy brows. "Soil looks good—no pestering neighbors," and he tugged at the heavy mustache that hid his tightly pressed lips.

"All right," was the tired response from his wife, who was slightly younger than her husband, with traces of beauty still visible in the clear-cut profile and large, dark, but now lusterless eyes. "But it's dreadfully lonesome, Jim."

The man was busy unhitching the horses and made no response. He was a man of few words; morose, hot-tempered and selfish. He had, by the strictest kind of economy and frugality hoarded together a few hundred dollars, and, ignorant though he was, he had left the little village in which he had been reared in answer to an inner voice that kept prompting him to "Get some land! Get some land!"

The horses were tied to a tree; some driftwood along the shore furnished them fuel enough to cook a meagre meal, and in this lonely prairie, lulled into restful slumber by the rattle of the frogs in the sloughs, the ceaseless chirp of the insects, and the gentle breeze cooled by the 'Father of Waters,' Jim Granite, his wife, and their baby girl passed the first night on the land that was soon to be their own.

The first year sped by swiftly. Both had so much work to do that they had no time to miss the society of their fellow-man. The old settlers who had formerly held this land had long since left, and soon, for a mere pittance, Jim had secured a thousand acres that he could call his own; land luxuriantly fertile.

About this time the lure of the west was attracting homeseekers in ever-increasing hordes. Day after day, travelers would knock at the little one-room cabin to ask about the fertile fields that spread all about them. One and all were greeted with the surly answer of Jim. "It's mine, all mine, as far as you can see is mine." And so they passed on. There was plenty of land still to be had for the asking in the trail of the setting sun.

Another lonesome year had crept by, when one evening after the rude table had been cleared, Jim Granite's wife suddenly cried out: "Jim, I can't

stand it any longer; I'll go mad in this solitude. When you are away in the fields, and baby is asleep in the cradle, and the birds are still, and I can hear no sound but the lapping of the waves on the shore, I have to bite my lips to keep from shrieking in this awful silence."

"You're tired—go to bed;" and after his wife, old and bent before her time, had tumbled into the rude cot, Jim sat on the bench at the door, and smoked and smoked, gazing into the night until the first grey streaks of dawn began to blot out the twinkling stars.

Jim was just starting for the field that morning as another one of the familiar looking canvas-covered wagons pulled up in front of his door. On the seat was a young, flaxen-haired, ruddy-faced Swede; alongside of him was his buxom, dimple-cheeked wife, holding on her lap their curly-headed boy of about three years.

"Dis bane good land," said the stranger, as he slowly glanced around the place, "I like dis—guess I stay," and he smiled, and his wife smiled, and the little baby cooed his greeting.

Jim was on the point of ordering the departure of the good-natured visitors when he caught the mute appeal in the anxious eyes of his wife, muttered something to himself, and suddenly blurted out:

"See that clump of bushes down by the river? you can have a few acres there if you want it,—but don't bother us."

Ole Johnson grinned his thanks and very soon their first neighbor was starting his modest home.

The following day Granite drove to the county seat to have a deed prepared for the patch of ground that Johnson was to get. The lawyer on whom he called was one of that type of ignorant, but shrewd backwoods solicitors who were so prominent at the bar of the new States. He listened to Jim attentively; spat out the window; pushed his large, black-rimmed spectacles up on his forehead; stroked his chin whiskers and said, "What are you going to sell for? Rent the place to him, man. With all your land you shouldn't work a day. Let your tenants work for you."

The words of the lawyer struck a responsive chord in Jim's grasping nature; why had he not thought of that before? Thus it was arranged that Johnson was to pay rent. Ever after that there was a welcome at the cabin for the land-hungry traveler. Homes soon began to spring up in every direction on Jim's land, and he worked no longer in the fields. But the crude shack still remained his home, and his tired wife forced her work-racked body to the ceaseless tasks, while Jim added acres and acres to his ever increasing possessions.

In the fresh invigorating air of the prairies their child was growing into splendid blooming girlhood, and on the adjoining farm the red-faced, happy, good-natured boy of Johnson was sprouting into a vigorous young man.

The two children were constant companions. Hand in hand they would wander to the sandy shore and in silent wonderment watch the white stern-



wheeler chug through the muddy water, or they would stroll together through the straggling streets of the little village.

And thus the years passed. Jim buried his wife under the willows behind the tiny church, and the care of the household fell upon the shoulders of little Bess.

It was just about this time that a rumor spread through the town that set everyone wild with excitement. Granite had leased several hundred acres of his land to a great corporation; immense rolling mills were to be built; thousands of men were to be employed; great steel piers were to be constructed at the river front; fleets of boats would make daily trips. It was to be "Granite Landing" no longer, but Granite City now. The work was started without delay. Immense factories were strung along the shore of the river, and whirring, clanging machinery broke the stillness of the prairies, while numberless teams cut furrows of progress in the dusty village streets.

It was just about this time that Johnson had determined to send his boy away to school. Every dollar that could be spared he had saved in order to give his only boy a better start in life than he himself had had, and now he was going to send him to kind friends in the eastern city who would see that he was taken care of.

During the years that Carl was away Granite City experienced its mushroom growth, and when he finally stepped once more from the steamboat at the landing with his M. D. diploma stored away in his traveling bag, he gazed at the scene before him with open-mouthed astonishment. The village road had given place to a city street lined with business of every imaginable kind; rude shacks and unsightly tenements had crowded out the simple, but pretty cottages of former years, while unkempt and dirty children had supplanted the freckle-faced, sunburned, and bright-eyed children of the prairies. Slowly he walked through the strange town, turned down a little lane, and soon was before the old familiar gate. A girl was in the garden clipping roses. "Bess!" he cried.

She turned with a glad cry and threw herself in his arms. "Why, Carl, you great big boy, you great big boy!" and laughing and talking, now brushing away a tear of joy, she led him to the porch. She, at least, had not changed. "Father, look here; come quick, father," she called.

Slowly and deliberately old Jim Granite came through the door; "Oh, its you, is it?" he growled. "Well, how do you like it?" pointing to the town. "It's mine, all mine," he snapped, and disappeared into the house.

Carl had returned at an opportune time. A few poorly equipped doctors were attending to the disabilities of the inhabitants with varying success, but the owners of the mills wanted an up-to-date physician, a company physician, and they were on the point of sending to the city for one, when Carl made his presence known and was instantly employed.

Carl's life work now began. He had to visit the homes of the workers, and look after the injured and the sick. He was brought in contact with pov-

erty, misery and want, such as he had never dreamed existed in a civilized land. He sat in the cheerless, dirty rooms; he watched over the poor babes dying for lack of nourishing food. He moistened the dry lips and stroked the feverish brows of the dying child and crossed the withered hands over the sunken chest wherein had never entered a single ray of youthful joy and gladness. When he would leave these hovels and trudge homeward through the dirty streets the thought kept pounding within him: "It's wrong, it's wrong."

One evening he was sent for by the superintendent of the plant, whose little girl had contracted a fever. He was wanted at once. A servant was waiting for him at the door and conducted him through the luxurious home to the glistening white bedroom of the little girl. Toys and dolls were scattered about in profusion; a uniformed nurse was already in attendance. The contrast between the dying child in the alley and this pampered child of luxury struck him like a blow, and a few hours later when seated with the father in the soft leather rocker in the library his thoughts almost unbidden blurted from his lips, "It's wrong, I tell you, it's wrong. How can you surround yourself with all this wealth, when the men who make it for you are starving? How can you grind down your men, the brawn and sinew, in fact, the very brick and mortar of your factories, so that they wallow in poverty like cattle, while you have more than you can possibly spend? It's wrong, I tell you. You're selling your soul for a few filthy dollars, and you're damning your fellow man to living tombs for their faithfulness."

"Doctor, you wrong me; listen to me. You're a sensible man. Listen to what I have to say. Sit down, I tell you. You've got to listen to me. What you see are results. You don't know the causes. You are jumping at conclusions. Do you know why we came to this place? Well, I am going to tell you. We were close to the coal fields for one thing; then river transportation was cheap; but the main reason was that we got old Jim Granite to take a big bulk of our stock. But the old fellow was shrewder than we thought. He had us lease his ground, but would give only a lease on yearly terms, with the privilege of indefinite renewal. For the first year we got on well. We employed American workmen only. We paid good wages and we were proud of our force and of our plant. When the renewal time came, however, Granite more than doubled our payment. We argued and pleaded, but it was of no avail. All the answer that we could get was, "It's mine, all mine!" We struggled through the second year; again the raise and again the cold sneer and the same answer. Then we changed our men; we imported ignorant foreigners by the hundreds; we cut the wages and raised the prices of our product as much as we could. Another year passed and another raise followed. This year business is slack. We can't run full time and I am facing ruin myself. This house that you have been admiring isn't mine; I'm just the temporary occupant, and the great factory yonder is built over a yawning chasm and will soon go crashing down to destruction if that imp of Satan who goes creeping around his victims snarling, 'It's mine' don't let up on us and give us a chance to live."

Business went from bad to worse. Hundreds of men were discharged. One evening as Carl was walking home he noticed a knot of men on one of the corners uttering dire threats against the capitalists who were turning them out to starve. A sudden impulse seized him and pushing through the crowd he shouted at the top of his voice: "You poor fools, why don't you try to discover the one who is really the cause of all your troubles. Don't you know that your employers are in the same boat with you? Give vent to your wrath in any way you wish; God knows I wouldn't blame you. If I had to suffer like some of you, I'd fight for my rights as long as I could breathe. But don't let your vengeance fall on the innocent. It is not your employer who is robbing you, but that despicable rascal who is extorting from all of us every cent that he can get for permission to live on this land that he got for a few dollars an acre, and never cultivated or used. You are living like slaves because you are poor miserable slaves and don't know it." Without waiting for a response he brushed them aside and hurried on his way, not even noticing the grim face of Granite on the edge of the crowd.

Carl had just reached his office the following morning when he received a summons from the general manager of the plant. He went to the office at once. "Sorry, Doctor," was the greeting; "guess we will have to let you go. Business is bad. If it picks up any we'll send for you," and politely bowed Carl out of the door. He reached the street just in time to meet his father, who had been looking for him. He had received notice from Jim Granite's lawyer to vacate the little farm that had been his home for so many years, and he was on the verge of tears.

"Never mind, father," said Carl, who understood it all now. "Never mind. You and mother and I will go away from here and start all over again. Don't worry."

He left his father and turned down the old familiar lane. Bess was at the gate and ran to meet him. "You can't come in, Carl. Father is terribly angry. What made you say such horrid things. Now what are we going to do?"

"Listen, Bess; I'm going away tonight. I'm going to a new country and start all over again, and I want you to come with me. I want you to leave this horrible place where you are wasting the best years of your life."

She dropped her eyes and slowly shook her head. "I can't, Carl. I can't leave father now. He is hard and cross, but he has no one but me now and I can't leave him. You go alone, I'll think of you always, and who knows, some day, maybe"—a sob choked her. She turned and ran down the road.

Many years had passed, and Carl, now a vigorous, bearded man, paid a visit to the home of his youth. But what a change since he had left. The great wharfs were decayed, twisted and broken beyond repair; the main street was a deserted road with the rotten hulks of houses that lined it slowly sinking into the weeds; the immense factories were roofless, and their glassless windows stared vacantly into the distance. On every side decay, ruin, solitude



and waste. Not a living thing was to be seen. He wandered through the almost hidden graveyard behind the crumbling church and on the simple tombstone that topped the grave next to where Jim Granite's wife had rested these many years he read: "Bessie Granite—Aged 23."

He turned into the old familiar lane with a sinking heart. The cabin was still there, and as he walked slowly down the path the door opened and an old, bent man came out leaning on his cane. His matted gray hair hung over his eyes. He hobbled up to Carl and pointing a shaking finger at the deserted city, he squeaked in a high, cracked treble, "It's mine, you understand. All mine, all mine."

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### THE ECONOMISTS ON THE TAXATION OF LAND VALUES.

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ADAM SMITH—Ground-rents are a still more proper subject of taxation than the rent of houses. A tax upon ground-rents would not raise the rents of houses. It would fall altogether upon the owner of the ground-rent, who acts always as a monopolist, and exacts the greatest rent which can be got for the use of his ground\*\*\* Nothing can be more reasonable than that a fund which owes its existence to the good government of the State should be taxed peculiarly, or should contribute something more than the greater part of other funds.

J. S. MILL—A tax on rent\* falls wholly on the landlord. There are no means by which he can shift the burden upon anyone else\*\*\*A tax on rent therefore has no effect other than its obvious one (i. e., it does not increase prices). It merely takes so much from the landlord and transfers it to the State.

PROF. J. B. CLARK—Of the wealth that resides in land the State is certainly the creator and the original and lawful owner. As the creator, not of the substance of the earth, but of the value residing in it, the State has the producer's immediate right to use and dispose of its product.

PROF. E. BENJAMIN ANDREWS—To turn the golden stream of economic rent partly or mostly into the State's treasury, where it would relieve the public of taxation in burdensome forms, seems to be extraordinarily desirable.

RICARDO—Sismondi and Buchanan were correct when they considered rent as a value purely nominal and forming no addition to the National wealth, but merely as a transfer of value advantageous only to the landlords, and proportionately injurious to the consumer.

PROF. MARSHALL—In my view it was reasonable to levy poor-rates, etc., on the "public value" of land; that is on "its value as it stands after deducting for any buildings on it and any distinct improvements made in it during, say, the last twenty years."

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\* The term *rent*, as used by economic writers, does not include any payment made for the use of improvements, but solely payment for land. It is the annual land value.

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**FOR TENANTS AND SMALL HOME OWNERS.**

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Not since the Civil War have the workers of this country been in so hard a position as at present. Scores of thousands throughout the country are out of work—other scores are working part time, while many cities, like New York, are threatening to retrench in needed improvements, and so to add to the armies of unemployed.

Prices of food stuffs have risen.

The European war and thrifty purchasing in reasonable amounts by housewives are assigned as causes for high prices. Neither "reason" explains the jump in prices.

The farms East of the Mississippi could raise food for the entire country. The United States could feed the world, if all farms were cultivated to their full productivity.

Production and consumption of both food and manufactured products is limited by taxing producers nearly 2% of the value of their products, in addition to compelling them to pay land speculators enormous profits for opportunity to produce anything. This raises prices to consumers, and naturally limits consumption.

Europe is struggling to overthrow the militarist system, under which "every laborer carries a soldier on his back."

America is struggling to overthrow the land monopoly system, under which every worker is carrying a land monopolist on his back.

Tenants and small home owners all do well to enlist for the overthrow of land monopoly. Nowhere else is it so firmly entrenched and such a menace as in our cities, where it is more deadly than militarism in Europe.

Only one out of every thirteen persons, over ten years of age, in gainful occupations, is a member of organized labor. It is, therefore, necessary for the twelve-thirteenths of the workers of the country to take steps to secure employment at decent wages.—F. C. LEUBUSCHER in *The Tenants Weekly*.

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**THE REAL PROBLEM.**

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Despite what great statesmen have said, there is no such thing as a house problem—it is the problem of low wages and dear land. If workers enjoyed wages sufficient to enable them to secure decent houses, and if land could be secured cheaply on which to erect dwellings, houses and cottages would soon appear. We jam our people into hotels and deprive them of the opportunity of living decent lives. But it is the people's fault because they allow this system of land monopoly to continue. The enemy of labor, of the worker and of the whole community, is the man who withholds land from use; the enemy of civilization today is the monopolist, and by the taxation of land values and the forcing of idle land into use, we can lay monopoly in the dust and give freedom to the people.—R. L. OUTHWAITE, M. P.

## THE HISTORY OF LAND VALUES TAXATION IN AUSTRALASIA.

By AN AUSTRALIAN MAYOR.

Speaking with a knowledge derived from nearly twenty-five years' residence in England, followed by almost an equal period in Australia, during the whole of which latter time I have carefully followed the trend of the land reform movement here, I see no reason for any attitude but that of extreme hopefulness with regard to the future in Australia.

Great economic and social changes of a permanent character cannot be expected to come to pass in a few months.

If in moments of impatience, when speaking of our steady progress, we style it slow, at least we cannot deny that it is persistent and that there has been no turning back. Let me summarize the history:—

1884—South Australia imposes a tax of  $\frac{1}{2}$ d. in the £ on land values.

1890—Queensland decided to raise approximately all its municipal taxation by taxing land values only.

1891—New Zealand imposes a tax on land values with a maximum exemption of £500. The lowest rate is 1d. in the £. The effectiveness of the tax has been injured not only by exemptions, but by graduations also.

1893—South Australia gave its municipal authorities power to rate on land values only. The Act, even with the subsequent amendments thereto, is admittedly imperfect, and in consequence is but little availed of.

1895—New South Wales imposed a tax of 1d. in the £ on land values—with an exemption of £240 and with other exemptions (this tax is now almost inoperative, but something better has been substituted for it).

1896—New Zealand gave its municipal authorities power to rate on land values only, except for certain purposes. (Act amended and considerably availed of).

1902—West Australia gave its more insignificant municipal authorities, viz.: its Roads Boards, power to rate on unimproved values. About half of these Boards have taken advantage of the Act.

1906—New South Wales adopted a system of Municipal Rating on land values, applying to the whole State—including Sydney, except the City of Sydney (c. f., the City of London), compulsory in the country districts, and partially compulsory and partly optional in the towns.

The option is availed of in the overwhelming majority of cases, and nearly £1,000,000 municipal taxation is raised thus in New South Wales with a population of a little more than a million and a half.

The State Tax passed in 1895 does not apply where the new system of rating prevails.

1907—West Australia imposed a tax of 1d. in the £ on land values, with certain exemptions.

1910—The Commonwealth Parliament imposed a graduated tax of 1d. in

the £ on land values, with an exemption of £5,000. This brings in approximately eight per cent. of the taxation imposed by the Commonwealth Government and over 5s. per head of the population of Australia.

1910—Victoria imposed a tax of  $\frac{1}{2}$ d. in the £ on land values with a £250 exemption, which disappears at £500.

1910—Tasmania imposed a tax of 1d. in the £ on land values. Land values in excess of £2,500 are subject to a graduated tax.

Now approximately this means that inhabitants of the Commonwealth who number approximately  $4\frac{1}{2}$  millions, pay nearly  $3\frac{1}{2}$  millions of pounds in Federal, State and Municipal taxation on land values, or somewhat more than 15s. per head of the population of the Commonwealth. The two States where the taxation of land values is highest are New South Wales and Queensland. In both those States the great bulk of the municipal taxation is raised by taxing land values only and both are in addition subject to the Federal Government's Land Tax. In the former a very trifling State Land Tax still exists. The average in these two States per head of population raised by taxing land values is approximately 23s. per head, or 8s. above the Commonwealth average, and the average of the remaining four States is, of course, well below the 15s. before mentioned.

The point I wish to make is, not the magnificence of, but the persistency of the growth of land values taxation, and not the immense progress we have made, and not the miraculous effects of that progress, but the satisfactory effects of the steady progress we have made. There has been no turning back.

Throughout Australia municipal functions are not exclusively but mainly confined to the making and maintenance of roads and bridges, street lighting, surface water, drainage, street cleansing, parks and gardens. Even such services as water supply and sewerage, if indeed the latter service is rendered at all, are frequently though not entirely rendered by the State Government or by some board under its control and not by a purely municipal body. Services such as police protection, education and the care of the sick and of the insane, are almost entirely supplied by the State and not the municipal bodies; while the equivalent of poor relief, viz., the old age pension, is supplied by the Commonwealth Government. Hence it follows that the rates of taxation imposed on land values for municipal purposes are much lower than would be requisite if our municipal responsibilities were as heavy as in the United Kingdom. But though the functions performed by the local bodies (i.e., municipalities) are insignificant as compared with those of their British prototypes, the amount of taxation per head raised for municipal purposes in both New South Wales and Queensland is considerably in excess of the average per head of population raised for Federal and State purposes in the remaining four States.

The defect in all the Australian land value taxation (other than municipal taxation) is the irrepressible tendency to exemptions and graduations, two words as dear to the heart of the Socialist as "that blessed word 'Mesopotamia'" was to the old lady of ancient story. Wherever land value taxation for municipal purposes has been substituted for the British system formerly

in force, these dangers have not even obtruded themselves. The result has been the partial adoption of the Georgian theory in its full and absolute purity. It has not meant, as in the case of our State and Federal taxes, fresh taxation in addition to, but new taxation in substitution for old taxation. It has meant the lightening of the burdens of the deserving, and the placing of the burden thus removed onto the shoulders of the undeserving. It has meant the removal of the burden from capital and labor, and the increase of the burden of the land value owner. Moreover, when the fight for municipal land values taxation once begins, it is not, as would be the case of a proposed Central Government tax, opposed by a solid phalanx of all those land-owners who are actuated by self-interest; and even those who are actuated only by self-interest are divided, and a majority probably favor the new method.

As to the effects of the instalment of land value taxation we have in Australia, I have no doubt that it is operating as well as can reasonably be expected, in view of the modest size of the instalment, the grave blemishes of exemption and graduation and the heavy burden of protective duties to which Australia is subject.

It is perfectly true that owners give their land to their children to avoid the Federal Land Tax. I have had such cases under my personal observation, and they undoubtedly account for some trifling percentage of the many transfers resulting from the tax. But that the tax has very materially expedited the subdivision of large estates, and that it has tended largely to increase our production by increasing the rapidity of the conversion of sheep walks into prosperous agricultural districts, no unbiased person can deny. In fact the lamentations of some of the big shareholders in the great landowning companies at the fact that they have been compelled to subdivide and sell, are the best evidences of its efficacy in that respect. If there were neither exemptions nor graduations its effect would undoubtedly be even more efficacious.

Of the good effects of the municipal systems the evidence supplied to a recent English Royal Commission on local taxation bears ample evidence. But let me give a recent example. A Queensland client of mine who was about to invest some capital in a Victorian business enterprise was almost horrified when he learnt from me that in Victoria the investment of £3,000 capital in buildings would involve him in £15 per annum extra taxation in the municipality concerned: so accustomed to the system we advocate are Queenslanders.

In conclusion, let me say it will not be long before in Victoria municipal rating on unimproved values will be optional. There is little doubt that its adoption will be speedy. In no State in Australia has more magnificent educational work been done than in Victoria, and no part of the world was blessed with a more brilliant—a more intellectual—a more painfully industrious—a more self-sacrificing devotee of a great cause than the late Max Hirsch. In spite of this, Victoria lags behind. But, in his words:—

“Justice will prevail at last. But stone has to be laid upon stone with infinite toil; the mortar that holds them together has to be mixed with human sweat and suffering in order that mankind shall at last possess a fit habitation for a perfect social state.”



# THE LAND VALUE OF NEW YORK

## THE LAND VALUE OF NEW YORK.

### A COMPARISON WITH LONDON.

(For the Review.)

