

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Report of the Bodenreform Conference in Germany, by Joseph Danziger; Why Should Agriculture be so Unprofitable, by R. F. Beasley; The Pons Asinorum in the Art of Government, by Alexander Mackendrick. A Single Taxer of 1732. Report of the Hearings on Taxation before the Mayor's Commission, by Grace Isabel Colbron. Correspondence, News, etc. A Number Full of Interest.

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SINGLE TAX REVIEW

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CRAIG RALSTON

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THE SINGLE TAX REVIEW

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

THE BODENREFORM CONFERENCE AT BIELEFELD.

(For the Review)

BY JOSEPH DANZIGER

It would be difficult to say what was the most impressive moment at the war-time conference of the Bund Deutscher Bodenreformer held at Bielefeld in Westphalia, on October 1st to 5th, 1915. There were three unusually responsive scenes, the first being in the Bielefelder Rathaus, a modern building which retains in its massive stone stair-cases and its low, flat-ceilinged assembly hall, the best characteristics of the German Renaissance. One would expect a slim attendance at a Single Tax Conference in such turbulent times as these, when everyone who is not at the front is straining every energy to bring the war to a successful and early conclusion. Everyone has some special task to perform now, aside from the ordinary demands of everyday life, and everyone's means is taxed to the uttermost in the support of one or more of the numerous foundations established for the relief of military and civilian sufferers from the war.

In spite of these distractions, the number of the delegates was surprisingly and gratifyingly large. On the second day of the conference when the large assembly-hall of the Rathaus was placed at the disposal of the delegates, it seemed as though everyone in Bielefeld had taken a day off in order to get in touch with the movement. The great hall was crowded to the limit, people standing closely packed at the rear, the galleries were overflowing and the corridors of the building were thronged with people, waiting patiently for a possible chance that some auditor might leave and give one of them an opportunity to slip into his place.

To one who has for many years watched the development of the Single Tax movement in the world, this meeting was not so impressive for its size, as for the fervent spirit in which the people came to hear. Recalling the second Single Tax Conference held at Chicago in '93, one remembers that there was a big crowd there also; as well as some very big men. Henry George and

Father McGlynn were the leading lights, but there were Kier Hardie, Post, Maguire of California, Williams of St. Louis, with the booming voice, young Frank Stephens, of Philadelphia, and his friend Stephenson and others whom memory does not recall off hand, including the Chicago crowd of course; White, Cooling, the Moeller Brothers, the Maguires and scores of others, all good fighting men, but the people who came to hear George and McGlynn did so chiefly out of curiosity. Here was a fine visionary scheme, they thought, involving much intricate use of economic terminology which they only half understood. While many agreed that it was a magnificent programme there was always the pessimistic: "You never can get it."

At Bielefeld the effect was different. As President Adolph Damaschke said in his opening address: "It is not means that we are after but ends. We want the land of Germany to be the heritage of the whole German people." Any one can understand and agree with so fundamental a truth, for this latest Bodenreform Conference devoted itself to one theme; the proposed law to establish homesteads for returning soldiers—the Krieger Heimstaetten. There are several million men under arms in Germany—how many, is known only to a few in the big red building in the Moltke Strasse—and under the terms of the proposed law each of them is to have a claim on his state or municipal government for a homestead. These are to be classified according to a man's needs and habits. For the city workman, a house and garden in the suburbs; for the agriculturist, a truck garden near the city or a small farm. The land is to be leased at will to the veteran during his lifetime, or to his widow or children in case of decease. Banks are to be founded under special charter and government supervision, and are to lend the homesteader such money as he needs to acquire a house or other improvements. Such loans are to be made at a moderate interest rate, are not to exceed ninety per cent of the value of the improvements, and shall be guaranteed by the community, which is the owner of the land. All loans shall be amortized in the course of a long period of years.

Instead of paying pensions as we have done, and because Germany wants a strong vigorous generation to succeed the one that this war has ravaged, the rent is not to be increased during the occupancy of the first tenant, but should his lease lapse through death or removal, the land will be re-valued for the next comer, and should no more soldiers wish to take up the homesteads, all others will have to pay the full annual rental value. Anyone familiar with social conditions in England or Germany during the so-called Dark Ages, will recognize in this plan a modernized version of a scheme of land tenure as old as the Germanic race. Nevertheless, it is thoroughly applicable to modern conditions, and will not run counter to the popular objections to confiscation. It squares exactly with the principles of Henry George, as it will tend to decrease land-values, will give people access to the land, take them out of tenements and put them amid gardens under the free sky. Incidentally it

will provide for the collectivity a huge revenue which now remains in private hands. Above all, these desirable results will be accomplished immediately, though the benefits will be cumulative.

It was this message that the Bielefelders had crowded the hall to hear, and hearing they rejoiced. The brave boys in field-grey were to be rewarded for their valor. The home-coming soldier was to have a tangible share in that soil for which he had been fighting so valiantly. The men who presented this idea to them were men of standing and importance; army officers of all ranks, including that of lieutenant-general; important government officials with impressive German titles; members of the Reichstag from every party except the extreme left; (the Social Democrats oppose every reform that is not socialism), there were university professors a plenty, and it must be remembered that in Germany a professor is looked upon with respect akin to reverence. After the meeting, one heard the Krieger Heimstätten being discussed all over town, in the streets, the cafes, in front of war bulletins; wherever two or three were gathered together, there was the plan of the Bodenreformer uppermost. It is something tangible, that takes hold of men and grips. At last we have a programme that does not require an intimate knowledge of political economy in order that it be understood.

The next day we visited a spot that marked the high-tide of Roman conquest in Europe. It was here that Arminius and his skin-clad warriors triumphed over the Roman eagles, and "Augustus wept for his legions." This Autumn, on the high hills, crowned with the ancient oaks of the Teutoburger Forest, the sun of liberty was shining as brightly as it did in that older day which Henry George has apostrophized so eloquently. At the top of the hill where we had assembled towering to a height that rivals the Liberty Statue in New York Harbor, is a monument to that leader or Herr Mannst whom the Romans called Arminius. A short flight of stone steps leads down from the base of the pedestal and some two hundred yards off a stone hemicycle converts the intervening level space into a natural amphitheatre. At the head of the stairs was a speaker's stand, and at its foot a dais had been erected upon which were two chairs of state. Both the stand and the dais were draped with the black-white-red of Germany and the orange and red of Lippe-Detmold, one of the twenty-two states comprising the German Empire. The reigning Prince of Lippe-Detmold, his brother, nearly everyone in the residence city near by and several train loads from Bielefeld, all had gathered about the speakers stand to hear once more, this "glad message of great joy." The presence of a reigning monarch at a Bodenreform meeting is considered of great significance. Such men never lend their presence to an occasion without first assuring themselves that it is something that they can consistently approve of.

More important than the presence of royalty is the enthusiasm with which this latest proposal of the Bodenreformer meets with wherever it is made, no matter what the social standing of the listener. The thought of

suddenly placing several million German families in their own homes is one that fires the imagination. Like every great industrial country, the cities of Germany have been growing at the expense of the country. It has long been a much mooted question, how to get the people back to the land. Here at one stroke is an answer to more than one problem; at once a reward for the nation's wonderful patriotism and endurance, a rendering of simple justice to the people and a return to an age-old system of land-tenure. Nor is it merely an academic demonstration as a well-known American Single Taxer pronounced it. For instance, the City of Berlin, like all German communities, municipal and state, owns immense tracts of land adjoining the improved sections, served by an excellent suburban railroad, and amounting to fifty thousand acres altogether. By dividing these holding into quarter acre tracts, each homesteader could have a garden large enough to supply his family with all the vegetables they need during the year. In addition is to be noted the hygienic effects of taking people out of the crowded tenements and the moral consequences of placing children in real homes. Within the available area, two hundred thousand Berlin workingmen's families could be established under their own vine and fig trees within a short time, and counting the German average of six to a family, there would be 1,200,000 people, or nearly half the population of the City of Berlin, living on their own land. The other municipalities of Greater Berlin own relatively larger tracts, and could provide for their citizens even more bountifully. Schmargendorf, a more exclusive district, could establish homesteads for professional men and others in better circumstances. The Province of Brandenburg and the Kingdom of Prussia also own extensive areas which could be converted into truck-gardens or small farms, transforming agricultural laborers into a yeoman population.

Some six hundred and fifty municipalities, each containing a population of more than five thousand, own over 125,000 square miles of land, not including forest preserves. The fiscal effects of settling people on this vast domain would be incalculable, both indirectly as regards the influence of public opinion regarding the ownership of land values and directly drawing attention to the enormous revenues that the economic rent would ultimately furnish. Another powerful influence on German thought arises from their great love of children which they express in a most pragmatic manner by an annual birth-rate of 850,000. They place great store on the moral effect resulting from giving children a real home, one that will supply a mental and physical stimulus, that will take them off the streets and put them in the clean fields and gardens; a home that they can look back to with tender memories in after years, one that a loving Fatherland has provided them with, instead of four rooms and a bath which is the best that the average German workman can hope for under present conditions.

On the last day of the conference the delegates visited Bethel by invitation of Pastor von Bodelschwingh, who is its active head. The father of the present

leader founded the colony soon after "Progress and Poverty" was written. Originally he intended it as a home for epileptics and this is still an important part of its functions. But as the colony grew and he acquired more land, it gradually assumed the appearance of a Single Tax colony, and there are besides several industries owned co-operatively. A great hospital now devote dchiefly to wounded soldiers and a village of houses and gardens and several farms, also work cooperatively. There are some ten thousand people living at Bethel, the householders paying the economic rent for their land and owning the improvements. These latter vary from a simple cottage costing 3,700 marks to a more pretentious villa for which ten times that sum was paid. (It would be unfair to quote prices in dollars, as much better buildings can be had in Germany for a given sum than in America. The same is true of land). The convalescents, both physical and mental, live with the colonists, where their health is completely conserved under more invigorating conditions than would obtain in an institution. Von Bodelschwingh is a firm believer in the blessings of work, and every one who is strong enough is given something to do in the shops or the farms. Many of the epileptics work in places where one would imagine it unsafe for such people, but the results have been very satisfactory. Experience proves that such occupations encourage self-reliance and prevent introspection, a condition essential to the cure of these unfortunates.

Those that have visited Fairhope, Arden or one of Fiske Warren's enclaves, will recall the impression of a strong democratic spirit prevailing there. The same is apparent in Bethel as well, especially as exemplified in the person of Friederich von Bodelschwingh, who has the same kindly expression of passionate helpfulness whether speaking to a bed-ridden epileptic boy of ten or to a general or "excellency" among the visitors.

There were only three hours that could possibly be devoted in hurrying through the place, and space does not permit a detailed review of it here. Before we left, a short service was held in the dignified stone church of the colony. Its interior is simple but impressive, and as there is no organ, a band rendered the music from a podium where the altar usually is. After a short talk—not a sermon—by the pastor, the congregation of eight hundred wounded soldiers, their nurses and the delegates, slowly filed out while the band played the "Netherlands Thanksgiving Hymn," the solemn exultation of whose music might be such as resounded in the city of David when the ark was brought to Zion. The congregation took up the words as only a German assemblage can sing; "Wir treten zum Beten vor Gott dem Gerechten," and they passed on out, the song gradually becoming muffled beyond the thick stone walls.

As I sat in the silent church, I thought of the little, broad-shouldered sailorman who went to San Francisco and learned the printer's trade; how his Great Idea had sprung up from a heart that ached for the sufferings of

humanity; how like that Other, lover of his kind, the Carpenter, he gladly sacrificed his life that the truth which he had tried to make clear might find more ready acceptance. His idea had gone out into the world, with that gift of tongues which every truth possesses, and here in a far-off country, among a people that speak a different language, but whose language of the heart is the same as his, his name is held sacred and his idea is nearing accomplishment; not perhaps as he applied it to American conditions, but as it can best be applied in Germany.

As I sat there, the impressive scenes of the Conference reenacted themselves; in the Rathaus, where men whom the state and the intellectual world had honored with their highest titles, were gathered together in the name of the Prophet of San Francisco; at the Herrmann Monument, where a crowned head bent low to listen to his truths; and at Bethel, where those truths were being exemplified in simple Christian faith. There re-echoed those words with which Henry George closed his great book and which had been repeated that morning: "Und die an Ormuzds Seite kaempfen, moegen sie auch einander nicht kennen, irgendwo, irgendwann wird das Namensverzeichnis verlesen." —Berlin, Germany.

SOCIALISM AND THE SINGLE TAX.

ADDRESS OF JOHN T. McROY BEFORE THE BENNINGTON, VERMONT, SOCIALIST PARTY LOCAL, MR. JOHN SPARGO PRESIDING.

In appearing before you today, I must at the outset disavow all purpose of playing the part of an apostle intent upon your conversion. My scope tonight shall be far less ambitious and I shall attempt merely to prove the merit of Single Tax as a step in social advance. It is not my purpose to draw any contrast between the theories of Single Tax and of Socialism. I shall not consider these two theories as competitors for popular favor, but rather as aids to each other in the development of social opinion. For it is clearly evident that were it not for the colossal efforts of the socialist movement, there would hardly be a mental attitude among the people at large fit to understand sympathetically the propaganda of other forms of radicalism. And in so far as other radical movements have been benefited by the steady growth of socialistic convictions, it may be of value to determine to what extent socialism may itself be benefited by those very doctrines.

My outline of the Single Tax this evening will not include its pretensions to a solution of our industrial problems. In truth, the word "solution" is a very inconvenient one in economic questions. We speak of solving a social question in the same sense as the solving of a mathematical problem. The use of the same word "problem" for two different situations seems, no doubt, to

be the cause of this confusion. It is not the first time the deficiencies of language have brought about confusion of thought.

Every social order gives rise to questions of its own. Thus democracy has necessitated vigilance against the manipulations of bosses; a question as difficult in its own way as was that of the elimination of aristocracy. Thus capitalism may have solved the problem of the relation of lord and servant, but it has brought forth the more serious question of capitalist class and working class. Judged by the past, there is no reason to believe that any social order, no matter how well constructed, can escape most vexatious difficulties. Hegel, who was Karl Marx's master, has said that in this world there is no finality; when once a thing has been accomplished, it at once begins to cultivate tendencies which ultimately destroy it.

There is, however, an advance possible along certain lines of economic reform. Just as the cholera and the plague have been eliminated from our physical life, so it may be hoped will low wages and unemployment be eliminated from our economic life. For while the social question can never be solved particular social evils may be entirely done away with.

The nature of any appeal by a Single Taxer to Socialists, must take into account that school of Socialism to which his auditors belong. For practical purposes, I shall distinguish two broad tendencies in modern socialism. First we may place orthodox or modified Marxism, for officially at least, it is the dominating socialism of the world. Next we may place revisionist socialism, including in that group the Fabians of England and the Opportunists of the United States.

Karl Marx in "The Communist Manifesto," in concluding his passionate appeal to the working classes, decides on certain practical measures which would greatly improve their condition. By far the most important of these reforms, he stated, was the appropriation by the government of all ground rents. This, as you well know, is in substance the Single Tax doctrine. Since we have the authority of Marx for this reform as a first step, I feel that I am placing my case tonight before a friendly group.

In the thirty-second chapter of "Capital" Karl Marx declares that the capitalist system, with its accompanying exploitation of the working classes, could not have been established had not the landlords "Expropriated the mass of the people from the soil."

In substance this simply means that a Capitalist society could not exploit the working classes were the soil free to them. A considerable number of the laboring classes are skilled workers who have accumulated small savings, and who not being altogether helpless, could always have returned to the soil, had they so willed. To this day in Russia, factories and capitalism have been slow in developing, because during strikes, the laborers can return to the "Mir," or communal farm group. In a country like Russia, this is a great

impediment to industrial development, and so we find the representatives of the cities in the Duma eager to abolish the communal land-owning societies and substitute private ownership. Once this is done, the expropriated peasant will come to the cities and Russia's capitalist system will be as fully developed as those of her more "Civilized" neighbors. In the United States of America, however, the question is quite different. We have developed a tremendous industrial organization. Every decade a larger and larger percentage of our people are found in urban communities. The machine has become the very soul of American production. Our manufacturers are a most influential group in our state legislatures. Their influence has enabled them to perpetuate themselves and to multiply. Nay, what is more, our people are growing more and more citified, and the white lights and the whirling trolleys have so charmed men that they look upon farm life with repugnance. I have little doubt that the majority of city men would prefer much lower wages and live near the center of population, than accept high wages and live in sparsely settled communities. For capitalism has created a different idea among men as to what constitutes the fullness of life. In feudal days the satisfaction of duty and the living of the moral life were considered all-sufficing. Today stress is laid, not so much upon the duties of life, as upon the manifold enjoyments and varied pleasures that a complex civilization affords. And it is no wonder that except for a brief breathing spell, industrialized humanity is loath to return to the country-side.

It has been this aspect of the land question that has been most noticed by the scientific socialists. The Single Taxers say that it is an impossibility for men to willingly retrace their steps and abandon an industrial for a rural community. It is my purpose to point out how glaring a misconception it is of the fundamental position taken by the Single Taxers to think that they believe otherwise.

The Single Taxer is not unwise enough to propose, nor has he ever proposed, that mankind should go back to dug-outs and claw sand in order to make a living. Nor does he think that we should go back to the conditions of the year 1750, before the great brains of England had by its industrial inventions revolutionized the character of the producing world. The Single Taxer is as fully convinced of the impossibility of retracing one's steps as is the most dogmatic Marxian Socialists. But he does believe that when all land is taxed into use, the position of the laborer will become considerably more independent and the economic system greatly weakened (to put it mildly) in its power of coercing the laborer.

To the revisionist Socialist there is hardly any necessity for appealing. Throughout the world, Socialists of the type of Bernstein in Germany, Ramsay McDonald in England, and the Opportunists in the United States, have been among the most vigorous champions of land values taxation. Their reasons seem to have been, first, to socialize the unearned increment on land values

resulting from public improvements, and secondly, to improve housing conditions. There is no doubt that land values taxation has checked speculation in land and by causing land to be put to its best use has improved housing conditions. Of course, the cooperation of proper transportation facilities is usually necessary. But when once the land value tax is increased so that speculators can no longer afford to hold their land idle, they erect attractive homes to lure tenants away from the older dwellings. Competition in turn forces the owners of the older buildings to improve their properties in order to get a return upon their investment. This is all accomplished without the presence of any tendency towards higher rents.

Proper housing conditions are eminently a social good. They are a benefit not only to the individuals affected, but to movements which appeal to the higher qualities of men. A man who is miserably poor, under-fed, weak, and mentally crushed, is not a factor for revolution. He is despairing, and he who despairs is of no value to any cause whatsoever.

It is for this reason that Socialists who are distinguished men of science such as Karl Pearson of the University of London, are in the eugenics movement. They realize that under no circumstances will socialism come through a race that is degenerating or physically defective. As a writer in the socialist *New Review* has pointed out, it is not the laborer working for 30 cents a day in Southern Mexico who revolts, but it is the mine worker getting 80 cents a day in the Northern part of the country. This principle is recognized by capitalists who realize that one concession to working men means many concessions. The more the working class improves, the more desirous is it of improvement.

