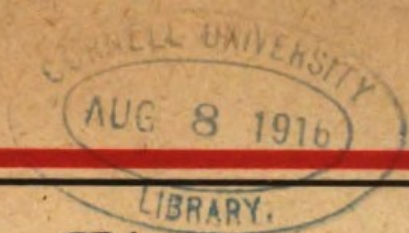


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The

SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Palestine for the Jews Free of Charge,
by M. W. Norwalk; Influence of Tax-
ation on Workingmen's Homes, by Chas.
E. Snyder; The Great Iniquity, by W. B.
Northrop; Incidence of Taxation Upon
Farms, by J. T. McRoy, and other
Special Articles. News, Correspond-
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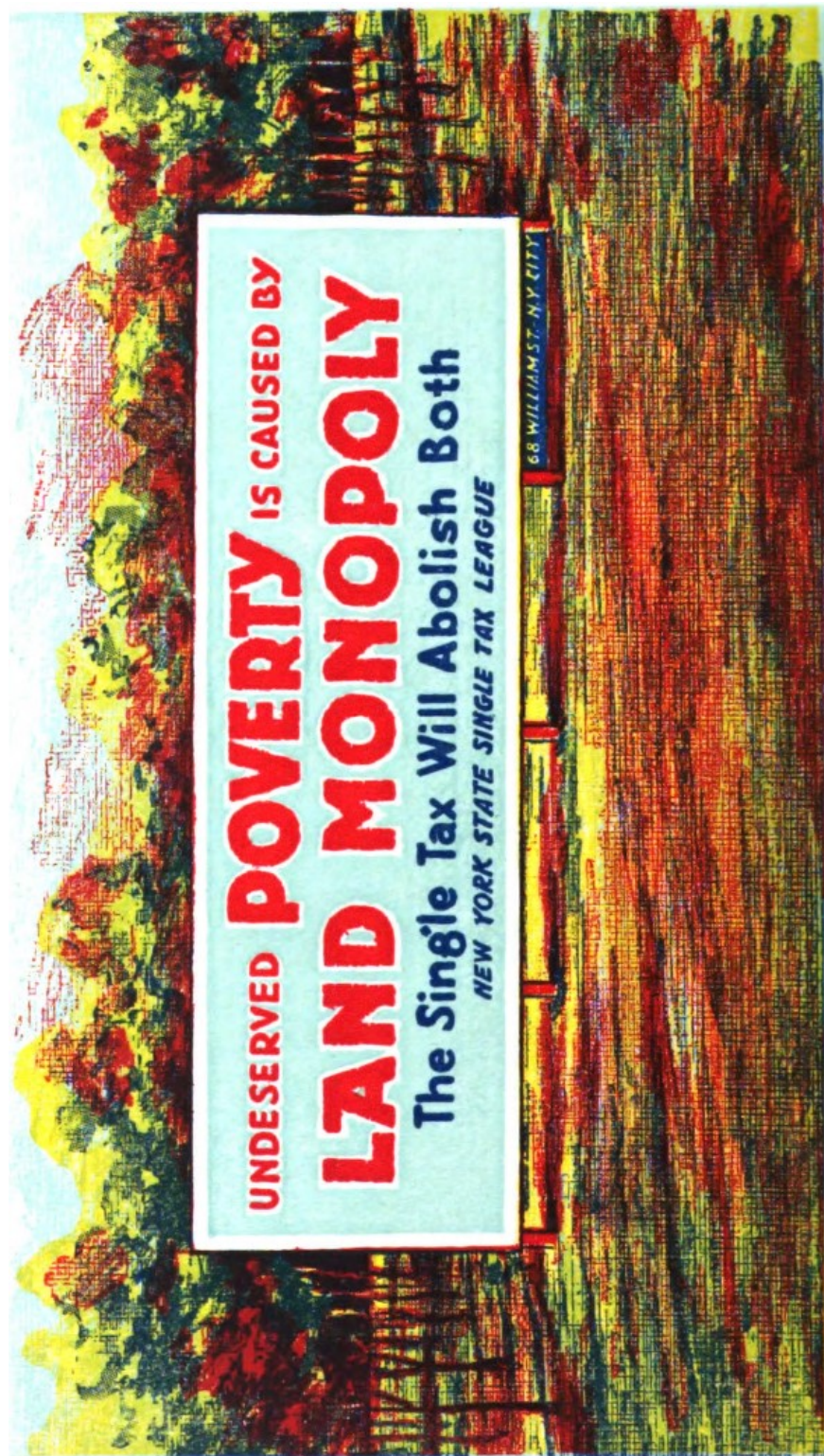
SINGLE TAX REVIEW
JOSEPH DANA MILLER, Editor and Publisher



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THE SINGLE TAX REVIEW

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

THE INFLUENCE OF THE PRESENT METHOD OF ASSESS- MENT AND TAXATION ON WORKINGMEN'S HOMES

(For the Review)

By REV. CHAS. E. SNYDER

I am struck by three words that stare out at me from this subject; method, workingmen's and homes. The process of assessment and taxation in vogue throughout the United States can hardly be called a method. It is a chaos. Its general philosophy seems to be the production of avenues of escape from taxation for a few persons by means of legalized exemptions and for other persons by means of shifting their taxes over onto somebody else. But whenever there are special exemptions in any one class of taxable property other persons in or out of that class must bear the burden of those exemptions, and the distribution of the great mass of taxation therefore becomes an unfair shifting upon the shoulders of those least able to afford it.

It would be neither clear nor fair to consider this question exclusively from the standpoint of the State and local revenues raised by direct taxation upon assessed valuations. Less than one-half of the whole amount of taxation in the United States is so raised. The annual budget of the nation alone, amounting to a billion dollars or more, is raised by indirect taxation; that is, through tariffs, internal revenues, corporation taxes, income taxes, etc., all of which may be shifted to someone else except that portion of the income tax which is paid directly by the persons who are earning the annual incomes by their labor and which is, therefore, a tax upon industry. Corporation taxes, for example, become a part of the overhead charge of the operation of the corporation and the consumers of the product pay the tax. Tariff charges become a part of the cost of the article to the consumer; or they organize a wall for the elimination of competition so that home-made products can be made to bear the burden of the tariff charge as if they were imported subject to the tariff charge. The per capita distribution of the national tax according to the proposed budget in the present Congress is about \$12.50, or \$62.50 per

family of five persons. The full per capita tax in the United States is somewhat over \$30. 00 as an average, while in the large cities, where local taxation is heavy, it is \$50.00 or more. It is perfectly fair to consider this as a per capita tax, because the great mass of it is shifted over upon the final consumer of the products bearing the tax, or upon the renting resident of the property against which the smaller portion of the tax is assessed; for this consumer or lessor pays all the tax. The only tax that may not be so shifted are inheritance taxes, income taxes upon earned incomes, and the direct tax laid upon ground values occupied or used by the owners. The last man or woman, who has no scapegoat upon whom to thrust over the burden, pays the bill. Various forms of class exemptions add to this burden, for some source must be found for the revenues escaped by those inventions. Corporations in this State, Pennsylvania, for example, are taxed one-half of one per cent on their capital stock for State purposes; this becomes a part of the operating charge of the concerns. The railroads pay that fixed rate of taxation; their stockholders pay nothing on the values invested in that stock. But the neighbors of that railroad who are struggling to own homes, or who are paying rents for homes, are suffering a direct taxation drain of two per cent. or more out of their small earnings.

High rents, the excessive cost of the necessities of life, carry these burdens of taxation, and make a drain on the pockets of the workingman until the purchasing power of every dollar that he gets is decreased. It won't buy so much even of the common necessities of life, because so much of it is taken to pay another person's taxes that are shifted over on him through these agencies. The margin he ought to have as a return for his labor, after the necessities of life are paid for—the margin to be laid up for old age, emergencies, education of his children, something for the *home* beyond the merest necessities—is paid out in countless small ways for taxation.

This condition of affairs is patently illustrated wherever there is an increase of local taxation laid upon the local assessments. Then up go the rents of houses and of stores; and the storekeepers in turn have got to charge more for the goods they handle to pay the increased rents, and the manufacturers have to get more for their products to pay this increased overhead charge which comes to them in taxes or in rents. There is a little village of about two thousand inhabitants up in New York State where they have just completed a fine new school building at a cost of about \$70,000, for which bonds were sold. Now there must be provision made to meet the interest charges and the sinking fund demands of these bonds. There was all the jubilation of a holiday in that village a few weeks ago when the schoolhouse was dedicated and opened to the children; but almost immediately the new tax rate was made known and the landlords announced that rents would have to be increased because of the increased taxation. The workingmen who are paying those rents discovered that they were paying a disproportionate share

of the cost of that new school building; at least they discovered that the pressure was coming upon them, but it is questionable whether they have seen through the philosophy of it. At the same time that new school building is going to increase land values in the community, so that the open land will be held at a higher price and there will be fewer opportunities for those same workingmen to buy building lots at reasonable rates and attempt a little ownership on their own hook.

Increased necessity for national expenditures we are told demands higher tariffs, or a tax on coal or on gas, or automobiles, or iron products; but those are added to the cost of production and come out, in one way or the other, of the earnings of the workingmen who must make or consume these articles.

The municipal government has increasing demands upon it and the city fathers seek for various sources of new taxation, but the final source is the same, for there are only two places from which any tax can come, land values or industry, and any tax not laid on land values must come out of industry. The last man to consume the product pays it; and when this disproportionate share of taxation has been taken out of his wages or salary, he has no margin left for anything beyond the barest necessities of living. The average workingman with a wife and three children, living in the city, is paying about \$250. a year in taxes in all these subtle ways that drain him financially to the edge of constant necessity. When he goes forth to find a *home* with the money he has available, he discovers that somehow he has no freedom to choose. He must go where rents are cheapest, and in those places there are no *homes*: there are just places to burrow.

The question of the source of public revenues is already becoming acute in America, and from nation to small municipality, the makers of laws are looking around for new sources. The old springs are being drained almost beyond their power to yield. The home owner, the rent payer, the small business man, is being squeezed beyond his ability. All sorts of makeshift sources are devised, such as mercantile taxes, taxes on awnings, and taxes on "luxuries;" and we are approaching the struggle that the older nations of Europe have long faced to keep themselves alive as nations out of the earnings of their common people. "Luxuries" in some of those countries include salt and windows. The Netherlands is put to it just now to keep the peace in the midst of a group of belligerent neighbors; and in order to increase the national revenues a graduated tax is laid on the names given the babies. The first name gets a small tax, the second a larger one, and the third still a larger one. The Dutch babies born in these times of war will have to go through life with abbreviated handles. We haven't come quite to that pass yet; but we are taxing the babies, or the fathers and mothers for producing them, to the tune of fifty dollars apiece in this per capita tax method that prevails among us, despite the fact that each baby adds one thousand dollars to the national wealth.