BY A. W. MADSEN, B. Sc.

The annual report for 1914 of the Commissioners of Taxes and Assessments of the City of New York shows that the total taxable value of property as on 1st January, 1914, was \$8,390,155,472. The sum was made up as follows:

Ordinary Land Value.....	\$4,602,852,107
Improvements (buildings, etc.).....	2,855,932,518
Special Franchises.....	404,420,311
Real Estate of Corporations.....	186,654,976
Personal Property.....	340,295,560

\$8,390,155,472

The most interesting feature of the municipal valuation in New York is the separation of the value of land from the value of improvements in or on the land, a method which has been in practice for ten years and has reached a state of high perfection. The valuation is made once a year.

The site value of land is assessed at its full selling value as are improvements. The two added together make up the value of "ordinary real estate." Land is separated in the process of valuation in order to arrive more accurately at the value of both land and improvements, but it is not treated separately for purposes of taxation, and there is only taxation of land value in the sense that all land is taxed whether used or unused. A vacant piece of land is taxed at its selling value at the rate of tax on all property. Should a building be erected on such vacant land, the building is taxed in addition and the result of making the improvement would be increased taxation.

Special franchises consist of rails, pipes, wires and the like situated in streets, waterways and public places, together with the privilege of building, maintaining and operating the public service performed by the aid of such improvements. The special franchise, therefore, includes both the tangible property in streets and public places of the character described and the value of the privilege of operating it.

Real estate of corporations consists of all improvements in streets, waterways and public places other than special franchises, also of all rights-of-way of public service corporations which extend through more than one block. The Deputy Tax Commissioners are required to report the value

of the land of the rights-of-way of public service corporations computed in harmony with the value of adjacent land. The Deputy in charge of the assessment of this property uses the values so reported to him and adds the value of the improvements whatever they may be.

The taxes on property are imposed by the city comprising five counties and there is in addition a small tax imposed by the State of New York. The rate varies slightly in the various counties which are coterminous with the boroughs because each county pays its own small county expenses. The rate of tax is as follows: In Manhattan, 1.78 per cent.; The Bronx, 1.77 per cent.; Brooklyn, 1.84 per cent.; Queens, 1.80 per cent.; and Richmond 1.90 per cent. The New York State tax is 0.058 per cent. Stated in pence per £, these rates are equivalent to : Manhattan, 4.37d.; The Bronx, 4.25d.; Brooklyn, 4.42d.; Queens, 4.32d.; Richmond, 4.56d.; State tax 0.14d. The total municipal taxation imposed (on real and on personal estate) was \$150,503,897. If to that is added the State tax (\$4,576,303) the total taxation was \$155,080,200, which is \$28.30 or £5-18s. per head of the population. The taxation on fixed property (real estate which is land and its improvements) alone amounted to \$144,420,586 municipal taxes plus \$4,389,709 proportion of State tax, a total of \$148,810,295, which is \$27.17 or £5-13s. per head of population.

In New York city the proportion which land value bears to the total value of land and improvements varies considerably. In "Section 3" of Manhattan, which includes the great business centre, the proportion of land value is as much as 70.3 per cent., notwithstanding the gigantic and valuable skyscrapers for which the neighborhood is so notable. In "Section 13" of Brooklyn the proportion is as low as 41.1 per cent. The average for the whole city is 61.7 per cent.

Land value per head of population also varies considerably. The ordinary or selling value of land (apart from franchises, etc.) varies from \$1,258 (£262) per head in Manhattan to \$413 (£86) in Richmond. The average for the whole city is \$840 (£175). With the growth of population the land value has increased in sympathy but the land value per head has declined, having been \$871 in 1913, \$898 in 1912 and \$915 in 1911. This decrease is not explained by increased taxation since taxation has remained almost stationary.

#### NEW YORK'S TOTAL LAND VALUE.

It is possible to make an estimate of the total land value of New York from the figures supplied by the Commissioners and to use the estimate for making a guess at the total value of London land. Facts as to London will not be available until after the British National valuation is completed, but we shall have to wait for that for some time and meanwhile speculation is admissible. For the sake of clearer understanding, United States money is converted into English money (at 4.8 dollars to the £). The average proportion of land value to total value (61.7 per cent.) is used for arriving at

the land value of real estate belonging to corporations, of special franchises and of properties exempt from taxation. The last mentioned include the sewerage system, municipal and government institutions, libraries, churches, hospitals, cemeteries, etc. Similar properties in London are assessed and are included in the annual rateable value, some are actually rated; and in the case of government properties the local rating authorities receive a subsidy as compensation for the exemption of such properties from rates.

As ordinary land value means the selling value of land as diminished by the taxation imposed, it is necessary to add the capitalized value of the taxation in order to arrive at the value the land would have if free from taxation. For this purpose it is assumed that the real estate taxation falls on land value in proportion to the relation which land value bears to total value, which as explained is 61.7 per cent. for New York. If it were agreed, as some maintain, that all taxation of fixed property is really a burden on the land alone then it would be necessary to add the capitalized value of the total real estate taxation, and in the result the land value of New York would be correspondingly greater. But to be on the safe side and to arrive at a conservative estimate, only 61.7 per cent. of the real estate taxation is added and the taxation of personal property is left out of account entirely.

The value attaching to special franchises and to the real estate of corporations consists largely in what the commissioners call privilege and rights-of-way. It is doubtful if improvements in these cases make up anything like so high a proportion of total value as they do in the case of ordinary fixed property, and there will be no exaggeration in placing the land value at only 61.7 per cent., the average proportion for the other classes of property. The total figure of land value in New York will then work out at £1,658,351,000 as follows:

Ordinary land value (being selling value).....	£958,927,000
Land value of real estate of corporations.....	23,993,000
Land value of special franchises.....	51,985,000
Land value of real estate exempt from taxation:	240,874,000
Capitalized value of the proportion of Municipal and State taxation falling on land values, at 20 years purchase or 5 per cent.....	382,572,000
	<u>£1,658,351,000</u>
Land value per head of population (5,476,996...)	£303
Land value per acre (201,446).....	£8,232
Population per acre.....	27
Total annual value at 5 per cent. ....	£82,918,000

#### LANDOWNER'S SHARE.

Incidentally an estimate may be made of the land value tribute which is drawn annually from New York by private interests. For this purpose we should deduct from the total the value of land exempt from taxation



(£240,874,000) and the value of the taxes on land values (£382,572,000) leaving £1,034,905,000. At 5 per cent. this is £51,745,000, which sum represents the net annual untaxed rent taken from the population. It amounts to £9-8s. or \$43.32 per head. On the other hand the annual rent taken in taxation is only £19,129,000 which is £3-10s. or \$16.80 per head. Thus the Municipal and State levy on land values is £3-10s. per head every year and in addition the landowners take in rent £9-8s. per head.

## NEW YORK AND LONDON.

In estimating the value of one town or district from the ascertained value of another town or district it has been customary simply to figure on the population or the area of the former and multiply by the value per head or value per acre which is found to exist for the latter. But this practice overlooks the fact that value per head and value per acre depend on density of population as well as upon other factors such as situation, state of industry among the inhabitants, presence or absence of poverty, etc. Principally on account of its much larger area (201,446 acres) New York city is not a criterion for London (74,816 acres). The population per acre in Greater New York is 27; in London it is 60.8. A more trustworthy comparison is afforded by the boroughs of Brooklyn and Manhattan taken together as the following statistics show:

## MANHATTAN AND BROOKLYN.

Population.....	4,393,773
Area.....	64,718 acres
Population per acre.....	68
Taxation imposed on fixed property (land and improvements), including quota of State tax.	£26,325,000
Per head.....	£5-19s.-0d.
Per acre.....	£407

## LONDON (COUNTY COUNCIL AREA).

Population (1912) (1).....	4,519,734
Area (2).....	74,816 acres
Population per acre.....	60.4
Local taxation on fixed property, including recoverable arrears (1911-12). (3).....	£15,961,000
Estimate of Budget taxation on fixed property in London. (4).....	£ 9,420,000
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Total property taxation.....	£25,381,000
Per head.....	£5-12s.-0d.
Per acre.....	£339

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- (1) London Statistics 1912-13 p. 54.  
 (2) Ibid p. 47.  
 (3) Ibid p. 626.  
 (4) Ibid p. 558.

The comparison according to these figures is justifiable, and it will be difficult to escape the conclusion that the value of London land, if assessed on the same scientific principles as New York is assessed, must approximate to the value of the land in Manhattan and Brooklyn. The population is engaged in almost the same pursuits; each district forms a great metropolis; the influence of overseas trade is the same; in both cases there are outlying and surrounding residential districts, although the territory called extra-London is more populous than Queens, Richmond and the Bronx taken together, and this should of itself make London land the more valuable by comparison.

The effect of property taxation upon the value of land is also taken into account; the combined local and national taxation is even less in London than the municipal and State taxation in Manhattan and Brooklyn, a fact which by the way may surprise many. The truth is that British "property taxation" appears heavy and burdensome because assessments are ridiculously low. In any case the comparatively lower taxation in London should make the selling price of London land higher by comparison.

In the subsequent estimate this factor is ignored, as is the influence of the three million population in extra-London, and to be further on the safe side a correction is made for the less density of population within the County Council area itself, as compared with Manhattan and Brooklyn. It might be added, in case objections be raised on that score, that Manhattan and Brooklyn are by no means purely business districts. The statistics of the tax commissioners show that 79.2 per cent. of the buildings in Manhattan are one and two family dwellings and tenements without elevators; hotels, elevator apartment houses, warehouses, office buildings and factories make up 14.3 per cent. of the buildings. In Brooklyn the former classes make up 91.3 per cent., and the latter 2.38 per cent. of the buildings.

The only other point that need be explained is that annual value is derived from capital value in London by taking only 4 per cent. instead of 5 per cent. as in New York. There is this difference at least in the respective market rates of interest, and the difference would be a reason for enhancing the annual value of London land over New York land where both had the same capital value. The process of stating the value of New York land at so much per head or per acre and using that figure to ascertain the value of land in London is not strictly accurate, for New York land sells at about 20 years purchase whereas London sells at about 25 years purchase and the result is to underestimate the value of land in London by the use of such methods.

Calculating for Manhattan and Brooklyn as has been done for New York as a whole, the statistics of land values are:

#### MANHATTAN AND BROOKLYN LAND VALUE.

Total land value, including the land value of franchises, exempt property, etc., and the proportion of the municipal taxes and quota of State tax falling on land values..... £1,523,603,000

Per head.....	£347
Per acre.....	£23,541

(Note: The land value proportion in Manhattan is 66.2 per cent., in Brooklyn 49.9 per cent.)

Ordinary land value, being the <b>taxed</b> selling value of land, and not including the land value of franchises of corporations or of exempt properties.....	£824,127,000
Per head.....	£188
Per acre.....	£12,734

From these figures the following alternative estimates of the value of London land are submitted:

#### LONDON (COUNTY COUNCIL AREA) LAND VALUE.

##### I.

(a) Total land value of London at £347 per head, corrected by the less density of population in London, as compared with Manhattan and Brooklyn, in the proportion of 60.4 to 68..	£1,392,982,000
(b) Total land value of London at £23,541 per acre, subject to the same correction.....	£1,563,954,000
Annual value of (a) at 4 per cent.....	£55,720,000
Annual value of (b) at 4 per cent.....	£62,559,000

##### II.

(c) Ordinary or selling value of London land, at £188 per head, excluding the land value attaching to special and exempted properties and corrected as before by the less density of population in London.....	£754,546,000
(d) Ordinary or selling value of London land at £12,734 per acre, corrected as before.....	£846,625,000
Annual value of (c) at 4 per cent.....	£30,182,000
Annual value of (d) at 4 per cent.....	£33,865,000

The extent to which rates and taxes on fixed property ultimately fall on land values is a much disputed question. Some say all such taxes are a charge upon land and if their contention is admitted then the gross taxable and rateable value of land should include the whole amount of taxation now levied. This was £25,381,000 in London in 1911-12 and if added to the above figures (c) and (d) the annual values would be £55,563,000 and £59,246,000 respectively. On the other hand, if the taxes fall on land value only in proportion to the part of the total value represented by land, the result, would be correspondingly less. Put the land value proportion at only 50 per cent. (it is 61.7 per cent. in Greater New York) and the gross annual value of London

land on the basis of the (c) and (d) figures would lie between £42,872,500 and £46,555,500. It must be noted, however, that the (c) and (d) figures specifically omit the land or communal value attaching to tramways, sewers, gas mains, public institutions and to properties exempt from taxation. These are all included in the present "rateable value" of London. Accordingly the former of the two alternative calculations embodying the figures (a) and (b) is more trustworthy and it places the gross annual value of the land of London at between £55,720,000 and £62,559,000.

#### THE "RATEABLE VALUE" FALLACY.

The calculation of both the capital and the annual value of London land is submitted with all respect to those statisticians who have attempted to show the inadequacy of land values to meet national and local revenues. The Council of the Surveyor's Institution, speaking with professional authority, have estimated the land value of the whole United Kingdom at £3,000,000,000, which to say the least of it seems quite absurd since the value of New York land, ascertained by a duly constituted assessing department, is at least £1,658,351,000. Other statisticians, belittling proposals for the taxation of land values, have declared that £100,000,000 is the outside limit of the annual value of the land of the whole United Kingdom. They are usually very emphatic in their convictions and we can only invite them to show in what respect our calculation of the value of London land alone at somewhere between £42,872,500 and £62,559,000 after making generous allowances, is faulty or unreliable.

We have always protested against land value estimates derived from the figures of present rateable value and we shall not be dismayed if it is pointed out that the total gross rateable value of London (land and buildings included) is only £54,949,000 and net rateable value £45,022,000, which is less than the value we attribute to the land alone. Present assessments are slipshod, anomalous and unjust, and only approximate to the real annual value in the case of small properties and of the dwellings of the poor. In the United States, wherever the scientific separation of land value from improvement value has been adopted as the method of assessment it has been found that the total greatly exceeds the figures previously obtained by lumping land and improvements together. As to London we have the testimony of the ex-Lord Mayor, Sir Vezev Strong, who speaking at a meeting of the City Corporation on June 12th, 1913, said: "Even on the assumption that the new proposals (the taxation of land values) were entirely in substitution for the present charges, an imposition of, say, 3d. in the £..... would be equal to something like £1,250,000 added to its annual burdens." We do not know whether Sir Vezev Strong was speaking of local burdens or of local and national burdens combined, but as the purely local annual burden by way of rates on the City of London is £1,866,834\* it follows that 3d. in the £ would according to Sir Vezev Strong, raise at least £3,116,834 and accordingly the

capital land value (apart from improvements) must at least be £249,347,000 corresponding to an annual land value of £9,995,868. In his declaration Sir Vezey Strong has only proved how extremely unsatisfactory our present assessments are, for the net rateable value of the city of London (land and improvements included) is only £5,759,323. (1).

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## BI-MONTHLY NEWS LETTER.

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By THE EDITOR.

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The news that will most interest the readers of this number is the election results. We regret to chronicle the defeat of the Local Option in taxation amendment in California. At this writing the figures are lacking, so the extent of the defeat is not known. But a good fight has been fought, and an army has been enlisted that will increase in numbers for the next general engagement with the forces of privilege. It would be an ungrateful task to select for special mention the names of those who have contributed so much of time and intelligent energy to the making of public opinion in the coast State. We congratulate our friends on their candid and open fight for the Single Tax, for no effort was made to minimize the reasons back of the demand for local option. Single Tax speakers confessed that their only purpose, their sole hope, was that it would open the way for the adoption of our system in some important community in California, thus furnishing an unquestioned object lesson. Others might advocate local option in taxation for other reasons, but the Single Taxer had but one reason, and that reason was boldly avowed in every corner of the State. If we are defeated, as now seems probable, the defeat is an honorable one, and we are stronger for it. All honor to our California brothers!

Another amendment of interest to Single Taxers was one in Ohio forbidding the separation of land from improvements in classifying was defeated by over 200,000. It was boasted that this "would make the Single Tax impossible." Nebraska gives power to the legislature to enact such laws as it sees fit. In Oregon the amendment exempting \$1,500 of improvements was defeated.

The most important Single Tax victory was the defeat in Missouri of the so-called anti-Single Tax amendment, saving the Initiative and Referendum for the cause. This victory is all the more notable, for the amendment was designated on the ballot as "Anti-Single Tax" in black-faced type. The adverse majority in the State was large, and in St. Louis it was snowed under by over 70,000. The Fels Commission which helped this fight are to be congratulated.

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\* London Statistics, p. 626.

(1) Ibid, p. 667.



It appears that a number of Single Taxers have been elected to office. Our readers know by this time how the REVIEW stands on the question of electing Single Taxers to office. We know it is the custom whenever and wherever any one of supposed Single Tax leanings, or formerly affiliated with the Single Tax movement, or who at any time has said that "There might be a good deal in the Single Tax," is nominated for office, a little group is at once formed into a campaign committee to solicit funds and help for the candidate, and many of the rank and file fall into line, regardless of the fact whether the principles we hold are even remotely involved. This indiscriminate practice is too absurd to call for comment. But the funds and the effort needed for such work as the Fels Commission, the New York State Single Tax League and other organizations are doing, are diverted to the support of men anxious to serve the State in official capacities where in many cases they are powerless to accomplish anything for the cause, and in many instances are relegated by the nature of their official duties, so far as the cause itself is concerned, to permanent innocuousness.

In this State Chas. S. Whitman is elected Governor by a tremendous majority. It is important to mention this merely because Mr. Whitman, unlike his only formidable opponent, Glynn, declared himself with manly frankness in favor of the referendum on the exemption of buildings from taxation. Hon. Samuel Seabury, once president of the Manhattan Single Tax Club, is the solitary successful candidate on the State Democratic ticket. His election to the Court of Appeals is by a plurality that represents just about the number of Single Taxers in the State who in casting their ballots may have recalled that Justice Seabury was once an active Single Taxer and President of the Manhattan Single Tax Club, of which Henry George was the founder. So it is not too much to claim that his election was brought about by Single Taxers.

But in another aspect, by a curiously freakish turn of fortune, his election can also be attributed to his denial of the fundamental doctrine which forms the basis of the Single Tax theory. In an article contributed to the *Outlook*, the organ of the Roosevelt Progressives, in the early part of the year, Justice Seabury furnished an ingenious argument in favor of Panama Canal toll exemption for American vessels, denying even that the matter was a proper subject for arbitration, notwithstanding the differences of opinion existing among jurists and students of international law on both sides of the ocean. Justice Seabury based his argument on a novel contention, a contention, as we say, involving a denial of the basic doctrine of the Single Tax. This was that when the Hay-Pauncefote treaty was drawn this Panama strip was foreign territory, but had since been acquired by the United States, and must therefore be administered as domestic territory. This argument, strengthening the opposition of Colonel Roosevelt to President Wilson, may have suggested to the Progressive leader the distinct availability of Justice Seabury for a Progressive nomination. Mr. Seabury had learned at the feet of Henry George and Herbert Spencer that land titles are based on "force

and fraud," and it is these land titles which Justice Seabury as a Single Taxer proposes to submit to the arbitrament of the voter. But here was a land title acquired by "force and fraud" with a vengeance!

But Justice Seabury's difference with President Wilson and his agreement with ex-President Roosevelt probably secures him the office of Court of Appeals judge, and puts him line for the nomination for governor, if it be not remembered four years hence, when there are more Wilson Democrats, and few or none at all of Roosevelt Progressives, that Justice Seabury took issue with President Wilson on the very important question of Panama tolls.

But aside from this, it may be well to have in the Court of Appeals a Single Taxer as well as an able and accomplished jurist.

In Illinois Raymond Robins ran for United States Senator. He was accused by his Republican opponent, Mr. Sherman, of being a "land confiscationist." Mr. Robins might have replied, in the vigorous language for which he is justly famous, as follows:

"Mr. Sherman is mistaken. It is true I am a Single Taxer, but I am not a land confiscationist. I do not believe in taking anything from the landlords save their power to collect tribute. The Single Tax is not an issue in this campaign, because it is not in the platform, but if Mr. Sherman wishes to make it so, I will debate the question with him before the voters of Illinois."

But Mr. Robins didn't. What he is reported to have said is this:

"Mr. Sherman says that I am in favor of land confiscation. The statement is false, and Mr. Sherman knows it, yet he will continue to use it. Such tactics are not worthy of a United States Senator.

"He knows that it is not within the power of Congress to change our system of taxation. Under the Constitution Congress cannot levy a land tax. Many of the largest landowners in Illinois are my personal friends and are working for my election."

Mr. Robins ran a bad third. He could not have done worse had he squarely faced the issue. And next time he would have done better.

Among Single Taxers elected to office whose light is never hidden under a bushel are Warren Worth Bailey, Edward Keating, Wm. Gordon and Robert Crosser, all re-elected to Congress. Warren Worth Bailey is the editor of the *Johnstown Democrat* and Mr. Keating is from the Colorado strike district. Louis Nash was elected County Commissioner in St. Paul, and in Omaha Laurie J. Quinby was elected State Senator at the head of his ticket. Hosea Paul was re-elected Recorder in Cleveland, Ohio, by a plurality of 8,700.

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### TOILERS AND SPOILERS.

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It is a self-evident truth that the laws should be so framed as to leave people free to do their best and not their worst for their fellow men. Unfortunately two mistakes have been made. First, the earth, and all its resources, has been treated, not as a gift to all mankind, but as an article of bargain and sale. Consequently, the majority of mankind has been disinherited. Thus we abnegate the glorious doctrine of the brotherhood of man.

ADDRESS OF CORNELIUS DONOVAN.

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(Following are portions of the address of Cornelius Donovan at the Peoples Budget meeting at Cooper Union, this city, called together by the Lower Rents Society. Hon. Frederick C. Howe, Commissioner of Immigration, presided, and among the speakers were Dr. Herbert L. Wheeler, Philip Klein, Grace Isabel Colbron, Frederick C. Leubuscher, Cornelius Donovan and Mrs. V. G. Sinkhovitch.)

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I am in hearty sympathy with the remarks made by Mr. Phillip Klein of the New York Prison Association. As a juror in the Criminal Courts I witnessed the trials and heard the sentences of some of the 5000 unfortunates now in his care whom he so pathetically describes.

The great majority of the criminals are young men, just merging from parental control into free manhood. All of them are well educated, as if they had been particularly prepared for the battle of life.

After graduation from the schools and colleges they go forth with hearts beating with high hopes. But alas, the employers are too few. The owners of the primal means of life have not wants enough to hire everybody that needs work, that has an inalienable right to earn his living upon the earth.

The government of our State has marked off its ample areas and given title to them to a few, not all of them citizens. These pampered parasites have great pride of possession. Though professing religions (Christian and Jewish) whose basic doctrine is equal love of neighbors with themselves, they cunningly forestall the very sources of life from their fellow men and compel them to labor on their terms or not at all.