Austin Lewis has written a book on "The Militant Proletariat" in which he distinguishes four groups of workers; the contented, the ambitious, the degraded, and the revolutionary. The first three groups are well nigh hopeless as socialist timber; only those workers who are outside of these three groups may join the fourth. Karl Marx was of the same opinion. For the riff-raff, he has absolutely no regard, holding that any side could buy them out. Since, therefore, the Single Tax has wherever tried in modified form improved the housing condition, the comfort, leisure and health of the working classes, it has made them intelligent enough to understand the Socialist when he appeals to them.

The Single Taxer has, however, a constructive side to his programme. Not only does he desire to improve living conditions; he also seeks to reduce unemployment and raise wages.

The first great effect of the Single Tax would be the enormous increase of the production of wealth. The Single Taxer proposes that the annual rental value of land shall be the sole source of government revenues. By taking taxes off of all wealth produced, there is, of course, a great impetus given to the further production of wealth. For the socialistic theory of taxation is that the laborers do not pay taxes but that the capitalist class do. The socialist main-

tains that since the level of wages falls under all circumstances to a bare subsistence, the laborer can not therefore pay taxes out of nothing. If any increased taxes are levied, they are paid by the capitalist class. While I consider the socialistic view of taxation as almost entirely mistaken (and in this I have the support of eminent Socialists, such as Bernstein, McDonald and Prof. Beard), it, nevertheless, in this instance, helps my argument. For since the capitalist class will be free to place this revenue into the channels of investment, there will ensue a very much increased production of wealth.

If the annual rental value of land be \$50., that land will usually be sold for \$1000. The Single Taxer by taxing the rental value, thereby destroys the basis of the selling value of land. For instance, if this land worth \$1000. were to be taxed \$40. a year the net income of the land owner would be only \$10. a year, which would make the selling value of his land one fifth of \$1000. or \$200.

Two things are now clear. The Single Tax by abolishing taxation on everything but land would cheapen the price of all goods, from ribbons to houses. The Single Tax by taking the greater part of the value of land would force all the vacant land into use for which there was any demand, and thus cheapen the price of land. There is one great principle to be learned in taxation, and that is that taxation on land acts in an opposite manner to taxation on improvements. A tax on commodities hampers their supply and increases the price. A high tax on land by forcing vacant land into use, increases the supply and diminishes the price. Not only is this true, but whereas the selling price of a commodity includes a tax, the selling value of land is diminished exactly to the extent of twenty times the amount of the tax, assuming for convenience that the current rate of interest is 5%.

What significance has this for the working class? In the first place, by forcing all the land into use it would open up all the jobs in all the products which are derived from the land. And I do not think that anyone in this audience is sufficiently gifted with imagination to think of any industry that is not in the long run dependent on the land. The Single Tax therefore, satisfies Karl Marx's theory without going back to feudalism. It helps to emancipate the laborer from capitalist exploitation by destroying his expropriation from the soil.

I may now sum up the advantages of Single Tax for the working classes. The Single Tax will bring about the employment of all the unemployed who actually desire to work. Since the resources of the country are more than adequate for the population, by opening up the country to productive wealth, it will give employment to all. The effect of this step upon wages can easily be seen. When working-men are in great demand and when the production of wealth has greatly increased, a sharp advance in wages is a foregone conclusion. The working class will grow more powerful and with that power will come its emancipation.

And, lastly, let us not forget the benefits which this system of taxation

would give in the little community of which we are members. Bennington would not have to borrow money and saddle future generations for the cost of needed improvements. The land value of this town is ample to provide for all our public activities and some much needed social activities to boot. The partially used or unused land around Bennington would be put to adequate use and the housing conditions of our own operatives in the town greatly improved. A small State like Vermont is ideal for the opportunities it affords men to do their duty in aspiring after this great good.

WHY SHOULD AGRICULTURE BE SO UNPROFITABLE?

AN EXPLANATION OF THE FUNDAMENTAL CAUSES THAT ARE DRIVING LABOR AND CAPITAL OUT OF AGRICULTURE AND DEVASTATING THE RURAL LIFE OF AMERICA—THE REMEDY.

SPEECH DELIVERED BEFORE THE STATE MEETING OF THE NORTH CAROLINA
FARMERS' UNION, AT DURHAM, NOV. 17, 1915, BY R. F. BEASLEY, EDITOR
OF THE MONROE JOURNAL.

In the final analysis every meeting like this one in which farmers come together for consultation, is a signal of distress. Men do not go out of their way to seek redress when no redress is needed. We have all heard of the man who was dead and didn't know it. Perhaps it was because his nominal friends had misled him by saying he looked as if he were enjoying the bloom of health. Agricultural labor in this country is dying and doesn't understand the nature of its disease. It is not dying for want of doctors, many of whom even tell it that it is not even sick, but is in the bloom of health.

You have invited me to contribute to the literature of agricultural therapeutics. Your worthy president, who is a medical doctor as well as an agricultural doctor, even warned me that if I made a diagnosis I should offer a prescription. So, like Mark Anthony, I come neither to praise nor to bury Caesar—I come to tell you what the disease is that is killing the agricultural laborer and to propose a remedy which will remove the cause of the disease and let the patient get well himself.

THE TESTIMONY OF AUTHORITY.

And, lest I be considered an alarmist, I will first introduce the testimony of authority. After the present secretary of agriculture, Dr. D. F. Houston, received his portfolio, he sat down and remained silent in all the known languages for a long time, and refused even to speak in the unknown tongues. Besought by diligent newspaper men to say what his policy would be, he replied that he had to take time to study the conditions before he could de-

cide. After months of investigation, he made his first announcement. In that address he said: "The story that comes from every section is substantially the same; it is a story of increasing tenancy and absentee ownership; of soils depleted and exploited; of inadequate business methods; of chaotic marketing and distribution; of inferior roads; of lack of supervision of public health and sanitation; of isolated and ill organized social activities, and of inferior intellectual provision.

This is a doleful recital of conditions, but as true as heaven. Now, most potent, grave and worthy seigniors, I ask you why should this be true of the most basic of industries on a virgin continent, one of whose States alone is capable of supporting in comfort the entire population? Until you can find a doctor who can give you a logical answer to that question I suggest that you examine the proposed remedies with a view to finding a blue sky proposition.

In his first survey of conditions, Secretary Houston said that of the 935,000,000 acres of arable land within the United States, less than half of it was included in farms, and of that so included less than forty per cent. is reasonably well cultivated, while less than twelve per cent. of it is yielding maximum returns. In connection with this fact, remember that investigation has found that fifty per cent. of the urban population have no continuous guarantee of tomorrow's dinner, and that the rising cost of living is daily lengthening the bread line.

WHY DO LABOR AND CAPITAL RUN?

Now, since the mainspring of human action is the desire to gratify human wants with the least possible exertion, why is that men do not rush into agriculture as the easiest and quickest way of making a living? And why is it that capital, whose first law is to seek investment where the returns are the greatest, does not also flow to the farms? We are frantically calling upon people to stay upon the farms, yet they leave. And capital is so reluctant to seek agriculture that we are imploring the government to provide arbitrary means to drive it there. Eminent quacks who set themselves up as authority on economics will conjure large figures to show that agriculture is the most profitable business of the country, but they ignore the plain fact that some of the great agricultural States have declined in rural population, and in none of them is the increase in rural population keeping up the increase in the urban.

Since urban population is increasing much more rapidly than rural, why is it that the farmer who feeds an ever increasing population should not be getting a larger net return for his labor than he was when he was feeding a less population? If he were getting a return commensurate with the increased production that he is offering, can any living man explain why human nature reverses itself and capital ignores the first principle of its existence when both tend to flow away from instead of toward agriculture? Until you can get your

compass in line with the fundamental facts you can never hope to find a light house to guide you out of the sea of agricultural disaster. You may strike a phosphorescent glint, but you will never reach the shore.

Now and then we hear of a man making money farming, but the case is so rare that it is cited as a fearful example of what might be done. But despite all such isolated cases, the fact remains incontrovertible that if agriculture were profitable, labor and capital would flow towards, not away from it. The solemn truth is that under present conditions agriculture does not offer any reward commensurate with its exactions for either labor or capital.

I defy any man in this hall to take five or ten thousand dollars in his pocket and walk out and find one place in North Carolina where he can invest it in pure agriculture and make it earn six per cent. I defy any other man in this hall to walk out and borrow that sum of money and so use it in agriculture that after paying six per cent. for the use of it and the necessary expense of his operations, he will have anything left in the shape of adequate wages for himself. He may buy land or he may rent land as he chooses, but he cannot make money in either case except in the rarest and most isolated occasions. Hence, neither capital nor labor will seek such an outlet. A great deal of capital does flow to land ownership as a speculative venture, but thus used, it merely retards and in no way helps agriculture. The so-called development schemes with which the South has been infested and the profits of which superficial thinkers and writers call agricultural profits, represent no investment in agriculture whatever, but only increase the amount of watered stock which the worker must pay for when he finally gets to producing. The skeleton, then, in the agricultural closet, is the basic fact that agriculture is not an industry sufficiently profitable to attract and hold labor and capital.

THE MAN WITH THE HOE.

Did you ever notice, my friends, that the figure which inspired the French artist to paint that heartrending picture, *The Man With the Hoe*, and which in turn inspired our own American poet to translate its passion and appeal into verse, was literally a man with a hoe, the agricultural worker in his last extremity? You may think that you are interested in the welfare of the worker, but until the tragedy of that figure is painted upon your own soul you can never dedicate your fullest powers to the work in hand.

Why is it there is reward for neither labor nor capital, and since somebody must do the labor and since the rewards of that labor are not increasing with the exactions put upon it, how long will it be before the men and women who do the actual labor upon farms will be economic slaves, as firmly bound as ever chattel slave was bound?

Every ten years the census record tells the same story of decreasing home owners. We are traveling the road which leads to the house of the man With The Hoe. How long before we reach it?

THE STUPENDOUS FACT.

The stupendous fact which stares us in the face is that agricultural labor, which is always the last in a new country to fall, is now surrendering to the tragic fate to which all other labor has succumbed in the losing fight with labor saving machinery, the advancement of arts and sciences and the consequent increase in production.

And what is the condition of the other workers? Again I quote authority, that of the late investigation of the United States Commission on Industrial Relations:

Half of the wage earning fathers get but five hundred dollars per year. Half of the women workers get less than \$6. per week. Thirty-seven per cent. of the wives and mothers of workers are forced to work out to help the family income. In basic industries workers are unemployed one fifth of the time. Three or more persons occupy every sleeping room in 37 per cent. of the workers homes.

That is the official picture. If the agricultural laborer is not destined to that end, what shall keep him from it?

FALLACIES OF PROPOSED REMEDIES.

In speaking of the rewards of agricultural labor I am now referring to both the tenant and the worker who, though he may own his own farm, works, himself and family, upon it. The man who happens still to own his farm is of course much better off, but the inexorable law to which I shall later refer is cutting the ground from beneath his feet also, and the census reports show how fast he is falling. Such a man can, it is true, by working well, both himself and family, and practicing rigid economy, make a living, but the fact that he is constantly educating his children away from the farm shows that he considers it has no future for them.

A great many remedies are proposed for making agriculture profitable, and most of them contradict each other. Take the United States Department of Agriculture. Don't forget now that I have quoted the very words of the secretary himself as to the universal condition of agriculture in the country. What remedy does he offer? Analyze every one of them and you will find that they advise either an increase in production or a mere facilitation of some of the means of production. And yet, after honeycombing the South with demonstrators telling the farmer how to make cotton, the department in the next breath warns him not to produce too much. Last week the department issued a paper telling the farmers of the South to be sure not to make cotton next year until they had made all they could of other crops. Manifestly, if the southern farmer makes more feed crops the western farmers will find their markets curtailed to that extent. It is good advice to the Southern farmer to make his own food crops instead of buying them from

his Western brothers, but what advice will the department give the Western farmers, since it cannot advise them to invade the province of the cotton farmer?

There are men in this hall who have blindly felt for years that increased production cannot bring a greater average return to the actual workers of the farm. It can and does help the particular individual so long as the increase is not general and widespread enough to affect prices. But that it cannot help upon the whole is demonstrated by every crop of cotton that is grown. It is demonstrated equally as well in the wheat, the meat and the corn crops. If the help is to come from increased production will some one please tell me what cotton would bring next fall if the crop should happen to run to twenty-five million bales, or what it would be worth next, or the next year, so long as such production were kept up?

Now, if the size of the crop fixes the price, all the plans which have for their purpose better marketing, storing or other facilities for production, can result only in greater production, and the benefits will go, as they go now, when too much is made, to others than the worker of the fields. And if this is true, and it is absolutely so, can you tell me what will happen when the traction plow and the machine cotton picker become universal? I can tell you. We will have the Man With the Hoe in full flower.

THE CRUX OF THE MATTER.

Some of you have heard of the honor due the man who makes two blades of grass grow where one grew before. Suppose every man who this year makes a pound of cotton should next year make two in its place, and every man who makes a bushel of wheat, or corn, or oats or a pound of meat, this year, should next year make two in its place, how many of them would get enough from the proceeds to start the following year's efforts on? Yet the people of the world would still have no more clothes or food than they needed. But suppose, instead of the present system of distribution, there were a direct exchange of labor products whereby the man who made cotton could swap with the man who made meat, and the men who made meat and cotton could swap with the men who made clothes and shoes and the other things that were not made upon the various farms. Manifestly, every worker would have twice as many things which he wanted and could use as he had before he doubled his own crop. As it is now all the increase is lost somewhere in the process of distribution. If you will find the suck hole which takes up all the increase you will know why the farmers dare not make too much now. But you must find the whole thing. Merely to discover something which facilitates the cotton farmer in putting his crop upon the market will only add to the bonus which he is giving away. The crux of the whole matter, then, is in the distribution of the product which labor and capital jointly wring from nature year by year.

THE LAWS OF DISTRIBUTION.

By distribution, I do not mean the hauling of a bushel of potatoes to market, nor the selling of a dozen eggs. I mean the final division of the wealth which labor produces from the raw materials of the farm and mines to the highest finished product.

In all wealth production there are three factors and only three. They are land, labor, and capital. And when the wealth is produced it is divided among these three factors. That portion which goes to land, not only farm lands, but all land and natural resources, is called rent. That which goes to reward capital is called interest. That which goes to reward human beings for their personal exertions is called wages. The older a country becomes the more of the joint production goes to land. In new countries, where land is low, wages and interest are always high. In such countries the workers are always comparatively well off. It is only after what we call progress has set in that men become as dogs begging for the crumbs from the masters' table. As population increases land rises in value. As land increases in value poverty deepens and paupers multiply. The enormous increase in the efficiency of labor is swallowed up in the increase in rent. Because labor and capital cannot operate at all without land, the more efficient and anxious they become, the higher goes the price of land. The unquestioned law of rent is that land will always take all the excess of its produce over that which the same application can secure from the least productive land in use. This is why land goes up immediately it becomes more productive or when the price of the product from it goes up.

Land began to rise rapidly in the South when the price of cotton went up and when we began to learn how to farm better. Every improvement of any kind adds to the price of land, and every time land rises in value it becomes impossible for so many more people to buy it. That is why tenancy increases, and it is why the sons of the landowners of today will be tenants tomorrow.

THE SITUATION IN THE SOUTH.

But in a growing country there are two rent lines. One is the line based upon the actual present production, and the other is the speculative line which is the capitalization of the rent that people guess land will return in the future. The speculative value of land is twenty years ahead of its productive value. That is why neither labor nor capital can make anything in agriculture today. Land speculation has discounted twenty years of increased production. When the speculative value goes so far ahead labor and capital are driven away from the farms as is being done today, production is halted, and rural life falls into decay. Land becomes so high that nobody can buy and use it, and the owners, certain to get their price after recovery sets in, refuse to sell for less. Hence we have the regular recurring season

of despondency in which labor and capital pull themselves together and prepare to take less for themselves and give more to land.

While men are holding land with the hope of selling at a great profit at some later time, they are willing to let it be scratched and neglected and run down by tenants too ignorant to pay more rent than enough to about pay the taxes. This class of tenants, who can find land somewhere all the time now white population is sparse in the South, are the prey to the land sharks and time merchants. The productiveness of the land is run down because the owners know that it is not productive value but location value which will sooner or later give them the profit.

Now, in a great country like this, this process could not go on if we made it unprofitable for the people to hold lands and wait for the rise. If they knew that the rise would do them no good no one would buy any more land than he wanted to actually use. Hence there could be no monopoly of land, and we would not have the astounding condition that we have in the country today where more than half the land is unused, and yet tenants are increased like grasshoppers.

THE LOCAL LANDLORD.

But, you say, if a man owns his own land, why cannot he do well farming. He can do better than a tenant, but even the land-owning farmer cannot make interest on his actual investment and a decent living for himself and family. The reason is plain. It is that this same operation of land monopoly has reduced the workers of the city to poverty and thus cut off what should be to the farmer a market always growing with the growth of city population. The great suction takes up the wealth, piles it year by year higher and higher in the cities to be squandered. Mere city population will not help the farmer's market unless he can exchange his produce for the produce of their factories and shops. Thirteen families own one-fifth of Manhattan Island. Ten families own one-half of Chicago, and three families own one-third of Philadelphia. Into their laps as mere land owners, not as producers or capitalists, uncounted millions are poured each year. These millions are squandered in maintaining an army of flunkies and hangers on, who consume the wealth thus wrung from the people and give nothing in return. Until the city is free the farms cannot be free. The same processes work in both. The man who works his own farm must deny himself along with the tenant, until both wake up to the real situation.

THE ABSENTEE LANDLORD.

Only eleven per cent. of the people of New York City own their own homes, and one of the Astors who lives in England is the boss absentee landlord in this country. From him the absentees range all the way down to the retired farmer who worked his children and himself like beasts, and when his wife died of deprivation, moved to town, and rented his land to negroes.

Insurance companies, trust companies, and various other agencies which have sure ways of gathering money, are coming into the landlord class, not because they want to farm, but because they know that as population increases land is bound to rise under the present system. The bare land value rose in North Carolina in ten years 142 per cent. This rise did not add a penny of wealth and it helped production in no way. Think of having to carry on a business whose capitalization doubles automatically without adding anything whatever to the means of doing business. No wonder the backbone of agriculture is broken and must remain broken.

Only thirty per cent of the whole people of this country now own unencumbered homes, and the number gets smaller every year. A change in our tax system would at once wipe out this blot upon our civilization, and in a few years we would again be a nation of home owners. There are now as many white tenants in the South as there were slaves in 1860, and the forces which I have described will inevitably reduce them to economic slavery little less damnable than chattel slavery. The historian Hallam says that the European laborer of the middle ages received more for his labor measured in the produce of his time than he does today. There is an ancient oriental saying that "To whomsoever the soil at any time belongs, to him belongs the fruits of it. White parasols and elephants mad with pride are the flowers of a grant of land." Our system is giving the land to the few faster and faster; we see on every hand the modern symbols of the ancient white parasols and the elephants mad with pride.

MUST RIGHT THE WRONG.

Nothing can eventually do the man who labors any good unless he is first freed. The only way to free him and keep him free is to so change our system that the absentee landlord in all his various forms will fade into thin air. The power which the mere ownership of land has to confiscate the results of labor upon it, is always measured by the market price. We now tax the products of labor and let the land itself either escape or bear a light part. We ought to cease taxing anything that the farmers or other workers make, and put the tax upon the bare land. This would shift the burden from the shoulders of the working farmer to the absentee landlord, and the absentee landlord could in no wise raise the rent, because he is already getting all that labor can pay. This would make it impossible for land speculation to go on, and land would not rise in value except for the actual needs of the population.