All of this discussion so far is wrought out from the viewpoint of the money the working man has, which isn't very much; "one-third, perhaps one-half, of the families of wage earners employed in manufacturing and mining earn less than enough to keep them in comfort and decency, while the workers in the other basic industry of agriculture, generally speaking, never have any margin of finance after the barest necessities of life are paid for. "The monopoly of land and land values in farming lands, mines, oil and gas, transportation sites, and land for business or for home purposes is fostered by the present "method" of assessment and taxation, which puts the burden upon industry, rather than upon land values. That monopoly gives the holders power to control jobs and wages and permits idle land to be held out of occupancy for working or for living purposes, and develops dictatorial powers over rents. Now it must be understood that the term "rents" includes not only the money paid for the privilege of occupying a piece of ground and the house built on it for living purposes or for mercantile or manufacturing purposes. "Rents" means the excess income from a piece of ground over and above the least income it would produce for an occupant using the product entirely for his own sustenance. It means the large incomes drawn from the control of coal-bearing lands, gas-producing lands and the like, as well as the incomes produced from directly renting land for the purposes of residence or labor. Rent, therefore, becomes a tax, here including the taxation laid for public purposes, there including a monopolistic power of drawing money from industry and taxing it for the continuance of great incomes. There are 44 families in the United States with incomes of a million dollars a year, or more; these incomes are practically all derived from land monopoly. One has but to run over in a rapid mental survey the names of these families to remember how this one draws his wealth from large holdings of city property paying excellent percentages on its socialized valuation, or how that one draws its income from mines, or another one from railroad values that have been created by public demands, or still another one from oil producing lands.

The wealth of the United States is approximately 187 billions, of which over a hundred billions is in land values; but two per cent of the people of the United States own 60% of this wealth; 33% of the people own 35% of it, and 65% of the people own only 5% of it. In face of this unequal distribution, which primarily lies in the monopoly of land values, we have great percentages of those values held out of operation. There are a billion acres of land in this country which are not open to labor or occupancy. Forty-five per cent. of the farm lands of the nation are unimproved. But under the present "method" of assessment and taxation, if someone should improve these lands, plow them, gather their harvests, erect buildings upon them, in order that there may be more work or more food produced, a greater production of capital per annum, that person would be immediately taxed. These idle lands are now assessed at their lowest possible valuation because

they are unimproved, but the increase of population has increased the demand for places to live and places to work and the products of work, so that the owners of those lands can afford to hold them in unproductive capacity at the small degree of taxation they bear at prices prohibitive to the would-be-occupant, either for agriculture or manufacturing, or other productive purposes. It is rather silly to urge folks crowded into the city into a "back to the land" movement when, in view of their present lack of capital to start industry on a farm, they will be immediately penalized for the improvements they make on such idle land as they may be able to get hold of by putting a plow or a spade into the soil, either by taxation upon these improvements or by the growing rents that will pursue them.

There are acres of unused lands available for homes or industries in and about our cities, held out of use for the sake of the unearned increment. The values of those lands, which have been created by the public, help to make up the great mass of our national wealth, but it is wealth that is useless, no one is getting any value out of it except the owners who can afford to gamble with the future for the sake of the rapidly increasing, publicly created values. One lot in the city of Pittsburg, including an ordinary city block, was sold in 1831 for \$2,000. In 1901 it was sold for \$1,300,000. Its present assessed valuation is \$2,368,000. The present owner has held it fifteen years unoccupied, and has made \$1,000,000 by the transaction. Now the Pittsburg graded tax law has placed somewhat more of the burden of local taxation on such unproductive land, and he is finding it necessary to put an office building on this site. The same gentleman has about ten acres in the very business center of the city, where the community has created values to the extent of \$2,316,975. for those ten acres, yet he maintains improvements thereon valued at only \$12,500. He has another lot of about half a block in the educational center of the city which a generation ago was valued as farm land, but is now assessed at \$1,092,000; it contains no buildings whatsoever—yet we have a lack of homes, prohibitive rents, building lots held at outrageous prices, and all the evils of poor housing to contend with, as well as low wages and ordinarily more workers than jobs. A *real method* of taxation would make it unprofitable to hold all of that land out of use for the sake of the unearned increment; and it would be made to contribute to the general prosperity of the community.

If anyone would build up this idle land, he must pay prices that are exorbitant, either to own it or to rent it. Then when he has improved it this aforesaid "method" of assessment and taxation assails him and he is penalized. If he be a manufacturer or a merchant, he must get that penalty out of someone else, or it will swamp him; but industry is the only available source, and he follows the natural course of making it an overhead charge which must be considered along with wages. The accumulation of overhead charges brings these factors into conflict and he must reduce somewhere;

but taxes and rents won't suffer reduction. The monopoly has got him there. Wages constitute the least line of resistance, and inasmuch as there are more workers than jobs, he can keep them down to the minimum.

The result of these processes is the reduction of wages so that the workingman under consideration, whose dollars have small purchasing power, finds that he has but few dollars; for the general result of all of this process of holding land out of occupancy is to make fewer jobs in proportion to the number of workers, and when men have to compete for jobs, wages go down.

We have already indicated that the wealth of this nation is 187 billion dollars according to the estimate of 1912. It increased to that figure from 65 billion dollars in 1890, or 188% in 22 years; but in an almost parallel period (1889 to 1909) the aggregate income of the wage earners in manufacturing, mining and transportation increased only 95%, that is from 2516 millions to 4916 millions, and in that latter period the wage earners' share of the wealth produced in the nation actually decreased from 44.9% in 1889 to 40.2% in 1909.

The inequitable distribution of this vastly increased amount of wealth lies in the values of land which increase with the increase of population at the rate of a thousand dollars per capita. The rents from these values exhaust the production of wealth, and interest and wages go down while rents go up. This is an inescapable law. Through its operation there result such conditions as these: at least one third of the adult workingmen in America are earning not to exceed ten dollars a week; nearly two thirds of the families of workingmen have incomes of less than fifteen dollars a week; out of several hundred thousand workingmen's families, 37% of the women were forced into work to add to the family income, 30% of them resorting to taking boarders and lodgers into the "*homes*."

Under such conditions the purchasing power of the ordinary workingman and his family is reduced to the minimum. He is not of much help to the neighboring merchant for he can't buy much; but the merchant is subject to the increasing demands of rents and taxes in the communities where folk most do congregate, as well as to the decreasing purchasing power of his constituents. He too is crowded out in the process. Nor can this workingman, who gets the influence of the present method of taxation both coming and going, buy much in the way of a *home*.

No one can pay much more than a quarter of his income directly for rent; one week's income out of four is the limit. But here is this increasing number of families whose incomes are not more than ten dollars a week, and to whom a monthly rental of ten dollars is a heavy strain. As many more are limited to fifteen dollars a month by the limitation of income. The workingman's "*home*" then is bounded by figures like these; but ten dollars a month won't buy much of a home. It is limited to a few rooms in a tenement or to a shack in an alley, or on an impossible mud pile next door to a dump heap.

Well-intentioned folks are talking now of building workingmen's homes in the large cities "to relieve congestion." These homes are to be built by corporations to the stockholders of which a fair interest is promised. They find that they will have to get from \$14 to \$18 a month for these homes to secure that profit; the original cost of the land demanding so great an investment and the taxes constituting so great a drain upon the income. At fourteen dollars and more a month this plan doesn't reach the lower third of the population. They can't afford this philanthropic help.

Two or three rooms constitute a *home*. The foxes have burrows for their young; but where there are but three rooms the sons and daughters of men have not place to make a home.

A home for a family should be of not less than six rooms and a bath; that is, three rooms for living purposes and three sleeping rooms. These should have consideration for ventilation, sanitation and room for children to grow up. But ground rents and taxes stand in the way of such homes. If there be another room added to the proposed houses for workingmen, or if they be made private, or if too much attention be given to space for light and air, the present method of assessment and taxation operating both ways, in the high cost of ground rent and the increased direct taxation, squeezes more dollars out of the occupants; and the workingman and his family find them out of reach. A fifteen dollar rent means that wife and children must go to work to help pay it; a twenty dollar rent is prohibitive—yet that is the price of a home—and the workingman hasn't got the price. Hence to the great mass of people homes are luxuries. They must seek those old rookeries where unknown thousands burrow and where the net profits are greater to the owners as the masses become congested there; or the warrens that are built in alleys, or the deplorable shacks that stand where streets and sewers haven't yet gone. They go to live in little boxes arranged in tiers upon tiers three to five in a room; and one wonders at the pathetic persistence of the powerful human instinct that will still call these places "home." But one doesn't wonder at the death of babies in those places, or the degeneration of girls, or the destruction of boys, or that men seek the corner saloon to find the social spirit which home does not furnish, or the fading of the woman in body and soul who must strive to make homes out of dens.

So it seems that the "influence" contemplated by this subject is more than an influence. It is a blight. The present method of assessment and taxation doesn't influence workingmen's homes. It destroys them. It reduces the purchasing power of their dollars and it depletes the dollars; so that when the workingman comes to fulfil the primary purpose of working, the making of a home, he finds it out of his reach. Home has become a luxury which he can never obtain until the "present method of assessment and taxation" is changed from a tax on industry to a tax on land values, which will open up the first source of wealth, and labor can get to the land, so that

there will be more jobs and more income to the great mass of folk. The strain of taxation and rents will then be taken off the workingman and the man on a salary and the business man, and put on economic rent. A dollar earned will go farther, and there will be more dollars actually earned by industry and capital; the wealth produced in the country will go to more people; for the rent monopoly which gathers it in now will be destroyed. And homes will become possible instead of luxuries to be dreamed of.

AN OLD STORY RE-TOLD

(For the Review)

By R. T. SNEDECKER

Rightness expresses of action what straightness does of lines,
And there can no more be two kinds of right action,
Than there can be two kinds of straight lines.—HERBERT SPENCER.

The gist of political economy is: "How to get a living." The science treats of the laws governing the production and distribution of wealth. It is the science on which all other arts, sciences and even civilization rests. For all nations that have ignored its just and affirmative laws have perished from the face of the earth. The law of retribution is as certain as the law of gravitation.

There are certain natural laws that govern the phenomena of vegetable, animal and civic life. There are certain lines of action that bring a dwarfed and stunted growth and early dissolution, while another line of action brings health, strength and happiness.

Justice is the keystone in the arch of any civilization. To ignore Justice is to invite the death and destruction of society. To follow her is to reach a higher civilization than was ever dreamed of by any human mind.

It is assumed here that all men have a natural right to the use of all the elements from which life is sustained; that each one is equally free to use the earth for the satisfaction of his wants, providing he allows others like liberty.

That when a man applies his labor to a piece of unused land and produces a bushel of corn or wheat, the corn and wheat belong to the producer.

This is not a question for society to settle, for he is the first man on earth. This bushel of corn or wheat would not be in existence had it not been for the labor of this man. In the grain are the elements from which life is sustained. To take it all from him, means starvation; to take a part of it, is to lower his standard of living.

Other men coming on earth would have the same equal right to the use of the land from which all their material wants must be supplied. The first

man would have no natural right to levy tribute on the late comers, nor would they have a natural right to take the wealth produced by the first man. Nor has the government any right to take wealth produced by individual exertion.