The young men at the very threshold of their self-reliance who vainly seek employment find themselves in a very serious situation. They are proud, too, and more than willing; they are anxious to make good. But who is to employ all of them? The private owners of our city do not need them. Let them accompany the immigrants from Europe to the rural districts, and very few will find employment there. Many a young man as good or better than we were at his age, who is too proud to beg, too honest to steal, will find what it is to be wanting a meal. If he succeeds he fills the place that could be occupied by some one as worthy. If he fails he is compelled to choose between crime and suicide. Mr. Klein's five thousand choose crime. We are opposed to any municipal economy that would lessen the care due these victims of our government. If there is to be any saving in our Criminal Department or Correction Department, let us take it from the salaries of the high priced judges who send these men to the care of Mr. Klein.

It is now a century and a quarter since Sir Wm. Jones asked the question; "What constitutes a State?" and answered it by saying, "Men, high minded men! Men who their duties know, but know their rights, and knowing dare maintain."

Therefore the State of New York is made up of men, and Sir William



meant the word to include the women too, who know their rights. Well they need not know *all* their rights. But they will know and appreciate enough of them to constitute the government of the State of New York. Thus reasoning, the government belongs to the people, all the people, and not to the few who have, by hook or crook, obtained paper titles to the soil of the State.

These titles, while very important as between individuals, do not constitute ownership as against the State. Let any withholder or forestaller who may think he owns land as against the State, stop paying his rent or taxes to the State, and then see who owns it.

The people of the State of New York, by the grace of God free and independent, possess the original and ultimate property in all lands within the jurisdiction of the State. All the right of ownership that our real estate men have is what the legislatures give them. They are the first tenants under the State. But this is quite enough to enable them to turn all the urban districts into tribute traps with which to catch a great proportion of the earnings of their less privileged neighbors.

If the titles to land are not derived from our legislature, there are no titles to land. If they are obtained from law makers at Albany, then to the legislature must we look for relief from oppression.

The legislature can impose the increase in taxation that will set the land free to the use of all the residents of the State, or it may increase the exemptions from taxation that will further prohibit its use except at the terms of the few who have in fee the power backed by the government to withhold it.

In nine years the value of exempt real estate has increased 71%, whereas the toll paying land has only increased 55%. And seven of these years were lean years. Imagine what is likely to happen in the fat years that are over-due.

The *Times* threatens us this morning; that if the railroads are obliged to reduce the dividends to the stockholders they will sell out their stocks. It prophesies that if the war should last a year, a loan of fifteen billions will be desired. It declares that its constituents will play no favorites and will lend their money to the warring governments if better interest is offered.

If the war should last as long as that, which God forbid, what would they have to give for money or produce or anything else?—Ashes. We might as wisely contract a treaty of reciprocity with the desert of Sahara.

One of the candidates for Governor showed me that he saw the tip of the tail, when he declared most emphatically that the water rights of the State must be protected. He is on the way. It need not surprise us at all if within a few months, he should see a great light that will illumine the primal right of self preservation that no statute can repeal—that no court can annul.

The same candidate in the same speech declared himself to be the ally and friend of the upbuilding of Brooklyn. Of course he bears the same cor-

dial relation to every other county in the State. We shall test the sincerity of this voluntary profession of friendship. There is nothing in the way of the upbuilding of any part of the State save Land Speculators. The tributes that they may now exact from any young family would build the home.

There are thousands of families in this city tonight who are ready to build their homes if only they could shoo the speculator off the home sites. As soon as your speculator sees the family coming up goes the price. He paid his taxes, he says. Why did he pay them? And when did he pay them? Hasn't he had use of the property. Whose fault was it if he did not use it when so many of his innocent neighbors were suffering for want of it. As well might the ticket speculator complain to the management that he did not use the reserved seats at the theatre.

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### AS ONE MAN SEES IT.

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The great principle before us—that in the establishment of righteousness in social conditions is the bringing of God upon the earth, and that in this is the true worship of God—may be easily recognized in the great reform movements of the day. With him who perceives, for instance, the injustice and immorality implied by the State's bestowing the values which it has itself created, and thus which belong naturally to public revenue, upon certain individuals—in this way establishing a pernicious economic inequality; and then seizing upon values which individuals have created, thus which naturally belong to them, for its own use — by this act robbing its subjects; with him who sees these two things, Single Tax necessarily becomes a religion. He sees in it the Divine law for man's just and peaceful occupancy of the earth as at once the common heritage of all, and as the conservator of the economic freedom of each.—“God in Man” Address by Charles H. Mann, noted Swedenborgian.

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### THERE NOW!

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“We have seen that the Single Tax is defective fiscally, politically, morally, and economically. We have learned, first, that it would be inelastic, and that it would intensify the inequalities resulting from unjust assessments; secondly, that although itself proposed chiefly from social considerations, it would prevent the government from utilizing the taxing power for other social purposes, and that it would divorce the interests of the people from those of the government; thirdly, that it would offend against the canons of universality and equality of taxation, and that it would seriously exaggerate the difference between profits from land and profits from other sources; and, finally, that it would be entirely inadequate in poor communities, that it would generally have an injurious influence on the farmer, and that even in the large centres it would exempt large sections of the population without bringing any substantial relief to the poorer classes.”—Professor E. R. A. SELIGMAN, 1913.

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**WHAT THEY SAY OF THE HON. GEORGE FOWLDS.**

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There is no man in New Zealand to-day who bears a higher moral character than Mr Fowlds does. Friend and foe in political life acknowledge his perfect honesty and sincerity of purpose. He will follow his conscience at all hazards. He places principle far above party or self-interest, and once his mind is made up he is never slow to act and never afraid to speak. The writer is unable to follow Mr. Fowlds on two of his political principles: nevertheless, he has the utmost respect for him. He cordially acknowledges his splendid services to the State, and the transparent honesty which has characterized his whole public life. Mr. Fowlds was born in 1860 in Kilmarnock in Scotland. His father was Matthew Fowlds, the famous weaver, of Fenwick, who lived to be over one hundred. When his centenary was celebrated in 1906, Sir Joseph Ward, Prime Minister of New Zealand, and Messrs. J. G. W. Aitken and Robert McNab, both of whom are well-known public men in the Dominion, were present on the occasion. Mr. Fowlds has in him the blood of the Covenanter. His father was an elder in the Presbyterian church for over seventy-five years. One of his ancestors—Captain Paton—was beheaded in Edinburgh for his adherence to the reformed religion; and another, the famous John Howie, wrote the immortal "Scots Worthies," a book which in our day was to be found on almost every book-shelf in Scotland. It is a great book, and should be read and studied by every young Scot in New Zealand.—*The New Zealand Scot*, Wellington, N. Z.

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**SOME STATISTICS OF LAND MONOPOLY.**

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Slowly but surely facts regarding the extent of land monopoly in the United States are coming out. The last report of the United States Commissioner of Corporations show how concentrated is the ownership of timber lands.

In the Southwestern part of the State of Washington, 40 per cent. of the timber lands is owned by two holders.

In the western part of Oregon, five individuals own 36 per cent. of the timber lands.

In Northwestern California six individuals own 70 per cent. of these lands.

In the redwood district, ten individuals own more than half.

In the North central part of Iowa, four persons own 56 per cent. of the timber lands.

One-twentieth of the entire land area of the United States is owned by 1,694 proprietors of timber lands, that is, they own 105,600,000 acres. Sixteen individuals of the 1,694 own 47,800,000 acres.

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CAIN was the first man in the world who divided the Common Property in the Earth by enclosures and landmarks.—JOSEPHUS.

## COST OF LIVING IN AMERICAN CITIES.

The board of trade recently made an inquiry as to the cost of living in twenty-eight American cities. They found that minimum weekly rents for three rooms in New York city are:

	9	per	cent.	higher	than	in	Pittsburgh.
22	"	"	"	"	"	"	Philadelphia.
22	"	"	"	"	"	"	Cleveland.
21	"	"	"	"	"	"	Chicago.

A three-room apartment is the minimum accommodation for a wage-earner's family, while for this minimum rent in New York city he must usually live in insufficiently lighted rooms and unhealthy ones, which reduce his industrial efficiency. 38 shillings a month is the minimum rate, they stated, for a three-room apartment in New York city. The Board of Trade says, regarding these cities:—

"The permanent rents in New York city exceed those of 19 other cities by over 25 per cent., of 11 cities by over 50 per cent."

## THE ETERNAL LAND QUESTION.

What shall it profit a nation to be "Mistress of the Seas" if thirty-four out of every thirty-five of her people have not a foot of soil to call their own? Perhaps you think there is no such nation. Then read, mark and inwardly digest the following figures:

Great Britain (England and Scotland) has about 40,000,000 inhabitants, living on an area of 72,117,766 acres. Of this amount 52,082,095 acres, or approximately two-thirds, is the property of 10,911 owners. The remaining one-third is held by 1,162,772 owners. Thus more than 38,800,000 of her people are landless.

Great Britain and Ireland also have the largest percentage of paupers of any countries in the world. And yet there are many who regard the land question as almost negligible! Why, man, it has been at the root of the destruction of every great civilization that we have any knowledge of. It is the problem of the ages. Tiberius Gracchus, the great Roman tribune of the people, told the landless masses of his day on one occasion:

"Men of Rome, the wild beasts have their lairs and the birds of the air their nests, but you who are called the masters of the world have no homes or permanent habitations. You fight and die that the great may live in luxury, yet have not a sod to call your own."

Our Christian civilization, as exemplified in Great Britain and elsewhere, is "divided against itself." Ergo, it "cannot stand." It will fall some day; and upon its ruins will be reared a better one, a civilization in which the rights of men will count for more than the rights of property. But there will be much weeping and gnashing of teeth in this old world of ours ere that happy consummation is brought about.—*Coast Seaman's Journal*.

# SINGLE TAX REVIEW

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of Single Tax Progress.

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## PUBLISHER'S NOTES.

THOSE whose subscriptions expire with this number are urged to renew promptly. We hope for sufficient help to make the REVIEW a monthly publication by next summer. This is dependent, first, upon doubling the present subscription list. If Single Taxers want a monthly periodical that shall be impressive typographically and editorially, that shall arrest attention by its outward dress as well as by its inward character, they will not be slow to manifest their desire. But to make this a matter for consideration at the next National Conference of the Joseph Fels Fund Commission, the present subscription list must be doubled.

A COPY of the last issue of the REVIEW—the Buffalo Conference number—was sent to every paper in the State of New York. This was exclusive of the purely technical journals.

COPIES of the special Vancouver, Edmonton, British and New York city numbers of the SINGLE TAX REVIEW are most useful propaganda documents. They can be obtained in lots of ten or more at ten cents a copy. Single copies are twenty-five cents.

## ACTIVITIES OF THE N. Y. STATE SINGLE TAX LEAGUE.

The work lying immediately ahead of the N. Y. State Single Tax League, in the opinion of its officers, is the stimulation of interest that now lies dormant in the State. To this end local organization is being encouraged. Buffalo, Poughkeepsie and Middletown already have active organizations, and in other sections of the State there are signs of awakening.

Following is a somewhat incomplete list of activities mapped out for the current year. Reading circles: For this work a series of readings are in preparation. Debates: For the encouragement and direction of debates a selection of pamphlets and a list of references covering disputed points are being made. In the circulation of this literature upon request of prospective debaters in schools and colleges it seems now probable the League will have the cooperation of the chief of the division of the New York State University. Lantern slide pictures: Charles Johnson Post, son of Louis F. Post and a well known illustrator, has this matter in hand. Boiler Plate matter: If means permit an attempt will be made to establish an agency to supply matter of interest that shall be newsy to local papers throughout the State. Single Tax petitions: These are now being circulated, and as the names of signers are received the effort is made to make a propagandist out of the possibly quiescent believer and to encourage him to take up the work of organization.

This programme is not all. In addition to the creation of interest throughout the State by the prize offers to the high school pupils, eight of the prize winning essays appearing in this issue—is the placing of the bust of Henry George and a complete set of his works in every library in the State.

To cap this work, Mr. James R. Brown, than whom no more forcible advocate could have been selected, will act as Field Secretary and will make a tour of the State, speaking and organizing in every centre where there is a Single Tax sentiment.



## PROGRESS AND DEGENERATION.

Prof. Bateson, president of the British Association for the advancement of Science has recently declared that "modern research lends not the smallest encouragement to the view that gradual evolution occurs by the transformation of masses of individuals, though that fancy has fixed itself upon popular imagination." He finds instead many distinct tendencies to degeneration. The fate of a people depends upon its leaders. If their leaders are unworthy, progress fails and degeneracy asserts itself. Hardly a nation can be found which does not exhibit evidence of having at some time occupied a higher plane.

This question of national progress, decadence and death has furnished the enigma to generations of philosophers quite as eminent as Prof. Bateson. And there is no disputing the data. Nations *do* rise to greatness, decline and die, rotting, it would seem, like ripe fruit at the core of which gnaws some secret worm.

The hope of arresting the tendency now rests with a nation's leaders, but it is a mistake to suppose that it can permanently so rest. The only salvation of a people are the people themselves. Democracy must replace dependence upon leaders. But political democracy is not of itself sufficient. There must be economic freedom for the individual. There must be a free people, not a people half free and half dependent—economically. Out of economic inequality are born all the curious forms and shapes of political inequality. It is the fruitful mother of a variety of delusions, tariffs, social prejudices, great wars. It breeds the twisted, perverted notions of trade and commerce. Economic inequality—the denial to men of their equal right to the use of the earth—is the Mother of Death.

The question which puzzles Prof. Bateson, and to which he finds the same hopeless answer that Prof. Huxley found, is answered in "Progress and Poverty." And *this* is an answer full of hope.

COPIES of the Vancouver, Edmonton, British and New York city numbers of the REVIEW are still on sale.

## PHILADELPHIA'S MEMORIAL TO JOSEPH FELS.

At the Joseph Fels Memorial meeting held in Philadelphia shortly after his death a committee was appointed to secure the erection of a permanent memorial to Mr. Fels in the shape of a suitable public rostrum in City Hall Plaza. The committee have adopted a design and await the formal permission of the city council. The ordinance is now before the select and common councils of the city, and as there has been much favorable comment from the Philadelphia papers the committee having the memorial in charge are hopeful of its passage without opposition.

The design by Price and McLanahan, architects, contemplates an artistic memorial rostrum of pink granite, massive, simple and dignified in line and proportion. The height and breadth of base, as reference to the scale plan will indicate, is not to exceed ten feet. The location suggested is well back toward the coping surrounding the areaway on the North side of City Hall, midway between the North door at the Northeast corner of the building and the East end of the raised platform, which extends North, East and West from the main North entrance. This is a point at which there would be no interference with public travel or ordinary use of the sidewalk.

Besides serving as a memorial to Joseph Fels, the rostrum will be artistically an ornament to the Plaza and a great convenience to speakers, as well as hearers, at the open air meetings, which have for many years been held at this place.

On the upper part of the main shaft at the back, facing toward the sidewalk it is proposed to place the following:

In memory of  
JOSEPH FELS

And his work for  
Freedom through equal opportunity.

On the face of the front portion for use as a speaker's desk it is proposed to inscribe:

For the discussion of the public good.

On the wings it is proposed to place the dates of birth and death of Joseph Fels.



SOUTH AUSTRALIA.

The elections for the Federal Parliament were held on September 5th, and the Labor party, led by Mr. Andrew Fisher, have been returned to power by a very big majority. In the Senate they have captured 32 out of the 36 seats, and they have a majority of ten in the House of Representatives. If this party were true to name, and advocated a policy framed in the interest of those who labor, one could feel pleased at their success. Unfortunately, their policy is one of special privilege. They give privilege to the landlord class by supporting an exemption of £5000 in the Progressive land tax. This is a sop to catch the vote of the small farmer. Then the manufacturer has special favor shown to him by tariff legislation, and labor supporters have special privilege in the form of preference to unionists being adopted as the policy in connection with employment in the Commonwealth service. The main plank in Mr. Fisher's platform was that dealing with "effective protection to Australian industries." If this is put into operation it will mean that the consumers will be robbed to a greater extent than at present. In every other part of the world the reform parties are trying to solve the high cost of living problem by reducing the customs duties. Here in Australia this so-called labor party is trying to solve the same problem by increasing the duties.

The future outlook is very gloomy. We are now experiencing the worst drought we have had for over fifty years. Cattle and horses are dying by the thousands for want of feed and water. In the city of Adelaide we have a water famine, and cottage gardens are dying because of the proclamation issued prohibiting the use of water for garden purposes. Most of our chief mines are closed owing to the war, and because of this, thousands of men are out of employment, and government relief has to be given. With high rents and high cost of living the people are beginning to see the folly of tariff and wage board legislation. If the Federal

government would abolish or reduce customs duties, and levy an all round tax on land values, production would be stimulated and avenues of employment opened to help us in our hour of trial.

The defeat of the Hon. A. H. Conroy in the Werriwa district of New South Wales is a great blow to the free trade movement. Mr. Conroy is a born fighter, and allows no party to influence him when principles are at stake. He was regarded by reformers as the leader of the reform movement in Australia, and he would have been a tower of strength in the House during the coming session when it is proposed to reopen the tariff question and increase the duties. Mr. Conroy was opposed by a Labor man who was a farmer. The figures were Lynch, 15,162. Conroy, 15,155. There was the record number of 537 informal votes.

Mr. W. E. Johnson, the late Speaker of the Federal House, has again been returned for Lang Division in N. S. W. As he is a Single Taxer there will be one voice raised on behalf of freedom.

Our State elections take place early next year and it is hard to say which party is likely to be returned to power. The Peake Government, which claims to be a Liberal one, got into power at the last general elections mainly on account of having proportional representation in their platform. When they were elected they at once turned down proportional representation, and gerrymandered the electoral districts with the object of securing a perpetual lease of life for themselves. It is just possible that they will be disappointed in this respect, as the Labor Party have a policy that should appeal to all fair-minded people. It includes proportional representation for both Houses, an all-round tax on land values, with reduction of railway freights and fares; and making the income tax exemption £300 instead of £200. Although the policy is not a perfect one by any means, and includes some socialistic proposals which true reformers cannot approve of, still it is going the right way on the taxation question, and also provides for all sections of the community getting their fair share of

representation in the Parliament. On these grounds alone it should be supported by all reformers as it is a big improvement on the policy of the party that calls itself Liberal.

Our Henry George Social was held on Sept. 23d, and was a great success. The commemoration address was given by Dr. W. E. Macklin from China, and was a very fine, inspiring effort. Being a personal friend of Henry George, the Doctor was able to give some interesting narratives concerning the life and work of that great reformer. The account of the reform work in China was also very interesting. During his stay with us the Doctor pleased all with whom he came in contact, and we were all sorry that this enthusiastic Single Taxer could not prolong his stay with us.—E. J. CRAIGIE, Secretary, Adelaide, South Australia.

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#### WONDERFUL PROGRESS IN WESTERN CANADA—DEATH OF W. J. TREGILLUS.

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Your readers will no doubt have noticed reports of the new land value tax measure lately passed by the legislature of Alberta. The November number of the *Single Taxer*, published by our League, gave extended reference to this new law, which I regard as one of the most important yet adopted, as it recognizes the principle of land value tax for provincial revenue purposes. Heretofore the so called Single Tax movement in our Western provinces has been mainly along municipal lines. This, of course, is the line of least resistance. We are now working in the provincial field, and hope that will be followed by a move for a federal tax. Naturally, in a new country like this, with vast areas of vacant land held by railway and other corporations as well as private speculators, the first movement in land value taxation is to tackle the vacant land proposition. As the farmers who use the land are obliged to pay a tax (customs or manufacturer's privilege) upon almost everything they require in the operation of their farms, and as these same farmers

through the use of the land, add largely to the value of the vacant land around them it seems legitimate that the thin end of the wedge of land value taxation for provincial purposes should enter in this quarter. This again is the line of least resistance, in the larger provincial field. As for the federal field, we think that it will have to be a fight for free trade for some time yet, before we can hope to make progress toward a land value tax.

Alberta now has land value taxation almost exclusively for municipal revenue purposes, and a wild land value tax and an increment tax for provincial purposes. A very fair start for a community that only secured provincial government a few years ago. Saskatchewan province also has a vacant land tax, but it is a flat rate per quarter section and not based on value.

What is particularly significant about the so called Single Tax movement in our Western provinces is the fact that with the exception of British Columbia, it is primarily a farmer's movement. At almost every meeting of farmers held in the three prairie provinces of Manitoba, Saskatchewan and Alberta, resolutions demanding measures of land value taxation have been adopted. Some of these have been straight Single Tax resolutions, such as one passed by the Alberta provincial association in annual meeting, which called for the abolition of all customs and other forms of taxation, and the raising of all revenues by a Single Tax on land values.

Time was when the farmers of these provinces were continually calling for various little measures of assistance, charity or patronage. They wanted the government to do all kinds of things for them, and this gave rise to the saying in political circles in the East that the people of the West wanted to be fed with a spoon. Things are different now. The cry of the western farmer now is: "A square deal and no favors." They have got beyond the idea of demanding little patronage measures. They have declared in convention that they want no protective measures or other considerations. They demand only relief from the burdens imposed upon them by legislation in

the interests of others.<sup>30</sup> It is a fact that the basic industry of agriculture in Canada has been tremendously burdened as a result of the privileges and monopolies established by law. The profits of the farmer have been reduced to the vanishing point, and this has been reflected by an actual decrease in the rural population in many of the older settled districts. Even in the new provinces the towns and cities have grown out of all proportion to the agricultural development. But a crisis is now on, and the grinding process of readjustment is being severely felt. The cry is "Back to the land." Every newspaper and public speaker is harping on this chord these days, and all sorts of schemes are proposed to settle the unemployed of the overcrowded cities upon the land. Few of those who discuss these proposals recognize that agriculture has been rendered unprofitable by land monopoly and other forms of privilege. Only last week a large deputation from the Canadian Manufacturers Association arrived in Winnipeg for the purpose of meeting the executive of the organized farmers of the West. They had a little scheme up their sleeve which they wished the farmers to endorse, to the effect that the federal government should vote \$50,000,000 for the purpose of settling unemployed persons in the cities upon the land. The manufacturers of course met their Waterloo. Practically every man on the executive of the organized farmers of Canada is a Single Taxer, and instead of accepting the plan which the manufacturers had been working on, they explained the real difficulties in the way and pointed out how useless it would be to tax themselves to settle others upon land under existing conditions.