The farmers of North Carolina made the greatest mistake in a generation when they failed to vote for the taxation amendment to the State constitution. They will simply have to go back and retrieve that error. This will not be done soon, because nobody will think it necessary. Farmers and their friends will go on making temporary makeshifts to help the farmer keep his nose above water, and he will finally sink, unless he goes back and rights the funda-

mental wrong. Unless that is done you men who are present will see poorer farmers and more tenants ten years hence than now and even a greater proportion twenty years hence. The farmers already own less than ten per cent. of the land values of the country, and they should be the very first to embrace the idea of a change in system. Don't forget that the monopolization of natural resources is the great suction pump which carries away all the profits of increased production, of better farming, of better machinery, of better factories and larger production, and which, while wealth production increases a thousand fold, denies labor any more than its bare subsistence. Don't forget that it has ruined the rural life of every country on earth that allowed it to exist. And don't forget that there is no makeshift that can do any good. Lending money to farmers to buy land would not help the situation in the least, because it would but run up the price of the land and make it harder for the workers to pay for it. Instead of inventing ways to secure money to help speculators to cash in, why will we not embrace the sure, simple and easy way of taxation to knock the bottom out of speculation and keep it out? Nay, it would do no good in the long run to give every man a farm who wanted it, for the same process which has taken the land from them would take it back again. But if you make it forever unprofitable for any man to own land without using it, your remedy would stay put and your children and grandchildren would be safe upon their own acres, while if you let the present system remain they must eventually fall by the wayside and take their places in the ranks of economic slavery. This generation is the guardian of the rights of unborn ones. Will we remain asleep while our seed is being sold into bondage? The worker of the farm is indissolubly connected with the worker in other occupations, for the same force which robs one of the product of his labor robs the other. They must join hands if this country is to remain a nation of freemen.

GOLDEN MAXIMS.

The impelling influences that are helpful are those that come from weakness and arouse our sympathies, while those that come from overmastering power arouse our rebellion.

The gilded bars before a bank cashier's desk limit his freedom as much as the iron bars of a prison restrict the convict.

The world is continually raking over the relics of barbarism in search of excuses for its follies and it calls these excuses "highest authority."

The preachers study God in the book instead of seeing Him in the lives of men or the laws of nature.

All people *observe* the decencies of life if they have money, but without it they cannot even enjoy them.—JAMES BELLANGE.

THE "PONS ASINORUM" IN THE ART OF GOVERNMENT.

(For the Review.)

BY ALEXANDER MACKENDRICK

Students of geometry are familiar with the famous fifth problem in the first book of Euclid known as "the asses' bridge," over which many geometers stumble. It is probably true that in every science there are encountered at the outset some such problems, the mastery of which is essential to a complete understanding of the science, and the failure to solve which causes confusion and error in the subsequent deductions. In astronomy, physics, chemistry, and indeed in all departments of human knowledge, real progress has been possible only after some preliminary and far-reaching though far from obvious principle has been reached; and it seems as though in the art of human government we are still stumbling at some fundamental difficulty analogous to the asses' bridge of the geometer.

We venture here to suggest that a difficulty which gets in our way and prevents further progress is that we have not yet solved the question as to the standard by which the revenue of a government should be collected from, and the burden apportioned among, the governed. A general impression prevails that if a certain sum of money must be raised annually for the support of the government, it is of no great consequence how this is done so long as no insupportable inequity in its incidence is felt. No clear and definite principle is enunciated as to the right by which a government official may confiscate a citizen's private earnings, and the lack of such a well-defined principle is evidenced by the contradictory attitudes adopted by authorities on taxation, some maintaining that taxes should be so levied that the payers may be unaware they are really paying (plucking the goose with the least amount of squawking), while others affirm with equal assurance that the sense of citizenship with all its duties and responsibilities, is promoted by the payer being fully aware that he is contributing from his earnings to the support of the country. Protagonists of these views are frequently led into many unintended positions; the first into a tacit condemnation of all taxes except those on commodities where the tax is concealed in the ultimate price, and the latter into a rejection of all taxes other than those levied directly on individuals. The resulting confusion as to methods of revenue-raising becomes worse confounded as society becomes more complex, and raises the presumption that we have left unsolved a fundamental problem which must be dealt with before further progress is possible.

The "ability to pay" standard of obligation to support government has taken a much firmer hold of the public mind than is generally supposed, notwithstanding its specious resemblance to the principle on which the high-

way robber collects his tribute, and the fact that many of those who hold it imagine themselves to be guided by quite other principles in their efforts to adjust public burdens equitably. We have heard economists discourse eloquently upon the duty of legislators to produce an "equality of sacrifice" in the imposition of taxes; we have heard others admitting that taxes are simply payments for services done publicly just as we might pay privately for the service of a street-cleaner in front of our doors or a watchman to guard our premises, and that payment is exacted for the same reason:—but invariably the ultimate refuge has been in the theory that the rich man should be made to pay in proportion to his wealth, and the poor man exempted in so far as is possible without detriment to his sense of citizenship.

It may be interesting to inquire what element of equity or conformity to principle the "ability to pay" theory really does contain that can explain the hold it has taken of the sociological mind. Why should men so unanimously have embraced the idea that citizens should contribute to public expenses in proportion to their income? For it must be remembered that all taxes even as at present collected are at bottom income taxes. This is a truth that is frequently lost sight of. Taxes are paid by men and women, and not by things; and one has only to imagine a piece of land, a house, an automobile or a piano fumbling in its pocket for greenbacks wherewith to pay a tax, to see the absurdity of supposing that things or commodities can pay taxes. When we speak of taxing a house or the personal property of a man, we really mean that we are taking his possessions as a rough-and-ready measure of his degree of affluence as compared with the man who has no possessions. We estimate his income by the number and value of the things he possesses. Similarly with tariff duties, we assume that if a man's income is sufficient to permit him to wear woolen or silk, he can afford to pay a little more towards the upkeep of government than the wearer of cotton. If he is sufficiently affluent to indulge in wine-drinking the appropriate income is assumed and the tax imposed according to the amount he consumes. If he lives in a house costing \$10,000 he is naturally supposed to be twice as rich in income as the man occupying a \$5,000 house. All taxes are and have always been roughly adjusted efforts to make each citizen pay according to his income or supposed income, and the tendency towards Income tax at present is merely a movement to apply the income tax directly in a partial degree, instead of indirectly, as it has been clumsily done in the past. We submit then, that despite our efforts to persuade ourselves to the contrary, the idea underlying all our past systems of taxation has been that income is the only just basis for the apportionment of public burdens.

The reason for the deep-seated assumption that income is a just measure of the financial obligations of citizenship, is perhaps not far to seek. The element of truth hid in the elaborate economic theory known as Marxian Scientific Socialism, lies in the obvious fact that a man can do little of himself to earn more than the living of the primitive savage; that it is society, with

its complexities and co-operative adjustments that makes it possible for him to have "an income," and that in proportion to his ability to earn one does society offer him a ready-made field of operation. Therefore should he contribute to the support of society according to the amount of that income.

Where does the fallacy lurk which we believe underlies this extremely plausible and apparently reasonable argument? It will be found, we feel sure, in the ignoring of the circumstance that all the advantages resulting from the field of operation provided by society to the individual are reflected in the land upon which civilized men stand and live out their lives. The holders of these values which have been created by society and through the spending of tax-raised money, hold a power of exacting income which becomes ever larger as society expands. It is a form of income which men know by instinct should be taxed, and which indeed society has a peculiar right to lay hold of for public purposes. But this particular form of income has become so involved with that other form of income which comes as the natural reward of service, that the possibility of distinguishing between and separating them has not become apparent to the average politician. Therefore the principle of taxing according to income or the evidences of income, has taken hold of men's minds and we need not deny it the element of reasonableness it really contains relatively to the average understanding of economic forces at work in society.

The time has come, however, when every thoughtful citizen must bend his mind to the detection of the fallacy underlying the popular theory of taxation, and to the possibility in the near future of completely distinguishing between what Dr. Scott Nearing has described as "property income" and "service income" respectively, and Dr. Ellwood, of the University of Missouri, has in a seemingly unwilling recognition of an unwelcome truth defined as "earnings" and "findings";—between income that is produced by individuals and represents the value of those individuals to the world, and income that is produced by society in its corporate form. For never before has the dissatisfaction with existing methods of tax-collection been so acutely felt as now. The mildest-mannered men will become turbulent in their efforts to describe the badness of the prevailing system—its costliness in collection, its inequity of incidence, its encouragement of evasion and dishonesty, and its constant tendency to strangle legitimate industry and to repress the use of both capital and labor. A large amount of earnest effort is being expended in attempts to mitigate these evils, and in the making of recommendations to Legislature to amend the more glaring of them. But in the minds of the more thoughtful of those society physicians we fear the suspicion stubbornly lurks, that the removal of one inequity will only produce another, and that the suppression of one evident disease will avenge itself in the development of another "symptom." And if, in spite of these suspicions (well-grounded as we believe) our taxing authorities persist in the patching methods they have followed in the past, we believe it is because they are too near the problem to see it in its

true proportions and to have a chance to discover what may be more apparent to the plain and detached man, that a fundamental error is vitiating all their conclusions and frustrating their well-meant efforts. And this must stand as the plain man's apology for trespassing upon a territory where experts are assumed to have a right of pre-emption.

If, in the morning of philosophy men had stumbled into the error that two and two make four and a quarter, and on the top of that error had constructed the multiplication-table and the higher mathematics, all our systems of counting and mensuration would have got into the wildest confusion. The mere correction of errors would provide employment for our most skilled calculators. Their tasks would in a literal sense be interminable, for the removal of a plus error here would inevitably produce a minus elsewhere. A finality of arithmetical truth would be for ever impossible, and yet the probability is strong that those accountants being "practical" men with a natural aversion to the doctrinaire, the abstract, or the theoretical, would resent the suggestion of the onlooker that the cause of the trouble should be sought at the foundation where it would be discovered that two and two make four. Such an onlooker might be pardoned, as we trust the present writer may be, for deploring the waste of energy in attempting to remedy the irremediable, and for refusing to interest himself in such efforts while the fundamental error remains uncorrected.

We now ask the reader to conceive of a primitive community of settlers in which each household performs for itself all the necessary functions of comfortable living, providing its own lighting, its own water-supply and its own fuel; and governing its own sanitary arrangements and health-conditions. We may further suppose that each settler performs his quasi-public duties as well as his private ones, by keeping the roadway in order opposite his homestead, by policing his property with the ever-ready shot gun, and by doing many things at his own expense which in a more complex condition of society he is relieved of. In imagination one can see such a community becoming gradually more complex in obedience to the law of evolution which ordains a constant movement from the homogeneous to the heterogeneous in industry and the immense economies in the subdivision of labor and co-operation of effort, and when these advantages have materialized in the increased well-being and comfort of the community, it is evident that from this cause alone differences in the value-of-situation enjoyed by the various settlers will at once arise. The "lot" situated nearest to the central store, the blacksmith's forge, the village school or the meeting house, would be considered the most highly favored, and a land-value or value of position would attach to it. Now, when by the mutual consent of these settlers a public authority is called into existence and instructed to do certain things, what is it that really happens? It is simply that these people have discovered that by doing some things collectively such as bringing water in pipes from a neighboring lake, they

can be done more effectively and at less cost of time and energy than when done separately. But immediately there emerges the question as to the principle on which each settler's payment should be determined. Were it simply the cost of cleaning and lighting the part of the roadway contiguous to each settler's location, that would be determined by the wage-cost involved in the work done for each settler. The greater part of such public expenditures, however, is applicable to improvements which effect the governed area as a whole, which make its entirely a more desirable locality to live in, and which add to the district certain amenities which no private citizen by mere attention to his own patch of territory could have conferred upon it.

And here we reach the "pons asinorum" on which local and national governors have stumbled and continue to stumble. Until we can establish a just principle on which public expenses should be distributed among the people, it is futile to attempt the holding of a just balance between the various beneficiaries of the public services. For, let it be carefully noted that previous to the setting up of the public authority, it did not cost more to the industrious and affluent man to do his part in the quasi-public work of the community than it did the poor and inefficient man, and there seems no reason now for taking his self-earned affluence as a measure of his obligation to pay. It is only when we realize that the public authority has done much more than merely to relieve the settler of the trifling duties of cleaning his doorstep and removing his ash-buckets, that we get sight of what we believe to be the true principle by which the burden should be apportioned. For these amenities which the action of the public authorities has conferred on the governed area as a whole have been accurately reflected in increased values-of-position, and in proportion to the unequal advantages of position they previously possessed. To him who had much, much has been given. The already-valuable site in the most favored position within the settlement will have had a large addition made to its market-value by the action of the authorities, while the less valuable position in a less favored locality may only have benefitted slightly in the increase of its selling-value. To an onlooker with something of the seer's vision, it must surely be evident that the only just way of apportioning the public burden will be to take the relative values of the various situations or sites as the standard by which to determine each contributor's payment. Such pre-vision might also foresee that such apportionment would not only be just, but expedient in the highest degree, as it would prevent aggressive or selfish action on the part of individual settlers. It would make it unprofitable for any one to hold a valuable piece of land which he did not intend to use to its highest utility, whether that might be for purposes of industry or ornament. It would make fore-stalling of natural opportunities, or anti-social use of the limited land surface at the community's disposal, forever impossible. From every point of view it seems clear that an unprejudiced advisor would have recommended the adoption of the site-value standard as the right one for the fixing of each contributor's payment.

Now, a fundamental law or principle governing simple or primitive conditions, must of necessity be equally valid under any complications that may subsequently arise. If we conceive that the force of gravitation is, according to the well-known formula, acting constantly upon a heap of unrelated pieces of metal, then it must continue to act upon all of them just as rigidly and impartially when they are re-shaped, polished, and adjusted to each other in relationships that make a printing machine. And under the most complicated conditions society may have attained to, as in the simplest and most primitive form, it will, we believe, be found on examination that the only way of distributing public burdens that is both just and expedient is to ask each citizen, "What is the present value of the limited earth-space which you occupy or monopolize to the exclusion of the remainder of your fellow-creatures?" and to take that declared value as the measuring-stick by which to determine his proper contribution to the communal purse.

It has at all events now become evident that the Income standard of taxation, whether applied directly, or indirectly, as our past systems have been, is sufficiently discredited by the quagmires of dissatisfaction into which it has led us. But what should we have expected? It was conceived in error and shapen in envy. It wrongs the man whose income represents his true value to society, and it equally wrongs the liver on "findings" by making that kind of living respectable. It saps the incentives to industry at their very source, and engenders an unnatural antagonism between a citizen and his governors that must be destructive to the kind of patriotism we covet for The United States. Our sincerest hope is that like the wage-fund theory, the "ability to pay" standard of taxation will in a few years be found among those curiosities of human error that make up the interest of the Sociologist's Museum.

ECHOES FROM THE NATIONAL CAPITAL.

(For the Review.)

BY BENJ. F. LINDAS

A SINGLE TAXER HONORED.

It should be a source of considerable gratification to the Single Taxers of the country to know that Congressman Warren Worth Bailey, of Pennsylvania, the brilliant editor of the Johnstown *Democrat*, has been appointed chairman of the sub-committee on Taxation and Assessment for the District of Columbia. This is one of the most important committees in Washington having charge of the local affairs, and gives Mr. Bailey a splendid opportunity to suggest to Congress some very necessary changes in the chaotic tax laws of the District. That Mr. Bailey intends to take full advantage of this opportunity is evident from the fact that he has already introduced a bill

providing for Single Tax in Washington; the tax on improvements to be reduced gradually and increased on land values, and the taxes on personal property, business and industry to be completely done away with.

In addition to this tax bill, Mr. Bailey has introduced a bill providing for self government in the City of Washington. "A city in bondage," says Mr. Bailey, "can never be self-respecting. It is my theory that every community is entitled to look out for its own business and its own fortunes. A self-governed Washington could hardly be worse than the Washington which must hang on the skirts of Congress and look to strangers for favors."

The city of Washington is to be congratulated upon having such a progressive, enlightened and fearless little "d" democrat on the committee that must look out for its welfare.

PERSONAL PROPERTY TAX.

Those communities, whose lawmakers in their zeal for safeguarding the rights of the people have made imaginary and fruitless attacks upon hoarded wealth by cumbering the statute books with a hodge-podge of tax laws that tax everything movable and immovable, seen and unseen, should pause for a moment and casually analyze the showing made by the District of Columbia in the Income Tax returns.

Washington does not tax intangible personal property. The surrounding States do. The result is that Washington, with a population of some three hundred thousand, mostly government clerks, has four thousand eight hundred and eighty, (4880) individuals who pay income taxes; a number larger than thirty-two out of the forty-eight States of the Union, and representing a yearly income of forty-five million dollars.

Probably some wise lawmakers may, after considering these facts, discover that the result of taxing personal property is simply to drive the valuable personal property to some locality where the tax is not assessed.

SIDELIGHTS ON THE LAND TAX

On Dec. 12th, last, a letter was received from "The Society to Lower Rents and Reduce Taxes on Homes," of New York City, by Senator Fletcher of Florida, chairman of the United States Commission on co-operative land mortgage banks. The letter is a strong plea for the transferring of taxes from labor to land values as the only means of helping tenants and small farm owners. It points out that values of farms are increasing at an enormous rate and that reducing interest rates on land mortgages, under the present tax methods, will simply increase the selling price of land, and help neither the tenant, nor the small farm owner, nor the man who is trying to secure a farm. The letter created a considerable stir in the capital. One of the daily papers contained a column article commenting on the letter, giving it in full, and designating it as a most remarkable communication.

SECRETARY WILSON'S REPORT.

During the month of December, Secretary of Labor Wilson issued a report that inferentially confirms the truth of the assertions of Single Taxers, that the withholding of lands from use is the primary cause of unemployment. The proposal, contained in his annual report, is to convert the public domain into homesteads for the unemployed, and to have the government finance the embryo farmers. The secretary would not only convert the present farming lands held by the government to this use, but he would have the government recover some of the lands that it formerly owned and that might be utilized for this purpose. The loans to be used in the purchase of implements and equipment, are to be safe-guarded only by the ability, opportunity and character of the Borrower.

The report, if carried out, will, undoubtedly, prove of immense benefit to the entire country. The only hope is that at some future time the department of labor will suggest that all unused land be used as homesteads for the unemployed, whether publicly or privately owned, the suggestion to be made feasible by a land value tax heavy enough to loosen the hold of the speculators who gamble in the natural resources of the nation while thousands of homeless men tramp the streets in idleness.

THE WALSH REPORT.

On December 14th, while our patriotic lawmakers were discussing in quivering undertones the imaginary dangers from mythical mobs of hyphenated Americans thirsting for gore, and considering the advisability of spending billions of dollars to bristle the borders with monster guns and dot the country with armed camps, the Committee on Industrial Relations, headed by Frank P. Walsh, issued a statement demanding to know whether the Report of the Commission, the only report telling the truth about the industrial conditions in the country, shall be thrown away in order that Congress may order one additional twelve-inch gun. The statement declares that special privilege and industrial tyranny are seeking to prevent its publication, and adds, "Labor's representatives will insist that national preparedness demands industrial justice and the peace that will come only with justice."