Men by nature are social beings. When a number of them come together they form society. Society organizes government, not for the purpose of limiting its individual members in the enjoyment of their natural rights, but the better to protect them in the full use of the results of their labor. Men also find that by working together in government, they can accomplish things that individually they could not do.

Thus, Society through government, the administrative arm of society, could build a bridge across a river by the united efforts of all the citizens, a task impossible for a few men to do.

When a bridge was thus built by the community, to whom would the bridge belong? Would any one citizen have a right to take possession of the bridge and levy tribute on all other citizens who used it?

In the argument given above we find that Justice gave the bushel of corn to the man who produced it. Here we find that Justice decrees that the bridge belongs to the community which by its united efforts built it, and all have an equal right to use it.

Now we come to another item of great value, produced by the presence and industry of the community. If we find out to whom it rightly belongs, we may be able to settle the industrial question.

It is hardly necessary to call attention to the fact, agreed to by economic writers, that land has no value in a commercial sense, until two or more men desire to use the same plot.

Thus we find that land values increase with increase of population and the productive power of labor. This is clearly seen, if we look back a century when the value of land in the limits of Kansas City where I write had little, if any, value. Today some acres have a value of three to four million dollars. If all the people should leave the city and country, and no others take their place, the same land would not have a value of forty cents per acre.

Now if it is clear that increase of population and the productive power of labor produce land values, to whom in justice do land values belong?

On this decision depends higher wages, a higher civilization, or low wages and degeneration, both mental and physical.

We said at the beginning that nature, the best guide for human action, gave the wheat and corn to the man who by his labor produced the grain.

And it is just as clear, if Justice be done, that the bridge built by the community belongs to all the citizens in the community and not to any one or half dozen of them.

Is it not quite as self-evident that the value of land created by the presence and industry of the community belongs to and should be shared equally by all the citizens in the community or State?

Land values increase with increase of population and productive power of labor regardless of what the owner as owner may do or not do.

Here is the point at issue. This value, termed economic rent, belongs to the people who by their presence and industry create it. There are no ifs ands or buts in the question. Justice says plainly, that things of value belong to the producer. If that be true, then it is robbery of the people when a less number than the whole appropriate what all produce. And any State that allows it to be done aids in the robbery of the masses and hastens the downfall of the government that is one of the main factors in creating land values, for the more public improvements and the better the form of government the higher are land values.

Common sense tells us then, to take economic rent for public purposes and from the citizen not one dollar produced by his own labor. When the State takes hard earned dollars from the meager wages of twenty-five million homeless workers, who have only their labor to sell, while allowing a few to appropriate the billions of ground rent that should be paid into the public treasury for the use of all, it assists in a most gigantic robbery.

Everything that tends to satisfy the material wants of men is produced by labor applied directly or indirectly to land. Hence, it is the users of land and not landlords and speculators, who pay all revenue and make it possible for us to live.

The wealth produced by labor from land is divided into two parts, The part going to labor is called wages, the part taken for the use of bare land is called rent. It is from these two sources alone that all revenue must be taken.

The townships, schools, cities and States raise annually about two and one quarter billions of dollars. About one third of this amount comes from ground rent and two thirds from wages in the form of taxes on buildings, goods, mortgages, money, occupation, licenses and other forms.

The general government raises some three quarters of a billion dollars annually; nearly every dollar comes from wages or small incomes.

While the general government raises \$700,000,000. from internal revenue and a tariff tax on imports, it aids and abets the privileged classes and tariff-made trusts, to take from the people every year over two billion dollars in higher prices than the same goods are sold for in foreign countries. This indirect system of taxation lowers the standard of living of the men who feed, clothe and house the nation.

Professor Andrews, of Brown University, said several years ago:—"If the American people knew how they were plundered and robbed by our indirect system of taxation, they would rise up and overthrow the government in twenty-four hours."

But that is not all. By letting private individuals perform public services that are properly functions of government we allow these owners, or more

properly speaking, the managers of steam railways, street car companies, telegraph, telephone, water, gas, electric lighting, and express companies to take annually another billion dollars to pay dividends, not on actual capital invested, but on the privilege to monopolize public service. This last billion dollars also comes out of the wages of the people engaged in gainful occupations. Does it not begin to be clear why it is so hard to get a living; harder then ever before to get a home, when with all our improved processes of production, it should be easier than when our forebears turned the soil with a wooden mole-board plow, cut the wheat with a sickle, thrashed it with a flail and winnowed it with the wind? And the story is not half told.

Mr. Herbert Spencer says:

"Given a race of human beings having like claim to pursue the object of their desires, given a world adapted for the gratification of those desires, a world into which such beings are similarly born, and it unavoidably follows that they have equal rights to the use of this world."

If this premise is in harmony with correct reason then every man in the United States has the same natural right to the use of any plot or parcel of land within our boundary. It is also a law of nature that no two men can use or occupy the same piece of land at the same time. Here seemingly is a conflict. How can conflicting desires be reconciled, so that justice may be done to every citizen of the State?

All laws of nature are simple in their working, and there is no exception in the statement of these personal desires. Let the man who is lucky enough to have selected the most desirable lot of land in the whole country pay each year, to all others, what it is worth to have exclusive possession of such tract of land; the claims of all are thus satisfied, and his undisputed possession guaranteed.

While there are no public records giving the annual ground rent in the United States, it may be possible to give a fair estimate.

Everywhere you may go in the States, you find the farmer is compelled to give at least one bushel out of four for the use of the bare land. If he gives one third or one half or more, it is on account of improvements. When we come to the city, we find about the same conditions. At least one fourth of the earnings of the laborer, merchant and business man, is taken to pay ground rent for the land they live and work on.

According to Dunn and Bradstreet, a larger percentage of business men fail and lose all their capital than there are farmers driven to the city on account of high rent. Our present system of taxation is making 750 tenant farmers every year in Kansas, over 1,000 each year in Missouri, and other States in proportion. Unless something is done, we will soon be cursed with tenants on one hand and landlordism on the other.

Let all who read this satisfy themselves whether or not one fourth of the total yearly product are taken to pay for the use of bare land. Then

the most important item is the amount and whether it would be sufficient to pay all public expenses without taking a dollar from the wages of the producers.

Making an estimate based on the last census report, last year 36,000,000 persons engaged in gainful occupations produced over \$36,000,000,000. (Thirty-six Billion) dollars worth of wealth. Then if the workers give up one fourth of their products to pay for the use of bare land, there must have been nearly nine billions of dollars taken last year as ground rent. If that be true, and all appropriated to private use, except the three quarters billions paid in taxes, what kind of civilization would we have if all the ground rent was used for government purposes?

It would save to the wage workers over \$4,000,000,000. each year that is now taken in taxes on improvements, personal property and tariff trust prices on goods.

If the ownership and operation of all public utilities were assumed by government over one billion dollars more would be saved to wage earners.

Now if the people take for public use what they conjointly produce, we have a fund of nine billion dollars to draw from. How shall we appropriate it?

Let the counties, cities, States and general government, abolishing all other forms of raising public revenue, take three billion dollars. One and one half billions for transportation purposes.

One and one half billion dollars to pay \$300. yearly to every man and woman above 65 years of age. Not paying it to them as mendicants or paupers, but because it justly belongs to them; pay it from a fund they for 50 years have helped to produce.

Set apart each year from the rent fund enough to pay to every widow \$10. a month for every child under 16 years of age.

Pay for every man killed or crippled in public service a just compensation.

Taking this way of raising public revenue and using government service to benefit all men instead of profiting a few, would increase production to a higher degree than was ever dreamed. And the rent fund would soon increase to ten, twelve or perhaps fifteen billion dollars. Use the balance of the fund to pay what the physical values of the railways and other utilities are worth; pay off all county, city, State and national debts and in less than ten years we would not have a dollar of public debt.

Taking for the use and benefit of all the people the values produced and created by the people, may be called paternalism. But what do you call it when less than five million people appropriate each year for private use over eight billion dollars that are created by the ninety-five million people? Name it, and if in justice it belongs to the few, we will keep on in the same old way of supporting government from the wages of the poor.

President Wilson and Ex-President Roosevelt have often said in public speech: "It is the duty of government to give every man equal opportunity

to use the natural resources from which life is sustained." So far, they have not told us how this is to be secured, or when they were going to recognize man's equal right to the use of the earth.

Foreigners own over 40,000,000 acres of land in the United States on which American citizens must pay rent, the same as Irish tenants must pay the English landlords. W. W. Astor and the Lord Scully estate alone take millions of dollars each year in ground rent, and like other landlords never earn a dollar of it. Would it not be more in harmony with justice if the people who create this ground rent used it for public purposes instead of paying public expenses from the wage fund?

In this country we have 15,000,000 landless, homeless men, 15,000,000 mothers without homes—workers, all of them. And we have farm laborers who would like to have farms of their own.

But what chance have they to get them? The State does everything it can in the way of taxation to drive men off the farms. Then they throw them sop in the way of National Reserve Banks and farm credit associations. Farmers and miners do not need credits. They are the real producers of the wealth. What they want is equal rights to the use of the earth.

The upheaval at Lawrence and Salem, Massachusetts; the miners' strikes in Virginia, Michigan and Colorado; the outbreak of tenant farmers in Missouri and Texas—are but manifestations of corruption and disregard of human rights. If democracy awakes not, then the people may declare, as did the French Assembly over a century ago, that: "Ignorance, neglect or contempt for the natural rights of men is the sole cause of corruption and downfall of governments."

CRIME AND CRIMINALS

(For the Review.)

By **H. H. HARDINGE**

The principle reason for the failure of "anti-crime" crusades and the general futility of crime discussions is the fact that but one side of the question is discussed by the superficial reformers who engage in these often well meant but silly crusades.

Crime is of three kinds and only three. It is committed by one individual against another, or by an individual against a group, the State for instance; or it is perpetrated by the State, the collective body, against the individual. In nearly every discussion of the crime question that I have heard, it dealt solely from the individualistic standpoint and rarely is it hinted and never is it asserted by our alleged criminologists that the "State," as it is organized and supported today, is the greatest and most vindictive of criminals; yet it

is a perfectly safe assertion that were it not for the crimes of the State against individuals, individual crimes would rapidly diminish. Europe today is a most striking illustration of this; the States are at war, the very States that not only tell the individual that he must not "fight it out," but must "take his case to court."

The State is the only thing in the world today that is huge enough and powerful enough and respectable enough to murder men in wholesale lots and "get away with it;" no individual from a king down or up can do that today. Patriotism (whatever that is), greed, suspicion, hatred, revenge and protective tariffs all play their disreputable parts and tariffs are the worst of the lot, because they nurse the others and keep them alive. Tariffs are the greatest of international stumbling blocks—the greatest obstacles to international intercourse, the greatest foes of international peace in the world today. They are the direct descendants of the ancient piracies on the Mediterranean, and they are backed and buttressed by the worst of modern pirates today, both personal and social.