The wonderful development of progressive thought among our farmers is due to the splendid organization which has existed among them for some years. A provincial organization exists in each of the provinces, with locals throughout the rural districts. An annual convention is held in each province, attended by delegates from each local, at which the provincial executive is elected and the general policy of the association is

discussed. The provincial executives also meet in convention under the name of the Canadian Council of Agriculture. Thus co-operative action is secured between the various provinces. The farmers' movement in western Canada has not been a flash-in-the-pan movement such as has characterized many of the rural movements of the past. It has been a steady growth, and from its inception broad-minded, progressive men have been at the helm. A vigorous educational campaign has been kept up, by the circulation of literature, sending speakers to address the locals and in other ways. Along this line is the publication of a weekly paper of a high class and broadly democratic. This paper, the *Grain Growers Guide*, is now one of the great institutions of the movement. The Single Tax has always had a prominent place in the educational program. The result is, that a wonderful transformation has taken place in the predominating thought in our rural population. Today the grain growers' associations of these western provinces form the greatest power for democracy in the land. The influence of this work in the West has spread to the East and appears to be working there in a renewed movement among the farmers of the older provinces.

The activities of the organized farmers have extended to co-operative efforts, which have been almost universally successful. The Grain Growers' Grain Co. is the most extensive of these. This is said to be the greatest co-operative enterprise on the continent. It handles the products of the farm on the road to market and acts as a purchasing agent for farm supplies. Through this agency about 30,000,000 bushels of wheat are handled annually, besides enormous quantities of other products and supplies for the farm. The Saskatchewan Elevator Co. is a later enterprise of a co-operative nature. The annual meetings of these two concerns were held this month and large profits were shown in each case on the year's operations. The Public Press, in connection with which an extensive printing and publishing business is carried on in Winnipeg, is another activity of the allied farmers. This business was carried on at a loss for a considerable time, but has now

been placed on a paying basis. As the educative work of the movement been conducted largely through this branch, the financial deficits of the past cannot be considered as losses.

Some knowledge of the work of the organized farmers is necessary to understand the development of Single Tax sentiment and the institution of tax reform measures in these provinces. Land value taxation has now reached a stage of progress where it is showing results. The people are realizing the beneficent influence of the work already accomplished. Those who know nothing about the Single Tax as a philosophy, realize the actual advantage resulting from the partial measures which have been put in operation. The feeling is therefore almost universally favorable and the demand for further progress along the same lines is steadily growing. It is not an exaggeration to say that a widespread sentiment in favor of the Single Tax permeates popular opinion throughout the entire western country.

I regret to state that the sudden demise of Mr. W. J. Tregillus took place at Calgary on Nov. 12. Mr. Tregillus was one of our prominent workers. He was one of the few men of wealth who take up with the cause of democracy. Mr. Tregillus was an active worker in the movement of the organized farmers and at the time of his death was president of the Alberta organization. He had large business as well as agricultural interests in his province.—D. W. BUCHANAN, Winnipeg, Manitoba.

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#### LETTERS THAT WERE NOT ANSWERED.

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(The following admirable letters written by Antonio Bastida, the one to Joshua Wanhope, the second to the editor of the *Call*, failed to elicit a reply:)

"Appreciating fully your zealous work in the interests of the laboring classes, I would endeavor to make that work still more efficient. Beginning then with the statement that I am an ardent Single Taxer, I beg you not to be prejudiced thereby, but to calmly consider what I have to say, and

whether or not the same can be made helpful in your work.

Vide, your article on rent: As there are many brainy men among Socialists, it stands to reason that their failure to understand the law of rent must be ascribed to the acceptance by them of a creed or premise which ignores or fails to gibe with that law. Now I might ask you to look up Ricardo and Mill on rent, but, as they fail to apply their law to suburban and urban lands, I will simply state that rent is payment for the privilege of exclusive possession of land, which has some advantage over other lands, irrespective of whether that advantage arises from fertility, location or any other cause. This law will continue under Socialism.

Example:

Mentally construct a perfect Socialist city, every house cast in identical mould. Granted that all locations are good, nevertheless there must be better and a best location. As all your citizens have equal rights to the best, it follows that those enjoying superior locations must suffer an equalizing "handicap," and that handicap, whether it be paid in time checks, or any other socialistic device, will be rent.

Take two groups of farmers in the Socialist commonwealth, one group produces 100 units of produce to the acre, the other 50. The produce is turned into the storehouse, the distribution is 75, or equal to all the farmers. Well? Does not your society take from the workers a part of their product on the superior fields, in order to recompense the workers on the less fields, who have an equal right to work on the more fertile ones?

Kindly test this reasoning fully, but be sure not to include payment for the use of a house in it, for that is payment on capital and is not rent. Of course I understand that our definitions differ slightly, and I am arguing only that payment for the exclusive right, or rather privilege, of using or occupying land with superior qualities or benefits must continue under the socialistic regime.

Assuring you that I shall be glad to see the Socialists steal the Single Taxer's thun-



der, I am, with good wishes to you personally.—ANTONIO BASTIDA."

This is Mr. Bastida's letter to the *Call*, which was also not answered:

"I regret to report that to me the Platform of the Socialist Party of New York State appears weak. For, were all of its political demands granted—ahead of the establishment of the Co-operative Commonwealth—it would result only in increased rent; the Landlord then, as now, would charge the community for all the benefits enjoyed by the community. There is nothing in the platform against private ownership of land, consequently the Landlord can remain tranquil in his faith that Socialists will continue blind to the fact that the tenure of land is held under State laws, and that each State has the power, through taxation, to destroy private property in land.

I do not cavil at or object to any of the planks in the platform, for I am not a Socialist and do not pretend to formulate their demands, but I do assert that the platform would have been stronger had it followed its numerous planks by the statement that in order to secure the adoption of these demands it would pledge all its State candidates to,

1st. The Initiative, Referendum and Recall.

2nd. A Tax on Land Values high enough to fully Absorb Rent. Had this been done, no part of the Socialist program would have been lessened, and conscientious Single Taxers would feel in duty bound to support your candidates. After the attainment of the I, R. and R., your other demands could be brought forward and each one decided on its merits.

Some day there will arise a Socialist of independent brains and firm character, who will not be blinded by stereotyped phrases, but will see that the Co-operative Commonwealth must be attained by steps and stages; undeterred by the cry of "Opportunist" or "Single Taxer" he will see that to appropriate and command the use of the machinery of production a national fight in the federal field is mandatory; on the other hand, he will perceive clearly that the land question is a State issue and that to let land remain

in the hands of the landlord, until the Co-operative Commonwealth is attained, is CRIMINAL.—ANTONIO BASTIDA."

### THE WORK IN BOSTON.

The Annual Meeting of the Massachusetts Single Tax League was held at the Twentieth Century Club, Boston, Mass., on Friday evening, October 30, 1914.

Secretary Goodale's report for the past year showed very gratifying results, the membership of the League having been increased 50% during the year, in addition to which 259 persons have signed cards indicating their belief in the abolition of taxes on personal property and buildings, etc., with a corresponding increase in the taxes in land values.

Members of the League have delivered addresses before political clubs, labor unions, granges, boards of trade and many other public and private gatherings. Mr. Robert B. Capon and Mr. W. L. Crosman, with occasional assistance, have conducted Sunday afternoon meetings on Boston Common throughout the summer.

Mr. H. D. Nunn engineered the League's activity in connection with legislative work. The legislative committee accorded the members of the League a most important and favorable hearing. Three petitions for amendment of the Massachusetts Constitution were submitted, involving various forms of taxation reforms, from classification of property to straight land value taxation. None of these was adopted, but there were indications that a greater impression had been made on the Legislature than in former years.

From now on the League will exert a part of its energies to the organizing of local branches. This is one of the reasons that rendered incorporation advisable.

The following officers were elected: President, Lewis A. Johnson; First Vice President, Henry D. Nunn; Second Vice President, M. C. O'Neill; Treasurer, Robert E. Blakeslee; Secretary, Ernest E. Brazier. The Executive Committee, in addition to the above officers, includes Edmund J. Burke, Robert B. Capon, James R. Carret,

John S. Codman, Hollis C. Joy, Charles H. Porter, Francis C. Goodale, Alexander MacKendrick, Professor John R. Nichols and Professor Comfort A. Adams.

DR. FRANCIS H. ROWLEY in that admirable periodical *Dumb Animals*, says in allusion to the European war: "May the victory come to those through whom it can best be used to hasten the day of reason among the nations of the earth, to serve the rights of man, and to bring the dawn of universal peace." As "a point of information" and in no spirit of caviling, what do you interpret, Doctor, these rights of man to be?

#### WAS A GREAT NEGRO THE FIRST FREE TRADER?

It was further decreed that all religious qualifications should be abolished, and, most remarkable of all, that the ports of San Domingo should be thrown open to the world. It may therefore be not unfairly claimed for Toussaint that he was the first practical Free Trader!—*Splendid Failures*, by Henry Graham, London, Eng., 1913.

THE Fels Fund has sent several kinds of packages of literature to the 135 high schools in the State of Washington, where the pupils are taking part in debates.

THE National Farmers' Association in convention at Fort Worth, Texas, adopted a report of its committee on farm ownership which asserts that there is no hope for the landless, penniless man save in the adoption of those reforms which have proved so successful in New Zealand. If we avoid the mistakes into which the land reformers of New Zealand fell, and adopt such features of its legislation as have proven successful, we will have the beginnings of a true system of land reform.

A SINGLE Tax Sunday school meets in the public library at Cleveland. W. F. Bien is the superintendent.

#### CORRESPONDENCE.

#### NATURAL ADVANTAGES AND RENT.

##### EDITOR SINGLE TAX REVIEW:

The article in July-August number by Philip H. Cornick once more brings forward the question, "Do natural advantages help in the fixing of rent?"

There are two widely differing conditions of rent; that under the present tenure of "fee simple," or rent to a private landlord, and that under the system of "absolute freehold," which Henry George contemplated and which his followers desire to bring about.

That those who formulated the "Ricardian law" thought only in terms of "fee simple," we are quite assured, and that that law takes cognizance of natural advantages is equally certain, for the private landlord takes all wealth produced beyond a bare living for those who have produced it.

We may say that the idea presented to the average man is somewhat thus:

This is the private landlord's world; if so it is very good of the private landlord to let us use *his* world on any conditions whatever.

Some few have decided that it is not the private landlord's world, and have made up their minds that it is everybody's world, but those who have even a small knowledge of the true relationship of man to man, know that this world does not belong to man at all, but that all men are free to use it as they may require; nothing belongs to man, except that which owes its origin to man.

Now, the rent we wish to assess is not a payment for permission to use the earth, for every man's right being to use all natural opportunities freely, no man may charge men for using the earth. What, then, is this new rent?

All that a man produces is his, all that all men produce is all men's; when a man works away from his fellows, or entirely without their aid, all that he makes is his absolutely, and it is stealing for individual man as for all men to take from him by force, fraud or stealth what is his.



But when a man works where he has all the advantages offered by the community, so that little work wins a large reward, the part of that large reward is rent, the price of the co-operation of the community with him. Ergo, rent is the price to be paid for all the advantages, *made by man*, that is reflected in the value of sites. But if it is the price of advantages made by man it has no relation to *natural advantages*. As soon as we take for public use the whole rent the rigid lines which bound each block and mark where each fee simple title ends, will become at once elastic. The man with a little too much space will be able to let the man next him have the surplus, the governing bodies will soon understand that it is no business of theirs who occupy land and how they use it, since every man will be free to do as he wills, so long as he hurts no one. The payment of rent where rental value has arisen, will be the only condition of occupancy. Natural advantages may be freely used by all; none may tie up what he is not using from use by others.—G. R. HARRISON, New South Wales, Aus.

#### THE TAXATION OF MINERAL LANDS.

##### EDITOR SINGLE TAX REVIEW:

I cannot agree with the conclusions arrived at by Mr. Philip H. Cornick in the July-August REVIEW, concerning the taxation of mining lands, as they are too much of a socialistic nature.

Quite recently our members have been discussing this subject, and there has been a great difference of opinion. As we were not unanimous I decided to write to Sydney and Melbourne to ascertain the views of our co-workers there. The Sydney people agreed with my view of the question, but the Melbourne folks put forth the following proposition:

"An alleged auriferous area to be put up at auction. The price to be a percentage of the gold won after wages and all working expenses are paid. The Government not to receive any dividend till the whole of the capital provided by the investors has been returned to the shareholders. Provision would have to be made to prevent the prof-

its being absorbed by means of high wages to the owners."

I am of the opinion that the above proposition would not prove effective in destroying the monopoly of mineral lands. A person might agree to pay a "percentage of the gold won," but instead of developing the property, he might keep it idle, and hold the land out of use. As there would be no gold won, the holder, under the suggested scheme could not be called upon to contribute anything to the Government. Furthermore, if the Government are not to "receive any dividend till the whole of the capital provided by the investors has been returned to the shareholders," the Government might never participate. Profits from mining operations might be used to pay for development work, and for buildings and treatment plants, and because of these extra assets the market value of the shares might be five times the amount actually subscribed by the original shareholders; yet until the "whole of the capital provided by the investors had been returned" the Government could not claim any share of that natural wealth which rightly belongs to the community. These two points are the weak spots in the scheme proposed by our Victorian friends, and I do not think the scheme is a satisfactory solution of the problem.

The idea held by some of our own members is that mineral lands cannot be assessed under any definite Single Tax principle, and that a compromise is necessary. They contend that by taxing the value attaching to land in a town which grows as a result of the mine, you get the economic rent of the mineral land as well. They say the town is brought into existence because of the mine, and if there were no mine there would be no town land values.

I cannot agree with this aspect of the question. We may have a mine returning mineral wealth worth, say, £200,000 a year, and there may be only a few men living in tents getting the whole of the proceeds. As in this case there would be practically no town values, the aforesaid scheme would not secure to the community the economic rent of the mineral land. Another mine may be returning miner<sub>a</sub>1

products to the same value, i. e., £200,000 a year; and in this particular case a greater amount of labor may be required to produce that amount of wealth. Because of the greater amount of labor required, a town springs up in the locality, and with the presence of the people public services are required. As soon as the public services were provided, land values in the town would advance. These values would be due to public expenditure, and not to the presence of the mineral land adjoining the town area. The people in possession of the town land values might not have a single share in the mines, their only return from the mine being the wages received for their labor. The shareholders may be all living in some other country, and the dividends received by them from the mines might be greatly more than a fair interest on their capital expenditure. Yet under the aforementioned scheme, these owners of the mineral lands would be exempt from land values taxation, and it would not be possible to secure the economic rent of that mineral land by taxing town lands as suggested by some of our members. If the mineral land is exempted from taxation, how is monopoly of that class of land to be prevented? Taxing the town land would not encourage the owners of the mineral land to put that land to its best use. The members who advance this theory say that special laws could be passed dealing with those who held mineral land out of use. Why should these laws be necessary? In the case of building and agricultural land we claim that with the Single Tax in operation, the gentle pressure of taxation is sufficient to compel owners to put the land to its best use. Why, then, should not the principle operate just as effectively upon mineral lands without other legislation being necessary?

I certainly think that Single Tax principles can be applied to mineral land, the same as to all other land.

Furthermore, I contend that the unimproved value of mineral land can be estimated sufficiently close for taxation purposes. These values are estimated daily by investors on the Stock Exchange.

They must also be known to the directors of mining companies who desire to amalgamate.

Supposing two companies desire an amalgamation of their interests, what happens? The directors of each concern are anxious to conserve the interests of their shareholders. They, therefore, instruct their officers to ascertain the actual value of their mining properties. That would be done in the following manner. An estimate would be made of the value of the shafts, drives, winzes and levels, also of the buildings, machinery and treatment plants. The value of the ore bodies would next be determined by measuring the lodes blocked out, and by a systematic sampling of those lodes the value of the mineral contents would be ascertained. The directors would then be in a position to state the value of their mines. The value of course would be the improved value.

To ascertain the unimproved value for taxation purposes it would be necessary to deduct the amount subscribed by shareholders for the erection of the buildings, machinery and treatment plant, and also the amount subscribed for the development work underground. The balance remaining would be the unimproved value and therefore taxable.

In my opinion there should be a margin between the amount of the tax levied upon mineral land and upon the adjoining town land. For instance, if 6d. in the £ is the tax on the town land, I would suggest 3d. on the mineral land. I think this allowance should be made as a compensation for the special risks involved in financing mining propositions, owing to the uncertain nature of the ore bodies, and the fluctuation of metal prices. Such a margin in levying taxation would have the effect of providing a fair return to labor and capital, and would not prevent people from investing their capital in mining propositions, as would be the case if the full economic rent were taken.

In deducting the value of improvements from the total value of the mine, to ascertain the unimproved value for taxable purposes, it must be distinctly under-

stood that only the *actual subscribed capital* spent in development work, buildings and machinery is to be deducted. This is necessary to prevent watered stock from being introduced for the sole purpose of lowering the unimproved value of the mine.

There is also another point to be considered in connection with the question of *Capital*. Some of the development work or plant may have been paid for out of returns from the mine, and in my opinion, this work cannot justly be called capital expenditure.

So far as the value of undeveloped mineral land is concerned, competition for possession must determine its unimproved value until development work has revealed nature's secret, when the aforesaid procedure should be adopted to ascertain its taxable value.

This scheme appears to me to be better than State control of the mining industry. There is a tendency on the part of some people to adopt the go-slow policy in connection with government work, on account of no one in particular being responsible if a loss occurs.

There is no industry that gives greater opportunity for the go-slow policy than the mining industry. I know this from observations made while living in a mining district. Because of the possibility of this go-slow policy I do not approve of Mr. Cornick's scheme.

Summing up, let me say that the scheme of taxing town lands to secure the value of mineral land adjoining, is that advocated by Single Taxers in West Australia; putting up the land at auction on the terms stated, is the proposal of our Victorian friends; while the scheme I have suggested meets with the approval of our co-workers in New South Wales.

I shall be pleased to know what your readers think of the scheme propounded, and welcome any criticism of it.—E. J. CRAIGIE, Adelaide, South Australia.

Mr. Benjamin Doblin's very interesting notes on the History of the Manhattan Single Tax Club are crowded out of this number.

## THE SINGLE TAX AND COST OF LIVING.

### EDITOR SINGLE TAX REVIEW:

Your view of Mr. George White's criticism of Mr. Hardinge, is correct, but I think all three of you ignore the effect of present taxation on prices. A tariff makes high prices; the great profit resulting may be partly absorbed by the site owners in higher rent; in this way high prices are the cause of rent, rather than the reverse. Read page 413, Doubleday's "Progress and Poverty."

Mr. Hardinge is technically wrong in saying, "the higher the value of land the higher the price of everything brought forth from it." Prices are fixed by the cost on the poorest land. The abundance from the best land will sell at the same price. Nowhere are products so cheap as at department stores, where site rent is the highest. A small profit multiplied yields a greater profit than a few sales at a large profit. It is the possibility to make many sales that gives value to a site.

Rent, even monopoly rent, cannot enter into price, in any given time or place. Abolition of taxation must reduce prices one half, perhaps two thirds; which will double or treble wages. This alone will give the producer justice. A greater production on land set free, will further reduce price, unless this is offset by a greater demand from the millions of laborers suddenly invested with more purchasing power. But such reduction is the result of land set free, rather than from the reduction of former high rent. Site rent, at any time, is but the reflection of site advantage at that time.—C. F. HUNT, Chicago.

## THE DIVISION OF THE PRODUCT.

### EDITOR SINGLE TAX REVIEW:

Professor Irving Fisher of Yale in "The Purchasing Power of Money" gives five distinct factors in his argument and arrives at the anti-climax of fixing an index and adapting the weight of gold to the dollar to that index.

To Single Taxers the proposition resolves itself into two factors—The efficiency of labor and the quantity of privileged consumption. As to the first factor, according to Josiah Wedgwood in "The Road to Freedom" it is highly improbable, that production will increase in spite of improved machinery. For he states when consumers must give an equivalent effort to create value similar to that which they consume it is highly improbable that men will choose hard work and luxury rather than leisure and simplicity.

The main factor, however, is the second, namely the percentage of production which accrues to the non-producer or privileged consumer.

In as much as this percentage is reduced we reach out to freedom till labor consumes its whole product, be it great or small.

Whether the same number of dollars through an increase in the purchasing power of money or an increased number of dollars be required to purchase this whole product is a matter of indifference once the elimination of privileged consumption be an accomplished fact.

Prof. Fisher in "The Nature of Capital and Income" states that land value is but the present value of future rental value discounted from the time they shall become due by the ruling rate of discount. This statement appears unchallengable and is agreed with by Henry George and Karl Marx. But Prof. Fisher goes further than this in "The Rate of Interest" and shows that capital value not only of land but capital itself and also "water" is but the addition of all future privileged incomes discounted by the ruling rate of interest from the time they shall become due.

Josiah Wedgwood claims that Single Tax must abolish capitalism, meaning privileged consumption. If the partial freedom of the land results in increasing the supply of capital and reducing the rate of interest in proportion to the percentage of rent paid into the revenue, privileged consumption from the ownership of capital will fall in the same proportion as the privileged income derived as rent from the ownership of land. But, conversely, the capital value of land as well as the capital

value of capital will remain constant! For example, economic rent of \$100 will have a market value of twenty years purchase or \$2000, with money at 5 per cent. and the \$100. constant:

Correspondingly, any other perpetual privileged income of \$100. will have a market value of \$2,000. If a land value tax were to take 80 per cent. and reduce the privileged income from rent to \$20. a year and in the course of time interest were to fall to 1 per cent. then the market value of this land bringing in a net income of \$20. would have a market value of \$2,000.

Similarly if the increase in the supply of capital consequent upon the partial freeing of land were to reduce the rate of interest to 1 per cent. then although the privileged income derivable from the ownership of capital were reduced 80 per cent. to \$20. yet the market value of this income of \$20. would be \$2,000 or a hundred years purchase.

Assuming the social product to be equally divided at present between wages and privileged consumption the reduction of privileged consumption by 80 per cent. would result in the dollar purchasing 80 per cent more of the social product.

If on the other hand, the rate of interest remained at 5 per cent. the capital value of land would fall by 80 per cent. and the purchasing power of the dollar rise by the saving in the privileged consumption of 80 per cent. of rent only, or 40 per cent.—VINCENT PANTIN, Melbourne, Aus.

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#### IS RENT PART OF PRICE?

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##### EDITOR SINGLE TAX REVIEW:

The substance of Mr. Henry H. Hardinge's letter in the September-October REVIEW on this subject is a fine mental exercise, but his assertion that rent is a part of price although true is not a new revelation; rent is a part of price in the sense that rent is the equation of land values; rent does not increase price or add to the cost of production.

Circumstances alter cases. Ground rent for private revenue is a charge on the bounty of Providence against labor, but



this rent taken by the Single Tax for public revenue in lieu of all taxes will emancipate labor from the rent charge and reduce prices and increase wages, and thus reduce the cost of living.

If Mr. Hardinge will admit these qualifications of his rent riddle he will find the solution; and if he denies them then I think he is not grounded in the Single Tax philosophy.