PAN-AMERICAN CONGRESS.

During the last week in December and the first week in January the representatives of all the republics on the western hemisphere gathered in Washington to discuss questions of mutual interest. It was a very distinguished assembly and numerous papers were read and a great variety of subjects considered. It is to be regretted, however, that the proceedings of the Congress that received the most publicity and attention were those in which military preparedness and alliances against imaginary foreign aggression was the chief topic. Preparedness from dangers from without received

exaggerated attention and almost completely overshadowed the more important question of preparedness from within, the necessity for which appeared now and then like a gleam through a fog, in the remarks of the more far-sighted who seemed to scent the real dangers.

Said Charles E. Bassett, of the Dept. of Agriculture, "Co-operation among farmers' organizations has in most cases not been voluntary, but has been forced upon them. During the early stages of farming in the U. S. the low value of the virgin soils was such that individual effort was remunerative even when the products were marketed at a low value. The rise in land values and competition in marketing now make co-operation necessary in order that equitable profits may be returned to the grower."

Raphael Zon, of the United States Forestry Service, made an exhaustive address upon the natural resources of South America, especially in reference to her wonderful forests, and declared that the whole future of that vast country depended upon the proper conservation of her natural resources.

Henry S. Graves, chief forester, Department of Agriculture, then delivered an address in which he arraigned the U. S. for its carelessness in conserving the natural resources of its people. Mr. Graves said in part:

"Probably one hundred million acres of private timber lands are not protected. To bring all forests under efficient administration requires extending federal and state activities in preventing fires and in purchasing larger areas of forest land, or in exercising some control over these lands.

"A good example of the efficient administration of forest lands is shown in the Philippine Islands. Four-fifths of the forest land is owned publicly and Congress has provided that no forest land shall be relinquished. Constant pressure from interested sources always is at work to break up the public forests and this fact must be born in mind when the question of Philippine autonomy is before Congress. Unless the Island resources are safe-guarded the Filipino, when he gains his independence, will have few resources on which to be independent."

A resolution was passed by the Congress providing for an examination into the tax laws of the different nations, but it is almost too much to expect any radical suggestions from representatives of republics that permit individuals to own millions of acres of the land of the country, as is true in practically every nation of the Western world.

DISTRICT OF COLUMBIA—FISCAL RELATIONS.

The Single Taxers in Washington can find considerable gratification in the report made by the Joint Investigating Committee of the Senate and the House, to investigate the fiscal relations between the District of Columbia and the National government. In its report filed a few days ago it advocates the abolition of the "half and half" arrangement, and recommends that the city of Washington, like every other city, pay a fair tax, and that Congress

pay whatever other sums may be needed, having in view not only the moral and physical advancement of the city, but also its permanent beauty and grandeur as a municipal expression of the nation's home.

It was not expected that anything would be done in reference to the tax laws, as this question was really outside the scope of the inquiry, but the removal of the "Sacred Half-and-Half" that has been the stumbling block for any questions of either tax reform or the securing of self-government in the District, must be viewed as a distinct and positive victory.

While the committee as a whole made little reference in its report to the question of taxation, one of the best known and most influential of its members, issued an individual report. The individual is Senator Works, of California. During the hearings he had mentioned that he was not at that time a believer in Single Tax, but judging from his report his conversion must be almost complete.

A portion of the report is as follows:

"But aside from this I am satisfied that real estate is appraised far beyond its real value because land values in the District are enormously inflated by speculation. This, however, cannot be charged up against the government. It is the result of inordinate greed on the part of some people, for which innocent property owners, especially the small home owners, are suffering the penalty. The Single Tax theory was very thoroughly and ably presented at the hearings. It has much to commend it.

"Indeed I think it would be a good system to adopt in the District. It would simplify conditions very much, and on the whole, if rightly and fairly adjusted, would be more just and equitable than the system that now prevails. It is a question that should receive careful consideration at the appropriate time."

If the Single Taxers of the District have done nothing else but secure the sympathy and co-operation of the distinguished Senator from California, they may feel well repaid for the time and trouble that they took to present their views.

GOLDEN MAXIMS.

While the possession of land is necessary to him who labors, labor is not necessary to him who owns the land which another possesses.

When our civilization makes it easy to live we will find it is easy to live right.

The lunatic asylum is about the only place where one is expected to act as he pleases.

I don't blame anybody for anything, but I suspect them of a good many things.—JAMES BELLANGEE.

THE STATE OF THE LANDS IN THE PROVINCE OF NEW YORK, IN 1732.

BY CADWALLADER COLDEN, SURVEYOR GENERAL.

(Colden Manuscripts, N. Y. Historical Society. — The article is reprinted verbatim, with all its quaintness).

In obedience to your Excellency's Commands, I now lay before you the State of the Lands in this Province in the best manner I am capable of, by a plain Narrative of such facts as have come to my knowledge.

It may be necessary in the first place to observe, that the Kings Commissioners, who were sent in the year 1664 to reduce this Country to the Kings obedience (it being then in the possession of the Dutch) issued a Proclamation wherein they Promised and Declared, that whosoever of what Nation soever will upon the Knowledge of this Proclamation, acknowledge and testify themselves to submit to his Majesties Government, as good subjects ought to do, shall be protected by his Laws and Justice, and peaceably enjoy what ever God's blessing and their own industry hath furnished them with, and all other priviledges with English Subjects. And by the third article of Surrender, agree'd to with the Dutch Gov^r it is stipulated that All People shall continue free Denizens, and enjoy lands, houses, goods, ships wheresoever they are within the County, and dispose of them as they please. And by the eleventh Article The Dutch here shall enjoy their own customs concerning inheritances.

In pursuance of which the Inhabitants took out Confermations of their Lands and tenements under the hand and seal of Coll Nicholls the first English Governor under the Duke of York in which their title under the Dutch is recited, and the form of these Confirmations appear to be every where the same.

Gov^r Nicholls likewise granted unimproved Lands, to any that were willing to settle and improve them and these first grants were made without any previous survey, or without reciting any certain Boundaries, but only to contain for example 100, 200 or 300 Acres adjoining to such another man's Land, or to a certain Hill or River, or Rivulet.

The Reddendum in these first Grants varied from time to time. At first it was Paying the usual Rents of New Plantations, what that was is now a dispute, but perhaps it may still be ascertained by living Evidences and sometimes their is added as a condition of the Grant, that the Grantee shall do and perform such acts and things as shall be appointed By his Royal Highness or his Deputy.

In about a year's time the form of the Reddendum was changed as follows Paying such duties as shall be constituted and ordained by his Royal Highness

and his heirs or such Gov^r or Gov^{rs} as shall from time to time be appointed or set over them. It is probable people were not willing to accept of Grants upon such precarious terms and therefore we find this form soon after changed into the following, Paying such duties and acknowledgements as now are or hereafter shall be constituted and established by the Laws of this Government.

What Laws were then in being or afterwards enacted I know not tho^o perhaps they are still among the Records; but it is to be observed, that the Legislative authority was then assumed by the Gov^r and Council without the assent or concurrence of the Representatives of the People and the Laws then made are now in disuse. And for this Reason, none of these Lands pay now any Quitrent, tho' their number be large, being, as I compute, not less than a Thousand: but I take into this computation all those grants in recording whereof the Clerks have omitted all that part of the grant which is commonly called the Habendum and Reddendum. The reason of which neglect, I suppose to be that they were all in the same words with a few that are Recorded at length in the beginning, for so much is recorded as wherein they can differ, when the Habendum and Reddendum is the same viz The Motives to the Grant, the bounds to the thing granted, and the Grantees name and designation.

Before I proceed further, it will be likewise necessary to observe that the greatest part of Long Island, Viz all that part which lies opposite to Connecticut, was settled from Connecticut, and claimed by the Inhabitants under the Connecticut Title, to which in pursuance of the Proclamation above mentioned some regard is had. For the first, or at least the principle Grants of Lands upon this Island, are made in Townships according to the custom of Connecticut, & to the Freeholders and Inhabitants which supposess a previous Title some I know, think that these Grants of Townships are not Grants of the Soil, but only for the Good Government of these parts of the Country, as I remember it is expressly mentioned in the Patents for the Townships of Southampton and Southold and perhaps it is so in others likewise, and the Governours who granted these Town Patents continued to grant the Soil, within the limits of these Townships, as some of the succeeding Governours did likewise. However most of all the Lands within these Townships are held by Grants from Trustees, or Common Council of these Towns upon the General Town rights only. If these Town Patents should not be valid, as to the whole Soil contained within their limits yet they may operate as a confirmation of the particular rights and possessions of those who are called freeholders in the said Grants. These Town Patents are generally upon small yearly acknowledgements—

Notwithstanding that the Gov^{rs} under the Duke of York, took these extraordinary methods to secure their Masters Authority, and interest, they made some Grants of Large Tracts of Land, upon trifling Quitrents but as these are very few, in Comparison of what happened afterwards what observations I have to make on this head will come in more properly in another place.

Sir Edmond Andross the third English Gov^r of New York, as he seems to have had the interest of his Master and of the People he Governed as much at heart as any Gov^r that has at any time been set over this Province so he was very carefull in Granting of Lands: All Lands to be Granted were Surveyed before the Grant and bounded in the Grant according to the Survey. The Quitrents were likewise fixed by the Grant, generally at the rate of one Bushel each hundred acres tho' some times at a higher rate and sometimes the rent was less, probably as the value of the land was represented. And as these grants are the most profitable to the Lords of the soil, so are they to the Tenant, they being free of all those disputes about their Boundaries which have in a great measure rendered some others useless to the grantees. S^r Edward has left but a few exceptions to be made to this general account given of his care of his Masters Interest. Coll Dungan who succeeded him, followed his steps in the Granting of Lands, but the exceptions to the General Good Rule are both more numerous and more considerable than in S^r Edmonds administration.

While Coll Dungan was Gov^r the Duke of York became King by which the property of the Soil and the Quitrents became annexed to the crown, and have continued so ever since, but as the Revolution happened soon afterwards, there is nothing material to be observed 'till after that time.

After the Revolution the Grants of Lands to all ran in the Kings name, whereas before that they were made in the Gov^{rs} name that granted the Land, and this method of Granting in the Gov^{rs} name was continued after the Duke of York became King, as it was before.

Coll Slaughter the first Governor after the Revolution, found the Country in such confusion and lived so short a while that I think only one Patent passed in his time for Lands. But Coll Fletcher, who succeeded him, made amends by the liberal hand with which he gave away Lands. The most extraordinary favors of former Gov^{rs} were but petty Grants in comparison of his. He was a generous man, and gave the Kings Lands by parcels of upwards of One hundred thousand Acres to a man, and to some particular favourites four or five times that quantity, but the King was not pleased with him, as I am told, and he was recalled in disgrace. This lavishing away of lands probably was one reason for

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The Earl of Bellamont, who succeeded, having orders to use all legal means for breaking extravagant grants of Land, joined with the assembly in vacating several of the extravagant Grants made by Coll Fletcher but as this act was carried thro' with Spirit of party in the assembly, it passed with much less impartiality than might have been expected from the Justice of the Legislature. For some of the most extravagant Grants were passed over, while some others were declared extravagant and vacated, that no way deserved that Character. However this act has considerably encreased his Majestys Quitrents for of these tracts which were then vacated, and which by their

pattents were to pay altogether five beaver skins, one otter skin one fat Buck and twenty shillings the lands since that time regranted within the bounds of the said patents pay near four hundred pounds yearly at the rate of 2^s 6^d per hundred acres, notwithstanding that a great part of these lands still remain ungranted. The Earl of Bellamont's administration was short he being removed by Death before he could compleat the designs he had in view

After his death the administration fell into Cap^t Nafans hands, then Lieu^t Gov^r. It appears that the Grants made in his time pass'd in a hurry, without any previous Survey, but upon very uncertain informations of the natural Boundaries, which the Grantees took in their grants, so that some of them are become a sort of ambulatory Grants. The Patentees claiming, by virtue of the same Grant, sometimes in One part of the Country, and sometimes in another, as they are driven from one place to another by others claiming the same lands with more certainty. In other grants we find the same persons joined in several Grants with others, which Grants were intended for different Tracts and in appearance seem to be so, and yet by their present claims they take in the same Lands within the bounds of their several grants.

The Earl of Bellamont was succeeded, after Queen Anns accession to the throne by her Cousin the Lord Cornbury. The Grants of large tracts upon trifling quitrents, that were made during his Lordships administration at least equalled those of all his predecessors put together. Indeed his Lordships' inclinations were so evident to every body at that time that two Gentlemen (as I am well assured) had agreed with his Lordship for a Grant of all the lands in the Province, at a Lump, which were not at that time granted, and that the only thing which prevented the passing of that grant was, that those Gent^l apprehended that the Grant would of itself appear so extravagant and would create so many enemies, that they would not be able to hold it. During the Lord Cornbury's administration an act was likewise passed, repealing the act above mentioned for vacating the extravagant Grants of Land by Coll Fletcher. The vacating Act passed not long before King Williams Death, and lay in the offices in England without any notice taken of it, till after the Lord Cornbury was removed from his Government; then the vacating Act was confirmed and the Act repealing it was repeal'd by the Queen and at the same time new instructions were given to the Gov^r, by which the Quitrent was directed not to be less than 2^s 6^d each hundred acres and previous Surveys were ordered to be made before the Grant should pass, which have effectually prevented the above mentioned abuses.

I shall now proceed to some more particular account of the great Grants of Lands, I mean of such as contain fifty thousand Acres and upwards to a Million of acres, for if I be not very much misinformed, there is more than one that contain that quantity.

No quantity of Land or number of Acres, for the most part, are mentioned in any of these Grants, nor is it possible to discover the Quantity, by

inspection of the Patents, as it may be done in those Grants which are founded on a previous Survey and where any quantity is expressed, it seems to be done more with design to hide the real quantity (if their present claims be truly conformable to their original bounds) than to set forth the truth, for I have hear'd of one instance at least, where the patent Grants 300 acres, and the patentee now claims upwards of sixty thousand acres within the bounds of his Grant. Others suspecting that such disproportion, between the real quantity and the quantity express'd in the Grant, might invalidate the Grant, got the quantity of Land to be expressed in the following manner, Containing for example, One thousand acres of profitable Land, besides wood Land, and waste and yet, when these Lands were Granted, perhaps there was not ten acres that was not wood Land, or One Acre that at the time of the Grant yielded any profit or one acre that by improvement might not be made profitable. Others guard against this exception to their Grant, by adding to the quantity of Land expressed in the Grant these words Be it more or less, or some such words, and by virtue of these they not only claim a small quantity more than is expressed in the patent, but claim twice as much, and often ten times as much, and sometimes above one hundred times the quantity of Land that is expressed in the Grant, but as I said before, generally no quantity of Land is expressed in the Large Grants

There being no previous Survey to the Grants, their Boundaries are generally expressed with much uncertainty, By the Indian names of Brooks, Rivulets, Hills, Ponds, Falls of water &c which were and still are known to very few Christians, and which adds to this uncertainty is, that such names as are in these Grants taken to be the proper name of a Brook, Hill, or Fall of water &c in the Indian Language signifies only a Large Brook or broad Brook, or small Br^k, or high Hill, or only a Hill or fall of water in general, so that the Indians shew many places by the same name Brooks and Rivers have different names with the Indians, at different places and often change their names, they taking their names often from the abode of some Indian near the place where it is so called. This has given room to some to explain and enlarge their Grants according to their own inclinations by putting the names mentioned in their grants to what place or part of the Country they please, of which I can give some particular instances where the claims of some have increased many miles, in a few years, and this they commonly do, by taking some Indians, in a Public manner, to shew such places as they name to them, and it is too well known that an Indian will shew any place place by any name you please, for the small reward of a Blanket or Bottle of Rum; and the names as I observed, being common names in the Indian language, and not proper ones as they are understood to be in English, gives more room to these Frauds

Several of the great Tracts lying on Hudson's River are bounded by that River, on the East or West sides and on the North and South sides by Brooks

or Streams of Water which, when the Country was not well known, were supposed to run nearly perpendicular to the River, as they do for some distance from their mouths, whereas many of these Brooks run nearly parallel to the River and sometimes in a course almost directly opposite to the River. This has created great confusion with the adjoining patents, and frequently Contradictions in the boundaries, as they are expressed in the same patent.

Sometimes the Grant is of the Land that belonged to such an Indian by name or is bounded by such an Indians land, but to prove that any particular spot belonged to any particular Indian, or to show the bounds of any particular Indian, I believe is beyond human skill, so as to make it evident to any indifferent man

I shall next recite what have been the consequences of these large Grants, It is evident that thereby the King has been deprived of almost all his Quit-rents, which it appears by the powers given to the Gov^m to grant Lands, the King design'd to reserve. But the consequence I think, has been much worse as to the improvement of the country for tho this Country was settled many years before Pennsylvania, and some of the Neighboring Collonies, and has many advantages over them, as to the situation and conveniencies of Trade, it is not near so well cultivated, nor are there near such a number of Inhabitants, as in the others, in proportion to the quantity of Land; and it is chiefly if not only where these large Grants are made where the Country remains uncultivated—tho they contain some of the best of the lands, and the most conveniently situated. And every year the Young people go from this Province and Purchase Land in the Neighboring Colonies, while much better and every way more convenient Lands lie useless to the King and Country. The reason of this is that the Grantees themselves are not, nor never were in a Capacity to improve such large Tracts and other People will not become their Vassals or Tenants for one great reason as people's (the better sort especially) leaving their native Country, was to avoid the dependence on landlords, and to enjoy lands in fee to descend to their posterity that their children may reap the benefit of their labour and Industry There is the more reason for this because the first purchase of unimproved Land is but a trifle to the charge of improving them

It may perhaps deserve the consideration of those who are more capable of Political foresight than I am, whether, if these large Grants take place, as they are designed and become great Lordships with large dependancies and revenues, whether this will secure or indanger the Dependancy of the Colonies on their Mother Country. I think few instances can be given where great changes were brought to effect, in any state but when they were headed by Rich and powerful men; any other commotions generally produced only some short lived disorders and Confusions

Now that I have done with what is more peculiarly my business the Historical part of this representation, yet, as your Excellency did me the

Honour likewise to ask my opinion of what remedy may be most proper, and effectual, I flatter myself that the giving my opinion at large in writing will be most agreeable to your Excellency's commands.