The evil that individual men do through evil intent are as nothing compared with the evil that states do through ignorance, both of natural laws and moral laws. The "State" has always substituted for the "reign of law," the reign of the bludgeon and called it law when it was nothing but brute force backed by ignorance and the policemen's club.

Nor does the evil of State-committed crimes end here; fully 90% of the crimes committed by individuals against the State and against each other is due to quarrels and animosities generated over the possession and division of property.

Our court dockets are choked with civil and criminal cases; this condition is chronic all over the country and most of the civil cases and also the criminal cases revolve around the question of "property rights," which being properly translated spell property wrongs. In this again the State plays a very prominent part, because it is through the State and interests ordained and nurtured by the State that property is for the average man ever harder to get, just as it is ever easier to produce; this paradox was a State origin; the State alone explains the average millionaire as it also explains the tramp. The millionaire is dimly and in many cases fully conscious of this, but the average tramp never suspects it; he is a victim, not a member of society. No citizen will sell his vote for two dollars, or less, to crooked politicians. Citizenship has no price in terms of dollars. The State "has a price" as a rule, many States have been bought, owned and operated by opulent citizens from kings to plutocrats, whose opulence came from the State and from the State alone.

Most of the vast, intricate, ingenious, expensive and resistless machinery of the State expends itself in shadowing, chasing, capturing, imprisoning, fining and murdering criminals of its own making, for the State is the greatest producer as well as the punisher of criminals; it is the super-criminal. The

State by making private property God's footstool and fostering speculation in the unearned increment, lays the foundation, and with resistless power builds the superstructure of nearly every great fortune; the remainder are produced by an army of economic slaves whose resisting power has been crushed by the State.

The State alone is powerful enough to limit opportunities in a land of such colossal resources as this country, and if the country were ten times as huge and each acre ten times as rich as it is now, the difference would not go to those who produce wealth from the soil, but only those who own the title to it. It is not work, but ownership that gets the fruits of industry. It is not a paper title, but the power of the State back of it that give it validity and vitality.

The State is the greatest of aggressors, the only real monopolist. It is the universal tyrant and back of all the tyrannies of the State, back of its monopolistic powers, back of its blunders, back of its onesided administration, back of its dilatory tactics, its inequities, its partizanships and its injustice, there stands like an impenetrable wall a public opinion that thinks in retail instead of in wholesale, and that views all great public questions through the spectacles of private interest. *This is the real tyrant.* It erects tariffs for private interests, it establishes monopolies that cover and include the earth for private gain. It subsidizes editors, browbeats professors, frightens teachers, maps programmes for preachers and has established a condition right here in America that would regard the golden rule as a huge joke or the act of a mad convention if it were written into the platform of any political party of consequence. This proves incontestably that our people do not practice the golden rule because they do not believe in it. It is a shibboleth; it is not a reality.

For thousands of years man has been a predatory creature, his very existence depended upon it; all around him the predacious instincts of nature held full sway; it was the one condition in which he could survive and his present existence on the planet is due to it more than to anything else, and it stands to reason that this predacious instinct which has in the bygone ages served him so well would be incorporated into his "institutions" just as soon as he developed sufficiently to have institutions. So it has come to pass just as might logically be expected; he has done this very thing, and institutional extortion as practiced today takes two dollars worth of wealth out of every three that is produced from the soil of America and gives it to privilege for doing nothing instead of giving it to industry for doing everything.

Blessed are the privileged for they shall inherit the earth; this is the real inheritance; Blessed also are the meek, for they shall ask no questions, they shall get no information, nor shall they get a resting place for their feet, be they never so weary, for of such is the kingdom of the foolish.

PALESTINE FOR THE JEWS FREE OF CHARGE

The following article from the pen of M. W. Norwalk appeared in the *Yiddische Folk* of November 12, issued by the Federation of American Zionists. It is translated into English by the author, for the *SINGLE TAX REVIEW*, at the request of Mrs. Mary Fels and Judge Louis D. Brandeis, of the U. S. Supreme Court, and head of the Zionist world movement since 1914.—EDITOR *SINGLE TAX REVIEW*.

Assume that every statement published in the Jewish press, that Zionism has penetrated among almost all classes of the Jewish people, is all true. As proof, there are large Orders, Verbands and Rings, which openly declared themselves for the Zionistic idea and promised material aid. Assume that a Jewish Congress will demand Palestine for the Jews. Suppose that both sides—the Allies and the Entente—are favorably inclined toward the proposition. Assume that a Worlds Peace Congress will ask the Jewish Representatives on what conditions they desire Palestine. They will want to know what the Jews will do with Palestine when they get it. Do we know what to answer? You smile at this seemingly foolish question. You think it time enough to worry when absolutely necessary—that is, when we get the land we will then think of what is to be done with it. Now, dear reader, you are making a big mistake. You must remember, that to know what to answer to an “Apikoreth” agnostic we were taught even in smaller things—especially here, where we are to deal with the so-called “The Wise,” or the Statesmen of other Nations, who as friends are willing to make concessions for our welfare but not, of course, to prepare trouble for themselves. They will under no circumstances consent that Jews shall settle in Palestine and there have a “Mexican quarrel” among themselves.

We must not forget that “Eretz Israel” (Palestine) is more or less populated, and that most of the land is someone’s property. No international Peace Congress will assume the right to take away the property from its present owners and give it to the Jews.

One more thing we must remember. Though the Bible says, and many admit, that we are a “wise and understanding people,” yet all know that a large number of our people, drowning themselves in the troubled seas of the Golus (Diaspora) caught on to the straw of State Socialism, the ideas of which are distasteful to almost all of the reigning classes. That these latter shall not take us to be dreamers, we must have a concrete plan in order to be able without great sums of money, to settle large numbers of Jews in Palestine, and when there, not to call out class-hatred and strife—a plan which shall at the same time coincide with the Bible and shall be recognized by civilized nations as just and feasible.

I say, “caught on to the straw of Socialism” advisedly, because after a

careful analysis it will be found that Socialism, besides being morally and practically doubtful, is surely not after the ideals of either the Bible or Talmud. I do not want to engage in a lengthy discussion in order to prove that under a Socialistic system—that is, where all means of production belong to the people—no worker would receive the full value of that which he produced, because the so-called means of production (machines, etc.) are products of human labor and when a part of the produced wealth should belong to the public-at-large, the individual laborer must have so much less for his work. I want only to say here that even the most enthusiastic supporters of Socialism acknowledge that the Socialistic system—the accurate plan of which is known to none—can be inaugurated only through evolution and that it must take centuries until people will know how to live under such a system. Until then it is nothing but a straw.

When we are counting on the probability that masses of Jews will settle in Palestine—especially ere we go before a Peace Congress and propose that we shall be given Palestine—we must work out a feasible, concrete plan for bringing about such an immigration without depending upon miracles—upon monies which “Achuzath” (Land Developing Semi-Cooperative Society) will accumulate little by little; or upon large sums which our richer bretheren will contribute to the Jewish National Fund. It is about this plan that I wish to speak here. The plan in itself is not entirely new, especially for the Jewish people. It is most remarkable that while there is no suggestion either in the Bible or in the Talmud of Socialism we find on the contrary at almost every step a reminder of one fundamental principle of political economy.

When Joseph took the land from the Egyptians they told him; “We and our land will be slaves unto Pharaoh.” Genesis XLVII-19. That is, when our land is taken away by Pharaoh we become the slaves of Pharaoh. When the land of the Egyptian priests was not taken away they remained a free ruling class. Ibid 22. To prevent the Jewish priests—the interpreters of the law—from becoming the ruling class, the Bible denies them any part of land in Palestine. Numbers XVIII-20.

In order that no Jew shall become enslaved, the Bible provides, “And the land shall not be sold,” Leviticus XXV-23. Besides the freeing of the Jewish slaves on the 7th and Jubilee years, that the lands, (not houses or any other wealth), shall return on the 50th year to the original holders, Ibid XXV-13. After the law that the land shall not be sold for a permanence, after the commandment of Jubilee, God promises that, “Ye shall dwell in the land in safety, Ibid 18.” Also “I will give peace in your land.” Ibid XXVI-6. After the commandment of the 7th year (release, “Shemitah” year) comes the promise, “Indeed, there should be no needy men among ye.” When Isaiah V-8 reprimands the Jews he admonishes them thus: “Woe unto you who cause house to join house, field brought to field until there is no more room.” The Talmud Tractat Shaboth page 33, side 2, holds that the Jews were exiled

from their land because they abolished the Shemitah (the release) year and the Jubilee year.

Ezekiel XLVII: 22-23 commands that when the Jews come back to Palestine, "Thou shall then divide the land evenly to each man like to his brother, to you and to the sojourner amongst you." In other words, that even non-Jews who live in Palestine shall get an equal part in the land.

When we come to modern nations we find a cardinal principle—that the land of a country belongs to the people. In England, the people at the last two elections voted to take away little by little the annual land value from the landlords, and that the House of Lords, which is composed mainly of landowners, should not interfere with the passing of such a law, the Veto Power in this instance was taken from them.

In Australia, German South Africa, and in many places in Canada, even in many places in Germany, the people have adopted the idea embodied in the preceeding paragraph. The Prophet of San Francisco, as Henry George is called, the Russian philosopher, Tolstoi—even the German Kaiser—all have proposed this plan. In parts of California and Pennsylvania, and other States this principle has been adopted and made a law. It is no secret that our administration wishes the Mexican trouble with the big landlords should be settled on the same basis. In France, before the Revolution, the so-called Physiocrats preached the same idea, and what is most remarkable is that all these all quote the Bible—that as God created the land no one can own it because, "The land is mine," saith the Lord.

We come to the modern plan of Jewish emancipation from the Diaspora—Zionism—we find that when yet in its early days, when Dr. Herzl figured on buying Palestine from the Turkish Sultan and that Jews should be able to settle there little by little, the Jewish National Fund was inaugurated for the purpose of buying up the land from the present owners to become the property of all the Jewish nation, never to be sold, so that there should be no private land ownership in Palestine. Now, when good land in Palestine is already selling at a high price, should there be a probability of a large Jewish emigration the speculative price of land will be so high that it will be far beyond the reach of any common-Fund to purchase it. And Zionism, without land in Palestine, is a soul without a body.