The rent is a social value contributed to by all which the Single Tax will take and administer for the benefit of all equally.

The Single Tax is a charge for value received, this value is distinct from wealth, and is not due to either labor or capital; it is not yours or mine, it is *ours*.

Why does Mr. Hardinge say: "the high cost of living is not due to high wages"; also, "if rent is not a part of price and wages and interest are low why is not the cost of living low?" when the truth is the high cost of living coincides with high prices and low wages and low cost with low prices and high wages, so that on considering the cost of living we must consider both prices and wages; the one without the other is meaningless.

The Single Tax will reduce prices and increase wages; other taxes increase prices and reduce wages.

JAMES D. McDADE, Pittsburg, Pa.

#### HOW FAR PERSONAL PROPERTY IS EXEMPT.

##### EDITOR SINGLE TAX REVIEW:

In view of the up-to-date literature which you probably have in your library, may I ask you either by way of letter or response through your paper to inform me as to what extent personal property is exempt from taxation in the different States?

JOHN A. ZANGARLE, Cleveland, O.

In at least two-thirds of the States the constitution requires the taxation of all property in the same way and at the same rate, but in a number of these States there is either a constitutional exemption of a fixed sum or the legislature is empowered to grant an exemption up to such fixed amount. In most of the other States the

statutes follow the general property tax plan of trying to reach all classes of property, but there are in most of these States exemptions of certain kinds of personal property or of fixed amounts. A complete list of all these kinds of exemptions would be quite long and not be especially useful.

The fixed exemption or abatement given from the total value of personal property assessed, which exists in eight or ten States, varies from \$10 to \$1,000. In a dozen other States exemptions are given from the assessment of household furniture ranging from \$25 to \$1,000. Seventeen States exempt wearing apparel entirely, several exempt farming and mechanic's tools to amounts ranging from \$25 to \$500. Others exempt wagons, domestic animals under a certain age or to a limited extent, crops of preceding year, or growing crops.

Pennsylvania is the most liberal State in the matter of personal property taxation. All household goods, machinery not part of the real estate, manufacturers and merchants stocks of goods are exempt entirely; and certain forms of intangibles pay only a four mill annual tax. Delaware also exempts much personal property, and Maryland has recently enacted several laws which will give considerable relief to personal property.

New York exempts a good many classes of personal property which are taxed by other States, such as shares in foreign corporations, bonds of the State and its subdivisions, and deposits in savings banks; and imposes lighter specific taxes on other classes, such as the mortgage recording tax and the secured debt tax, applying to bonds and mortgages on property in other States. Michigan has adopted the last two laws applying to bonds and mortgages, while Minnesota and Alabama have a mortgage recording tax. Massachusetts and New Jersey exempt mortgages on property within the State. Minnesota and Iowa have a low rate on money and credits, while the State of Washington exempts all intangible personal property, such as bonds and credits. Rhode Island and Connecticut have a low annual tax on intangible personal property somewhat like that in Pennsylvania.—A. C. PLYDELL.

## NEWS NOTES AND PERSONALS.

THE Single Tax Special of the San Francisco *Bulletin* is before us. It is the issue of October 10, and contains portraits of noted Single Taxers as well as articles by Mrs. Mary Fels, Warren Worth Bailey, Henry H. Hardinge, Mrs. Carrie Chapman Catt, Edward P. E. Troy, Herbert Quick, Washington Dodge, Wells Drury, Chas. H. Ingersoll and others. These cover many pages of a large number of the *Bulletin*. Dr. W. G. Eggleston is the editor of this Special Edition and the work has been well done.

THE Erie, Pa., Single Tax Club is conducting regular meetings in the public library of Erie. On Oct. 9, James B. Ellery spoke on "Single Tax Principles and Applications."

OUR British Single Tax comrades have been definitely forced to curtail their expenditures and to postpone the National Conference that was to be held in Birmingham this year. The work, however, will be carried on as completely as funds will permit. They will have the sympathy of their American co-workers, and we trust whatever financial assistance can be extended.

THE Annual Dinner of the Single Tax League of Eastern Canada took place in Toronto on the evening of October 22, and John McF. Howie was the principal speaker. The new president of the League, Mr. H. B. Cowan, of Peterboro, Rev. H. H. Sanderson and Controller Simpson also addressed the diners.

EDWARD QUINCY NORTON continues his contributions on the subject of taxation to the *Mobile Item*. Alabama has about the worst system of taxation of any State in the Union. While personal property is supposed to be taxed it is an open scandal that only a small part of such wealth is reached by the taxing power and that mainly the property of the poorer and middle classes.

THE Dallas (Texas) Single Tax League has printed in circular form the editorial of Frank Crane in the N. Y. *Globe* entitled "Si Hicks on Taxation."

MR. H. ELLENOFF, of this city, writes the *REVIEW* advocating that the Single Tax be advertised in newspapers, car signs and elsewhere. He thinks we should follow the example of commercial houses in this respect, and "make our goods known," as he expresses it.

ARTHUR H. DODGE has an article in the *Culinary Craft*, of San Francisco, on "How to Keep Down the Meat Bill," in which the connection between landlordism and the high price of meat is correctly indicated.

MAYOR Samuel A. Carlson, of Jamestown, N.Y., is to be included in the rapidly increasing number of Single Tax mayors. In a recent address before the University Club of Jamestown he advocated the taxation of land values and improvement exemption. The *Jamestown Morning Post*, commenting editorially on the mayor's address said: "Mayor Carlson has given careful study to the problem of taxation. Through his efforts the publication of the tax rolls was first made in this city and he also suggested the separation of lands from buildings. Along this line his presentation of the argument for the Single Tax may awaken local discussion of this system of taxation, so ably advocated nearly thirty years ago by Henry George and his followers."

MR. AND MRS. KIEFER and Mrs. Joseph Fels attended the National Woman's Suffrage Association, after which they will make a trip through the South returning via Colorado, where Mrs. Fels will speak.

AN editorial that should be printed in letters of gold is one in the *Calgary Albertan*, too long to reprint here, showing that if there had been one Single Tax State in Europe there would have been no war. It is another evidence of the widening Single Tax sentiment originating in the small beginnings of its fiscal application to cities.



**THE NEW YORK STATE HIGH SCHOOL ESSAY CONTEST.**

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**THE WINNING ESSAYS.**

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The New York State Single Tax League a few months ago, in order to stimulate the interest of young people throughout the State in the Single Tax, offered the following prizes to New York State High School pupils for the best essays on "The Philosophy of Henry George:" First prize, \$50; second prize, \$30; third prize, \$20.; five prizes of ten dollars, and ten prizes of five dollars.

Scores of essays were submitted. They were examined by a number of professional readers, and from them were selected eight essays to be submitted to the following judges:

Amelia E. Barr, Novelist; Dr. Frederick C. Howe, Director of Peoples Institute, Investigator of the Committee on School Inquiry, N. Y., Author, "Privilege and Democracy in America"—"The City, the Hope of Democracy," etc.; Henry M. Leipziger, Ph.D., Supervisor of lectures, Board of Education, N. Y.; Dr. Walter Mendelson, Alumni Trustee, Columbia University; Hon. John J. Murphy, Commissioner, Tenement House Department, New York City, Author of "Wisdom of Benjamin Franklin"; Ella Wheeler Wilcox, Poet and Essayist.

When the judges rendered their decisions there was no unanimity of agreement, nor anything approaching it. The difficulty of their task was indicated by Mrs. Ella Wheeler Wilcox, who wrote the committee: "All these essays are remarkably good. It is extremely hard to make a selection of the three best."

Thus it was necessary for the committee to strike a balance, and this was done by adding the favorable points in the decisions rendered to the credit of each contestant, with the result that the award now stands finally as follows: First prize, Malcolm F. Orton, Elmhurst, L. I., N. Y. Second prize, Eleanor E. Dunn, Ward's Lane, Albany, N. Y. Third prize, Francis Thornton Kimball, Brooklyn, N. Y. Prizes of ten dollars each were awarded to the following contestants: Weber App, Cleveland, N. Y.; Samuel S. Rabinowitz, N. Y. City; Mazzini S. Lapolla, N. Y. City; Edward O'Toole, Jr., Ossining, N. Y.; and Miss Marion McNeil Knowles, Lockport, N. Y.

Prizes of five dollars each were awarded to the following contestants: W. Stull Holt, Boys High school, Brooklyn, N. Y., Principal, Dr. James S. Sullivan; Lloyd Ring Coleman, State Normal School, Brockport, N. Y., Principal, Alfred C. Thompson; Ruth Paterson, High School, Schenectady, N. Y., Principal, E. R. Whitney; Helen E. Bullard, Schuylerville High School, Schuylerville, N. Y., Principal, W. G. Cruikshank; Allen L. Gillett, Shortsville High School, Shortsville, N. Y., Principal, Harry M. Fisher; Dorothy

F. Dodez, Richmond Hill High School, Richmond Hill, N. Y., Principal, Isaac N. Taylor; Channing H. Morrill, Richmond Hill High School, Richmond Hill, N. Y., Principal, Isaac N. Taylor.

It was impossible to select from the remaining essays three that stood out in order of merit for the three prizes of five dollars that were left of the ten offered, so it was agreed that the great number of unsuccessful contestants should receive a cloth bound copy of "Progress and Poverty" as a slight recognition of effort on the part of the pupils.

The eight winning essays follow. Our readers shall judge of their merit. To us they seem remarkable juvenile compositions. All would do credit to maturer minds. What is chiefly noticeable is the grasp of the moral principles involved. The essay of Miss Dunn is conspicuous by reason of its fine simplicity and restraint. Edward O'Toole, Jr., falls into an error which may have influenced the judges in refusing him a place among the first three. The error is contained in the sentence which says: "The remedy proposed by Henry George is government ownership of land." This error is partly atoned for by the perfectly accurate reasoning that follows.

All these youthful contestants assert that they have received no aid in the preparation of these essays beyond the reading of books recommended by their teachers.

One of the best and most original essays submitted, that of W. Stull Holt, does not figure among the first eight because its author has not confined himself to the subject, which is "The Philosophy of Henry George."

It should be said that the order of the five essays winning ten dollars each as they are printed here is no indication of their order of merit as decided by the judges. Some of the latter confess that the last printed might just as appropriately have led the list.

These youthful minds whose bright faces look out at us from the pages of the frontispiece of this issue, have reason to be proud of their work. They are more fortunate than the boys and girls who have not had the blessed privilege of being introduced to the shining truth that clarifies thought and gives new breadth and meaning to life. One of the contestants, Mazzini Savino Lapolla, has expressed this in a letter which is as good as his essay, excellent as that is, and which is well worth printing here. Young Mr. Lapolla says.

"Allow me to offer my thanks to the committee, or rather to the League, for the enjoyable time I spent this summer reading through Henry George's works. Not only has the reading opened my eyes more to the condition of affairs surrounding us and the problems that are facing the world, but it has broadened my mind and made me to a great extent a lover of economic subjects. There is one thing I will preserve all my life: though I may not be materially rewarded by participating in this contest, yet I feel that the ideas that are so passionately embodied in "Progress and Poverty" will never leave me. And though there should come no other reward than this, I consider it the greatest of all."

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FIRST PRIZE, FIFTY DOLLARS.

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MALCOLM F. ORTON, NEWTOWN HIGH SCHOOL, ELMHURST, N. Y.  
PRINCIPAL, DR. J. D. DILLINGHAM.

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The powerful feeling among those who toil, that wealth is not being justly divided, is rapidly reaching the point where it will lead them to seek a new system of distribution. I would call their attention to the just and practicable means of accomplishing this proposed by Henry George.

Mr. George clears the way for his simple yet comprehensive principles by overthrowing two current economic dogmas; the wages fund theory and the Malthusian doctrine. The former states that wages are advanced from capital and, therefore, are determined by the ratio between the portion of capital set aside as a "wages fund" and the number of laborers. He disproves this by pointing out that labor is paid with a part of the wealth which it produces.

He not only attacks Malthus' conclusion that population tends to outrun subsistence, but also contradicts the law of diminishing returns. Yet later on he accepts a law of rent based on this very rule. The fact of diminishing returns from land is apparent to farmers everywhere. Otherwise they would use all their capital and labor on their best fields and let the rest lie idle. Yet I believe that Mr. George has good ground for considering that progress in science and invention, coupled with the decrease in the number of children per family that apparently accompanies increasing culture and education, will keep sustenance fully equal to the needs of population.

In tracing the laws of distribution, Mr. George accepts the theory of rent commonly given by economists, namely: "*The rent of land is determined by the excess of its produce over that which the same application can secure from the least productive land in use.*" He rightly says that interest and wages may be considered as one in their relation to rent; so we can state the second law of distribution as follows: *Wages and interest are that part of the produce which a given application of labor and capital can secure from the least productive land in use.* The division of this portion between wages and interest will depend upon the proportionate amounts of labor and capital used on that particular land and upon the current rate of interest. Mr. George's explanation of interest is regarded by modern economists as having entirely missed the point; but since the question has no bearing upon his subsequent conclusions, I will not stop to consider it here.

He next considers the results of these laws. He points out that growth of population increases rent not only by forcing the extent of cultivation to less productive lands, but also by increasing the efficiency of labor applied on particular land. The great increases in value of land in the business section of growing cities are examples of this tendency. He shows that labor-saving inventions tend to raise the proportion of the produce taken by rent, because the men whose labor is displaced seek employment on land below the former margin of cultivation and thus reduce wages as a whole. Mr. George is probably correct in attributing to land speculation the industrial paroxysms that from time to time sweep over the country. Land owners naturally look ahead and desire not only the full advantage of their present power to appropriate wealth, but also a share in the future increase of that power. So more and more land is held at prices which industry cannot pay. The margin of cultivation is forced down until capital and labor can barely subsist. The weaker firms become bankrupt. Their failures pull down their creditors and the ruin spreads swiftly throughout the industrial world. Only after the "water" has been squeezed out of land values can industry resume on a normal basis. Soon the process of inflation begins again, with the same final result.

Henry George now takes the next step in his argument, that the value of land or rent, must be made common property. His practical plan is this:

"What I, therefore, propose, as the simple yet sovereign remedy, which will raise wages,....abolish poverty,....afford free scope to human powers,....and carry civilization to yet nobler heights, is—to appropriate rent by taxation.

"In this way the State may become the universal landlord without calling herself so, and without assuming a single new function. In form, the ownership of land would remain just as now. No owner of land need be dispossessed, and no restriction need be placed upon the amount of land anyone could hold. For, rent being taken by the State in taxes, land, no matter in whose name it stood, or in what parcels it was held, would be really common property, and every member of the community would participate in the advantages of its ownership.

"Now, insomuch as the taxation of rent, or land values, must necessarily be increased just as we abolish other taxes, we may put the proposition into practical form by proposing—

*"To abolish all taxation save that upon land values.*

As we have seen, the value of land is at the beginning of society nothing, but as society develops by the increase of population and the advance of the arts, it becomes greater and greater. In every civilized country, even the newest, the value of the land taken as a whole, is sufficient to bear the entire expenses of the government. In the better developed countries it is much more than sufficient. *Hence it will not be enough merely to place all taxes upon the value of land. It will be necessary, where rent exceeds the present governmental revenues, commensurately to increase the amount demanded in taxation, and to continue this increase as society progresses and rent advances.\*....* When the common right to land is so far appreciated that all taxes are abolished save those which fall upon rent, there is no danger of much more than is necessary to induce them to collect the public revenues being left to individual land holders."

The essential arguments for the Single Tax may be divided into two classes, moral and practical. For if a proposition is both just and easy to apply, there is no ground for objection.

The moral argument for the appropriation of ground rent by the State, representing all the people, rests upon two fundamental principles. The first is that God created the world for the equal benefit of each member of the human race. The second is that every human being is endowed by the Creator with absolute ownership of himself. While Christianity holds no monopoly of these doctrines, they must be accepted by all who believe in Christ as the greatest moral teacher of all time; for they are necessary corollaries of his second commandment, "Love thy neighbor as thyself." From the second principle, that every human being has absolute ownership of himself, it follows that such ownership extends to everything created by him, i. e., to every man belong the fruits of his labor. It is apparent that if this is true, its converse is true, namely, no man has a right to the fruits of another man's labor.

The present system of private ownership of land violates both these principles. If one man has the right to hold a certain piece of ground and exclude all other men from it, without rendering adequate compensation to them, the rest are deprived of their equal share in the earth. Since the ownership of the land by a portion of the people enables that portion to appropriate as rent part of the wealth produced by the rest of the people, the second principle is violated. The right of a man to all that he produces is also violated when the government forcibly takes part of the products of industry as taxes.

We see that justice demands that every person enjoy the entire product of his labor, and that all have an equal share in the bounty of nature. How can this be accomplished? Henry George claims that the Single Tax will bring about this just distribution of wealth. It requires each to pay into the common fund an amount equal to the advantage which he derives from exclusive use of his portion of the common property. By relieving industry from taxation, it gives to each the results of his labor. As Mr. George says:

\*The italics are mine.

"The tax upon land values is, therefore, the most just and equal of all taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community, of that value which is the creation of the community. It is the application of the common property to common uses. When all rent is taken by taxation for the needs of the community, then will the equality ordained by nature be attained. No citizen will have any advantage over any other citizen save as is given by his industry, skill, and intelligence; and each will obtain what he fairly earns. Then, but not till then, will labor get its full reward, and capital its natural return."

The Single Tax is simpler than the present system. We have all the machinery for collecting it and need only to get rid of the complex machinery for collecting taxes on industry. The present real estate tax is the most certain, the most easily and cheaply collected, and lends itself least to corruption and favoritism, of all the taxes collected by the government.

Opponents of the Single Tax advance many and various arguments, but very few have the temerity to claim that the landowner earns or produces the rent which he receives. When other arguments fail, they appeal to "vested rights." They plead that landowners should be compensated, if rent is "confiscated." To require the slaves to compensate their masters for their loss through emancipation would have been considered preposterous. Yet the proposition is essentially similar. The "widows and orphans" who have relied upon rent for support, will be given an opportunity to enjoy their full earnings in the future, and if too old or too young to work, they will be supported by the State just as other widows and orphans whose earnings have gone in the payment of rent and taxes upon industry are now supported by the State. The former deserve not more but less than the latter.

Real democracy is the only form of government which can bring about justice under any economic conditions. If a class controls the government, it will get the benefit of the money turned over to the government. But the existence of corruption and class control in our government now does not indicate that such conditions would continue. Under present conditions, if graft were abolished and government rendered absolutely efficient, the average citizen would benefit little. Dimly realizing this, he loses interest in political equality and efficiency. Under the Single Tax every citizen would have a direct pecuniary interest in efficient, democratic government, and would act accordingly.

The economic and social effects of the Single Tax can merely be suggested. Greatly increased production would certainly follow the abolition of taxes upon industry and the throwing open of natural opportunities to labor and capital. The increase of wages following the same causes would reduce poverty, while the abolition of opportunities to appropriate wealth through monopoly would make the accumulation of great fortunes very rare. The deliverance from the ever-present fear of poverty would tend to lessen enormously crime, vice and corruption. The superfluous revenue at the disposal of the government would enable it to undertake undreamed-of projects for the advancement of education and science; free education could easily be extended to the universities and industrial education greatly broadened. Public utilities might be furnished free. Art and invention could be encouraged with an open hand. Civilization would advance by leaps and bounds and carry us to heights that we cannot now comprehend.

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Of all the civilizations that have arisen and flourished, there remain to-day but those that have been arrested, and our own, which is not yet as old as were the Pyramids when Abraham looked upon them.—"Progress and Poverty."



## SECOND PRIZE, THIRTY DOLLARS.

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ELEANOR E. DUNN, STATE HIGH SCHOOL, ALBANY, N. Y.

PRINCIPAL, JOHN M. SAYLES.

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"All that is human must retrograde if it does not advance," we are told in different ways by many authors. In his book entitled "Progress and Poverty," Henry George has pointed out clearly and unmistakably an important step in advance, the effects of which will reach all classes of society.

In pondering the social condition of the world, and of the lower class in particular, whose wretchedness and misery no means hitherto tried have appreciably diminished, Mr. George realized that poverty advanced with the advance of wealth and material progress—that increasing civilization but increased the suffering and the number of the very poor. This is exemplified in the growth of every country, and in the largest cities and oldest centres of civilization today is found the deepest and most widespread poverty. Such a condition is explained in various ways by philosophers and political economists, and is termed a necessary "law of nature." But before charging the Creator with such an unnatural law Mr. George sought to lay the blame upon man and man's laws.

As this research lay in the field of political economy, in order to correct the errors of those preceding him he first sought out and tested the doctrines on which that science is based. One of the most widely accepted of these is that wages are drawn from capital, and hence wages constantly tend to become low, because "the increase in the number of laborers tends naturally to follow and overtake any increase in capital." Mr. George, however, proves that wages are not drawn from capital, but from the produce of labor. So it is seen that no plan which aims to increase capital will remedy the existing low wages; and one common explanation of the problem is eliminated.

The widespread and unquestioned belief in the Malthusian theory has also been the fruitful basis of unsound reasoning. This theory, which maintains that population tends to increase faster than subsistence, does indeed seem at variance with the provident love and care of the Heavenly Father, and Mr. George has also shown it to be at variance with all truth and circumstantial evidence. "In countries where poverty is deepest the forces of production are evidently strong enough, if fully employed, to provide for the lowest not merely comfort but luxury. Whatever be the trouble, it is clearly not in the want of ability to produce wealth." What is the trouble then? If there is more than enough for all in this world of ours, to what can the want and suffering of so many be traced?

The three factors in production are labor, capital and land. The produce is divided between the laborer, the capitalist, and the landowner. Whenever production increases, it is found that neither the laborer nor the capitalist shares the benefit—the landowner alone is the one to profit thereby. It is a fact that higher rent, not higher wages or interest, accompany material progress.

This is the worst aspect of the present condition—that, as material progress advances, wealth tends to be more and more unequally distributed between the three parties, laborer, capitalist and landowner, and greater become the extremes of poverty and wealth. Increasing population but increases rent; labor-saving inventions and improvements but increase rent; and land speculation, which ever accompanies material progress, increases rent. Wages and interest remain at a standstill or decrease.

We conclude that private ownership in land is manifestly the underlying cause of the distressing condition we are striving to remedy; private ownership in land—an institution so time-honored and unquestioned that the idea of abolishing it seems at



first almost inconceivable. How many of us there are who have never dreamed of the injustice of the custom, whose eyes have never been opened to the wrongs it has caused; and how many there are, alas, who would not wish their eyes to be opened to them! But when one really considers the matter, the injustice of private property in land seems evident, and he wonders why he never before realized it.