What at first Sight occurs in the vacating or breaking these Grants by due course of Law, and indeed there seems in common justice to be room enough for it but (to the purely Legal part, as it is an art or science I pretend to no skill in it) It is evident that in many of these the Governor who granted them was deceived as to the quantity; but that the King was deceived in all of them. The Gov^r who granted these large tracts, if they knew their extent, were guilty of a notorious breach of trust, and as it cannot be supposed, that they did this merely in the gayety of their heart, they must have had some temptation, and this must be supposed to proceed from those that received the Benefit of it. That therefore the Grantees are equally guilty with the Gov^r in deceiving the King, and likewise of defrauding all the adventurers or settlers in the Colony of their equal chance of obtaining the most improvable and convenient lands, and of preventing the improvement and settling of the Colony for which purpose only the Lands are supposed to be Granted. These things supposed, I can make no doubt of a remedy in the common course of the Law, but notwithstanding of this I apprehend, that it will be accompanied with so many difficulties, that it will be better to think of some other. For all attempts, of those in the administration upon the properties of the subjects, are looked upon with an evil eye and as dangerous, and will be more so in this Country, where perhaps few Grants in America are made with such skill and care that some flaw may not be found in them by a strict and legal search, so that every man will be apt to look upon any attempt of this kind, as in some measure his own case, and those that are really concerned will use all their Art to stir up the people to make it a Country Quarrel To prevent this it may be proposed, to give an absolute confirmation of all the Grants excepting such as are truly extravagant But it will be difficult how to define or determine the Grants that are truly such without making the exceptions too general or too particular, by naming the particular Grants to be excepted

The following proposal seems to me to be more practicable, Viz to abolish all the present rents, by an act of the Legislature, and in lieu of them to establish the Quitrents of all passed grants at 2^s 6^d p^r hundred acres, with an absolute Confirmation of all Grants upon their paying the said Quitrents. This would effectually restore the Quitrents, and would as effectually destroy all the Gr^{ts} which are truly extravagant. I mean such as the Proprietors cannot improve in any reasonable time for as this rent would be very heavy where the Tracts exceed twenty or thirty thousand acres, the Patentees would gladly surrender their Grants, to free themselves from this Burden, but at the same time it would be just to preserve to them their improved Lands under proper restrictions of not rendering useless any part of what is not delivered up.

The Quitrents would in this case be sufficient to support the Government, and if they were applied to that purpose, I believe would give a general satisfaction, because it would be as equal a Taxation as could well be contrived, and the taxes would not, as they do now, fall only upon the improvements and the industry of the people. It wou^d likewise absolutely remove the complaints of the Merchants, so that it would generally please all sorts, excepting the owners of the large Tracts—And I humbly conceive it for the Kings interest and of all those in the Administration to consent to this, because the Quitrents are of no use besides paying the Salary of the Receiver and Auditor, and that Gentlemans Estate would be thought to be ill managed, when it only paid his Steward and his Clerks wages. Besides when the revenue shall be fixed in this manner it will be much easier to obtain extraordinary supplies when they shall be wanted, and it will likewise be much easier for the People to pay them

The chief objection, which I can conceive, that will be made to this is that if a perpetual revenue be Granted, then the Gov^{rs} will be free'd from that dependance on the People, and check on their behaviour that is necessary in all well ballanced Governments and which is the only check which the poor people have in America and that without such check the people of the Plantations may become a prey to Rapacious Tyrannical Gov^{rs} or other officers, tho the people do not doubt of their obtaining relief from the King, and his Ministers yet that relief is at such a distance, and must be attended with so much charge, that few private persons can have any benefit by it, and may often prove ineffectual by being too late even when many join in the complaint. Therefore unless some effectual solid check be given to the people, in lieu of what they have at present, by granting the Revenue for a short time, it cannot be expected that ever they will consent to a perpetual Revenue of any kind, or that they will be easy under it.

Now I have laid before your Excellency in the best manner I can within the bounds I think it necessary to confine myself, the most material things concerning the Grants of Lands, as far as relates to the King, the people of the Province, and the Grantees. If the remedy for the abuses set forth be thought practicable, no doubt your Excellency will easily obtain an Instruction, such as the Earl of Ballamont had to propose to the Assembly to find some proper means for establishing the Quitrents generally over all the lands in Province at the same rate and for promoting the improvement and settling of the Country, for that otherwise the King will take such legal methods, as shall be thought proper for vacating extravagant Grants, and receiving his Quitrents. And if there be a permission given at the same time to apply the Quitrents to the support of Government, and absolutely to confirm all past Grants, I believe an Assembly may conform with the Instructions, under such restrictions as shall be thought necessary checks on the officers—

In order to compute what the Quitrents would immediately yield I make the following calculation—

Long Island is computed to be 150 miles long, and Albany to be the same number of miles distant from New York, I suppose Long Island to be eight miles wide, one place with another, and that 10 miles on each side Hudson's River would immediately pay rent, this amount to— 2,688,000 Acres which at 2^s 6^d the hundred will yield £3350, and if the Cities of New York and Albany pay a reasonable Quitrent for their house lots the whole Quitrent will immediately amount to 4000 pounds yearly, which is more than the Assembly has at any time given for the support of Govern^t

It may be objected that the length of Long Island and distance to Albany may be less than what is vulgarly computed: That New Jersey extends 20 miles on one side Hudson's River: and that some mountainous places, within my computation will yield no quitrent in this age but if it be considered that Staten Island is not within the Computation that the settlements extend 30 miles beyond Albany, and that many settlements are twenty miles from the river and some thirty miles, it will be granted the Quitrents will at least amount to the sum above mentioned.

In the last place it may be objected, that the Kings Ministers design the Quitrents for other uses, but if it be considered of what consequence it is to free the Kings Officers of that immediate dependance on the humours of an Assembly, they are now under for their daily support, I believe it will be thought more for His Majestys service to apply the Quitrents to the support of the Administration in this Province, than to the uses the Quitrents have been hitherto applied.

NOTE—Appended to the copy of the preceding, in possession of the N. Y. Historical Society, is the following memorandum, in the hand-writing of Lieut. Governor COLDEN:—

MAY 6th, 1752.

It is now twenty years since I delivered the above Memorial to Col. Cosby, soon after his arrival. I question whether ever he read it. I have reason to think he gave it to the person in whom he then confided who had no inclination to forward the purposes of it. It had no other effect than to be prejudicial to myself.

The computations of what the lands would have at that time produced at 2^s 6^d p^r hundred acres I believe were made within bounds. The settlements are greatly increased since that time more than in fifty years before it so that I make no doubt they will produce six thousand pounds a year taking in a reasonable Quitrent for the house lots in the Cities of New York and Albany.

I forgot to mention that it appears from the Records that numbers of house lots were granted under the yearly Quitrents of one shilling two shillings &c or some such small rent which I believe is now never paid.

SINGLE TAX REVIEW

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of Single Tax Progress.

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PUBLISHER'S NOTES.

SEND in your renewal subscriptions. Promptness in remitting will greatly aid the work on both the REVIEW and FIVE YEAR BOOK. Our friends are requested not to send in money for the Year Book with their pledged subscriptions. This is not necessary until the work is ready for delivery. The pledges of all Single Taxers everywhere are earnestly solicited.

We shall not print title page nor index to volumes. Public Libraries are hereby informed. We cannot spare the necessary number of pages. Those who bind the REVIEW will have to make their own index which may be inserted in volumes. For their convenience we shall number the pages consecutively for each volume, as was done last year.

WORK on the FIVE YEAR BOOK is progressing. The pledged subscriptions now total 1162, including public library pledges. A number of articles are in our possession and many in preparation.

We omit the Bi-Monthly News Letter in this issue, since there have been few important developments and the incidents that have occurred are fully chronicled elsewhere.

WHAT we are asking for now is that our friends everywhere write us making such suggestions as may occur to them, as to subjects that should be treated, methods of treatment, etc. Will our readers bear this in mind and let us hear from them?

SEND one dollar for ten assorted Special Numbers of the SINGLE TAX REVIEW, including those for Vancouver, Edmonton, New York City, Great Britain, and the Special New York Conference Number. These are authentic propaganda documents of real educational value.

THE little book noticed in our last issue, "The Greed of Man," by Mr. E. H. Shaw, of Sydney, Australia, which is a special appeal to churches and the clergy, can be had of A. G. Huie, of the *Sydney Standard*, which is the distributing agent for the work, at one shilling, sixpence to the United States. The work ought to be widely circulated among the class to whom it is especially addressed.

THE Bronx Open Forum, which meets at the Morris High School Auditorium, 166th Street and Boston Road, this city, and of which Edward Polak, Register of the Bronx Borough is president, meets every Monday evening. The Bronx Forum will discuss the vital questions of the day.

"CHRISTIANITY, the Religion of Evolution," is the title of a work just published, consisting of a compilation of extracts from the addresses of Herbert Bigelow. It will be out by the time this issue of the REVIEW reaches our readers. Copies selling at \$1.00 may be had by addressing the Fels Fund Commission, Cincinnati, Ohio.

FAIRHOPE, the Alabama Single Tax colony on the shore of Mobile Bay, celebrated its coming of age in Jan. of this year, with a banquet and speeches.

Do THE Public and Y.M.C.A. libraries of your city get the REVIEW?

CRAIG RALSTON

(See frontispiece)

Craig Ralston, author of the "Shovelcrats," the famous satirical Single Tax pamphlet, is a political writer on the *Milwaukee Journal*. The "Shovelcrats" is the outgrowth of fifteen years observation in newspaper work, beginning when Mr. Ralston was a police reporter on the *Denver News*. The police station harvested the fruits of the social system; the Shovelcrats pictures the logic of schools of statecraft which are attempting to deal with the social problems without taking monopoly into account.

In a discussion with a friend one day, Mr. Ralston tried to illustrate the viewpoint of the Single Taxers by citing a theoretical situation in a railroad construction camp. The point he made was that no section gang could be made wealthy or prosperous were the supply of shovels monopolized, so that each workman would have to pay several hundred, or several thousand dollars, for the privilege of using a shovel. A little later he elaborated this idea in the "Shovelcrats."

Mr. Ralston was born in Kentucky, but was reared in Colorado, on what was then the frontier. He returned to Kentucky to go to school, served six months with the volunteers of that State in the Spanish war, chose journalism as a profession, and has been employed in Louisville, Denver, Pueblo, El Paso, Milwaukee and other points.

DEATH OF H. F. RING.

Henry Franklin Ring died Dec. 14, at Houston, Texas. The news was a shock to his friends far and wide. He is survived by his widow and two sons.

There have been famous pamphleteers, but it is seldom that a man becomes famous by reason of a single pamphlet. Yet the ability to express clear thinking in language surpassingly clear is a rarer distinction than those who follow the trade of a writer

suspect. The pamphlet that made H. F. Ring famous was "The Case Plainly Stated," the substance of an address on the Single Tax given before a gathering of the Knights of Labor in 1888. Mr. Ring was at this time an attorney in the city of Houston, a city more conservative at that time than it has since grown to be under the influence of such men as Ring and Pastoriza, and his bold avowal of the entire gospel of Henry George was a shock to the community.

Mr. Ring was a native of Mass., where he was born in 1852. He attended Cornell University from which he graduated. He studied later in Texas and was admitted to the bar in 1876. He soon became one of the most prominent attorneys in the State. He was elected to the presidency of the Texas Bar Asso.

Mr. Ring had completed shortly before his death a work entitled, "The Problem of the Unemployed." Efforts were being made to give this work a large circulation under a plan conceived by Mr. Ring. This work must now be undertaken by other hands. This volume of nearly 300 pages has all the characteristics of "The Case Plainly Stated," and is the finished work of a really great master of simple exposition.

Following is a tribute to his memory from his friend and co-worker in the cause, Joseph J. Pastoriza:

"H. F. Ring's whole life goes to show that he cared nothing about himself. He cared nothing about his personal financial affairs if the things he advocated could be of service to humanity. His whole heart was wrapped up in the Single Tax cause. He didn't let his finances and his friendship interfere with his free thought. He was fearless in his opinions regardless of whom it affected."

The *Houston Press* said of him editorially:

"The death of H. F. Ring takes away a force from the community. No more devout disciple of right and justice lived. The beacon stars of his life were truth and liberty. Without them, he often said, life would not be worth while to him. He possessed that rare gift of discernment

which enabled him to tear the mask off of shams and to think in terms of undisguised fact. In his convictions he had absolute faith and resolute courage. He did mankind a great service by expressing them clearly, logically and forcefully in his writings. Fortunate it is that a thinker such as he did not fail to put into the enduring form of printed books some of his life's philosophies."

The Executive Committee of the Houston Single Tax League passed appropriate resolutions. But the tribute in a letter just received and not intended for publication, from one who knew him only by his work has the quality of spontaneity and will be echoed wherever the name H. F. Ring is known. It is from George Lloyd, of the Manhattan Single Tax Club, of this city.

"Well, the fight must be nearly won, or he would not be called away. All honor to our comrade who was an honor to our cause!"

A POLITICAL ECONOMIST ON HIS FELLOW PROFESSORS.

In political economy not even the definition of a single important term—political economy itself—is settled. In 1844 De Quincy said of political economy: "Nothing can be postulated, nothing can be demonstrated, for anarchy even as to the earliest principles is predominant."

The professors are not even agreed as to whether it is a science or an art, or a combination of both, or upon the proper and legitimate range of the subject.—HENRY CARBY BAIRD, in a lecture in Brooklyn, in 1883.

ARE HOME RULE CONTESTS WORTH WHILE?

Messrs. Bolton Hall and Luke North in the columns of *Everyman* voice their impatience with the Home Rule in Taxation campaigns that have been fought in California. Their contentions are that

such campaigns must be based on arguments addressed primarily to the pocket books of the voters; that they lose sight of the greater issue, which is to restore the land to the people; that they do little to open the eyes of the masses to the extortions of which they are the victims. To this they might add the necessary emasculation of Single Tax teachings inseparable from the desire to win men to the local option policy who may fear the adoption of our reform as a consequence.

How much of this impatience arises from a disappointment at what seems to us the necessarily slow growth of Single Tax sentiment, we shall not pretend to say. But we incline to the view that Mr. Hall is right, that our energy should be expended chiefly on issues which permit us to appear before the people as advocates of a policy of land restoration. The tax question, the mere mechanistic side of the Single Tax, has had a tendency to be-devil this great issue of the right of the people to their natural inheritance of forests, coals, minerals and the land values of cities. Man has need of these things, not because there is a vexatious tax question intimately related to a great human need, but because they are his by right, and because social salvation, life and civilization itself, depend upon the rightful adjustment of the question of their ownership.

ITS UNUTTERABLE MEANNESS.

Seligman, E. R. A., is millionaire professor of Political Economy at Columbia. The Professor is working for a state income tax. Here is his plan of taxation of incomes:

Married men—No tax on the first \$1,600 of their salaries or income; 1 per cent. tax where incomes range between \$1,600 and \$2,600; 1½ per cent. tax between \$2,600 and \$3,600; 2 per cent. flat tax for all incomes in excess of \$3,600. An exemption of \$200 should be granted for each child in a family.

Single Men—No tax on the first \$1,200 of their salaries or incomes; 1 per cent.

where the incomes range between \$1,200 and \$2,200 1½ per cent. tax between \$2,200 and \$3,200; 2 per cent. flat tax for all incomes in excess of \$3,200. No exemptions are to be granted the unmarried man.

This would yield the city, Professor Seligman calculates, many thousands of dollars in revenue. It is a plan to save the \$400,000,000 annually of ground rent to the professor's friends, for he, too, knows that someday this is going to be taken; it may be that even he, incredibly muddled as he seems, knows it ought to be taken. But how unutterably mean is his proposal! How manifestly unequal and inequitable is the tax he suggests! Who does not know among his friends many married and single, whose expenditures are regulated by ties hardly less tender than those to wife and child, perhaps to aged mother, or sick sister, or some dear dependent? And if exemptions are to be made, should those indicated by the Professor be the only ones? Should no further legal considerations be made for sick wife or sick children needing the care of physician? The Professor himself says in New York City it costs a family "to barely keep life and soul together from \$1,000 to \$1,200." Yet to save his millionaire friends who include the Columbia College corporation this sum of \$400,000,000 they are taking in annual ground rent, the Professor advocates this substitute. We repeat—is not the chief characteristic of this proposal its unutterable meanness?

THE GREAT PRETENDERS.

A friend and valued correspondent takes us to task for our attack on the political economists. He intimates that perhaps we are not as familiar as we should be with economic "learning." This from a Single Taxer, *et tu Brute!*

But we are familiar with this so-called learning. A greater familiarity would undoubtedly breed a greater contempt. But enough is sufficient. We have read these pompous treatises, these labored

distinctions regarding the nature of "capital" and "value," these pitiiful littlenesses and appalling inconsequences, the melancholy failure to indicate that there may be natural laws and great principles at work in the economic world. We move in a fantastic labyrinth, and where we seek light we meet only fog and mist, and unreal figures and strange shadows. And these chattering, spectral shapes emit wonderful sentences and curious collections of words. They seem to say:

"Oh, we have learned to peer and pore
On tortuous puzzles from our youth;
We know all labyrinthian lore,
We are the three wise men of yore,
And we know all things but the truth."

Are we wrong in regarding political economists as the modern Cagliostro of a false learning, mere confidence men of a somewhat higher order, university thimble-riggers and proficient in a sort of "three card monte?" Let one of them tell us what his science is. Here follows a sentence. Note now that it seems to mean something—that it reads sanely, that it possesses an air of distinction, is almost impressive. The thoughtless will read it with admiration. Even the elect will be deceived for the minute, so smoothly does it run, so correct is it grammatically, and rhetorically:

"As the science itself becomes more and more complete, it will be in a better position to apprehend and explain the real content of existing conditions and the true method of making the actual conform to the ideal. Economics, which is to-day only in its infancy, and which of all disciplines is perhaps the most difficult and the most complicated, is indeed interlaced with and founded upon the actual condition of the time; but, like natural science, the economics of the future will enable us to comprehend the living forces at work, and by so doing will put us in a position to control them and to mould them to even higher uses. Economics is, therefore, both the creature and the creator. It is the creature of the past; it is the creator of

the future. Correctly conceived, adequately outlined, fearlessly developed, it is the prop of ethical upbuilding; it is the basis of social progress."

The quotation is from Seligman's text book, "Principles of Economics." To demonstrate that it is a meaningless sentence we are going to ask the reader to experiment with it. Let him substitute for the word "economics" wherever it occurs the word "religion" or "science" or "theology," anything he pleases. The sentence remains as perfect and as wholly admirable as before! We will find then that "science," or "theology," or any old substitute is "both the creature and the creator, the creature of the past and the creator of the future." "It will enable us to comprehend the living forces at work, and will put us in a position to control them and mould them to even higher uses." Of course it will. And "correctly conceived, adequately outlined, fearlessly developed it is the prop of ethical upbuilding." What is? Why anything you please, character, education, love, etc, etc!

It is natural for men to exalt the nature of the particular department of knowledge in the pursuit of which they are interested. What Mr. Seligman says of economics may be said of all "knowledges," to use a word of Bacon's. It is peculiarly true of the science of political economy. It is true of the science of physics, for example. But let us recall Tyndall. How beautifully clear and simple has he made its fundamental laws! Have any of the professors of economics even tried to make the truths of their own department of knowledge as simple to the plain people? Yet here is an idea—this fundamental idea of political economy—so plain that a child can grasp it. It is amazingly simple.

Now suppose that the science of physics were a challenge to privilege. Suppose that it threatened the institutions which give to those who do not earn and take from those who earn. Suppose that the truths it has to voice were threats addressed to men who profit in a material way from unjust institutions? Then Tyndall might

write like Seligman and Huxley like Marshall. In making this comparison we bare our heads a minute to memories of the scientists, for they were supremely honest intellectually. But we are supposing a case. We are assuming that in place of having truths to teach they were interested in concealing something, that they yielded to temptation, and wrote like political economists.