From the foregoing we can see that the concrete plan which we Zionists must adopt at once, a plan which the outside world should be able to understand and appreciate is, that Zion shall be redeemed through justice, and her inhabitants through righteousness (Isaiah 11:27). In other words, our proposed plan shall be that Eretz Israel, Mesopotamia across the Jordan, Syria, etc., shall be declared free ports for the world's commerce; there shall be no export or import duties of any kind, or any kind of taxes whatsoever, either in the acquiring or production of any kind of merchandise, chattels, buildings nor any wealth produced by human skill or labor. The,

government of the mentioned places shall not be allowed to legalize to itself the right to rob the individual of the smallest part of his wealth, to the production of which neither the people at large nor the people's government have contributed anything. And to defray the expenses of necessary national and local government service the government shall collect the annual rental value of useful nature—that is, every person or group who wish to have the exclusive possession of city, farm, mine or quarrying lands, oil-wells, waterfalls or other natural opportunities, the kind of which is scarce, shall pay into the public exchequer whatever such a special privilege is worth every year, to be settled by higgling of the market. That such a plan will be easy to inaugurate in Turkey there is no doubt. First, according to the precepts of the Koran, no one is allowed to hold land unless he works it; and therefore it is Turkey's law that the government shall confiscate all lands which the owner makes no use of at least once in three years. Second, the Turkish Tariff duties are very small and more or less pledged away:—governmental income from production is insignificant; land ownership is not tied up with banking, mortgage or other useful institutions which would be affected by the adoption of such a law. Were it not for a large Jewish emigration the land would have very little selling value, so the owner of such land will not have any reason to cry out against confiscation. The Turkish Government is in need of the large incomes and modern improvements in the country which the proposed system would bring about.

Now, the result of the adoption of the Single Tax System in Palestine, etc., would be that no man or corporation would be able to hold land unless it were intensively utilized. This will necessitate large numbers of laborers with a corresponding increase in wages. When government takes the annual value of the land the present shiftless owners will be compelled to give away most of their land to those who are more capable of inaugurating modern means for intensive production (in this case necessarily Jews), thus enriching themselves and contributing large sums toward the usefulness and enlarging of the sphere of governmental service.

Individuals and groups of workers or business people with little or no capital would receive loans from the Jewish Colonial Bank, sufficient to employ themselves on the free land, or to promote the needed industrial undertakings, so that large capitalists or companies that wish to conduct great business will have to pay higher wages and offer better conditions to their employees than the latter can get by working for themselves, or in voluntary cooperation on free land. And the more well-paid people there are in the country the more industry and art will develop to satisfy their increased demand, and the greater the number of Jewish workers who will settle in Palestine and surrounding countries.

As under a free trade and free land system all men and products will be welcome to Palestine there will be no reason for any nation to encroach on its

borders; therefore there will be no necessity for a standing army or navy. Land and other monopolies will not exist, as the government with the monies from the national fund and land-rent (Taxes) will furnish the people with the means of transportation and communication. Everyone able and willing to work will always be capable of making a comfortable living, so that worry, envy, class-hatred, theft, robbery, etc., (the results of poverty and the fear thereof) will not exist, and the expenses for the maintenance of police, prisons, asylums, etc. will be reduced to a minimum. And all the nations will come to learn from our example how to live peacefully—as it is said, “From Zion will come the Law and the word of the Lord from Jerusalem.”

THE GREAT INIQUITY

A TRUTH RE-STATED

PEOPLE WHO NEITHER TOIL NOR SPIN, YET LIVE IN LUXURY—ONE
DOMINANT CLASS WHO ARE ABOVE ALL HUMAN WANT—THE MASTER
PARASITES OF ALL THE AGES

(For the Review)

By W. B. NORTHROP

Throughout the “civilized” world today, there is one class of human beings who alone in all the affairs of men need have no anxiety, or fear. While millions of toilers know not from day to day where the next meal is coming from; while even the “captains of industry” plan, and scheme, and work, and worry over their gigantic ventures, which often crumble beneath disaster, while thousands of tradesmen, skilled artisans, and members of various professions struggle in a veritable war of death against the unequal odds of fierce competition, this one exempt class can rest content.

Every stroke of the workers, every penny of wealth created by the industry of the age, every improvement in social conditions, every invention, every step toward progress, only add to the earnings of this class.

This remarkable class forms an exception to the universal law of labor. They live solely by the industry of others. The harder others work, the less necessary it is for this class to toil.

This class thrives by the infringement of the natural rights of their fellow beings.

This class is made up of the people who claim to "own" land. This class, from the earliest ages—far back into the dim vistas of the past, before the Prophets of our Bible penned their scathing denunciations against them—dominated the fate of nations.

In the papyri of the Egyptians, in the earliest records of the East, in the first dawns of liberty in any nation, carved in stone, pressed with the stylus on the clay tablets of Babylon, written into the songs of the poets, woven into the religion of the mystics, we find protests against this class. In our own Bible, we find this class held up to the scorn and contempt of the brave men who felt that they held a mission from Almighty God to denounce these Master Parasites of all the Ages. The vast movement of the Israelites described in Exodus and Deuteronomy are efforts to escape from the oppression of this class.

"For the Lord thy God will bring thee into a good land, of brooks and of waters, and of fountains; in the plains of which and the hills deep rivers break out;

A land of wheat and barley and vineyards, wherein fig-trees and pomegranates, and olive yards grow; a land of oil and honey.

Where, without any want, thou shalt eat thy bread, and enjoy abundance of all things."—Deuteronomy VIII: 7-9.

It was to seek these things, and to find some place where, "without any want," people could live, that Moses organized his vast movement; and it was because of the wresting of these things away from the people by the land monopolists that, subsequently, the writers and prophets denounced the leaders and princes of the people:

"The Lord will enter into judgment with the ancients of his people, and its princes; for you have devoured the vineyard, and the spoil of the poor is in your house.

Why do you consume my people, and grind the faces of the poor?"—Isaiah III: 14-15.

Among those leading a pastoral life, to deprive the people of their "vineyards" was literally to consume them; and the taking away of their lands, was "grinding the faces of the poor."

That this was evident, is made quite plain by Isaiah when he says: (Chapter V: 8-9)

"Woe to you that join house to house and lay field to field, even to the end of the place; shall you alone dwell in the midst of the earth?

These things are in my ears, saith the Lord of Hosts, unless many great and fair houses shall become desolate, without an inhabitant." That is, unless these great estates shall be utterly broken up.

Even stronger yet than these words is the passage where the same prophet gives a picture of the poverty and the cause of poverty of his day. Practically the same conditions prevailed in those times, though the words of the ancient writer were penned so many thousands of years ago. Speaking of the "good time" that is coming—unfortunately, even now apparently still in the very distant future—he says: (Chap. LXV: 21-23).

"And they shall build houses and inhabit them; and they shall plant vineyards, and eat the fruits of them.

They shall not build and another inhabit; they shall not plant, and another eat; for, as the days of a tree, so shall be the days of my people, and the works of their hands shall be of long continuance.

My elect shall not labor in vain, nor bring forth in trouble."

However one may regard the Bible as an inspired book, whatever opinion we may hold in the light of "modern," or any other criticism, no one will cavil at accepting it as a history of the times in which it was written.

Looking back into the dim ages of the past, we see the protest that is raised against the privileged landed classes, and those who had stolen the vineyards from the poor. Even in those far away ages, we find that the poor were ground down beneath the iron heel of these Master Parasites, who set up their unholy claim to title in the land.

Though the Bible tells us that "The Earth is the Lord's and the fullness thereof," and though throughout these writings it is made quite plain that all the iniquity of those ancient times, all the oppression of the masses by the classes, have sprung from monopolistic ownership of natural opportunities, we still in these days perpetuate these ancient privileges. The entire basic principle of modern society is founded on the right of certain individuals to claim as their own certain sections of the earth's surface.

But, even if none of the prophets of old wrote, if none of the economic writers of any time had spoken against these evils, it would need nothing more than a common conception of elementary justice to tell us that no men or generation of men have the right to a square foot of the ground of this earth to the exclusion of other men. The use of this earth belongs to the men of the present generation, unbound by acts of former ages. We of this day merely have the right of temporary abidance. As former generations of "the sons of men" have had no right to inflict the imprint of their dead hands on the people of this day, neither have we, in our time, by laws, or otherwise, any right whatever to convey lands or dispose of them to the exclusion of others who may come after us; or who may live contemporaneously with us.

By the passage of venal laws by the landed classes themselves, the inalienable rights of all men to the earth as the common property of all have been lost sight of. By legislative measures deliberately engineered at the direct instance of the pretenders to private ownership of land, it has been so made to appear that these men have the right to land as if it were something which they had actually created, or brought into the world by some personal exertion of their own; or, if not by their own exertion, at least by that of their ancestors.

There can be no absolute title to land. As well claim there could be conveyed title to the sunlight, to the ocean, or to the air we breathe. If a syndicate were formed to pump all the atmosphere into reservoirs and then sell it back to the people at so much per foot, it would be equally as unjust as present land-holders who so dispose of the land. If a company were formed to capture, through various reflectors, and other appliances, all the sunlight, and sell it to the people at so much per ray, it would be as unjustifiable as the present pretended ownership of land. Pretenders to land—let us no longer confuse the issue by calling them "landlords" or "land-owners"—can produce no substantial claims to this property, every inch of which is held as against the universal rights of all other men. The hand of the land-pretender is against his fellow-man.

Concerning the very broad principle enunciated above, there seems to be a general misconception, and yet it is a principle that every human being in this world should be able to grasp. It does not strengthen the position to be told that certain learned legal lights have admitted this principle. It should not make very much difference whether prophets of old, modern or ancient economists, or profound reasoners of every description have stated that land belongs to all men for the use of all; and for the individual ownership of none.

Every individual born into this world, from the tiniest infant to the oldest human being, has an equal right to the surface of the earth, or the surface of the water, or the equal use of the air, or of the sunlight. We need no one to tell us these things. The light of reason is the only illuminant whose clear ray is required in order to recognize this fact.

Naturally, it is comforting to find that not only the prophets of old, but all modern economic philosophers, and even many of the most learned legal minds, have recognized this principle, and put themselves on record as upholding it.

But, if all legal minds, all sages of old, all modern thinkers, were absolutely against the admission of this principle, it should make no difference. The principle stands just the same, and is unchallengeable.

The law of gravitation is said to have been "discovered" by Newton, the periodic law in chemistry by Boyle, and other well-known "laws" in various departments of science have been announced from time to

time by learned men. And yet, before Newton, was gravitation; before Boyle, was chemistry. Before the inspired writers who denounced land-pretenders, was justice. And justice is all that is needed in order to recognize the principle that no human being has a right to claim as his own a particle of land, or sea, or air, or sunlight.

Of course, under modern conditions, it may be convenient to make certain restrictions as to the manner in which the surface of the earth, or of the ocean, may be used by men; but this is merely a matter of convenience, and has nothing whatever to do with the fundamental principle that land cannot be owned by any human being on the same basis as he can possess some article that he has fashioned by his own labor. The artist who creates a picture owns the picture; the man who makes a spade, owns the spade; the man who builds a house, owns the house. His labor has brought these things into being. His ingenuity has fashioned them from cruder elements into what they are. But to speak of anyone "owning" land, which he has not created, and which it is impossible for him to create, is a contradiction in terms.

While the principle is not affected by the opinion of sages, prophets, "discoverers," or legal minds, as to the so-called "ownership" of land being among rights which no human being can claim without doing a positive injustice to all other men, still it is very satisfactory to find that all the great thinkers who have given their attention seriously to this subject, have pronounced land "ownership" impossible.

Private "ownership" of land has never been recognized, even by famous legal intellects whose conservatism on such points would naturally lead us to look at least for silence on their part in a matter which, carried to its logical conclusion, means the complete reconstruction of the social fabric as at present constituted.