After reading Henry George's work the last doubter could not truthfully defend private property in land as being just. A man's right of ownership extends primarily to himself and the fruits of his own labor. That which he makes or produces is his own—"to enjoy or to destroy, to use, to exchange, or to give." Did the original landowners obtain their title in this way? No. They acquired the land by force or simple appropriation, and nothing—"let the parchments be ever so many, or possession ever so long"—can make valid a man's title to property originally gained wrongfully. "Nature makes no discriminations among men, but is to all absolutely impartial. The laws of nature are the decrees of the Creator. There is written in them no recognition of any right save that of labor; and in them is written broadly and clearly the equal right of all men to the use and enjoyment of nature. Hence, as nature gives only to labor, the exertion of labor in production is the only title to exclusive possession." This most assuredly denies the right of private ownership in land.

Moreover, private property in land does not result in the best use of land. Often owners hold valuable lots vacant and unemployed because of a mere whim, or to await higher prices. And are not lands now frequently worked under leases by other than their owners?

The remedy for the social problem before us stands forth clear and well defined: *We should make land common property.* Half way measures will not succeed. To remove the evil, the root and underlying cause of it must first be destroyed.

Writers before Mr. George have advocated similar theories, and have proposed abolishing all private titles and paying rent to the State; but to him belongs the credit of evolving a much simpler and more practical plan, namely, to abolish all taxation save that upon land values. While the former method would meet endless opposition as being too revolutionary, the latter would necessitate no radical change, yet would accomplish the same results. This tax would fall entirely upon landholders, and would in effect be requiring of them the amount they receive in rent. They would be perfectly secure in their occupation of the land, thus giving them opportunity for making improvements, while turning over the rent to society, the rightful owner of the land.

This method of taxation would prove much simpler, more effective, and just than the complicated system now in operation. The burden of taxes would be lifted from capital, manufacturers, media of exchange, and improvements of all kinds, and a new stimulus would be given to trade. Prices would necessarily fall. To the laborer and capitalist would be left their full reward, and the production of wealth would be enormously increased. It would no longer pay to hold land in idleness, and immense tracts would be thrown open to improvement. The selling price of land would steadily decrease, and land speculation and monopolization soon cease. With all the natural opportunities and resources thus thrown open there would be no such thing as "not enough work." Wages must rise, for employers would have to pay a sufficient amount to induce laborers not to become their own employers on the natural resources then open to them.

The greatest result of this wise reform would be the much more equal distribution of wealth. There would be fewer very rich, and the very poor would disappear altogether, all living in comfort if not luxury. When the fear of want should be removed some of the intelligence and energy now devoted to scraping together a bare living might be employed in far more useful ways and the march of progress would continue with unexampled strides.

The small farmer and landholder need not become alarmed. The Single Tax on their land would probably not be as great as the sum of the taxes which they now pay. In the end they would find themselves among the greatest gainers by the change. Of course the benefit to the wage earner and salaried man would be inestimable and even the large landholders, although they would lose much, would also gain much.

What a change would appear in the morals and social life of the community! With the fear of grinding poverty removed, much of the crime and vice which are the result of it would disappear, and prisons and poorhouses no longer dot our country so thickly. Men would have more time to devote to education, invention, and culture. How much better a place in which to live this world would be!

This remedy for social evils now existing could not be the true one were it not in complete harmony with the law of human progress and with other reforms. That it is in harmony with them Mr. George has demonstrated as clearly and effectually as he has his other points. "Association in equality" is the law of progress. Political liberty or equality was the motive of that great Revolutionary struggle in which our forefathers sacrificed themselves for the nation's life. The increasing sacredness of personal liberty—freedom of speech and of the press—complete freedom in religious worship—extension of the franchise—all marked the progress of equality in the early history of our country. The Civil War in breaking the bonds of slavery, was a great step forward toward the reign of absolute equality. Shall we not continue this march in the progress of equality? A fundamental step yet remains to be taken. Equality in the distribution of wealth resulting from equal freedom in the use of nature's bounties is yet denied mankind, and slavery of laborers to landholders increasingly threatens us. Shall we not remove the last great hindrance from liberty's triumphant path?

Listen to this note of warning!

"The civilized world is trembling on the verge of a great movement. Either it must be a leap upward, which will open the way to advances yet undreamed of, or it must be a plunge downward, which will carry us back toward barbarism." Which shall it be?

These are the principles involved in the Single Tax movement. This is the philosophy of Henry George. After reading "Progress and Poverty" one can no longer doubt that his remedy is the true one. He has laid the foundation of his argument on the bedrock of truth, has proven in detail every step, fortified strongly every position, met every obstacle, and brought the laws thus developed into complete harmony with all other economic and natural laws. It is just, it is practicable, it harmonizes with the law of human progress and with other reforms. It *must* be the true remedy.

The progress of all great reforms is slow and much opposed. However, it should be every earnest citizen's duty when convinced of the truth not only not to oppose it but to do everything in his power to advance it.

Henry Ward Beecher has said, "We should so live and labor in our time that what came to us as seed may go to the next generation as blossom, and that what came to us as blossom may go to them as fruit. This is what we mean by progress." Henry George has planted the seed and done much to convert it into blossom. It is made clear as our duty to pass it on to our sons and daughters as fruit. And, while working and waiting for the fruit to develop, we may indeed take for our watch-word that poem of Whittier's, which tells us that

"Never yet  
Share of truth was vainly set  
In the world's wide fallow;  
After hands shall sow the seed,  
After hands, from hill and mead,  
Reap the harvest yellow."

**THIRD PRIZE, TWENTY DOLLARS.**

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FRANCIS THORNTON KIMBALL, POLYTECHNIC PREPARATORY SCHOOL, BROOKLYN, N. Y. PRINCIPAL, DR. FRANCIS R. LANE.

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A pilot in social reform, a leader of the people, and a man unafraid to face the truth: such was Henry George. High in the ranks of those who have sought after universal freedom stands this man who gave his all to the search for the God-given order of things, and the causes of civic decay. Much he accomplished himself toward the righting of human wrongs, and more he made clear for the accomplishment of others. Like One who died for the cause of humanity, Henry George could but point the way. It is for his followers to carry out the work.

The philosophy of Henry George came near to prophesy, as well as to the discovery of natural laws. So accurate was his logic that his works foretold the stupendous events of today. So surely did he trace effect to cause that he was able from cause to predict effect. But we can best appreciate his practical philosophy by following him through the course of his reasoning. Let us, therefore, proceed rapidly along the line of his convincing argument to its irresistible conclusion.

We need only touch upon the most striking points to understand what it is that has made the work of Henry George so important a factor in the treatment of social problems. A splendid example of his brilliant reasoning and clear thinking is the manner in which he shows the fallacies of many current politico-economic doctrines. Take the commonly accepted theory of wages and capital. The idea that wages are drawn from capital was formerly so universally taken for granted that it threw into error even famous thinkers like Smith, Ricardo and Mill. But George was not satisfied with taking his premises for granted: he proved them for himself in order to build his further reasoning on a solid foundation. Thus, he found that wages are not drawn from capital, but from the product of the labor for which they are paid. By establishing the "identity of wages in money with wages in kind," he upset the entire structure of current political economy and was forced to build a new one. For, contrary to the general belief, he had proved that "capital does not limit industry, the only limit to industry being the access to natural material." This fact opened up an immense tangle of possibilities, which he straightway began to examine with the most startling results.

Not for a moment did he hesitate over the apparent verity of the Malthusian doctrine: he would not believe that God intended that population should outrun the limits of subsistence. He refused to believe that poverty and its attendant horrors are the result of natural law, and that the "instinct of reproduction, in the natural development of society, tends to produce misery and vice." For, he argued, "the men who run steamers do not send them to sea without provisions enough for all they carry. Did He who made this whirling planet for our sojourn lack the forethought of man?" Convinced that such was not the case, he sought an explanation other than that of natural law; and he found it proven by inference, by analogy, and by fact. He showed that the enemy of man is not God, but man. He showed that it is not "dense population, but the causes which prevent social organization from taking its natural development and labor from securing its full return, that keep millions just on the verge of starvation, and every now and again force millions beyond it." He proved through the cases of India, China, and Ireland that "whatever be the trouble, it is clearly *not* in the want of ability to produce wealth."

This, then, materially narrowed the field of his search for the cause of the social erosion. He had conclusively refuted the current pseudo-explanations; and had thus ascertained that the fault lay somewhere in the ramifications of the distribution of wealth. With tireless assiduity, he delved to the very bottom of this new quicksand. In doing

so, he found it necessary to recast the entire system of accepted political economy, but his efforts carried their own reward. When the laws of rent, wages, and interest were placed in their proper contiguous relationship, the result showed that "where natural opportunities are all monopolized, wages may be forced by competition to the minimum at which laborers will consent to reproduce. Hence, the rate of wages and interest is everywhere fixed, not by the productiveness of labor, but by the value of land. Rent swallows up the whole gain, and pauperism accompanies progress."

Following out this idea, George reached the inevitable conclusion that "as land is necessary to the exertion of labor in the production of wealth, to command the land which is necessary to labor is to command all the fruits of labor save enough to enable labor to exist. The great cause of inequality in the distribution of wealth is inequality in the ownership of land."

From the labyrinthine maze of existing politico-economic arguments, George marshalled his facts with unbiased and unflinching care. He found conclusive evidence that private property in land and the consequent monopolization of land were everywhere accompanied by poverty and vice. The landowners lived luxuriously on the rent taken from labor, while labor writhed in futile misery because unable to have access to natural advantages. Private property in land was the cause of the enslavement of labor and the source of universal social disorder.

But George was not one to halt in dismay at the immensity of the social problem. He was not content to stop at merely finding the root of the evil: he sought a remedy. And no remedy short of an absolute cure would satisfy him. For, he argued, the tendency of half-way or succedaneous measures "is to prevent the adoption or even advocacy of thorough-going measures, and to strengthen the existing unjust system by interesting a larger number in its maintenance." He believed that the evil should be deracinated once and for all. He thought, like Rauschenbusch and the Wagners, that "the abolition of private property in land in the interest of society is a necessity." And he was firmly convinced through his knowledge of the true social condition that nothing short of the abolition of private property in land would suffice to equalize the distribution of wealth.

This, then, is the conclusion to which Henry George was led by the pellucid force of logic and fact. The laws of God and of nature gave all men an equal right to the land which is necessary to life: but man has manufactured a state of society in which the right of all becomes the property of some. Therefore, the solution of the problem is the extirpation of the wrong.

At once, however, arose a question of the justice of making land common property. The present landowners had received their land in good faith, and were indignant at the idea of George's "philosophy of spoliation." The Duke of Argyll, in a heated tirade against George, declared his solution of the social difficulty to be nothing short of robbery. But George was prepared to prove the efficacy and justice of his remedy. "Robbery," said he, "is the taking or withholding from another of that which rightfully belongs to him. That which *rightfully* belongs to him, be it observed, not that which legally belongs to him." That the landowners acquired their land in good faith does not alter the fact that private property in land is itself unjust. As George pointed out to the Duke, "right and wrong are not matters of precedent." He might well have cited the analogy of the man who receives stolen goods. The mere fact that he received them in good faith by no means establishes his right to their retention. So land, by all moral law, is essentially common property. And, "as nature gives only to labor, the exertion of labor in production is the only title to exclusive possession. Whatever may be said for the institution of private property in land, it is therefore plain that it cannot be defended on the score of justice."

Remained only the need of finding a satisfactory method by which to make land common property. That question also, George solved. He proposed "simply to levy on it for public uses a tax equal to the annual value of the land itself, irrespective of the use

made of it or the improvements on it." He proposed to repeal all other taxes of any kind as being no longer necessary, and as being unjust in addition. He proposed to let the present landowners remain in possession of the land, and to let them continue doing with it whatever pleased them. Thus, he maintained that "it is not necessary to confiscate land; it is only necessary to confiscate rent."

Here, then, we have the fully developed idea of the Single Tax. Not only is it the logical and natural remedy for social ills, but it would be easily exacted and wonderfully efficient in practice. The weight of such a tax would fall upon those best able to bear it; while the sufferings of the poverty-stricken would be alleviated. Expediency and justice are united in its support.

Thus far in our epitome of the argument of Henry George, we have observed his far-reaching knowledge of natural phenomena as explained by cause and effect. We have noted the depth of his erudite philosophy, and the force of his reasoning. We have admired his tenacity of purpose, and the whole-souled sympathy of his endeavors toward social harmony. Let us now briefly consider the practical wisdom of his ideas.

He has repeatedly been charged with holding pessimistic views on the social problem. Yet to anyone taking the trouble to look about him, it will be apparent that George told no more than the truth. Today, conditions are even worse than when he wrote. Vice and misery are spreading with the most appalling speed. Our large cities are choked with immigrants denied access to the land. The great laboring class is well-nigh crushed beneath the incubus of dire poverty. Speculation in land necessitates fatal crowding within cities. Children are conceived in a state of exhausted vitality. Large sections of our population are saved from inability to reproduce themselves only by the fecundity of the immigrants. Prostitution and debauchery are everywhere increasing instead of diminishing.

Such is the curse and menace of poverty and the unjust distribution of wealth. Such is the condition that made Henry George seem pessimistic. Too long have we suffered our "national optimism and conceit" to blind us to the facts. But they are *true*. True, and the remedy lies within our grasp. Some day the American people will rise up and demand social freedom, and they will not be denied! This it is that Henry George foresaw. It is of this that he warned us in what we are pleased to call his pessimistic vein. His words ring out a challenge to the future which we are to make our own: "What has destroyed all previous civilizations has been the conditions produced by the growth of civilization itself. The advance of inequality necessarily brings improvement to a halt,—and retrogression begins. The struggle that must either revivify, or convulse in ruin, is near at hand, if it be not already begun!"

How truly he prophesied, is evidenced by the prodigious upheaval now being enacted in Europe. To appreciate his wisdom, we have but to look about us. For the future, we can do no more than bend every effort toward the realization of perfect equality and freedom in all things. The day is not far distant when the plutocratic monopolist of land will be asked to "show a bill of sale signed by the Almighty."

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Political economy has been called the dismal science, and as currently taught, is hopeless and despairing. But this, as we have seen, is solely because she has been degraded and shackled; her truths dislocated; her harmonies ignored; the word she would utter gagged in her mouth and her protest against wrong turned into an indorsement of injustice.—"Progress and Poverty."

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Only in broken gleams and partial light has the sun of liberty yet beamed among men, yet all progress hath she called forth.—"Progress and Poverty."



## FOURTH PRIZE, TEN DOLLARS.

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WEBER APP, CLEVELAND HIGH SCHOOL, CLEVELAND, N. Y.  
PRINCIPAL, G. A. KIPP.

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"If you would eradicate an evil strike at its root." Such is the infallible maxim of success that guided the master mind of Henry George to the solution of that all potent problem, "Why, in spite of increase in productive power, do wages tend to a minimum which will give but a bare living?"

From the moment he was first brought to realize the great inequality in the distribution of wealth, on the one hand, the few, amid countless millions, beguiling their ennui with high living, while, on the other, the multitude, amid the most abject poverty, striving for a bare animal existence, the momentous problem of its cause and cure ever demanded a solution.

The demand was answered in his famous work "Progress and Poverty," the crowning work of that benefactor of the 19th century, a panacea for the seemingly irreconcilable inequalities in the distribution of the world's wealth.

Revolutionary in its nature as it may seem, yet its undeniable basic truths, draw its readers unanimously to an appreciation of its "safe and sane" reasoning.

It comes into immediate conflict with the accepted explanations of economic conditions, theories that have guided the greatest minds of the economic world, Ricardo, Smith, and Mill. Yet, to the unbiased mind their utter fallacy is clearly revealed in "Progress and Poverty."

The theory that "Wages are derived from capital," he denies,—going to the simplest form of production, he points out that primitive man had no pre-existing capital to draw upon while he awaited the fruits of his labors,—the treasures of nature were open to him, he had but to apply those faculties of production afforded him and his wants would be satisfied. The existing theory, he explains, arose from a consideration of production in a more advanced stage, where untold millions backed the manufacturing enterprises—yet this wealth, he points out, is but the accumulation of others in former years,—not an unearned quantity or gift of Providence.

The Malthusian theory, a co-working and substantiating corollary of the law of wages, is likewise assailed. Malthus, whose name has almost become a synonym of political economy, has handed down the dictum that "population increases faster than subsistence,"—in this axiom of political economy lies the generally accepted explanation of existing conditions.

Using a bewildering series of mathematical and geometrical ratios, Malthus explains that population tends to increase at a greater rate than subsistence, and eventually population will reach that stage where a greater increase will mean starvation for those souls in excess of the balance between population and subsistence.

The only solution offered by the Malthusian dogma, inconsistent as it is with natural laws, has been readily accepted,—"it must either be held back by moral restraint of the faculties of reproduction or by the various causes which increase mortality." Think of it! Think of the great carnage at present raging in Europe as a means of relieving the pressure of population on subsistence—a paradox of natural laws!

In his assault upon this stronghold of current political economy, Henry George simply cites well-grounded historical facts showing that the sparseness of the world's population discredits any assertion as to an overcrowding of the world, and, instead of increasing, the population of the world in many instances is rapidly decreasing.

The poverty existing in Ireland, China and India, cited by the Malthusian supporters as cases of over-population, Henry George explains, is due, not to the lack of means of subsistence, but to the rapacity of the land owners and other prevailing social mal-adjustments.

He points out that Ireland, even in its most overcrowded period, has been an exporting nation, a fact that proves that there has been no lack of the means of subsistence.

Quite the opposite is the result of increased population as seen by Henry George. Instead of starvation, he looks for greater plenty. As he explains, "every new mortal ushered into the universe has those faculties of producing wealth, which, when applied, must necessarily add to the general wealth."

Turning to the laws of distribution, out of the hazy, incoherent enigma afforded by the current philosophy he moulds definite co-relating quantities.

Smith, Ricardo and McCulloch, leading exponents of the current theories, all recognize rent, wages and interest, three distinct terms, as the returns of the respective elements of production—land, labor and capital.

Ricardo evolved the law of rent, which alone received the sanction of Henry George. This law runs as follows: "The rent of land is determined by the excess of its produce over that which the same application of labor can secure from the least productive land in use." But, in distinguishing the difference between, and associating the terms wages and interest, they differ widely; so much so, that when one attempts their association, the proof of their validity, each seems to nullify the other.

Henry George, by a plain, logical association of fundamental principles, blends the three quantities into an harmonious co-relating unit, the laws of wages and interest revolving about the law of rent, the most potent of the three; each depending on and at the same time supporting the other.

In applying these laws he explains, that inasmuch as capital and labor are not benefitted by increased production, the increase necessarily finds its way into the one remaining factor—rent.

It is by an application of these laws that he accounts for the high rate of interest and wages in a newly settled country—it is not that nature yields her bounty more lavishly, but that land being cheaper a smaller amount of labor will yield a greater return because, rent, in this instance, is a very small factor. But as these lands are settled the margin of cultivation is lowered and consequently rents are raised at the expense of capital and labor. Reverting to the law of rent, "rent of land depends on the margin of cultivation, that is, the excess in the yield to labor over that of the same amount of labor applied to the least productive lands."

Having conclusively proven that land is the sole beneficiary of increase of production he extends his inquiry to the question "What causes rent to advance?"

The current philosophies attribute it to increase in population alone, that is, as population increases, production is forced to inferior land, lowering the margin and increasing rents.

Henry George admits the influence of population on the raising of rents, but he goes further,—he not only traces it to population but to improvements in the arts of production, advancement of moral standards, higher education and better government as equally potent influences in material progress.

Man, ever filled with an insatiable desire for more wealth, having his power of labor augmented by new devices or methods, is not satisfied with the produce which less labor will now afford, but becomes still more desirous and grasping in his pursuit of wealth, and so, with his new labor-saving devices, he extends his efforts to new and less productive land, incidentally lowering the margin of cultivation and thereby increasing rents.

Education, better morals and government, like new inventions, are readily seen to exert a great influence in material progress, extending the area of cultivation and likewise raising rents.

Accompanying material progress, there is an attendant evil, recognized but seldom given any thought by the casual observer, that evil, Henry George points out, as "expectation raised by material progress" or to use a more concise phrase "land speculation." Keen-minded and far-seeing financiers, noting the rapidity with which land is being taken up, occupy vast uncultivated strips beyond the actual margin of cultivation, holding them in the expectation of selling them at a great increase in value. Thus the new-comers must either pay the prices of the speculator or go beyond this distorted margin to less productive lands. This speculation is particularly noticed in newly settled countries, where vast uncultivated areas are withheld from use by an individual, demanding the prices that those lands would bring when the actual margin of cultivation should reach its boundaries.

To this speculation, Henry George traces the frequent industrial depressions of our day. This margin of cultivation, raising, as it does, rents, gradually approaches that point at which the allotment of capital and labor is at a minimum; beyond that point production must cease—the wheels of industry are brought to a standstill and the evil clouds of industrial depression gradually envelop the whole world—a phenomenon generally accredited to "over-consumption" or "over-production," unbalancing that popular phrase, "supply and demand."

Finally, the discordant elements are reconciled, either by a cessation in speculative advance in rents, by an increase in population or labor-saving devices allowing the actual to overtake the distorted margins of cultivation, or, by labor and capital consenting to operate for smaller returns; but no sooner has the equilibrium been restored than the same causes recommence their evil work, soon, to again destroy the balance and in turn be again restored.

Having thus in a clear, masterful, and concise manner shown the fallacy in the existing doctrines and the cause of the morbid condition of the industrial world, this seemingly irreconcilable inequality in the distribution of wealth—he presents his remedy—"The making of land common property." Putting it into tacit and practical form: "The abolition of all taxes save those on land values." So seemingly revolutionary and inconsistent, yet, he conclusively shows that it measures up to the canons of taxation: "it bears as lightly as possible on production," "it is certain," and, "it bears equally upon all." Again, he shows that it is nothing new inasmuch as we now have a tax upon land; it involves no new principles—the same law of rent will be recognized,—but, instead of directing this "unearned increment" into the coffers of a few idle landowners, it will be directed into a common treasury, there to be exercised for the common weal.

As to carrying out his remedy, he explains that we have but to abolish all taxes save those on real estate, that is, the bare land, increasing them so as to include, at all times, the greater portion of economic rent.

The effect would be as the awakening of a new era; restrictions being removed from industry, production would rapidly increase. Man, no longer having need to fear land monopoly would be content with the fruits of his labors, inasmuch as he would stand on an equality with all his fellow men; robbery and vice would be things of the past; government would be so simplified and man no longer forced to combat inequalities, that he might turn his thoughts to higher and more sublime things; he would be living in an age to which that phrase "Life, liberty and the pursuit of happiness" might truthfully be applied. Human progress, released from the ban of inequality, might exercise its sway unhampered—Association in Equality."

Such would be the alleviating effect of the "SingleTax" remedy, but, if the world refuses the proffered balm, the approaching "struggle that must either revivify or convulse in ruin," will hurl civilization back over that path trodden by the civilizations of Rome and Greece into oblivion.