Then would they not use the same phraseology that darkens counsel, make the same absurd pretence that common men are quite incapable of "understanding so difficult and complicated a subject," and make preposterous and fantastic claims for the science of physics or biology? Huxley and Tyndall would then have been known to the bookshelves but would not have delighted millions by making simple and clear the laws and principles of biology and physics. And biology and physics would have remained as much of a terra incognita as the curious twilight land of political economy over which hangs so dense a fog, and which we are told it is quite impossible that the common man can hope to explore with any profit to himself, it being a special continent reserved for the professors of economics. Gulliver visited this land in his travels and came across one of its universities. He tells us that the professors were busy with wheels that turned and stopped at certain letters, which were then handed out in the name of profound learning. We know now why they speak of a certain class of thinkers as having "wheels."

AN ENGLISHMAN THREATENS ENGLISHMEN.

President Walter Runciman, of the British Board of Trade, a few days ago told the Commons that "we are not going to be especially tender to the Germans" after the war. "Germany has received a blow; so far as commerce is concerned Germany is a beaten nation, and it is for us to see that she does not recover."

If Mr. Runciman possessed a spark of

economic enlightenment, he would be able to perceive that he is directing his threats as much against Englishmen as against Germans. Germans can only be injured after this war in a trade way by preventing Englishmen from exchanging English products for German products. They will not trade unless they desire to trade, and because it is profitable—that is, because they desire to exchange something for something else they desire more. Germany cannot force England to buy the products of their people, nor can Englishmen be induced to abandon their inclination to trade save by forcibly repressive measures which Mr. Runciman wisely refrains from indicating.

If George Bernard Shaw's economic knowledge were equal to his nimble if often fantastic wit, he might with advantage train his light artillery on this fool Englishman.

DINNER OF THE MANHATTAN SINGLE TAX CLUB.

On the evening of December 28th the Manhattan Single Tax Club gave at the Fifth Avenue Restaurant what might be called a New Jersey dinner, for with the exception of Francis Neilson the speakers consisted of three successful candidates for the legislature of that State.

Mr. James R. Brown acted as chairman and favored the diners, numbering about 150, with an exposition of the Single Tax and paid a tribute to the work of the late H. F. Ring.

Mr. Brown called upon Mr. George L. Record to respond, but that gentleman excused himself, saying that he had come to listen to the guest of the evening.

Mr. Neilson spoke in his usual delightful manner, appealing, as is his custom, to the spirit of humanity in the hearts of his hearers. But there was not lacking the same clear exposition of economic principles of which no man in our movement has a surer grasp.

Hon. Josiah Dudley, Republican Assemblyman elect from Passaic County,

New Jersey, showed that he possesses a clear conception of the principles of natural taxation, and created a very good impression with those who were permitted to hear him for the first time.

Hon. Chas. O'Connor Hennessy, who will probably be the Democratic candidate for governor of New Jersey, spoke of the early days of the Single Tax, and told of bringing Henry George to Brooklyn with help of Andrew McClain, of the *Brooklyn Citizen*. He related how Henry George whose subject was Malthus read nearly his entire speech. Mr. Hennessy confessed his disappointment at the failure of Mr. George as a platform speaker at that time. But later he had the satisfaction of recording his conviction that the author of "Progress and Poverty" had developed into the most effective platform orator in America. Mr. Hennessy gave an interesting account of the progress of Single Tax sentiment in New Jersey. At the last vote in the legislature on his Home Rule bill it had received 16 votes in the Assembly and 5 in the Senate, 21 in all, or just the number of counties in the state. He had the pleasure of hearing on this occasion one of the best expositions of the subject ever made from a man whom none suspected of entertaining Single Tax sentiments. On the whole he expressed his conviction that we had every reason to be gratified by the remarkable growth of our idea in the State across the river.

Hon. John H. Adamson, another successful candidate for the State legislature of New Jersey, was the final speaker, and spoke of his own campaign and the progress being made in the assessment of land in his State.

Mr. Brown dismissed the diners with the statement that the next Republican candidate for governor of the State of New Jersey as well as the next Democratic candidate for the same office would be a Single Taxer.

A. WANGEMAN, an ardent Single Taxer, and for some time secretary of the Chicago Single Tax Club, died December 12.

CORRESPONDENCE

THE HIGH COST OF LIVING

EDITOR SINGLE TAX REVIEW:

In the discussion of the increased cost of living that has been carried on in the REVIEW, the question has been raised whether rent enters into the *price* of commodities or not.

Price is the value of commodities measured by money; and the law of values I conceive to be as follows:—The normal value of commodities depends on the relative cost of producing them at the margin of cultivation. These normal values are then modified by fluctuations in demand and supply, producing the market values. The reason that one bushel of wheat is generally worth about two bushels of oats is that at the margin, the cost of producing one bushel of wheat is about equal to the cost of producing two bushels of oats, and the ratio is seldom greatly disturbed by the ordinary fluctuations in demand and supply. This will be true regardless of what is the standard of value.

This conception of the law of values is elaborated in Trowbridges' "Bisocialism."

According to this view, the normal price of commodities depends on the relative cost of producing at the margin, the commodities and the material or commodity that has been selected as the standard of value. These normal prices are then modified by fluctuations in demand and supply and the market prices produced.

Normal rent exists when no land is withheld from use.

If the analysis here given is correct, it is obvious that normal rent does not enter into and form a part of price, for if no land is held out of use, rent affects neither the relation between the marginal production of gold and other commodities, nor the relation between demand and supply. If, however, the margin of cultivation is lowered by land speculation, good land withheld from use, and labor and capital forced to use poorer land, or compelled to

be idle, the effect will be to increase prices by decreasing supply.

Transportation charges, advertising, and occupation and license taxes enter directly into the cost of production and increase prices accordingly. Indirect taxes, such as tariff taxes, increase prices indirectly by decreasing supply. If a tariff tax does not decrease supply it does not increase prices if there is no monopoly or combination among producers. The American tariff tax on wheat is an example of a tariff tax failing to increase price.

A tariff tax cannot be one of the fundamental divisions of the product since many commodities are produced without being affected by tariff taxes. The Socialist Economists have been criticised for accepting land, labor and capital as the factors of production and then dividing the product into rent, wages, interest and profits, for it is held that all profits are derived from rent, wages and interest. The same criticism applies to the division of the product into rent, wages, interest and taxes. The taxes paid by a workingman are drawn from wages; the taxes paid by a capitalist are drawn from interest; and the taxes paid by a landlord are drawn from rent.

The causes then contributing to the high price of commodities are:—

1st.—The discovery of new and richer deposits of gold, increasing the supply and changing the relation between the marginal cost of producing gold and other commodities.

2nd.—Increased cost of production; transportation charges, advertising, license taxes, etc.

3rd.—Decrease in supply, caused by land speculation and tariff taxes.

4th.—Increased demand, caused by increase of population and a higher standard of living.

It should be noted that economic forces produce certain tendencies and are as invariable in their action as the force of gravitation, but that one tendency may counteract another in the opposite direc-

tion. For instance, a decrease in supply need not cause an increase in price if there is a corresponding decrease in demand. And an increase in population need not cause an increase in prices if there is at the same time an increase in supply.

The attempt to apply remedial measures to the first and fourth causes enumerated above would doubtless do more harm than good. The correction for the third cause is so obvious as not to require mention. To lessen the cost of production requires the elimination of all avoidable lost motion and friction in the mechanism of exchange, and could probably best be accomplished in the United States by the government ownership of railways and the general voluntary co-operation of producers.

If the process of reasoning here pursued has been correct, the statement that, "The higher the value of land the higher the price of everything brought forth from it," is erroneous.

The statement, "If wages and interest do not get the high prices, rent does," is no doubt true. If the increased prices are caused by land speculation, this increase goes directly to rent considering both as a ratio of the product, and as an amount measured by the standard of value. It is also equally true that, if the high prices are independent of land speculation, they go to wages and interest in the same ratio as to rent, and affect neither rent, wages nor interest considered as a ratio of the product, and appears only after the product has been measured by the standard of value.

If a tenant produces a crop of wheat, the market price will evidently be the same whether the landlord receives one-fourth or one-half of the crop, and any increase of price caused by increased demand will go to the landlord and tenant in the same ratio.

In answer to the question, "If increasing and inflated rent does not increase the cost of living by increasing the price of goods, where is its effect registered in society?" I should say that it depends on what causes the increase of rent. An increase

of rent caused by speculation in land increases prices. A normal increase of rent does not increase prices, but increases the difficulty of the mass of men to make a living by decreasing wages and interest considered as a ratio of the product.

A sufficiently good case can be made out against the individual ownership of natural resources even when it is not attended by land speculation, but when it is accompanied by land speculation, as is universally the case in the progressive newer countries, the case is made all the stronger.—W. A. WARREN, Seattle, Wash.

IS RENT A PART OF PRICE

EDITOR SINGLE TAX REVIEW:

This has to be considered as a question of distribution; this presupposes a normal rate of distribution. In other words, out of all production, Rent is entitled to a share, Wages is entitled to a share and Interest is entitled to a share.

Each share under free conditions will be what we call normal; that is, each will get a square rake-off. In order to get this square rake-off, it is absolutely necessary that conditions must be such that a free, fair contract can be made. That's all the Single Tax will bring about. Though some Single Taxers seem to doubt it, as they couple up governmental financial loan schemes in connection with their proposed tax reform laws.

We haven't normal conditions to-day, and therefore, a bigger rake-off goes to rent and taxes, for rent and taxes mean identically the same thing; namely, the price paid for the use of a given location. Now, if there is a production of 100, only 100 can be distributed. What is labor's fair portion? In other words, what fixes wages? I answer, in the words of Turgot, "We must consider two prices of wages, the current price which is settled by the relation of supply to demand, and the fundamental price which in the case of a commodity is what the thing costs a workman. In the case of the workman's wages, the

fundamental price is that which the workman's subsistence costs."

Imagine workmen receiving their normal wages. Now imagine an increase in the price of goods due to an addition of tax or rent (they are both the same). There is immediately set up a current which raises the fundamental price of labor and this raise comes out of rent.

There is action and re-action going on constantly in the economic field. We hear it in the report of investigating committees who point out the increased cost of living relative to stand-still wages. We see it in the multitude of strikes where labor is demanding a fairer rake-off.

We see it in the migration of labor always striving for freer fields to employ itself.

Turgot happily uses the figure of an equilibrium in physics to explain the principle. He says, "A kind of equilibrium is established between the value of all products:—The consumption of the different kinds of commodities; The different kinds of work; The number of men engaged in them, and the amount of their wages.

Wages can be fixed and remain constantly at a given point only by virtue of this equilibrium. If we add to one of the weights (like adding to the price of goods through the addition of rent and taxes), a movement must be set up throughout the whole machine which tends to restore the old equilibrium. The proportion of the current value of wages to their fundamental or subsistence value was established by the laws of this equilibrium. Increase the fundamental wages, and they must be increased because they were at the subsistence point before, the circumstances which have previously fixed the proportion which the current wages bears to the fundamental wages must cause the current wages to rise until the proportion is re-established. The result will not be sudden, but it will be certain in the course of time, as water seeks its level. It is the same with the equilibrium of the values we are considering. So rent is not a part of price.—JOHN SALMON, Baltimore, Md.

ECONOMIC GAMBLING

EDITOR SINGLE TAX REVIEW:

God created the land, the water and the air, their *value* manifestly to be used by *all* men of all generations. No other title was granted.

Men collectively *only* can create "economic rent," the "unearned increment," site value, location value, land-value, the rental value of bare land exclusive of improvements. Land values *cannot* be produced by an individual.

True economic rent is the cost of the advantage of increased efficiency due to subdivision of human effort; it is the price of social as against solitary existence. Land values justly belong to the community producing them, by the same right of property that individually-created values belong to the individual producing them.

Without grave injustice to its producing members, a community cannot omit to collect and use its own publicly-produced earnings, or, so much of economic rents as may be required for public expenditures. Omission necessitates needlessly taxing private production.

Purchasing a land title for speculative purposes, or except for use of the location, is acquiring a publicly-produced privilege to individually appropriate the joint product of others without rendering service therefor. It has no other possible value.

Dealing in land in order to individually absorb the unearned increment is immeasurably more detrimental to industry, business, and society in general, than the petty forms of private and public gambling the law has already frowned upon.

A poker player buys chips which represent a privilege to bet he will win wealth. He lives by such winnings, solely upon the earnings of others. A land speculator buying a land title purchases a privilege to privately appropriate public earnings of a community—the product created by pressure of population. Poker chips accurately illustrate the rights and the true relationship of land titles to the people. A title owner may forestall progress by purchasing land in the path that business

must take and thereby become legally enabled to collect tribute of wealth producers. But, as a land owner only, he produces nothing. He lives, by such tribute, solely upon the earnings of others.

Gambling for wealth, the product of labor and capital applied to land, merely transfers previously produced wealth from one foolish loser to a shrewd or accidental winner, each of whom, to be poker players, should be gentlemen well able to afford such losses. It morally affects both, but financially affects but one of them. It does not affect the total store of wealth, hinder the further production of wealth, reduce the net returns of labor and capital, nor add to the cost of living.

Gambling in land, the creation of God and the primary source of all wealth, transfers previously produced wealth from many producers, who, by reason of the present general superficial comprehension or lack of mental alertness as regards economics, have thus far been helpless to prevent it. In every community the losers are fully ninety per cent of the people.

Land speculation and idle-land holding absorbs from the general store of wealth without rendering any value in return; it tends to keep production of wealth to the minimum, and to cause its inequitable distribution; it paralyzes business; it holds wages and interest, the earnings of labor and capital, to the minimum; it adds tremendously and with utter needlessness to the cost of living; it is the fundamental cause of involuntary poverty, of disease, of war, and of the imagined need of socialism.

The sovereign remedy is to gradually abolish all taxes on industry, business and thrift, and in lieu thereof derive all public revenue from the rental value of land—the public earnings.—K. P. ALEXANDER.

MISS ETTA SCHAFFTEL of the University of Chicago, has been awarded the prize of \$1,000 as the first prize for the best essay on "The Taxation of Land Values" offered by Hart, Schaffner and Marx, well known merchant tailors of that city.

POLITICAL ACTIVITIES OF SINGLE TAXERS.

EDITOR SINGLE TAX REVIEW:

You raise two interesting questions in your comment on Peter Witt's campaign for the Mayoralty of Cleveland—What should be the attitude of Single Taxers in politics? and what should be the attitude of other Single Taxers toward such persons? I think the same freedom for which we stand in all relations of life should govern us here.

Toward the Single Taxer who denies his faith for the sake of political preferment, there should be no consideration shown. But is not this an imaginary case? In thirty years I have not known of a pervert. Nor should consideration be shown for the Single Taxer who, when the Single Tax or any part of it, is not a campaign issue, seeks Single Tax votes on the ground that he is a Single Taxer. But of this case there are few if any examples.

We have not reached the stage where any one, not a Single Taxer, will claim to be such in order to win votes, we have to recognize that practically everywhere in the United States the Single Tax faith is a liability rather than an asset, and that wherever Single Taxers have been elected or appointed to office, it has been in spite of their faith and not in consequence of it.

If the ground be taken that Single Taxers must not support candidates or parties which do not make the Single Tax the sole plank of their platform, condemn ourselves to the same sterility, or even a greater sterility, than the Socialist party has done. Democracy, with all due respect to the believers in direct legislation, must be carried on by representative government. Representatives *should* be more than mere recording machines to register the will of their constituencies. They should strive to lead and inspire, but no matter how certain a representative may be of the correctness of his own position, unless he shall have convinced a majority of the intelligences or of the number of his own constituency that a certain policy is wise, he

should not use his office to impose it on the electors.

Now all experience of plebiscites indicates that not more than a moderate fraction of the people anywhere are yet convinced of the justice or wisdom of the Single Tax. The most that we can hope for is the promotion of measures which glance not too obviously in our direction.

For this purpose it is desirable to have as many Single Taxers in public places as possible, because even though the Single Tax itself be not an issue, it is impossible for such men to keep their light under a bushel, and steadily they leaven the sodden mass of official life. Then their conduct in office helps the movement. I think that the record of Single Taxers in office is one of which their bretheren may well be proud. People begin to say if the Single Tax cause can give us such good public servants, men who can perform their functions with intelligence, dignity and democratic spirit, it can't be such a wild dream as we have been told it is.

The public official who fulfills his official duties with a fine spirit is in a position to influence more of his fellow citizens than any man in the community, excepting perhaps the editor. A certain authority attaches to him and his utterances. When he really wants an audience he can get one. And thus he may gain a sufficient measure of public confidence to be able to get a respectful hearing for his ideas.

When an architect wants to get a contract for a building in competition with others, he does not work out his ground plan in detail. He knows that the committee would not understand it if he did. He makes a pretty water color picture to capture their imagination, and then he tries to gain their confidence by showing what he has done and that he is a man to be trusted. This was peculiarly what Henry George did; he kindled men's imagination with a description of what was possible under a just social order, and he impressed them with his own unselfishness.

Somewhere in the United States today there may be a man in public office, who

will deserve and attain the confidence of the people and perhaps through him will come as much of an instalment of our faith as this generation is ready for—some man who may do for the workers and jobless millions what Lincoln tried to do for the slave. And he will have the warning of Lincoln's failure to achieve economic justice for the slave, to help him steer his course. For we can see today how little all the agony and waste of the war was able to accomplish. It just stopped the colored man or woman from being put upon the auction block. The vote which it gave him has been taken from him save in districts where it can have no effect. His position grows steadily worse in many sections.

And so, sublime as was the courage and self-sacrifice of the Abolitionists, it failed to reckon with that tremendous power of inertia which requires ages of effort to overcome even slightly.—SINGLE TAXER.

REPLY.

What precedes is probably the best argument that can be made as a blanket plea in defence of the political activities of Single Taxers during the last few years in movements which were not avowedly for the furtherance of the cause in which we are enlisted. Its failure to meet the contentions we have advanced from time to time in the columns of the REVIEW respecting the often ill-advised support of political movements led by Single Taxers is all the more striking in that the letter emanates from one who, himself an office-holder, has by his unceasing and devoted labors for the cause, speaking and writing constantly, made his own case immune from animadversion even from the ill-natured.

Much of what the distinguished writer has to say belongs elsewhere and may be swept aside as "alliunde," as the lawyers say. In this class of argument is the statement that we should be governed in our attitude toward Single Taxers seeking office by the same freedom which serves us as guide in other relations of life. Included also in the argument that is "alliunde" is much that follows, the statement that he

"has not known a pervert in thirty years," and that "politically the Single Tax is a liability, not an asset." The last may serve as an excuse for the Single Taxer seeking to minimize his conviction in a political campaign, but how does it meet the contention that this is a sufficient reason why Single Taxers who believe their own issue to be of prime importance should treat his candidacy with entire indifference?