It is as well, perhaps, for the sake of those who fail, at present, to recognize the broad principle that land cannot be "owned," to quote at some length opinions of various doctors of the law who have made serious pronouncements on this subject:

Let us begin, then, with the words of Blackstone, the founder of the study of the law as a modern science:

SIR WILLIAM BLACKSTONE:

Accurately and strictly speaking, there is no foundation in nature or in natural law why a set of words on parchment should convey the dominion of land.

Allodial (absolute) property no subject in England has; it being a received and now undeniable principle in law, that all lands in England are holden mediately or immediately of the King (i. e., people).

LORD CHIEF JUSTICE COLERIDGE:

These (our land laws) might be for the general advantage, and if they

could be shown to be so, by all means they should be maintained; but if not, does any man with what he is pleased to call his mind, deny that a state of law under which such mischief could exist, under which the country itself would exist, not for its people, but for a mere handful of them, ought to be instantly and absolutely set aside.

SIR FREDERICK POLLOCK—On "English Land Laws":

It is commonly supposed that land belongs to its owner in the same sense as money or a watch. This is not the theory of English law since the Norman conquest, nor has it been so in its full significance at any time.

No absolute ownership of land is recognized by our law books, except in the Crown. All lands are supposed to be held immediately or mediately of the Crown, though no rent or services may be payable and no grant from the Crown on record.

WILLIAMS (Real Property):

The first thing the student has to do, is to get rid of the idea of absolute ownership ((of land). Such an idea is quite unknown to the English law. No man is in law the absolute owner of land.

All landowners are merely tenants in the eye of the law.

MR. JUSTICE LONGFIELD:

Property in land differs in its origin from property in any commodity produced by human labor; the product of labor naturally belongs to the laborer who produced it, but the same argument does not apply to land, which is not produced by labor, but is the gift of the Creator of the world to mankind. Every argument used to give an ethical foundation for the exclusive right of property in land has a latent fallacy.

PROFESSOR W. A. HUNTER, M. A., L L. B.:

The English landlord system, so far from having any moral basis, is founded upon a supercilious contempt of the only moral principle that can afford any justification for private property in land.

PROFESSOR ZACHARIE (the eminent German Jurist):

All the sufferings against which civilized nations have to struggle, may be referred to the exclusive right of property in the soil as their source.

It will thus be seen that the claim of anyone to legally own land—"to do as he likes with," as the phrase goes—is an absurd one, on the very face of it. Popular error imagines that there can be legal claim to land, and that a "set of words on parchment" can convey this title. There is no legal title to land in that sense, as has been shown above.

The consensus of opinion of our great thinkers on the effect of our so-called land-laws on society as constituted today is truly marvellous, when we come to consider the varying intellects which have been brought to bear on the

subject, each one recognizing the same truth from a different aspect.

It is so essential to place before the reader a proper conception of this greatest of all iniquities, that it is necessary to quote some of these opinions at length.

PROFESSOR ALFRED MARSHALL (Principles of Economics)

All writers on economics are compelled to make a distinction between land and other things.

CARDINAL MANNING:

The land question means hunger, thirst, nakedness, notice to quit, labor spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor when legal force, like a sharp harrow, goes over the most sensitive and vital right of mankind. All this is contained in the land question.

ALFRED RUSSELL WALLACE:

We permit absolute possession of the soil of our country with no legal rights of existence on the soil to the vast majority who do not possess it. A great landowner may legally convert his whole property into a forest or hunting ground, and expel every human being who has hitherto lived upon it.

In a thickly populated country like England, where almost every acre has its owner and occupier, this is a power of legally destroying his fellow creatures; and that such a power should exist, and be exercised by individuals, in however small a degree, indicates that as regards true social science, we are still in a state of barbarism.

HENRY GEORGE:

It one man can command the land upon which others must labor, he can appropriate the produce of their labor as the price of his permission to labor. The fundamental law of nature that her enjoyment by man shall be consequent upon his exertions is thus violated. The one receives without producing, the others produce without receiving. The one is unjustly enriched, the others are robbed.

That a people can be enslaved just as effectively by making property of their lands as by making property of their bodies, is a truth that conquerors in all ages have recognized, and that, as society developed, the strong and unscrupulous who desired to live off the labors of others, have been prompt to see.

WILLIAM SAUNDERS:

Every month, landlords kill more children than Herod destroyed in his lifetime; and yet, they are all honorable men. But this circumstance

does not lessen the fearful consequences of the system of which they are the agents.

JOHN STUART MILL:

No man made the land; it is the original inheritance of the whole species. The land of every country belongs to the people of that country.

GLADSTONE:

I fully admit this: that if the time came when the British nation found that the land should be nationalized and it would be wise to do it, they have a perfect right to do it.

CARLYLE:

The notion of selling for certain bits of metal...the land of the world Creator, is a ridiculous impossibility.

The widow is gathering nettles for her children's dinner. A perfumed seigneur, delicately lounging in the Oeil de Boeuf, hath an alchemy whereby he will extract the third nettle and call it rent.

Properly speaking the land belongs to these two: To the Almighty God and to all His children of men, that have ever worked well on it, or that shall ever work well on it. No generation of men can or could, with never such solemnity and effort, sell land on any other principle. It is not the property of any generation, we say, but that of all the past generations that have worked on it, and of all the future ones that shall work on it.

THOROLD ROGERS:

Every permanent improvement of the soil, every railway, and road, every bettering of the general condition of society, every facility given for production, every stimulus applied to consumption, raises rent. The landowner sleeps but thrives.

FRANCIS W. NEWMAN:

The history of the gradual, stealthy, but really nefarious revolution in which landlords, by their own legislative power and their influence over lawyers, changed themselves into landowners, needs to be popularized.

JOHN RUSKIN:

Bodies of men, land, water, and air are the principal of those things which are not, and which it is criminal to consider as personal or exchangeable property.

To these names might be added others equally distinguished in law, letters, and economics, who have placed themselves on record on this great question. Without here quoting their actual words, we might mention the names of Richard Cobden, James Anthony Froude, Sir Henry Maine, Emile de Lavelaye,

Sismonde, Romaine Delaune, and hosts of others, all of whom have shown the utter absurdity of the claim to private ownership of land.

With such a consensus of legal opinion absolutely against private ownership of land, and the equally strong confirmatory expressions of some of the greatest thinkers the world has produced, can anyone in these days expect to uphold, "with what he is pleased to call his mind," the validity of such a claim?

And yet, in the face of all this evidence, what is the condition which presents itself in this country today? Every square inch of the country is "owned" (?) by certain individuals—usually termed "great landlords"—(railroad or timber or mining corporation or others) who claim to have a right to deal with this land as if it were their absolute possession. Property is today sold, as Carlyle says, for "certain bits of metal," or, if it is not sold, it is held in defiance not only of law as well as equity, but of the rights and privileges of the disinherited, landless helots of this country. The extent to which private ownership in land is carried is little known to the general public. The incomes which many "great families"—great simply because of this very land-monopoly—derive from these lands are almost inconceivable.

The entire land of the country is literally in the control of a handful of people.

It has been made quite clear in this article that these people cannot claim any legal right individually to own this property, as against the rights of all other inhabitants of this country. Every child born into this world has an equal right to his or her share of the earth. "But," you say, "what would you do—evict all the present holders and give the land to another lot of people; give each man his little lot, to do what he likes with?"

Not at all. It would not be necessary to disturb anyone. Let all who now possess land, or, rather, who are in possession of it—by what they consider legal means—continue to hold it. Only let them admit the title of all others to share in the revenues which these lands are bringing in.

At present our poverty is caused by the fact that the lands of the country are held by people who take not only their own share, but everybody else's share as well.

Let the present so-called land-lord keep his share; but tax him on his land holding to such an extent that, when he pays this land tax, he will thereby recognize in a substantial way the right of others. This whole proposal can be carried out practically without disturbing an existing title. The inauguration of the taxation of land values as advocated by Henry George would accomplish this object. Until this is done, there will continue to be injustice in the affairs of men.

WE all make mistakes but more and more grievous ones are made by trying to tell others what we do not know ourselves than by illustrating folly by our example.—JAMES BELLANGE.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By BENJAMIN F. LINDAS

THE MILITARIST AND THE DEMOCRAT

I want to relate an incident that occurred in Washington last month, which to my mind illustrates the absurdity of a great deal of militaristic propaganda. I know that it has always been the idea of most people that the higher departments of education, colleges, universities, etc., were institutions where the budding manhood and womanhood of the nation could be trained for the real work of civilization, where they could be directed into the paths of culture and refinement and grow to be fitting torch-bearers of the beacon light of progress, and from which they were to emerge spiritually developed, broad-minded, lovable, peaceful citizens of the world.

This, however, seems to have been a mistaken idea, for at the graduation exercises of the George Washington University, Rear-Admiral Charles H. Stockton, president of the University, in an address to the graduates, unburdened himself of this brilliant intellectual flight:

"Preparedness is not a topic of interest to men only, though the men must fit themselves for any emergency, but the girls must be trained to be nurses and to take their places in the industries when the men go to the front."

In the future, don't seek to induce the youths to learn to appreciate the classics, don't encourage them to delve into the sciences, don't urge them to master any of the fine arts, don't tempt them to develop the highest and purest in human life—teach the young men how to handle the musket, and the young women how to turn out shells. Pray, what higher education is there than this?

It is really refreshing, however, after listening to this driveling puerility to consider another incident that occurred at about the same time.

The organizers of these "Spontaneous outpourings of citizens" known as Preparedness parades, were attempting to have the day of the Washington parade made a school holiday. A meeting of the school-board was held to consider this question, and during the meeting the energetic, always-on-the-job Single Taxer, Warren Worth Bailey, of Pennsylvania, asked permission to speak, and threw this verbal bomb-shell into their midst.

"I have two children in the public schools of Washington, and I would be very sorry to see these schools prostituted at the feet of politics. Preparedness is one of those "weasel words" we have heard so much of recently. The children should not be inoculated with the virus of militarism. I am afraid of the military spirit being engendered in this country and I wouldn't give the snap

of my finger for any nation that rests on force. We should make our children think in terms of peace instead of terms of war. The Preparedness parade is under the auspices of patriots for profit and patriots for promotion."

Of course these remarks were ignored, but everyone who knows that the parade was actively supported by the national government itself cannot but admire Mr. Bailey's courage.

SOME RECENT REPORTS

Month after month from the government departments at Washington reports are issued, which, were they given adequate publicity, would tend greatly to strengthen the foundation upon which most fundamental reforms rest.

Last month a report was issued by the Public Health Service. It is the result of an exhaustive investigation into the health conditions of sixteen large American cities. The outstanding fact of the report is this: That tuberculosis is the worst enemy of city life, and that poverty is the cause of the disease. Says the report, "The great factor underlying the entire problem is seemingly that of economic conditions—one-sixth of all tuberculosis cases come from cheap lodging houses."