I reiterate, we must choose between retrogression under the present system and definite, accelerating advance under the system proposed by that great worker in the cause of mankind, Henry George!

## FIFTH PRIZE, TEN DOLLARS.

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SAMUEL S. RABINOWITZ, MORRIS HIGH SCHOOL, BRONX, N. Y. CITY.  
PRINCIPAL, JOHN H. DENBIGH.

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Among the great reformers of mankind and particularly of the nineteenth century, Henry George, the advocate of the Single Tax, undoubtedly takes a high place. He, really the "Prophet of San Francisco," has seen and felt that humanity has transgressed. Mr. George has been moved by the great evils of society and has prescribed a panacea for them.

Before we touch upon the theory itself, let us get an insight into the problem that confronts humanity, and which our social and political reformer endeavors to solve.

The problem that the human race is confronted with and must solve is: Why does poverty increase as progress and prosperity increase? Why is toil not lessened, why does pecuniary distress and industrial depression afflict humanity, amid such great progress in wealth-producing power, through wonderful inventions and discoveries of labor-saving machinery and facilitation of exchange and production?

This is the problem that social and political reformers have set out to solve and explain. Many of them have taken it as a necessary evil, and have thus attempted to explain the causes of this evil. They have given up all hope of finding any panacea for human distress and poverty.

To Malthus it appeared that "God and nature are at strife," for according to him, population naturally tends to increase faster than subsistence. The Malthusian theory of population and the current doctrine "that wages are fixed by the ratio between the number of laborers seeking employment, and the amount of capital devoted to the employment of labor, and that they constantly tend to the lowest amount on which laborers will consent to live and reproduce, because an increase in the number of laborers tends naturally to follow and overtake any increase in capital, are the two theories which current political economy gives, as an explanation of the problem. It is self-evident that the doctrine of wages follows and bases itself upon the Malthusian theory of population and subsistence.

The doctrine of Malthus states "that the natural tendency of population is to double itself at least every twenty-five years, thus increasing in a geometrical ratio, while the subsistence that can be obtained from land, under circumstances the most favorable to human industry, could not possibly be made to increase faster than in an arithmetical ratio." Thus the human species would increase as the numbers 1, 2, 4, 8, 16, 32, 64, 128, 256 and subsistence 1, 2, 3, 4, 5, 6, 7, 8, 9. In two centuries the population would be to the means of subsistence as 256 to 9; and in two thousand years almost incalculable.

We must therefore by some means check this natural tendency of population to increase indefinitely over the means of subsistence. According to this theory, vice, crime, brutality and ignorance are things inevitable and incurable. For no human remedy is possible for an "evil law of nature."

Mr. George disproves the Malthusian theory, by pointing out "that neither do the facts which are marshaled to support this theory prove it, nor do the analogies countenance it; and in the second place, there are facts which conclusively disprove it." This theory shattered, the doctrine of wages falls, losing its hold and basis. But Mr. George further proves that wages, instead of being drawn from capital, are drawn from labor itself. Thus, the fact that, in spite of increase in productive power, wages tend to a minimum which will give a bare living, cannot be explained any more by the current doctrine that wages depend upon capital.

But in disproving these two theories, Mr. George has not solved the problem. It was shown that each laborer produces his own wages, and that an increase in the number of laborers should increase wages, whereas the facts are, that many laborers are out of work and that increase in the number of laborers decreases wages. The problem is yet to be solved. In pointing out the insufficiency and falsity of the current doctrines it was shown, however, that the explanation of the problem is not to be sought in the laws of production, but in the laws that govern distribution.

The author makes a thorough review of the whole subject of the distribution of wealth. The factors of production, land, labor and capital, are each determined and the laws that govern each are found independently. After the laws of each are determined, the factors are found to harmonize and correlate. These three factors divide the products of wealth. If with an increase in production, the laborer and the capitalist get no more, it is self-evident that the landowner reaps the whole gain. Herein lies the solution of the problem. It is to the landowner and his income—rent—that we have to turn for an explanation of the problem of poverty amid great progress in the production of wealth.

Poverty constantly increases as wealth increases, and the laborer's return is forced down because land, the source of all wealth and the field of all labor, is monopolized. "To extirpate poverty, to make wages what justice commands they should be—the full earnings of the laborer—we must substitute for the individual ownership of land a common ownership. We must make land common property." This, Mr. George concludes, is the only and true remedy.

Let us say a word about the justice of this remedy. On what ethical grounds, upon what reason does this principle of making land common property, depend? The answer is short. Truth needs no corroboration or affirmation by many words. "All men are created equal: they are endowed by their Creator with certain unalienable rights; among these are life, liberty and the pursuit of happiness." This earth with all its bounties is and must be the common property of all men. Man's life depends upon the soil. Man's "free" life depends upon the "free" use of the soil. Nature has given this right to man. What power, superior to nature's can take it away?

The Duke of Argyll, and the other gentlemen who oppose Mr. George's theory on the ground that it is "robbery," "unutterable meanness," and "gigantic villany," consider man's power superior to that of the Creator and Benefactor of Mankind. They forget that land is a bounty of nature, existing before man and necessary to his existence and prosperity. No man can justly lay claim to any title to land.

But, it will be asked, is private ownership unjust? Not at all, provided it can truly be called "private" property. Mr. George is the upholder and defender of the right of private ownership. But what constitutes the rightful basis of private property? "Is it not, primarily, the right of a man to himself, to the use of his own powers, to the enjoyment of the fruits of his own exertion? Nature acknowledges no ownership or control, save as the result of labor." Under this definition of private property, land cannot come. Land cannot be created or produced by man. All have an equal right to it. We see, then, that private ownership of land is entirely unjust.

Furthermore, the results of private property in land are unjust and most degenerating, demoralizing and destructive to humanity. Ownership of land means ownership of men. Man becomes a slave to the landlord. After having emerged from the state of feudalism, we have again merged into this present state of society, in some respects worse than feudalism.

Then, too, the present system does not make the best use of the soil, and large tracts of land are not used at all. This is caused by land speculation. But when land would become common property, speculation in land would be impossible, and all the land needed would be used and given to its best use.



After pointing out the justice of the remedy and the injustice of private property in land, and its deteriorating effects on society, we have next to consider the method of carrying out the remedy. Mr. George believes that it is not necessary to abolish all private titles by declaring land public property. Such a plan, with the exception that he suggests compensation to present land owners, was advocated by the great thinker and scientist, Herbert Spenser. Henry George does not propose either to purchase the land or to confiscate it. "The first would be unjust; the second, needless. Let the individuals who now hold it, still retain, if they wish, possession of what they call 'their' land. We may safely leave them the shell, and take the kernel. It is not necessary to confiscate land, it is only necessary to confiscate rent."

The State already receives some rent in taxation. Let the State appropriate all the rent by taxation. The State would really own the land by owning its value and land would be common property. All taxation would be abolished, except that upon land property having money value only. This tax assumes the name, Single Tax. It is an ad valorem tax upon land, substituted for the present taxes. The Single Tax is not a tax upon the improvements of land, such as buildings, fences, wells, etc., but on the land itself—on its value.

Let us now see the expediency of such a tax upon land. First, its effect upon the production of wealth would be entirely wholesome, since it would not discourage production, as other taxes levied on the products of labor do. Taxes on the products of labor lessen the incentive to production, as well as check all industries and fall as a heavy burden upon the people. The Single Tax on land will not discourage production, but increase it, by destroying speculative rent.

In the second place, this tax can be more easily and cheaply collected than any other tax, since land cannot be concealed, and its value can be readily ascertained. Such a tax cannot in turn be imposed upon the tenant, neither would prices go up, since land is not a thing of human production. The Single Tax would give to the government the largest net revenue, and would lessen the expenses of government.

Then again all the present modes of taxation are uncertain and demoralizing in their effects upon society. There is a great deal of unfaithfulness and corruption, bribery and grafting on the part of the collectors and tax payers. The tax on land, however, which is the least arbitrary of taxes, is also the most certain.

Finally, let us consider the equality of such a tax. The objection has been raised that the Single Tax would not fall upon all the people and thus would not only be unequal, but what is a more important principle in taxation, the responsibility of contributing toward the support of the government, would only fall upon one class of the population, the landlord class.

Let it be understood that each person should be taxed according to his means. Would it be just to tax a laborer the same as a landlord? Furthermore, it has been proved that rent does not belong to the landlord and is not earned by him. It is the community and its growth that determine rent and the increasing value of land. Therefore a tax on land is a tax on all the people, not on the landowner alone. We have therefore seen that the Single Tax is the most just and expedient of all modes of taxation.

It is not necessary to dwell much upon the social, intellectual and moral amelioration that this panacea would bring about. To conclude, this "simple yet sovereign remedy, will raise wages, increase the earnings of the capitalists, extirpate pauperism, afford free scope to human powers, lessen crime, elevate morals, taste, intelligence and purity of government and carry civilization to yet nobler heights."

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To deny that there are natural rights is to deny that in associated life there are natural laws.

## SIXTH PRIZE, TEN DOLLARS.

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MAZZINI S. LAPOLLA, DEWITT CLINTON HIGH SCHOOL, N. Y. CITY.  
PRINCIPAL, FRANCIS H. J. PAUL.

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"Look over the world today. In countries the most widely differing—under conditions the most diverse as to government, as to industries, as to tariffs, as to currency—you will find distress among the working classes." And to point out cases of poverty would be like citing commonplace instances of the law of gravitation. Charitable and philanthropic institutions have arisen to relieve the suffering of the masses. But these can never hope to extirpate poverty, for, in spite of their existence and untiring efforts, poverty and its dire results continue to "press upon the brow" of the masses.

The Single Taxers propose to do away with the impoverishment of the masses by changing the system of taxation. They propose to shift the burden of taxation from the producers to the *non-producers*, for they claim that the burden of taxation is borne by the producers in the form of *indirect* taxation—viz., tariffs, taxes upon improvements, etc.—while *land*, the value of which is created by the *community*, is not taxed to its *full value*. As a result, they claim, speculation in land sets in, causing vast areas to lie unused and unimproved, while the ranks of the army of unemployed swell. Hence they hold that the abolishing of all taxes save that upon land values will deal a death blow to the causes that make for the want and privation of the masses.

Henry George is the most able expounder of the Single Tax doctrine. "Progress and Poverty" contains his philosophy in full. What is this philosophy?

Wherever we look, and especially in communities where the most wealth has accumulated, poverty stares us in the face.

In the first place, can we afford to say that the persistence of poverty is the result of natural laws? Shall we bow to the theory that there is a tendency of population to increase beyond the means of subsistence and that hence poverty must exist? No, we cannot. It is in communities where wealth most abounds that poverty presents itself. Witness the slums in New York and London. And how absurd it is to think that poverty can check the increase of population when it is in the most congested districts that we find want among the working classes. Then how can it be said that poverty must exist to act as a check on increase of population?

Since it cannot be said that poverty exists as a result of natural laws, where else can we look for the reason but in the laws that govern the distribution of wealth?

Wealth—taken in the economic sense so as to include products that have been in any manner modified by human exertion in order to fit them for the gratification of human desires—is distributed among landowners, laborers and capitalists. What part do these play in production? Land forms the basis of production. In primitive times this was more apparent than it is today. The fact is more or less hidden by the great device known as the division of labor. But nevertheless the food that we eat and the raw material that is turned into manufactured articles must come primarily from the soil. To extract this, labor must be expended. Thus it was in primitive times that land and labor were the sole factors in production. But with the growth of the Industrial Revolution a new factor was added—capital. The most important function capital plays in production is to supply the tools to increase the efficiency of labor. Hence the rapid march of invention, the great time and waste-saving device known as the division of labor, the introduction of capital as a factor in production, all tend to increase the efficiency of labor. A Robinson Crusoe would infer from this that since enough of the necessities of life were thus produced, to feed and clothe every person

on earth, *every person on earth would be well fed and clothed*. And if he were informed to the contrary, he would say: "Something is wrong somewhere. Perhaps the result of this well organized production is that wealth is not distributed fairly. Some people must be enjoying privileges and living on the toil of others." And in saying this he would have hit the nail on the head, as the saying goes. Which element in production is it that receives the lion's share?

It is a mere observation of facts that in the "newer" countries wages—"the reward or result of exertion"—and interest are high, whereas rent—payment made for the use of the bare land—is low. Just the opposite is true in the "older" countries. To cite an illustration: In California, during the mad rush for gold, wages and interest were higher than in any other part of the globe. Rent—land value—was very low. But as population increased and signs of material progress appeared, wages and interest fell, and rent soared. (California is a typical case and what is true there is true all over the world.) What caused the decline in wages? Does the reason lie in the theory that wages are fixed by the ratio between the number of laborers seeking employment and the amount of capital devoted to the employment of labor? It does not. According to that theory, with abundant capital and a scarcity of labor, wages would be high and interest low, the rate of interest depending on the relative abundance or scarcity of capital—capital meaning wealth put out for the production of more wealth, as it does in political economy. That interest and wages rise and fall conjointly is what observation proves.

It is not necessary to analyze the laws that govern the distribution of wealth. But it must be pointed out that as progress advances and as greater efficiency is attached to labor, the price paid for the use of bare land rises and wages and interest fall. What are we going to do about it? We cannot abolish land. We cannot abolish labor. They are the two essential factors in production. Shall we then abolish capital? In primitive times our ancestors got along without capital. But what good will it do to abolish capital—not spurious capital? It would be like trying to stop the tide of progress.

But can we change the *system* of distribution? That is a different proposition. We can readily see why laborers must be paid. Labor unions are striving hard to maintain a living standard of wages in most of the skilled occupations. And the fact is that workingmen, who do the greatest share of the work in production, receive in return very little. Some are not even given a chance to earn a miserable pittance, as the swelled ranks of the army of the unemployed show. Workingmen all over the world are being treated more and more as mere "hands" and they are being robbed of the fruit of their labor.

Is interest then the robbery of industry? "If all wealth were inert matter and production the working of this matter into different shapes, then interest would be the robbery of industry."

What constitutes the basis of interest? It is not the "power which exists in the tool to increase the productiveness of labor," for the rate of interest has failed to increase with the march of invention. It is the "*active force of nature*" that causes the increase of capital over and above that due to labor. To take the old stock example, the storing of wine for a certain period of time will improve the value of the wine *without the aid* of labor, for wine improves with age. Viewed in this light interest is equitable and justifiable.

However, we must not confuse interest with profits, for the latter are in reality due "not to the power of capital, but of *concentrated* capital, or of concentrated capital acting upon bad social adjustments."

Thus, "if, with an increase of production, the laborer gets no more and the capitalist no more, it is a necessary inference that the landowner reaps the whole gain. *And the facts agree with the inference*. Though neither wages nor interest any-

where increase as material progress goes on, yet the invariable mark and accompaniment of material progress is the *increase of rent—the rise of land values.*"

What causes this advance to be paid for the use of bare land? We can attribute it to the influx of population, to improvements in the arts, to the march of invention, to the building of railroads, canals, etc.—in short, to any factor that contributes to material progress.

To whom does this land value go? Not to the community, by whom it is produced, but to private owners of land. And what have these landowners done or what do they do that they can *demand* payment for the use of the land? *Nothing!* They form a great part of the leisure class who, without doing a stitch of work, live in abounding luxury.

But why can landowners claim payment for the use of the bare land? It is because they have an undisputed title to the exclusive ownership of the land. And out of this there arises a privilege. The vast majority must pay the small minority for permission to use and improve bare land, because statutes, traditions, and *ignorance* above all, recognize the right of a small minority to the private monopoly of land.

Is private property in land just? It is not. Exertion of labor is the only title to exclusive ownership, whereas the exclusive ownership of land by a few was brought about by conquests through long and bloody wars, as history proves.

Not only is the possession of the land by a few fundamentally wrong, but the results arising therefrom make it more so. The right of a few to the possession of land can enable them to withhold land from use—let it lie open for speculation. This has been one of the great, in fact the greatest cause of the "recurring paroxysms of industrial depression." Private property in land, by allowing land to lie open for the future enhancement of land values, the "unearned increment" as it is styled, is inconsistent with the best use of the land.

Private property in land has been the curse of all former civilizations—and it has caused their downfall. Shall we permit it to bring about the collapse of our present civilization?

We have traced the evil of present society to private title in land. To remove the evil we must remove the cause.

#### WE MUST MAKE LAND COMMON PROPERTY.

"We could satisfy the law of justice, we could meet all economic requirements, by at one stroke abolishing all private titles, declaring all land public property, and letting it out to the highest bidders in lots to suit, under such conditions as would sacredly guard the private right to improvements."

Formally confiscating all land would involve a "needless shock to present customs and habits of thought"—which is to be avoided. To do that would involve a "needless extension of governmental machinery"—which is to be avoided.

"It is not necessary to confiscate land; It is necessary to confiscate rent." We already take a part by taxation.

"And insomuch as the taxation of rent, or land values, must necessarily be increased as we abolish all other taxes, we may put the proposition into practical form.

#### TO ABOLISH ALL TAXES SAVE THAT UPON LAND VALUES.

By thus taking rent, which is created by the community, we shall be making land common property, for the State will be collecting the rent that now goes into the coffers of a few.

In conclusion, should this seem too radical a measure, let us recall the words of John Stuart Mill: "When the object is to raise the permanent condition of a people small means do not merely produce small effects; they produce no effect at all."

## SEVENTH PRIZE, TEN DOLLARS.

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EDWARD O'TOOLE, JR., OSSINING HIGH SCHOOL, OSSINING, N. Y.  
PRINCIPAL, LEON A. BROWN.

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It is a well known fact that the conditions of the poorest class are steadily growing worse. The squalid tenements of our large cities, the gaunt, hollow-eyed creatures who may be found in these districts, the increasing size of donations to carry on works of charity, all are proofs that poverty is increasing among the lower classes. It is natural that minds should snap under the strain, that people should become desperate and demented, and the increasing number of prison inmates and insanity patients prove the truth of this assertion. It seems strange that such a condition of affairs should exist when the world's wealth is steadily increasing, and people naturally look for the cause with a view to remedying the evil.

Henry George in his "Progress and Poverty" also seeks the true cause and remedy for advancing poverty amid advancing civilization and progress. His arguments and ideas lead to a new theory which is different from most accredited theories of eminent philosophers. According to Henry George, the current theory is that "wages are fixed by the ratio between the number of laborers and the amount of capital devoted to the employment of labor, and constantly tends to the lowest amount on which laborers will consent to live and reproduce, because the increase in the number of laborers tends naturally to follow and overtake any increase in capital." At first glance, this theory seems very plausible, but doubt enters our minds when we come to the statement that if this theory is true, "high wages, the mark of the relative scarcity of labor, must be accompanied by low interest, and conversely, low wages must be accompanied by high interest." This statement is undoubtedly wrong because in times of prosperity when wages are high, interest or the return to capital is always high, and the number of laborers are greater. We also know that low wages are the mark of hard times and that capital receives larger returns in prosperous times than in hard times.

Apparently we have already disproved this theory but we can more surely establish its disproof by a consideration of the foundations of the theory. Evidently capital has been considered as essential to labor and thought of as a fixed amount. But does a man receive wages before he has done his work? If he has to perform a certain amount of labor before he is paid, doesn't the produce of his labor furnish his wages and his employers' profit? If the produce of his labor could not pay his wages, his employer would lose money; if it just equalled his wages, his employer would receive no profit. It is needless to say that employers do not generally suffer losses, neither are they content to forego profit. Thus it is shown that wages are taken from the produce of labor and that the greater the labor, the greater the amount of capital becomes. The first being discarded, we may now consider another theory.

This second theory, Henry George tells us, is called the Malthusian theory or theory of Malthus. Malthus' theory is that population tends to increase more rapidly than subsistence. Although this theory seems quite reasonable, nevertheless there must be some doubt felt as to its truth. Must increasing population, so often hailed with joy and so often bringing prosperity to a country, bring suffering and want to the same country? Henry George presents to us several arguments that make this question clear. With telling effect he points out the fact that the world, after so many years, is still thinly populated and that regions that once were highly productive are now overrun with brush and are veritable jungles. Surely if population were continually pressing against subsistence, regions that once supported thousands would not be the



haunts of wild beasts today. That such places exist is proven by explorers who have discovered that lands in Central America and Western South America, which are now almost impenetrable jungles, once supported a great population. Henry George also brings to our attention that decrease of population is as common in the world's history as is increase. In fact, we learn that many consider the population of the world to have declined since the Christian era. It is common knowledge that every day evidences are being found of higher civilizations and more populous nations than it was thought could ever have existed. It is not very difficult for us to believe, when we recollect the splendor of Alexander's Empire, the vast numbers contained in the invasions of Eastern tribes into Europe, that Asia once had a greater population than at present. We know that the Nile Valley in Africa once supported a much greater number than now, and we also know that today these same regions are in most places sparsely populated. If population is always tending to outrun subsistence, why are not these productive regions supporting as large a population now as formerly? Henry George produces many other facts which go toward strengthening the disproof of the Malthusian theory, but they are unessential as our minds are already convinced of the fallacy of the theory.

Now that the two current theories have been disproved, we may turn to a consideration of the true cause of the evils. We have established that wages are the direct produce of labor. Thus no wages means no labor and that in turn means idle men. We have also learned from Henry George that land is essential to labor. For without doubt, the absence of land makes labor impossible, and as capital is not essential to production and labor is not wanting, we must look to land for the trouble. The fault, Henry George tells us, is not in the land but with the owners of the land. Land monopolization and the consequent destroying of the people's right to the land is the real cause of increasing poverty, according to Henry George; and he endeavors to show conclusively just how the monopolization of land by a comparative few is responsible for the suffering of our poorer classes. Thus we are led to the assumption that private ownership of land is wrong. Such a statement naturally meets with some opposition, and it may be asked why so little attention has been paid to this wrong, if wrong it be, and in answering, it may also be asked what class of people wield the most power in a country? Do not the land owners control the wealth of a country when they control the means necessary to the production of wealth, and in controlling the wealth of a country, is it not a natural sequence that in many places they control the thoughts and legislative acts of the people who fear the effects of the landowners' displeasure?

Also is it not significant that while the ancient Romans protected their small farmers and maintained public lands to which all had a common right, they formed a world-ruling power? But when greedy patricians acquired vast estates and the poor farmer's land was taken from him to satisfy their greed, and the sturdy, industrious, farmers of old became the idle, shiftless mob of the city, did not Rome begin slowly to lose her grasp of the scepter with which she had ruled the world? And finally when she was overthrown, was it not by the Teutons, a hardy race with firmly implanted ideas of liberty and equality? But before this downfall, many brilliant statesmen saw the cause of the suffering and want of the poorer classes and its danger to the State. Tiberius and Caius Gracchus will perhaps be the best remembered of the statesmen who tried to alleviate this suffering. They saw that land monopolization was the cause of the degeneration of the Roman people and they enacted measures which tended to limit the amount of land one person could hold. These laws however, were against the interests of the senatorial party, so the two statesmen were killed. Thus we see that long ago men realized the injustice of land monopolization because it was for the benefit of the few to the detriment of the many. This argument becomes clear if we consider just what determines the amount of wages.