It is a condition, not a theory that confronts us. Let us deal with history in the concrete. There have been in this city and other cities dozens of political movements having no relation to the Single Tax, but engineered by Single Taxers. These movements are started whenever a Single Taxer is a candidate for office, whether judicial, legislative or administrative. It is assumed, (and it is this assumption with which we quarrel) that it will be to some advantage to the cause to have a Single Taxer in office. This assumption, the unsoundness of which could have been demonstrated *a priori*, has proven itself unsound in practice. We do not care to mention names. But now it was an Assemblyman, who elected as a Single Taxer and urged to do something for the Single Tax said that "the time was not ripe." Out of office the time was always ripe, but during his incumbency it maintained a perpetual greenness through many recurring seasons of seed-time and harvest. We had not gained an assemblyman, but had lost an advocate, and an able one. Then it was some judicial office, and Single Taxers made extraordinary efforts to land the nominee on the judicial bench. They made speeches for him and gave their pennies (Single Taxers have few coins of large denomination) for literature urging other Single Taxers to gird up their loins to get this man a judicial office. Then the haunts that knew him once knew him no more; he was silent for all the years that followed. The Borough of Brooklyn that lies over the river from Manhattan is to this day honeycombed with office-holders who "got there" during the political upheavals in which Single Taxers took

part with a touching faith that if they could land a lot of "our fellows" in office the cause would be advanced. We hear from them no more. Many of them have grown conservative. They neither give, nor write, nor speak; they are dumb. Yet we worked for them, and we neglected larger and more important duties to get them jobs, all with the idea that we were doing something for the cause. Of course, they have a right to do nothing now. We would give them "the same freedom that we ask shall govern us in other relations," but *cui bono*?

Shall we continue to repeat the farce? Already there are movements under way to do the same thing all over again. The policy proceeds in great part from a sentiment of personal loyalty, from the *esprit de corps*, and is natural and almost unescapable. But if persisted in it will make the Single Tax still more of a liability than an asset! And while it is true that a publicly avowed belief in the Single Tax is a liability it should be remembered that the support of the active, hustling groups of men and speakers, of a high order of intelligence, who usually constitute those who help to push the candidacies of some formerly recognized Single Taxer, are by no means a liability. And it is not in human nature that the candidate should be oblivious to this fact.

Our city is not alone. Cleveland, where the great Tom Johnson had an enormous following, can number some of these lukewarm office holders who were once the fiery exponents of our doctrine. They clutched at the trailing garments of a great leader and were "landed." Nor is our own country alone. A formerly distinguished Australian leader, now high in the councils of the government, is another of those who "just for a handful of silver," or rather an official emolument, left us. A pervert—no, not a pervert. None of these men have yet denied their master. And "we would give them the same freedom, that in other relations, etc." Yes, we would give them that. But why give them anything else—Our help to elevate them to

office where the Single Tax is not involved?

Do we thus condemn ourselves to the sterility of the Socialists? But are the Socialists sterile? Does the writer of this letter attempt to measure the influence that the Socialists as a militant body have exercised on current legislation? This legislation may not always have been wise, but that is another question. How much factory legislation, child labor laws, tenement regulation, municipal ownership, etc., can be traced as the indirect result of the demands of the Socialist party? Let our friend consider.

Nor is the illustration of the abolition cause a peculiarly fortunate one, even if they did "fail to reckon with the power of inertia." They went right up against the "power of inertia," with the result that an abolition sentiment was created that prepared the country for the Emancipation Proclamation of Lincoln, and made that task more easy for him. This is what Seward meant when he said to Emerson, "You make history and we profit by it."

Here is the summing up of the matter: The Single Tax is too big a cause to serve as any man's political kite. His candidacy should interest us only when the cause is involved. The Single Tax movement has been either too much or too little of an independent political movement, too much where it lent its sanction to a thousand candidacies, too little where it lost the opportunity to press its demands upon nominees at election time for some concession to the principle for which we contend. And its thousand candidacies to which it lent its sanction has given it a thousand little office holders who are, with some notable exceptions, of course, as little use to the cause as if they were dead and buried. Most of them are forgotten—EDITOR SINGLE TAX REVIEW.

MR. E. C. CLARK, of Cleveland, N. Y., in a beautifully written letter in the *Oswego Daily Palladium*, administers some telling blows to the theory of corporal punishment, and incidentally takes a fling at Billy Sunday.

IS POLITICAL ECONOMY SCIENCE OR PURE FAKE?

EDITOR SINGLE TAX REVIEW:

In the last issue of the REVIEW you have headed an editorial with the above suggestive question. You may not be aware that a few years ago a debate extending over some months was carried on in the pages of one of the heavier London magazines, by Dr. John Beattie Crozier and Mr. H. G. Wells, under substantially the same title, "Is a science of Sociology possible." The first named economist maintained that sociology is a real science and can be securely established on certain natural human instincts or tendencies, while Mr. Wells insisted that owing to the fact that man is still in the making and always developing new and unpredictable qualities, no uniformity in his reactions to stimuli can reasonably be expected, and that therefore the basis of a true science is wanting. Mr. Wells then went on to argue, as readers of his books can imagine he would, that all that the society re-constructor can do is to proceed by the empirical method of picturing to himself ideal states or utopias and then endeavouring to mould society after the pattern he has set for himself. It is needless to say that both these distinguished writers urged their cases ably, and had Dr. Crozier been not only the broad and liberal thinker that he is, but a Single Taxer in addition, his triumph in the debate would have been complete. Lacking as it did, however, the precipitating reagent which the Single Tax philosophy provides, his collection of so-called principles seemed to produce a muddled mixture which might well have evoked just the question asked by your article.

To me it has always seemed that the whole difficulty arises from a failure to realize what at bottom a science really is. We should constantly remind ourselves that we use language wrongly when we speak of a science of engineering or a science of government. A science is not a statement of what man can, would, or

should do, but is a formula describing the tendencies of natural forces acting either without obstruction, or modified by the tendencies of other natural forces. Astronomy may be regarded as the purest science we have knowledge of, for it tells only of the natural laws which regulate the movements of the Heavenly bodies, and which cannot be modified or altered by human action. If we were as watchful of our language as we should be, we would speak of all human achievements as "arts," with the purpose of distinguishing them clearly from Nature's unchangeable operations which, when reduced to formulae, are properly termed "science."

The mistake into which all the orthodox economists fell was that of starting their observations and beginning their search for first principles at a point where natural law had already been interfered with and where artificial law had given some men the power to obstruct the natural tendency of man to satisfy his desires with the least expenditure of effort. When the "science" of economics was born and began to look around for its subject-matter, it failed to observe that the "art" of government had arrived first and had disturbed and confused the data on which such a science must depend for support. The consequences have been just what might have been expected. The muddledom as between natural and artificial conditions on which the original observations were made, and from which subsequent deductions were drawn, has become worse at every attempt to simplify the "science," which is neither a true science nor an art, but an irreconcilable compound of the two. The most remarkable example of the confusion that has been caused by this failure to distinguish between two utterly different categories is to be found in a little manual of political economy by Professor J. Shields Nicolson, of Edinburgh University. In an apparent unconsciousness that he has wandered far out of the region of political economy or indeed of any speculations that have the remotest connection with science, he devotes a chapter to a consider-

ation of the uses of chemical fertilizers and artificial manures as an aid to farming. I confess it afflicted me with a kind of giddiness which it is hard to describe. Where am I? I asked myself. Am I being taught the natural laws which regulate human action, or am I simply told how to do things? Is this a scientific manual or a farmers hand-book? Well might Professor Newcomb whom you quote, declare that "there are no economic principles to save statesmen the labor of working out each case on its merits," for what conceivable principles could possibly mediate between the component parts of a duality like this?

It is not surprising that Professor Seligman in his article on "Housing" in the *National Real Estate Magazine* for November, should declare that "taxation is a much more complicated and subtle business than it appears to the ordinary tyro." Starting from a base that is neither pure science nor human art, but an incongruous combination of the two, how should it be possible to formulate any principles of taxation that would hold men together in relations of equity? Was it not inevitable that the complication and subtleness should increase at each attempt at simplification, until all hope of clear definition had to be abandoned? The pseudo-science we have hitherto known as political economy has covered itself with confusion and proclaimed itself a failure. We who have caught sight of the real distinction between the science of human relationships and the art of government may well congratulate ourselves upon being the custodians of a great economic truth of which the world is not yet worthy, a truth so simple that the wayfaring man though a fool need not err therein, a truth so sublime in its remoter implications as to change the outlook upon life to all who have been privileged to lay hold upon it. Political Economy is a science. What passes under that name in many of our Universities is what you term it, "pure fake."—ALEX. MACKENDRICK.

NINETY-TWO residents of New York have a taxable income exceeding \$500,000 each.

LAND VALUE TAXATION THE CREAM FROM SOCIALISM

EDITOR SINGLE TAX REVIEW:

The question is often raised regarding who are Socialists and who are not Socialists? Not very long ago I thought I was not a Socialist; now I believe that every good Democrat and every good Republican are Socialists; that we are all Socialists in so far as we are striving through government to improve existing conditions, and if we eliminate all the socialistic features of government, what is left will be anarchy. Therefore it seems to me that there are only two kinds of people in the world: Anarchists and socialists, and the greater the governmental functions performed by government, the greater will be the need of a revenue, or tax, to supply the government with money to repay government for its services; and without government, land would have neither selling, rentable, or taxable value, and rental value given to land by the socialistic functions of government, might well be likened to a farmer who attended to his dairy stock and in return got a plentiful supply of cream which brought him a revenue, which compensated him for his labor. The wise farmer would not think of feeding cream to his hogs and skimmed milk to his own household.

Many Republicans and Democrats, also many pronounced Socialists, to a great extent ignore land rental, or taxable values given to land by the socialistic functions of government, which might well be called cream from socialism, and if we were as wise as the farmer referred to, we would demand that government take the product of government which manifests itself in land values. We may call it cream from governmental functions, or we may call it a Single Tax, if we find the one tax is sufficient, or we may call it land rent, or the "unearned increment." If government does not collect the rental value given to land by government, the land speculator will collect it, in purchase money or rent, then the producers will have to pay the tax,

at least once more *by taxing* the products of *his own labor*. Why should such conditions be permitted to continue?—ANDREW HUTTON, Schenectady, N. Y.

THE COMMITTEE ON TAXATION OF NEW YORK CITY.

PUBLIC HEARINGS AND REPORTS.

(For the Review.)

BY GRACE ISABEL COLBRON.

One of the most important developments in the fight for juster taxation in New York City played itself out quietly this winter, followed by few people—even among those interested in the taxation question. It took the form of public hearings, private discussions, and rendering of reports on the part of a committee known as the Mayor's Committee on Taxation.

This committee was appointed by Mayor Mitchel on April 10th, 1914, pursuant to a resolution of the Board of Estimate and Apportionment adopted Feb. 20th, 1914. The Mayor's letter of appointment to the Committee requested them to "make a comprehensive and exhaustive study of the several methods of taxation in use here and in other cities of this country and abroad, and of such methods and devices as have been, or may be during the continuance of your investigation, suggested as calculated to effect payment of the cost of city government." Members of the Committee were as follows: Messrs. Alfred E. Marling, Edwin R. A. Seligman, Frederick C. Howe, Robert S. Binkerd, Frank Harvey Field, Joseph N. Francolini, John J. Halleran, Hamilton Holt, Jeremiah W. Jenks, Ar-dolph L. Kline, Frederick C. Leubuscher, Walter Lindner, Cyrus C. Miller, George V. Mullan, Louis Heaten Pink, Lawson Purdy, David Rumsey, Oscar R. Seitz, Frederic B. Shipley, Robert E. Simon, Franklin S. Tomlin, Charles T. White, Delos F. Wilcox, Collin N. Woodward, Laurence Arnold Tanzer. Mr. Marling was elected Chairman; Professor Seligman Chairman of the

Executive Committee; Mr. Howe, Secretary, and the following gentlemen as members of the Executive Committee; Messrs. Jenks, Purdy, Rumsey, Simon and Wilcox. Mr. Mullan was subsequently added to the Executive Committee. Mr. Lawrence A. Tanzer was chosen as Executive Secretary.

According to the letter of instruction from Mayor Mitchel as well as from subsequent letters to the Committee, the Committee was to deal chiefly with two distinct lines of inquiry. One was the question of the advisability of reducing in whole or in part the tax on improvements. This involved simply a proposed change in the method of raising the existing amount of public revenue. The second problem concerned the best available method for an increase in city revenue. As the first problem has been dealt with at length and the hearings and discussions concerning the second question are only just beginning, this article and the two to follow will deal exclusively with the material and reports given on this matter.

The Committee entrusted Dr. Robert Murray Haig, Instructor of Economics in Columbia University, with the official mission of making a thorough study of the experiments in the reduction of taxation on improvements as far as the same has become a matter of legislative policy in Canada and in a few cities in the United States. Dr. Haig's report became an important factor in the hearings and discussions and was copiously quoted by both sides.

After a year and a half of preliminary investigation and discussion a series of public hearings on the proposal was held. A sub-committee prepared a long list of questions, analyzing the problem in its various aspects, and submitted these questions to a large number of individuals and organizations interested in the problem of the untaxing of buildings. Answers to these questions in the form of briefs were received from various individuals and organizations and filed with the committee. The hearings took place in the City Hall

on November 8th, 10th, 15th, 17th, 22nd and 24th. About forty advocates and opponents of the plan were heard and ample opportunity was given for opinions on both sides.

Thus far the official information concerning the committee, its personnel and its object as laid down in the final report. But from the Single Taxer's point of view there are a few more things that are rather important to say. A delegation of the Society To Lower Rents and Reduce Taxes on Homes, called on Mayor Mitchel while he was still a candidate for the Mayoralty nomination in 1913, and asked how he stood on the question of the referendum on gradually reducing the tax rate on buildings in New York City to one-half that on land. Mr. Mitchel stated that he would not oppose a referendum should it come up. A year in office seems to have made a difference in Mr. Mitchel's ideas on the subject, and at a public hearing before the Board of Estimate, arranged for the purpose of discussing the referendum, the Mayor stated that he was not in favor of it and would oppose it as he did not believe the voters of New York City were sufficiently intelligent to vote on a matter of taxation. (As Mayor Mitchel was now safely elected and it was some time before the next election, it was not as dangerous as it might seem for him to doubt the intelligence of the voters of New York.) This Committee, appointed in April 1914, was a result of the Mayor's change of mind and his feeling that something ought to be done to keep the voters of New York from having anything to do with the question for a while yet.

To those who follow closely public questions in New York City, it is plain from the list of names that a substantial majority of the appointed members of the Committee had publicly, before their appointment, expressed their opposition to transferring taxes levied on buildings here to land values. There was one member of organized labor on the Committee and eight people who were, directly or indirectly, tied up with real estate interests. Of the

other members several were known to be openly in favor of the change, not particularly because of self-interest but because of a knowledge of economics, particularly of taxation. These were a small minority, but they were men whose position and character put any suspicion of self-interest on their part out of the question. The speakers who testified in opposition to the change were for the most part representative of real estate interests in this city. Some few men representing important business interests testified also on this side, but as a rule the connection between their expressed point of view and their financial interests—at least as they understood them, was very plain. By this we do not mean any deliberate mis-statements—not as a rule at least. It is merely that a number of people cannot, or will not, understand certain questions in any other light but that of the immediate profit to the group with which they are connected. It is a habit of generations, perfectly possible in an otherwise upright mind. Of course, there were a number of these gentlemen whose statements showed such an utter lack of the most rudimentary knowledge of economics, which is so little likely in their case that it did throw a slight doubt on their sincerity. It is hardly possible for them to know so little as they appeared to.

Among the chief of those testifying in opposition to the change in taxation were Messrs. Stewart Brown, President United Real Estate Owners Association; Herbert E. Jackson, Vice-President The Lawyers' Title Company; Clarence H. Kelsey, President Title Guarantee and Trust Company; Alfred Bloch; Dr. Robert Murray Haig; Allan Robinson, President Allied Real Estate Interests; E. A. Tredwell of the Legislative and Taxation Committee Real Estate Board of New York; George Alexander Wheelock, Robert S. Dowling and Prof. Joseph French Johnson, Dean of the School of Commerce, New York University.

Among those appearing in favor of the change were Messrs. Benjamin C. Marsh. Alfred Bishop Mason, Peter Aiken, Alexander Law, Benjamin Doblin, Frederick

L. Cranford, Charles T. Root, Henry de-Forest Baldwin, James R. Brown, Charles O'Connor Hennessey, Charles H. Ingersoll, DeWitt Clinton, Allan Dawson and myself. Modesty would compel my keeping myself among the unnamed "and others" were it not for the fact that I was the only woman asked to testify in a question which after all most intimately concerns the home, the cost of living and a few other things that are now considered quite proper (either by Single Taxers or Real Estate people) as a matter of thought for women. This, however, by the way.

The long and elaborate questionnaire prepared by the Committee was soon rejected by both friend and foe of the proposed change as cumbersome and misleading. It touched on a number of questions so technical that the important points at issue were completely lost sight of, and no one had a good word for it.

The hearings proved so interesting that it was rather a matter for surprise that they were so slightly attended. It was a proof of the lack of interest taken by that portion of the public that has time to get out to afternoon hearings in the vital question of taxation. The evening hearing proved that a number of people whose work does not permit of so much leisure, are more interested than are the better situated. It was a matter of surprise, possibly of concern, to those who believed in the proposed change, that the opposing interests were so slightly represented either in the audience or in those of the Committee who were present at the hearings. It looked like a confidence which the result may in the end prove sadly justified.

Such of the testimony as I shall quote or comment upon, in this and the following articles, will be in the main the testimony of the opposition. Those recommending the reduction of taxation on improvements based their position on arguments that are familiar to all readers of the *REVIEW*, and there is absolutely no reason for reiterating them here. There is, to my mind, a very important reason for letting Single Taxers know what arguments are being circulated

among the public generally, and particularly among the voting population, with the avowed object of killing any such legislative action as may be taken to advance our theories, to put our beliefs into reality. It is just as well I think, in the limits of a magazine like this, to enlarge upon the absurdities we have to encounter, particularly when these absurdities are uttered by men whose financial and business standing gives them weight in the eyes of the general public.

In the list of names of speakers made above, there was no mention of Mr. Richard M. Hurd, President of the Lawyer's Mortgage Company. This omission was intentional as Mr. Hurd's testimony deserves a special position by itself. His responsible position, his business standing and the calm sanity of his remarks, made what he said carry weight in the minds of the Committee and of those present at that particular hearing. Mr. Hurd stated that he was not opposed to the change although he had not worked for it in any way, as he had not given the question any intensive consideration. He was giving simply his own views on the subject which proved of interest, particularly in view of the fact that he is an authority on mortgages, and that the fear of danger to mortgages had been overworked by the opposition. Mr. Hurd stated that as a citizen he was in favor of anything that would benefit the masses as against the classes. He thought that a reduction of the rate of taxes on buildings would have a desirable social consequence, although he believed it should be operated with a broader plan of city planning, restricted zones, and the like. If such were done he believed the change would work for decided advantages in the long run.

Mr. Hurd continued: "When the tide has turned and New York real estate becomes more active, it may be a better time to put this change into effect rather than when, as recently, values are tending downward. I take it for granted that the Committee will consider ultimately going to the full extent of freeing buildings en-

tirely from taxes. I should lean towards the movement in the direction of lightening the load on buildings and charging it somewhat more heavily against land. I am not a Single Taxer. As a lender I am not in favor of exceedingly high land values. I cannot see any advantage to the city as a whole, or to the mass of people, in having land values very high. It is of benefit only to those who own the land. As far as the mass of the five or six million people in New York City go, the lower the land values, the better off they are, because it means they pay less rent. I think the most effective method of reducing rent is by erecting new buildings. As a lender, I would not be afraid of a reduction in land values, but I think the general opinion of most lenders is to be afraid of the result if the taxes on buildings were less as compared with land."