The report shows more than this. It shows that in cities where population increases greatly and where numerous new buildings are erected, that the death rate from this disease is much lower than in stagnant cities where living conditions are bad.

There can be but one conclusion after the reading of this report; that the only way to eradicate the White plague is to improve economic conditions and make possible the erection of newer and better homes. There is but one way to accomplish this, and that is by encouraging improvements by removing the tax from buildings, by giving all men an opportunity of employing themselves and forcing land into use by a tax on its rental value heavy enough to discourage the withholding of it.

* * * * *

We shall soon hear a great deal from the spell-binders about the great wave of prosperity that is sweeping over this fair country of ours. I can hear them now shouting in the hustings: "Wages have gone up—here are the statistics—Skinnum and Eatum Oil Co. voluntarily advanced wages 10% (and the cost of oil 150%); the Dum-Dum Shell Company have advanced wages 9.99% and have put swings in the parks for the workers, etc., etc., *ad infinitum*."

Granted that some wages have risen. What of it? Here are extracts from a report of the U. S. Bureau of Labor Statistics that disposes of all these vaporings.

In a single year, March 1915—March 1916, the average retail price of food (26 articles in common use) increased between 9 and 10 per cent. In the one month, February to March 1916, the increase was one per cent. Food prices since 1890 have practically doubled.

In 1890 the price of a round steak was twelve cents a pound.

In 1915 the price was 22.8 cents per pound. Other food increased in about like proportion.

I trust the workingmen will also remember these facts when the wage increase is flaunted in their faces, and also remember that land values and rents have likewise enormously increased.

There is but one royal road to real prosperity—low prices, low rents and high wages. Only under one set of conditions is such a result possible: To have plenty of land available both for building and for cultivation. This will tend to keep men employed and hence in a position to demand an honest return for their toil, it will keep the market stocked with every imaginable product and this competition will keep prices fair and reasonable.

There is only one thing that can bring about these conditions, a tax on land values heavy enough to pry the land loose from the hands of the speculators and gamblers.

To attempt to secure prosperity in any other way is about as efficacious, to quote William Marion Reedy, "As applying a poultice to a wooden leg."

ONE OF THE PREPAREDNESS PARADES

It looks like discussing ancient history to say anything about a Preparedness parade. They are as catching as the measles in a boarding school—and about as prevalent. But the parade in Washington was different—so our papers boastfully announced. Ours was a history-making parade. It was the first time a President of the United States marched down the Avenue at the head of a parade; it was the first time in history that the entire civil force of the government in Washington marched in a body.

Everyone knows the incentive behind the patriotic fetes by our warrior people in other cities—march or lose your job!

Surely, you will say, it must have been different in Washington. There at least was real enthusiasm. No, this was another kind of history-making, the kind the newspapers don't crow over. It was the first time in the history of the nation that the influence of the government was used to induce its employees to march in a body in support of a political measure. Before the parade every department chief sent around a list, headed by his name, to be signed by the employees who would march. If you didn't sign, an explanation was forthcoming. The workers of the District of Columbia force who were paid by the day had to march or lose a day's pay.

To those who objected to marching this ingenious excuse was suggested. "Put your own construction on it. You don't have to be marching for Preparedness. You can be marching for Flag-day. We want our department to make a good showing and we want you to march." And they marched—thousands of them.

* * * * *

And now for the unexpected sequel. A few days after this came the call

to arms. The National Guard of the District was found to be short of men. Advertisements appeared in the papers, and on the public streets; military officers pleaded, "Did you mean it when you paraded June 14th?" And out of 75,000 marchers, 100 joined. "Spontaneous outpouring." What a joke!

THE SOCIAL PREPAREDNESS CONFERENCE

When war threatens, reforms languish. When preparation for war is on every one's tongue the people are very apt to give all their attention to the spectacular part; the troops and guns and cannon and flags. It was fitting, therefore, that while our cities were echoing with the tramp of marching men, that a conference should be held in the nation's Capital to determine whether or not real preparedness was not being entirely overlooked.

The conference was held June 27-28 at the Raleigh Hotel. It was called by some of the best known reformers, economists and publicists in the country and to the call for the meeting was appended such names as; Mrs. Joseph Fels, Daniel Kiefer, Grace I. Colbron, Morris Hillquit, Frederick C. Howe, Lincoln Steffens, Benj. C. Marsh, H. Martin Williams, and a host of others.

By piecing together the ideas of the different speakers who addressed the conference a definite, logical working basis for real preparedness is disclosed.

"To be really prepared," said Benj. C. Marsh, "every adult and able-bodied person must work for a living and no one can be permitted a natural monopoly."

Said John W. Slaughter, of Philadelphia, "We want to organize not to fight any other country, but to fight privilege which dominates this country."

"Democratic preparedness involves protection from enemies within the country as well as those without," exclaimed Frederick C. Howe.

These remarks indicate the real thought of the conference as to what preparedness should mean, and in an excellent paper of Mr. Leubuscher, read in his absence, and in a series of resolutions adopted before the conference the proper way to attain this preparedness was pointed out, namely:

The untaxing of improvements; a rapidly progressive tax on large incomes and inheritances; Federal acquisition of natural monopolies; municipal ownership and operation of public utilities; and a tax on land values to force vacant land into use.

And now another word. This important conference, whose proceedings should have been scattered broadcast, and whose findings should have received the widest publicity, was almost completely ignored by the wealthy, servile, aristocratic, and misrepresentative press of Washington.

A SUCCESSFUL WASHINGTONIAN

Here is an example of what consistent, fearless effort can do. It never has been given sufficient publicity.

Washington is probably one of the most difficult cities in the country in which to arouse public opinion. The citizens have no vote; the population is

to a large extent shifting and uncertain; a large number of residents keep their legal residence in other States. These facts are responsible for an apathy that it is almost impossible to dispel.

Two of the most prominent features of municipal government in Washington, a few years ago, were the inequitable and disgraceful assessment of real estate and alley slums.

Living within the city of Washington for the past 25 years was a militant Single Taxer who some time ago decided that such conditions were in serious need of a change. So he went to work. Day after day he followed up real estate transfers and checked them against the assessments. Then he listed the valuable holdings and checked the assessments on these. When he had collected all his ammunition, in letters to the papers, in special articles, in addresses before labor-unions and churches, he fired broadside after broadside into the Assessors' office. He carried on this attack year after year, single handed.

He then turned his attention to the slums. Every scrap of information that could be secured about slum conditions he preserved in a scrap-book until he had collected an encyclopedia of information that constituted a terrible arraignment of the City. This book has been used by Presidents Roosevelt and Taft, by Miss Margaret Wilson, and by numerous congressmen and senators. This single-handed agitation gave great impetus to two recent alley bills; one turning the worst alley into a park, and the other providing for the total abolition of the alleys.

As a fitting tribute for this devoted service, Mr. E. W. Oyster, for he is the man, was, a few years ago, appointed assistant Assessor for the District. Since his advent into this office a vast array of the inequitable assessments have disappeared.

Glancing over his career, one cannot help appreciating the saying of the old Britisher, "It's dogged as does it."

THE INCIDENCE OF TAXATION UPON FARMS

(For the Review)

By JOHN T. McROY

The American farmer presents the spectacle of one of the most overtaxed of all men, yet constantly devoted to the very taxes which have so injured him. The farmer is overtaxed mainly because his personal property being easily visible, is more often appraised than the invisible personal property of his city brethren. The possessions of the farmer are comparatively simple and show little variety; their value is consequently an everyday fact. With city men, on the other hand, even their visible personal property presents so many

fine shades of quality, that their value can be correctly estimated only by highly paid expert appraisers in every particular line. The farmer pays in State taxes that which the city man escapes. He makes good the impossibility of assessing personal property in the cities.*

The abolition of the personal property tax would be a great step towards the equalization of the tax burden between city and country. The frantic devotion of farmers to the personal property tax arises out of their hastily formed belief that the greater abundance of wealth in the city will naturally carry its just burden. Experience, however, proves the complete breakdown of the general property tax in every State of the union. It is now almost extinct in Europe.†

A study of practical proposals regarding agricultural taxation indicates only three tax plans which can be seriously considered.

- (a) A tax based on the selling value of a farm as a land value.
- (b) A tax on the improvements on the farm.
- (c) A flat real estate tax on the gross value of the two.

I do not now speak of the many possible variations such as that of a tax rate twice as high on land as on improvements. These three proposals will be taken up abstractly so as to simplify the problem.

A tax on the selling value of a farm cannot be shifted to the consumer of the farm's products. For the price of any product is determined by the price of that product which can be raised on no-rent land. For obviously no one will pay more for goods of the same quality because they come from high-rent land than from low-rent land. The advantage possessed by a superior farm over a low-rent farm is not in the ability to command a higher price for the same products. It is either because of the greater abundance of crops, or because of the production of a better quality that there is any superiority in one piece of land over another. Still another advantage may be that of an accessibility to markets which reduces the cost of transportation and consequently gives the land a great value. But it does not affect the price of the product. The price of all farm products in an international market is determined utterly independently of the tax system of any given region. For instance, should the price of wheat be quoted at a certain level in Liverpool the tax laws of Wisconsin would not affect the price of Wisconsin wheat.

A tax upon the improvements of a farm, while not capable of being shifted in any large measure to the consumer, has other grave defects. A tax on improvements is more of a deterrent to the improvement of farms than a tax on buildings in cities is a deterrent to building operations. In the first place a large class of farm improvements have little or no direct relation to production. This is not so largely the case in the city, where most houses are

*Seligman, E. R. A., *Incidence of Taxation*, 1899. "What is a Real property tax in the rest of the State becomes a general property tax for the farmer."

†Bullock, C. J., *General Property Tax*, 1909. (A Brochure).

put up either for rental or sale. Another defect is that those farm improvements which do relate to production do not always recover in a short time the expenditure put into them. For instance, how soon is the cost of fencing recovered by the savings it effects? Because of this a high tax rate on improvements will considerably lessen improvements. A tax on improvements acts as a check on production. Although fairly stable as a revenue producer, it is, nevertheless, very inequitable. It presses heavily on the low-rent farm which is being made valuable almost entirely by artifice. Assessments are far less just in the case of improvements than in the case of land. It seems that the defects of this system are too glaring to make it desirable for the farmer.

A tax on land value on the other hand has many advantages. The first is that it hampers speculative farm owning. Men will not make themselves "land poor" when they realize that the increase of land value will be taxed. That this evil is a gigantic one has been demonstrated in an article on American Land Values by Prof. Scott Nearing in the *Popular Science Monthly*. He asserts that within the last few years land values have increased twice as fast on farms as in cities. Great parcels of land (particularly in the middle West) have been either wholly or partially neglected in the hope that the rise of crop prices will cause a further rise of farm land values. The owners hope to become rich by farming purchasers instead of farming farms. A similar mania existed in England from 1793 to 1815. The farmers were prosperity drunk, believing that the high prices caused by the Napoleonic wars would never cease and that rents and profits would forever rise. After Waterloo they passed protective tariffs to raise the price of food and keep up the land values. Bread came to be quite out of reach of the poor. The breakdown can be seen in the English agriculture of today.*

Not only does a land value tax prevent speculation, but it forces a better use of all kinds of land. The fact that a vacant or poorly used farm can never be made to pay, causes a more intensive use of land.