Ordinarily a man will not work for less money than he could make if he applied his labor to the most productive land which he could occupy without paying rent, that is, the best land to which no value has been attached. Thus in a new country where only the best land is at first seized an owner would have to pay a laborer an amount equal to what the laborer could earn if he applied his labor to the next grade of land. As the country grows, however, these inferior lands are also secured and held, and wages are lowered because the returns from independent labor are less, owing to the inferior quality of the less valuable land. Moreover, much of this land is held for speculative purposes and is kept idle in spite of available labor to work it, for the speculators make their gain when they sell it for an amount much greater than its cost. That people should have equal rights to the land is justice, for according to our ideas, all people are equal, and being so, they should have equal rights to something which was always here since the earth was made and which no man can claim as the product of his labor.

The remedy proposed by Henry George is government ownership of the land. He explains that this would not mean a seizure of land by the government, but a taxation of the rent or value of land without the improvements. Thus by paying the tax all would have an equal opportunity to acquire land. The improvements could still be sold so that property could change hands much the same as now. Speculators would quickly get rid of their idle land, for under government ownership it would not bring them profit unless it was improved. They would also be forced by the competition of other land to sell their land or right of possession for reasonable prices.

Furthermore, such a system would give rise to greater productiveness, for with security assured them, people could make improvements without being taxed for them. Under these conditions men would be free in all senses of the word instead of being hampered by greedy landlords and retarded by unjust taxation.

Such a system of taxation as Henry George advocates would simplify a great department of the government. Where now many things are taxed, there would be only one tax to estimate and collect. A brief search will reveal the fact that the money derived from this tax would be more than enough to defray the expenses of government, while the surplus would be used for the common benefit.

In glowing words Henry George pictures the result of the remedy which he proposes. Labor would be given a field, modern inventions would at last serve their purpose of increasing the efficiency of labor, increasing labor would mean increasing capital and the absence of want would be general. With the fear of poverty gone, Henry George says the craze for riches would pass away and with the words of a dreamer he shows how men's minds relieved from the strain of the race for riches, would turn to higher and nobler things and evolve unheard of benefits and advancement in arts and sciences. A dream, but a dream built not upon air, but upon facts, a dream not with dim confused characters but one with clearly defined visions, which supported by a logical sequence of facts, seem to be entirely within the range of possibility.

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It is undeniable that some men receive greater benefits from the government than others—owners of public franchises greater than non-owners; owners of valuable land greater than the landless; beneficiaries of a protective tariff greater than its victims, etc. All these classes must either pay taxes proportioned to benefits or regardless of benefits. If benefits are disregarded, then the man who is benefited the most may pay the least and he who is benefited the least may pay the most. Sensible men would call this injustice, but the scientific economists who scoff at justice reassert in this new way the old doctrine of the divine right of some men to rule others.—HON. WILLIAM S. RANN, Corporation Counsel of Buffalo.

## EIGHTH PRIZE, TEN DOLLARS.

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MISS MARION McNEIL KNOWLES, LOCKPORT HIGH SCHOOL, LOCKPORT, N. Y.  
PRINCIPAL, EDMUND EVANS.

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Henry George's philosophy as portrayed in his book "Progress and Poverty" is wise, judicious and wholly practical. He goes clearly and carefully from one step to another and concludes by proving that by appropriating rent by taxation and by abolishing all taxes except that upon land that the government would become the practical owner of the land, and he also shows that this is the only way to remedy the present evil of poverty in the presence of our ever-increasing progress. He touches upon and explains the effect of such a system on the production of wealth, upon distribution, on individuals and classes, and finally upon social structure and social life.

The first step of this great thinker is to state the problem of why there is such abject poverty though the world is progressing in a phenomenal manner. He then tells of the current idea concerning capital and labor; that is, that the wages or rather the compensation of labor, in the sense that everyone works, come from capital. He shows that this is incorrect by citing an example of society from its simplest stages to the most complex. In the beginning, when a man fished, he received his catch as his reward or wages, but when three men were fishing and there were some ripe berries near and one man leaving, went and picked berries and then exchanged his wages or berries for fish, was he not receiving his wages in fish? And so, the miner, hundreds of feet beneath the surface, is just as truly grinding the flour for his daily bread as if he were in the mill superintending the dumping of the wheat into the hoppers. When a man receives his wages in money it is just exactly the same as if he took coal or whatever it may be to that amount. Thus does Henry George utterly disprove the theory that wages come from capital. Wages are the visible symbol of a man's labor.

As to the way in which wages rise and fall, Henry George says, "Wages depend upon the margin of productiveness, or upon the produce which it can obtain at the highest point of natural productiveness open to it without the payment of rent." From this we can plainly see that if land is free and labor is not assisted by capital the whole produce goes to labor as wages. If labor is assisted by capital but land is free wages will consist of the whole produce less that part necessary to induce the storing up of labor as capital." Whereas if all natural opportunities are monopolized, wages will be forced down by competition among workingmen until they are at the lowest point at which men will labor. Since there is no business in which capital and labor can engage that does not require land, and since according to Henry George, "Rent of land is determined by the excess of its produce over that which the same application can secure from the least productive land in use," rent being used in the economic sense, that is, the return which a man receives for securing the exclusive right to use natural resources, it follows that if land is free wages will rise, for if both good and bad soil are open to the individual wages must increase, for in the axiom quoted we are told that wages are governed by the results obtainable from the *highest* point of natural productiveness open to the laborer without the payment of rent.

Is there a remedy for this condition of affairs? Henry George says there is and furthermore proves that his is the only solution of the problem. It will abolish all suffering, want and anxiety as to the future. This panacea is simplicity itself. Leaving everyone in undisturbed possession of his present holdings, the government, appropriates rent by taxation. And to further carry out the plan, all taxes should be abolished except that upon land. Thus the State becomes the practical landlord of all landed property without assuming a new duty nor taking upon itself another obligation.

But if we would have such a system the small farm owner feels as if he would be the one and the only one who would be taxed, quite overlooking the fact that *all* land, that is, city property and factory sites, large estates and great cattle ranges would be included. People ask, "What would be the effect of such a system?" First, the author considers the difference it would make in the production of wealth. Instead of prices going up because of taxes and duties, the common things, those necessary for our daily existence, such as the farmer's plow, the sewing machine, coffee, tea, meats, spices and thousands of other articles, would be within the range of everyone's purse and bank accounts could be started where now people appeal to charitable organizations for aid. If a man is industrious and saving until he is able to buy a home for himself, under the present regime he is assessed and taxed upon the house he has been thrifty enough to erect. If his income increases he is taxed, while a lazy, unambitious man is exempt. The man in the hovel is not forced to pay as his industrious neighbor in his new dwelling. The shipowner must pay for his temerity as if he injured the State by promoting commerce. But under Henry George's system the nation would encourage industry, honest endeavor and thrift. If all taxes were concentrated on land the great landowner would be unwilling to retain large tracts merely for the sake of keeping people off. "What is the sense of paying a heavy tax on a great deal of uncultivated land?" he would ask himself, and the result would be thousands of miles of arable soil thrown open to the small farmer and homesteader.

However, would this vast increase in the production of wealth be distributed equally? The author shows that it would. For relieving "labor and capital from all taxation," as it would if the burden were laid upon rent, would tend to produce equality; if this were increased until taxation covered rent the result would plainly be entire equality. All wealth in a village or city would be divided into two parts. The result of all their endeavors would go to labor and capital and the other half would go to the community in taxes, which would ultimately be used for the welfare and betterment of its citizens. This latter share would benefit the weak, the very young and the very old. The money saved by the non-necessity of maintaining the vast army of present-day paupers, tramps and other dependents would be amazing. Henry George tells us New York City alone spends over seven million dollars on official charity yearly. Furthermore, the enormous expense of guarding society from these evils today must be considered.

Now as to the effect of the Single Tax upon individuals and classes the author more fully explains farther on in his treatise. As he says, it is self-evident that such a system would benefit the mechanic, the day laborer, the professional man and in fact all those who work for wages or for part wages. But take the small landowner, say a clerk who has saved and has been able to buy himself a home. Will he lose if all land values go down? Assuredly not, for his lot remains as useful to him as before Single Tax appeared, and if he ever wishes to buy again he will benefit by the change, for it is not as if his was the only property to fall in value, for all land is in exactly the same relation. Further, since taxes would be levied upon the value of the bare land, acre for acre, the cultivated farm would be taxed the same as the uncultivated park. As has before been said the speculative landowner would be practically forced into opening his holdings to the small farmer, and population would naturally become more widely diffused and more evenly settled. The monopoly of land gone, large fortunes need no longer be feared.

This brings one naturally to the effect of this proposed reform upon social organization and life. With crime and poverty abolished the State would not have to bother with charities, penitentiaries, criminal courts and the vast horde of other duties now thrust upon the government. Not only the time but the money thus saved could be applied to the public good, museums, playgrounds, parks, libraries, gymnasiums and many other things. Government ownership of railroads, telegraph and



telephone wires could be brought about. By giving labor its real and full earnings and by abolishing all taxes except those upon land values, want and the dreadful fear of want will disappear. The hideous striving for wealth will fade away and everyone will be contented, happy and free to follow his divine right of life, liberty and the pursuit of happiness. Good, upright men would be willing to help administer the public resources, and electric lighting and other companies could be operated by the government as effectively and economically as under a private control.

Granting all this to be true, Henry George further proves that other remedies are insufficient. Taking the first one sometimes advocated, that is, "greater economy in government," an enormous reduction in taxation would become possible if the army and navy were abandoned and our ships sold, but not any greater than the arts have accomplished recently and these have only succeeded in increasing rent, and so would this reform.

Of the second, "the better education of the working classes and improved habits of industry and thrift," it is the current theory that a poor boy who is able to obtain an excellent education, thus acquiring skill in some vocation, is on the road to peace and prosperity; and this is so, but if every poor boy or girl became skilled the demand for their services would almost immediately cease for the places would very soon be filled. As to increased thrift: if everybody practiced rigid economy wages would inevitably fall and anyone wishing to get ahead by scrimping would have almost literally to starve in order to succeed.

Concerning the third, that of "combinations of workmen for the advance of wages," he says, "So great are the difficulties in the way of the effective combinations of laborers that the good that can be accomplished by them is extremely limited, while there are inherent disadvantages in the process."

As to "government direction and interference," this system is neither sensible nor far-sighted, as is illustrated in the graduated tax upon incomes; this tax is meant to reduce great fortunes, but instead a class of officials spring up who put a tax upon honesty and encourage corruption and bribery.

The last and perhaps the most important of these six remedies is "a more general distribution of land." It has been proven in the western part of the United States that a farm of five thousand acres can be cultivated to greater advantage by the present day machinery than one of three hundred and twenty acres. In so far as the ownership of farms is restricted so would be the production of wealth. "A subdivision of land would tend to make a larger class comfortable but would not benefit the laborer."

Thus Henry George proves the six most popular proposed remedies, namely, greater economy in government, greater education of the working class and improved habits of industry and thrift, combinations of workingmen for the advance of wages, government direction and interference and finally a more general distribution of land, entirely inadequate and impracticable. He furthermore proves conclusively that the only way in which peace, prosperity and happiness can be enjoyed is under a system of Single Tax and that tax upon land values.

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Though Truth and Right seem often overborne, we may not see it all. How can we see it all? All that is passing, even here, we cannot tell. The vibrations of matter which give the sensations of light and color become to us indistinguishable when they pass a certain point. It is only within a like range that we have cognizance of sounds. Even animals have senses we have not.—"Progress and Poverty."



## BOOK NOTES.

## A WORK ON THE HIGH COST OF LIVING.\*

This is a work in which the increased cost of living, commodities, raw material and rent is discussed scientifically and generally. We use the term scientifically with premeditation, for the author proceeds methodically and with great care in the consideration of his problem.

He points out that the tendency toward higher prices is twenty years old, that there is apparently no sign of dercease, and that because wages show no tendency to rise wage workers are confronted by a dwindling subsistence.

In his summary of the causes of high prices we are pleased to note that Prof. Nearing does not lay great stress on the much touted gold theory which holds that this increase in price of commodities is due to the increased output of gold, although he concedes that it has had some effect. It will also surprise the reader that he does not attribute increased cost of living, even in small degree, to the trusts, and he points out that there has been no increase in the price of trust-made goods. But he indicates that the cost of products most directly derived from land have greatly increased in price, and the prices of agricultural land have shown a marked upward tendency. He contends that no period of similar duration has shown anything like the increase for the last two decades, in the price of highly desirable parts of the earth's surface on which man is particularly dependent for a livelihood.

While the author's summary of causes leaves little ground for dispute it is a disappointment to find him laying small stress upon the importance of one single remedy, following as the most obvious conclusion from his premises—namely, the taxation of land values. Though strongly recommended it is not insisted upon with the needed emphasis. On the contrary, the remedies advocated embrace a large category. The "individual well-to-do" are urged to "buy

at lower prices," or get more service for their expenditures, which is not even a remedy for the individual well-to-do. Among other "remedies" are Getting Back to the Land, Education, Greater Efficiency of Food Distribution, Conservation of Soil Fertility, and International Agreement to control the output of Gold. These capitals are ours and not the headings of chapters, and it will not be well to assume from them that Prof. Nearing is wholly astray, for he says that "land taxation is the most pressing of all reforms or the reduction of monopoly power."

If our author has not, as it seems to us, placed the first reform first, we should be grateful to him for a very intelligent discussion of one, if not the most important problem of the day. There is much in the book that will prove suggestive to the student of economics, and the style is remarkably clear.—J. D. M.

## NEW EDITION OF CALL OF THE CARPENTER.\*

The publishers have recently issued a cheap paper edition of Bouck White's "Call of The Carpenter," called the Blackwell's Island Edition, owing to the fact that the author is serving a term in the city prison for invading John D. Rockefeller's Calvary Baptist Church uninvited, and propounding the question for debate with the pastor: "Did Jesus teach the immorality of being rich." The sale of the entire edition is placed in the hands of Sol. Fieldman, leader of the Church of the Social Revolution, which Bouck White founded shortly before his arrest and the proceeds are to be devoted exclusively to the support of the Church.

The "Call of the Carpenter" created a sensation when it appeared owing to its novel and revolutionary interpretation of the character of Jesus, who, as portrayed by Bouck White, was the first great social reformer the world has known and who dreamed of a great democratic revolt of the working classes of his day against the ecclesiastical and political tyrants who exploited and oppressed them. The new edition is greatly increasing the sale of this stirring message of democracy among the toiling masses whom it is the author's desire to reach and awaken.

\* "Reducing the Cost of Living," by Scott Nearing, Ph.D. 12 mo. cloth, 343 pp. George W. Jacobs, Philadelphia, Pa.

THE City Book of Houston, Texas, is just received. Houston is especially interesting to Single Taxers as the greatest city in the United States to mark time in the progress of the Single Tax, for lands are taxed at their true value and improvements at only 25 per cent. of *their* value. In this City Book is contained a report of the progressive Tax Commissioner, Hon. J. J. Pastoriza, who says: "This latter (improvement) exemption being adopted because of the well known fact that improvements deteriorate with age, and the further fact that the exemption will stimulate the construction of more and modern buildings, and in time have a tendency to reduce to a point that will pay the landlord no more than what a person receives from his capital invested in other legitimate enterprises." Commissioner Pastoriza expresses his confidence that were the system submitted to a popular vote 90 per cent. would vote to retain it.

#### 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.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., 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, Ernest E. Brazier, Sec., 79 Milk St., Boston, Mass.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.
- Cleveland, Ohio, Single Tax Club, 119 Williamson Bldg.
- 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.
- Colorado Single Tax Assn., Wm. H. Malone, Pres., Ben. J. Salmon, Sec., 317 National Safety Vault Bldg., Denver, Colo.
- Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
- Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
- Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
- San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- California League for Home Rule in Taxation, 34 Ellis St., San Francisco; 516 American Bank Bldg., Los Angeles, and Corner Book Store, 7th and D Sts., San Diego.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Women'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., Bkln., 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.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec., 31 West 10th St.
- Philadelphia Single Tax Society, Henry G. Gibbons, Sec., 1831 Land Title Bldg., Philadelphia, Pa.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.

Single Tax Club of Pittsburg, Wayne Paulin, Sec., 7002-3 Jenkins Arcade, Pittsburg, Pa.

The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.

The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Miss Alice L. George, Corresponding Sec., Box 132, House of Representatives, Washington, D. C.

Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.

Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.

Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.

Columbus Single Tax Club, George Cartwright, Sec.

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

Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.

Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.

(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, 79 Adelaide St., Toronto, Can. Annual subscription 50 cents.

The Single Taxer, 235 Chamber of Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.

The World, Daily, Vancouver, B. C.

Tribune, Daily, Winnipeg, Man., Can.

Le Democrat, Weekly, St. Boniface, Man., Can., published in French, Flemish and English.

The Citizen, Daily, Ottawa, Can.

The Globe, Daily, Toronto, Can.

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.

#### NEWS NOTES AND PERSONALS

THE House of Representatives have taken up the Alaska Coal Land Bill and passed it. This provided for the Single Tax in all but name. Under its provisions the government retains the ownership of the land and leases in tracts of forty acres or multiples thereof to the highest bidders.

It is pointed out by our undaunted friends in California that in spite of the adverse vote in San Francisco and Alameda counties the Single Tax vote was doubled. Los Angeles county turned an adverse vote of 19,000 in 1912, two years ago, into a signal affirmative vote of 17,000. Santa Barbara county carried for the amendment, it appears. 51 counties show an average gain, the result being 44 per cent. of the vote in our favor as against 41 per cent. two years ago. The Single Taxers of California will go right ahead with the splendid fight they have waged.

CONGRESSMAN Mann said recently: "I have little faith that peoples and races can long compete commercially without an armed fight." What a curious notion this legislator must have of commerce, the peacemaker. What Mr. Mann is really thinking of are tariffs and privilege-grabbing. And he is in this degree right. If people think they compete by building tariffs against one another the outcome must be international jealousies and misunderstandings that often lead to armed conflict. Tariffs are like mountain barriers, and of these Cowper said with less truth than might be said of tariffs:

"Mountains interposed  
Make enemies of nations, which had else  
Like kindred drops been mingled into one."

#### WHAT ONE MAYOR THINKS.

"It is a well known fact that you hinder progress if you tax creations of labor. There are a hundred thousand buildings in France without windows, because of the window tax. There are few American ships on the sea because we tax ships, and there are fewer houses in Atlantic City because we tax houses. There is less personal property in stores because we tax personal property; but there will not be one inch less of land because we tax land.

Before appointing three assessors, they were told that they would not be named if they did not know the meaning of unearned increment. The increase in land value has been the cause of the great fortunes of Atlantic City. The Steel Pier, if it were situated at Brigantine, would not be valuable because the people are not there.

There is no reason why the new assessors of Atlantic City should not bear these truths in mind, and make an assessment which shall gradually bring us to a point where enterprise and thrift are not punished by taxation, but encouraged."—WILLIAM RIDDLE, Mayor of Atlantic City, N. J.

THE Province of Alberta has placed a new tax on wild lands, and the Attorney General, C. W. Cross, says of this act:

"I regard the passing of the Bill providing for a tax upon wild lands as the principal piece of legislation arising out of the recent session of the Alberta Parliament," said Mr. Cross. "There are thousands of acres of land in our province, as in all the other Western provinces, which have been held for years, in many cases, by speculators and investors, and have not been improved in the least. We say now to these absentee landlords, 'You must use this waste territory in some way or pay a tax on it equal to \$10 per quarter-section, or about 6¼ cents per acre.'"

TO SINGLE TAX members of Congress reelected (see Bi-Monthly News Letter) should be added David Lewis, William Kent, John I. Nolan and Frank Buchanan. Illness prevented Henry George, Jr., from making another campaign. Our friends will be glad to know that his health is somewhat improved.

IN AN address before the Brooklyn Civic Forum, on the evening of Nov. 22, Byron W. Holt spoke of the "causes and Remedies for the Present Discontent," and said, as reported in *Brooklyn Eagle*:

"If opportunities to produce and exchange goods were free and open," he said: "if every producer got all that he should get; if there were no monopolists or takers of unearned increments to divide with; if, in short, no one got more and no one less than his just deserts, there would be no wars. There would then be no need of wars to right, or attempt to right, every 50 or 100 years, the accumulated wrongs of an unjust economic system.

"It is because there are special privileges and special privilege takers and givers in Europe that millions of her bravest and best men are now killing each other. The share of the 'grafters'—the land, tariff, patent and other special privilege grafters—became so large that production could not longer be profitably continued. The producers were in rebellion. Rents, debts, and taxes became unbearably high: that is why, in my opinion, there is now in Europe the greatest and most hellish war of all times."

THE papers announce the death of Don Lord Swett, for a long time foreman of the composing room of the *New York Press*. Mr Swett worked on the *Overland Monthly* when Bret Harte was the editor, and was a fast friend of the young printer, Henry George, then a printer on the San Francisco *Alta-California*, was another of Mr. Swett's friends.

THE SINGLE Taxers of Pennsylvania have arrived at the conclusion that a more systematic propaganda than has yet been carried on is necessary if victories are to be won in that State. To this end our friends throughout that State are asked to communicate with Oliver McKnight, 2106 Market street, Philadelphia.

"THE Single Tax and American Municipalities" is the title of an article in the *National Municipal Review* for October, from the pen of the editor of the SINGLE TAX REVIEW, which gives a brief summary of what has been accomplished in cities which have attempted some modification of the Single Tax principle. The *National Municipal Review* is published at Concord, New Hampshire and the North American Building, Philadelphia, Pa.

THE Report of the United Committee for the Taxation of Land Values (1907-1912) is bound together and issued from the offices of Broad Sanctuary Chambers, London, England. The book may be had on application.

HON. THOMAS MOTT OSBORNE, former mayor of Auburn, N. Y., and a Single Taxer, has accepted the appointment of warden of Sing Sing prison. The acceptance of this office by Mr. Osborne is an act of self-sacrifice, but it is not the first instance of the manifestation on his part of the splendid civic spirit which has directed the conduct of a most useful life. Mr. Osborne's suggestion that the inmates of the prison should have been called upon to vote upon his appointment if they desired him was much more than what may seem to many a touch of humor—it was an index to the genuine democracy of the man.

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(Signed) JOSEPH DANA MILLER, Publisher.

Sworn to and subscribed before me this 21st day of September, 1914.

ROBERT B. ABBOTT,  
(Seal) Notary Public,  
New York County, No. 31.  
(My commission expires March 30, 1916.)

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