I have given much of what Mr. Hurd said here because he is not a Single Taxer, simply an unusually intelligent member of the business community who looks at things sanely and is apparently not biased, either by a too ardent ethical belief or a too restricted private-profit point of view.

(To be continued.)

NEW YORK WOMEN REORGANIZE.

The Women's Henry George League of New York has reorganized in a new form under the title, "THE SINGLE TAX SERVICE LEAGUE."

It was with regret that the members of the League gave up the name of which they had been so proud. But an overwhelming majority, particularly of those who had been most active in the work of the League of late years, realized that it was not as effective an organization as they would wish it to be. Being limited to women members and to local activities, it could not branch out along various lines of activity now offering for effective propaganda. The change was made, therefore, and the organization as it now stands can take in men and women members and can reach out beyond the city and even beyond

the State for the scope of its endeavor. It will not in any way interfere with the work of existing organizations, such as the Manhattan Single Tax Club, or the New York State Single Tax League.

The Executive Board of the League will be its Executive Committee, who will do all the work of co-ordinating and relating the efforts of various committees. These committees, into which it is hoped a number of the members will be drawn, will have each its own line of endeavor and will do the actual propaganda work. Chief among these is the Committee of New Voters of which Mrs. Mary Ware Dennett is Chairman. The work of this Committee is already well-known to readers of the REVIEW.

The Officers of the Single Tax Service League are the same who held office the last year in the Women's Henry George League, i. e. Miss Mary B. Ely, President; Mrs. Louise Stretton, Vice-President; Miss Grace Isabel Colbron, Secretary; Mrs. Ann Hinton, Treasurer. Miss Charlotte Schetter, 80 Washington Square East, is Chairman of Membership Committee. There are no dues and the initiation fee is twenty-five cents.

The first concerted action on the part of the new League, has been to start an informal luncheon gathering, meeting every Tuesday from 12.30 to 2 P. M. at the Dutch Oven, 135 MacDougal Street, (off Washington Square South). The price of the luncheon is thirty-five cents and all Single Taxers and friends are heartily welcome.

A special invitation is extended to our comrades from other cities when visiting New York.

A DINNER of radicals will be held at the Fifth Avenue Restaurant, 23d Street and Broadway, on Wednesday evening, February 2. At this dinner Mr. Edwards P. Ingersoll will read a poem, "The Goddess of Liberty in Wall Street," an allegorical satire. There will be speeches from Single Taxers and others.

A BRITISH STATESMAN ON THE WAR.*

James M. Beck in his "The Evidence in the Case," which has, in a short time, attained such a remarkable circulation, has presented what is probably the settled judgment of America in placing the moral responsibility for the European war on the Teutonic Allies; "*J'ai Accuse*," published anonymously in Switzerland, quite recently presented to American readers, with passionate vehemence, throws upon the German Chancellor and the war-mad Prussian military ring, the full guilt of "The Crime of the Twentieth Century."

We have had reams of multi-colored State papers, and will have stacks of books written in an endeavor to shift the burden of guilt from the shoulders of one group of belligerents to the other, but these will, in all probability, to the popular mind, tend merely to confirm the dictum that "all men are liars."

To those who would seek causes rather than scapegoats this book will be welcome. The author has the power of analysis and a mastery of his subject, which he uses with telling effect in a terrific indictment of the machinations of secret diplomacy.

The first three chapters take in a rapid survey of the development of European diplomatic intrigue and the establishment of the ante-bellum European balance of power since Napoleonic wars.

The treaties of 1839 and 1870 involving the neutrality of Belgium are analysed and the shifting positions of the powers signatory to those treaties are discussed.

Of Nietzsche the author says—

"The real influence of Nietzsche has not shown itself in any of the actions of the German people up to the present. They in no way appreciate his meaning of war—less, indeed, than an English journalist. I see many soldiers; would I could see many warriors! Uniform—they call what they wear; would it were not uniform what they hide under it!" * * * * There

*How Diplomats Make War, by a British Statesman. 12mo cloth, 376 pp. Price \$1.50. B. W. Huebsch, publishers, N. Y. City.

is nothing even savoring of the individualism of Nietzsche in German life."

Poor Nietzsche! We who read the daily papers have securely enthroned him as the *deus ex machina* of the German "Will to Power."

The author lays upon Great Britain much of the blame for the debauchery of military expenditures in which practically all of Europe indulged since 1905. We are given an edifying account of the Moroccan *imbroglio* which set the world on edge when, in 1911, the German cruiser "Panther" visited Agadir; of the secret agreement made by Britain, France and Spain for the partition of Morocco prior to the signing of the Act of Algeciras.

The writer shows that since 1906 "conversations" took place between the French and British military and naval authorities, and that the British government since that date was, to all practical purposes, pledged by its Foreign Office to give France armed support in the event of war with Germany! And of these pledges Parliament was in complete ignorance, and their existence was repeatedly denied by the Government.

Then in August, 1914, came the storm! The fateful events crowded into the few days before August 1st, 1914, are presented with dramatic force. Of Sir Edward Grey's effort to avert the impending catastrophe the author says: "Strove for Peace! Yes, that was true, and what a striving! Bound hand and foot from the beginning to support France, and working night and day for peace." France was pledged to Russia, Germany to Austria, and once the spark was struck it was inevitable that practically all the great nations of Europe would become involved in the conflagration. This is the author's indictment of secret diplomacy: "Diplomacy destroyed every bridge raised by pacifists in the principal European States, to march the workers into an international corps which would overthrow militarism and bureaucratic rule. Diplomacy in dividing Europe into two hostile camps stimulated militarism in all its branches; in each state it fostered the vast international armament interests; it raised

up a literature of enmity and hatred and threw the fate of Democracy into the hands of military and naval experts."

In concluding the chapter the author deals with "some practical proposals" toward the solution of the problems which must be met after the close of the war. He advocates placing all treaty-making power in the hands of the parliament and depriving the foreign offices of the power to bind the government to secret agreements. He says, ****"but let it not be imagined that these changes will be sufficient to preclude the possibility of war****. The problems of armament and war are not to be solved by merely making changes as are suggested above; these problems lie deep, away down at the base of the social system****. It is opportunity that is required for the mass of men—equal opportunity for all, indeed, if the problems of armament and war are to be solved. There is no other way!"

This is, on the whole, the best contribution of permanent value to the literature of the war up to the present time. It sheds a new light on the sinister methods of secret diplomacy as practiced in the chancelleries of Europe;

"Whose game was empires,
Whose stakes were thrones,
Whose table earth,
Whose dice were human bones."

Americans will do well to read this illuminating story of the "Great Game," and profit by it.—A. W.

A PAMPHLET BY MR. MORTON.

"Exempting the Churches" is the title of a pamphlet of nearly one hundred pages from the pen of James F. Morton Jr., an expansion of the argument made by the author at a hearing in the Senate Chamber at Albany, N. Y. on June 1, 1915. If there is a phase of the subject that the author has left untouched it has wholly escaped the reviewer. An admirable feature of the pamphlet is its urbanity of treatment.

This work may be had at 25 cents of the Truth Seeker Pub. Co., 62 Vesey Street, N. Y. City.

ACTIVITY IN TEXAS

Following is the petition that is being circulated in Texas for an amendment to the Constitution. It was proposed by Mr. Hickey, of the *Rebel*, the Socialist organ of the State and a good enough Single Taxer for all present purposes.

Article 8, Section 1, of the Constitution of the State of Texas shall be amended so as to hereafter read as follows, to-wit:

"Taxation shall be equal and uniform, as to property subject to taxation. Provided, however, that all forms of property which shall have been created by the labor of human beings applied to land shall forever be exempted from taxation, and that all the revenues of the State and political subdivisions thereof, generally known as Counties, Cities and Towns, shall assess for taxation only the rental value of land and the value of the franchise of public service corporations which use the streets or lands of the State or any political subdivisions of same, shall be empowered to fix such a rate as to produce the revenue necessary to defray the expenses of the government, economically administered, in said State or political subdivision of same.

A GOOD STORY.

A gentleman and his little daughter entered the U. S. Grant Hotel at San Diego. After walking through the corridors and visiting the various rooms, the little girl was so elated at the magnificent furnishings that she asked her father who owned the hotel. He replied, "Mr. Spreckels." Later on they took a ride to the world famous Mission Gardens, which are perhaps one of the prettiest parks in California. After viewing the plants and flowers the little girl asked her father who owned the Gardens, and he said, "Why, Mr. Spreckels does." In the evening they went to the theater and the little girl asked her father who owned the theater. Her father answered, "Mr. Spreckels." The next morning they visited the Coronado Hotel, which is perhaps the most beautifully lo-

cated and sumptuously furnished hotel in the United States, the grounds surrounding it being wonders of landscape gardening. The little girl was so elated that she asked her father who owned the hotel and grounds. Her father again replied, "Mr. Spreckels does." In the afternoon they took a trip to Point Loma, which is the furthest end of the United States in the West, and from which you get a magnificent view of the Pacific Ocean. The little girl turned to her father and said, "Papa, who owns the Pacific Ocean?" and the father said, "God does, my dear." She looked at her father in amazement, and said "How did he get it away from Mr. Spreckels?"—JOSEPH H. FINK.

LAND REFORMS TO BE CARRIED OUT IN MEXICO

Galveston, Tex., Dec. 13.—Governors of all States in Mexico have been asked by Secretary of Gobernacion Ancona to report at once upon the measures they have taken to carry out the agrarian reforms provided for in the decree issued by Gen. Carranza last January, according to information reaching the Mexican consulate here to-day. The dispatch adds that a recent official visit to Medling, State of Vera Cruz, where old community lands were apportioned eight months ago, showed that the new owners of the land had harvested good crops and are in a prosperous condition.

The management of the street railway company in Mexico City, says the message, has voluntarily increased wages of its employees in amounts ranging from 45 to 100 per cent. It is also declared that business conditions in the capital are improving rapidly. It is pointed out that real estate transactions in the capital during November amounted to over fifteen million dollars as compared with four million dollars the previous month.—Associated Press Note.

What connection has "management increases wages voluntarily from 45% to 100%" with "Land Reforms to be Carried out in Mexico?" Is it that the mere prospect that land reform is to be had is causing

street-car managements to voluntarily increase wages of street-car motormen? If the mere possibility of obtaining land to use will "voluntarily" raise wages 45% to 100%, what do you think free land would do to the wage line?

FRANK WALSH ENDORSES THE OREGON AMENDMENT

Hon. Frank P. Walsh, chairman of the Industrial Relations Commission, in a letter to Mr. Eugene E. Smith, of the Central Labor Council, of Portland, Oregon, endorses the proposed Single Tax amendment to be submitted to the voters of that State in the following language:

"Permit me to say that I endorse the law, as written, without reservation or qualification. If the workers of Oregon, who have the power, would adopt this law, it would furnish the most impressive example of enlightened action for the contemplation of the workers of the whole country that I could possibly imagine.

I firmly believe that it would be the first practical step toward the abolition of involuntary unemployment and the most direct blow at the social crime of poverty which could be delivered.

With my best wishes for success, and my kindest personal regards, I am,

Sincerely yours,

(Signed) FRANK P. WALSH."

CALIFORNIA'S INITIATIVE FOR FREE LAND

SUBMITTED BY SINGLE TAX LEAGUE OF
LOS ANGELES

To shift the burden of taxation from labor and industry to privilege and monopoly;

To secure to every adult power to own his own home and direct his own life and work;

To abolish landlordism, pauperism, and disemployment—

As the first step to attain these basic conditions of human freedom, the undersigned electors of California, demand that

there be submitted to the voters of the State, as provided by law, the following Single Tax Amendment to the constitution.

The people of the State of California do enact as follows:

Article 13 of the Constitution of the State of California as in effect December 1st, 1915, is hereby repealed, and in its place is substituted (to take effect January 1st, 1917), the following:

ARTICLE 13.

Section 1. Public revenues, State, county, and municipal, shall be raised by taxation of land values exclusive of improvements, and not otherwise; and no tax or charge shall be imposed on any labor product, occupation, business, or person.

Section 2. The Legislature shall enact adequate measures to carry into effect the provisions of this Article.

SENATOR HENNESSEY'S ASPIRATIONS

Senator Hennessey, regarded by Democrats everywhere as one of the brightest men in New Jersey, has come out as a candidate for the gubernatorial nomination at the hands of his party. As a member of the New Jersey Assembly, and later of the Senate, he has stood for clean, progressive legislation. His name has never been connected with anything but clean government and clean politics. He is a man of very strong convictions and an exceptionally forceful character. He never has a thought concerning a public question that he hesitates to give expression to. He never hedges or trims or sidesteps, no matter how hazardous it may be for him to take a position. He has never counted the cost politically and hence has made many enemies among the special interest representatives as well as among the manipulating politicians. This is especially true with reference to Senator Hennessey's Single Tax advocacy and his local option views. Just how far such a man will get running for Governor in New Jersey remains to be seen.—Bayonne (N. J.) *Times*.

NEWS NOTES AND PERSONALS.

WE have received from the press of the Bobbs Merrill Company, of Indianapolis, "The Taxation of Land Values," by Louis F. Post. This is an elaboration of the work first issued under the name of "Post's Outlines." It is a volumn of 179 pages. cloth-bound, and is printed on good paper. It is sold at \$1. net. and is invaluable for those who would acquaint themselves with the reasons for our movement and the objections that are urged against it. It has the colored charts which were a feature of the first edition.

THE *Railway Review*, of London, England, in its report of activities in different locals, shows that the advocates of Land Value Taxation are not idle. Mr. Chapman Wright spoke before the Birmingham local, his subject being "Paying for the War; the Case for the Taxation of Land Values." Mr. Fred Skirrow was another of the speakers before the railroad men.

THE Single Tax is making great progress in Spain notwithstanding the adverse conditions due to the war that our movement is enduring all over the world. New branches of the League have been established in Grenada. Henry George's birthday was commemorated in Malaga, Sevilla, Valencia, Haro, and other places. In Ronda there was a picnic in the open.

"LAND, LABOR AND TAXATION after the war" is the title of a pamphlet by Frederick Verinder, in which the problems confronting Englishmen are stated with the author's usual lucidity. We know of but few writers capable of clothing economic problems with the attractiveness characteristic of the Secretary of the English League for the Taxation of Land Values.

MR. STEWART LYON, the new managing editor of the *Toronto Globe*, is an outspoken advocate of the Single Tax.

HEARINGS on tax reform were held in Buffalo in December, and Corporation Counsel William S. Rann and Lewis Stockton of the Referendum League spoke for the Single Tax. Mr. Rann told the Commission that he would prepare a statement showing how the Single Tax could be applied to conditions in the State.

A VERY successful dinner was held by the Single Tax League of Portland, Maine, in December, at which fifty sat down. Rev. Henry Blanchard, D. D. acted as toast-master. Speeches were made by Dr. W. B. Moulton, Miss Grace Locke, Rev. Joseph B. Shepard, and others.

PEARSON'S MAGAZINE for February contains a most interesting article from C. P. Connolly on the career and work of Rev. Herbert S. Bigelow, under the sub-title: "The story of a man who writes Christianity into the Law and puts a policeman on the beat to enforce it."

ANOTHER veteran in the cause to be called away is Lawrence Cahill, of Brooklyn, known familiarly and affectionately to the local men as "Larry."

RENTS AND TAXES

Real-estate owners in New York who are advocating a State income tax to relieve themselves of the burdens of extravagant government are short-sighted.

If we ever have a State income tax heavy enough to be noticeable in the offices of the landed proprietors, there will presently be a shrinkage in rents. Most of the inhabitants of New York City having incomes that the tax-collector will care to notice are already paying in stipulated sums each month to their landlords about all that they can afford. With new direct taxation of incomes there will be economizing on rents that will be felt in real-estate circles more keenly than anywhere else.—N. Y. *World*.

A MEETING and luncheon was tendered James F. Morton, Jr. lecturer for the New York State League in the Hotel Touraine, in Buffalo, on the night of January 4. A series of lectures by Mr. Morton took place in that city.

LIST OF SINGLE TAX ORGANIZATIONS.

- Joseph Fels Fund Commission**, 77 Blymyer Bldg., Cincinnati, Ohio.
- 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.
- Mass. Single Tax League**, Alexander Mackendrick, Sec., 120 Boylston St., Boston, Mass.
- Chicago Single Tax Club**, Schiller Bldg., Chicago, Ill.
- Michigan Site Value Tax League**, Andrew Fife, Pres.; F. F. Ingram, Vice Pres.; Judson Grenell, Sec., Waterford Mich.
- Grand Rapids Single Tax League**, W. J. Sproat, Sec., Phone No. 34409, Grand Rapids, Mich.
- Milwaukee Single Tax Club**, 404 Cobly Bldg., Milwaukee, Wis.
- Cleveland, Ohio, Single Tax Club**, 119 Williamson Bldg.
- Ohio Site Value Taxation League**, H. P. Boynton, Pres., 404 Williamson Bldg., Cleveland, Ohio.
- Brooklyn Single Tax Club**, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
- 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.
- Henry George Lecture Association**, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
- 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.
- Dayton, Ohio, Single Tax Club**, Mrs. Alice Kile Neibal, Sec.
- Single Tax Club of Pittsburg**, Wayne Paulin, Sec., 5086 Jenkins Arcade, Pittsburg, Pa.
- Land Value Taxation League of Pennsylvania**, P. R. Williams, Exec. Sec., 807 Keystone Bldg., 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; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Single Tax League, Portland, Me.**, Rev. Joseph Battell Shepherd, Sec.
- 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.
- New Hampshire Single Tax League**, Fred. S. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Rhode Island Tax Reform Asso'n**, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; David S. Frazer, Sec., Providence.
- California League for Home Rule in Taxation**, 34 Ellis St., San Francisco.
- Society for Home Rule in Taxation**, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Women's Henry George League**, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.

- Los Angeles Single Tax League, T. P. Anderson, Sec., 619 Am. Bank Bldg., Los Angeles, Calif.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- 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.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec. 1045 West 8th St.
- Pomona Single Tax League, Pomona, Cal. Charles Hardon, Pres. and Sec., Harold Whitmore, Vice Pres., Edward Norton, Field Lecturer.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
- 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.
- Anti Poverty Society, Kansas City, Mo., Vernon J. Rose, Chairman, Phone No. E. 1450; W. E. White, Sec.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.
- 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 Ground Hog, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- 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. E. 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.
- 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.
- The Register, Berwick, Nova Scotia, weekly \$1. a year. John E. Woodworth, editor.
- Reformvannen, Swedish monthly, 1529 Wellington Ave., Chicago, Ill. Annual subscription 45 cents.
- The Clear Lake Press, Lakeport, Calif., P. H. Millberry, Editor.
- Single Tax News, Union, N. Y., Chas. Le Baron Goeller, Pub. Monthly. Annual subscription 20 cents.
- The Advance Sheet, Bayonne, N. J., Quarterly, Julia Goldzier, Editor. Annual subscription 50 cents.

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- Tribune, Daily, Winnipeg, Man., Can.