It is urged that in poor sections the land value tax could not pay the charges of school, road, and poor maintenance. Such communities are rare. That a State and not a poor community should pay for the maintenance of pikes and main roads is a growing belief. No community is too poor, unless it be in a pioneer country, to have its land values pay for its ordinary roads.

It is not here suggested that the land value tax be laid on so heavily that the occupiers of land would practically be renters. A good margin must be retained, allowing a convenient selling value. Mr. Louis F. Post, an eminent authority, asserts that land under a system of heavy taxation would still be an

*For a faithful and simple account of the ruin to English agriculture caused by the careless use of land during the over-confident period of the Napoleonic wars, read George Eliot's description of Squire Cass's properties in "Silas Marner."

object of barter and sale.*-† The sense of ownership is far too valuable a human emotion to be brushed aside. Renters do not take as good care as do owners of land or of buildings. It is not only the security of possession and of products but also a property feeling which conduces to the best use of land. That which is obtained for nothing is valued at its price. A high price on land is a stimulus to speculation and an evil. Both the extremes of free and high priced farm land are undesirable. But unquestionably the extreme toward which public policy should tend is that of low prices.

Society must have a stable farming community. If men could obtain land only as renters and could imitate business officers by frequent removals it would result in the ruin of the country's soil by "skimming." Just as the slave power in the South exhausted its soil and had to wage the Civil war to expand its area of cultivation, so a community of tenant farmers in an individualistic society, would likewise waste its opportunities.‡

The most complicated question in taxing the selling value of a farm is to determine which part of its value is a location value and which part a fertility value. For a farm is not so simple a "land" question as is a city lot. A city lot has nothing but location. A farm has two factors, location and fertility. Some acute theorists as C. B. Fillebrown, the able taxation writer of Boston, maintain that fertility on farms is mostly a human creation, the product of successive improvements and hence not really a land value. He holds the location value to be almost the entire farm land value. If this theory be mistaken a great many of his optimistic calculations concerning the small percentage of land value held by farmers would fall to the ground.** We must reach a definition of fertility. A cranberry swamp is most fertile for cranberry products, a rice marsh for rice products. But fertility is that quality of the soil which enables it to bring forth abundant products, no matter of what kind. It is not of necessity a product of human hands. Fertility may be increased by human labor. But that labor would accentuate those differences in fertility already existing. On the whole, therefore, most of the differences in fertility should be classed as land value.

Land is as perishable as any other commodity except in location. A worked out soil has been economically as much destroyed as a cast away commodity.†† The fertility value of land partakes, therefore, of the nature of commodity values. A tax on fertility value therefore, operates similarly to

*Post, Louis F., *The Taxation of Land Values*, 1913.

† Few Single Taxers, we opine, will agree either with Mr. Post or Mr. McRoy in this. The subject, however, is too large a one to be discussed in a footnote.—EDITOR SINGLE TAX REVIEW.

‡ Cairnes, J. E., *The Slave Power in America*, 1862.

** Fillebrown, C. B., *A B C of Taxation*, 1909.

†† Davenport, H. J., *Value and Distribution*, 1908.

commodity taxes, in so far as the use made of the fertility is in question. But the taxation of location values on farms would yield almost no revenue. A tax only on location would be so light a tax as scarcely to affect speculation or insufficient use.

That the assessed value of a farm deducting improvements should be the sole basis of agricultural taxation seems to be the reasonable deduction from the preceding reasoning.

BI-MONTHLY NEWS LETTER

BY THE EDITOR

In several States of the Union Single Tax activities are commanding increased public attention. In Oregon the initiative petition is being circulated for the sweeping measure of land taxation and improvement exemption, joined with the provision for State loans to home builders with which our readers are familiar, an abstract of the proposed bill having been printed in the *SINGLE TAX REVIEW*. It is gratifying to note that the measure has been endorsed by the American Federation of Labor at a meeting of the National Executive Council in Washington during the last week in February, the resolution to endorse the measure being introduced by Delegate E. E. Smith, of Portland, Oregon. Part of Mr. Smith's speech we quote:

"This bill is a combination of what is familiarly known as Single Tax and State aid. It does not go all the way. The only way we can hope to get the land and the natural resources back to the people is through taxation. It seems government has never been able to limit taxation, and we propose to levy as a State tax such a sum per year as is equal to the land rent, whether it is used or whether it is not. A third of all this rental will be placed in a home-seeker's loan fund. From this fund men and women in the country and in the city can borrow from the State a sum equal to \$1,500. They will have 20 years to repay it. The first five years they will pay no interest except the administration expense of the loan. The next 15 years they will pay a small rate of interest."

In California the initiative petition for the Home Rule in Taxation Constitutional Amendment is being circulated. Those who are working for the petition must secure 76,000 names to insure the measure a place on the ballot. They have already 50,000. This is the third campaign of our California friends to arouse public interest in the land question. For no secret is made of the desire to secure by this means the adoption of the Single Tax in some locality where its benefits will serve as an object lesson of importance. That the State may be aroused to the need of land reform seems very probable in view of many recent happenings. Among these is the significant report of the California Commission on Immigration and Housing. They point out the enormous

extent of land speculation in the State and show that California could support many times its present population. For the evils of land monopoly the Report refers to the land value tax as a method which has been suggested as a remedy, though it refrains from indorsing the principle.

The amendment to the Constitution of California to be voted on is as follows:

Section 2 of Article XVII of this Constitution, which now reads: "The holding of large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interest, and shall be discouraged by all means not inconsistent with the rights of private property," is, for the purpose of carrying the foregoing declared principle into effect, hereby amended by adding thereto the following new paragraph:

"Any county, city and county, city or town, may raise its revenues for local purposes by a tax on the value of land within such county, city and county, city or town, and may exempt from taxation in whole or in part, any one or more of the following classes of property: Household furniture, farm implements, live stock, machinery and tools, shipping, merchandise, vehicles, improvements in, on or over land; other personal property except the franchises of public service corporations.

"Any ordinance or resolution of any county, city and county, city or town, exempting property from taxation as in this section provided, may be proposed by initiative petition, and shall be subject to a referendum vote, as by law provided for ordinances and resolutions.

"Taxes levied upon property not exempt from taxation shall be uniform."

That our California friends are plainly justified in the hope that the amendment will carry is shown by the increase of the 1914 vote over that of 1912. In 1912 the vote in favor was 169,000 while in 1914 it was 267,000. The amendment has the endorsement of the State Federation of Labor, Farmers' Education and Co-operative Union, Chambers of Commerce and many civic bodies.

These are not the only States where the Single Tax is coming to the front. The Republicans of South Dakota have nominated for Lieutenant-Governor Peter Norbeck who in announcing his candidacy says:

"Under the present system of taxation, the burden of taxes falls most heavily upon the man who improves his property. Improvements on real property should not be discouraged by excessive taxation. The home builder should be encouraged."

The Crosser Bill now sleeping in committee in the House of Representatives, and to which reference was made in the March-April number of the SINGLE TAX REVIEW, may soon see the light, and it is hoped that pressure will be exerted by our readers on their congressmen to get it before the House. The bill provides that unemployed workers are to be given access to lands on

the public domain. The plan provides for the clearing of the land, for roads and ditches and reclamation work. The title to the land remains in the government of the United States, the cost of improvements to be assessed against each parcel of land, at 4 per cent. A tax on the value of land is to be collected annually. Out of the revenues the Colonization Board shall provide for local government. Congressman Crosser would have the Colonization Commission acquire land formerly belonging to the government which is now held out of use for speculative purposes.

In North Dakota Lyman J. Frazier is the Republican candidate for Governor. He headed a ticket that was placed on the ballot by the Farmers' Non-Partisan League of the State. The League's proposal is to relieve all improvements from taxation and to raise all public revenues from land values.

There is even good news coming from the land of our distracted neighbor to the south of us. It may be that the Mexicans are not fit for self-government, as so many wiseacres have told us. But they are working, as all peoples are in a way fighting and working, toward the only solution that can make self-government possible. An official manifesto has come from the governor of Yucatan, Senor Salvador Alvarado, proposing to make use and occupancy the sole title to land. "No one is exclusive owner of the land," says this enlightened governor, and the proposed law "responds to the mandate from the people and satisfies a social necessity." The measure proposed may be complicated; it contains a great number of provisions which we have not the space to consider at this time. Mr. Hickey, of the Hallettsville, (Texas) *Rebel* commenting on a number of these declares it to be "the most remarkable proclamation issued by governmental authority since the dawn of history."

The youthful face of Governor Alvarado that looks out at us from the pages of the *Rebel* is not unlike the fine, forceful type of face with high broad brow and searching eyes seen sometimes in our own South.

From Canada comes news of importance. Nova Scotia province has abolished the tax on personal property; land and improvements will hereafter be assessed separately, and the tax rate on improvements will be reduced 25 per cent. The credit for this victory is due in large measure to Mrs. E. M. Murray, formerly of this city but now of Halifax.

It is good news too that comes from Sydney, New South Wales, where the City Council after many years agitation has decided to tax land values apart from all improvements. Sydney is a city of over 700,000 inhabitants; the value of land is given at £53,138,686. The whole of municipal taxation will be drawn from this source, personal property being exempt.

All readers of these lines are again reminded of the Annual Single Tax and Fels Fund Conference at Niagara, American Side, on August 19, 20 and 21. On the 19th our Canadian friends will meet on the Canadian side, and fraternization of American and Canadian Single Taxers will be possible on that occasion. It is an opportunity that should be gratefully seized. It may not occur again.

**PRINCIPLES AND PLATFORM
OF THE
LAND PARTY OF NEW YORK STATE**

HEADQUARTERS, 252 W. 14TH ST., NEW YORK CITY

We, citizens of the State of New York, believers in the teachings of Henry George that the earth should be the common property of all mankind and that each man should secure the full results of his own labor,

And believing that the unjust and unnatural distribution of wealth throughout the world is caused by the monopolization of the earth by individuals against the interests and rights of their fellowmen,

And believing that the only way to correct this injustice and to enable all men to secure the full results of their work is to teach the fact that the land of this city, State and country should be owned in common by all who reside herein and that there is a practical and simple way of securing such common possession by taking the full rent of the land for the support of the government and the common welfare;

And believing that this solution of the problem of the unjust distribution of the products of industry is essential to the stability of the State,

And believing that no other issue before the people is of such fundamental importance as the return of the land to the rightful possession of all men,

Hereby pledge ourselves to support this issue until the land of this State is restored to the people in common for the use and benefit of all; and we invite to join us all whose hearts burn with indignation at this robbery of the people, constant, cumulative and remorseless, that pinches them with anxiety and want in both childhood and maturity and overworks them into an early grave.

In support of this purpose and believing that we should not vote for State parties or candidates who do not publicly support these principles in their canvass we join ourselves in a State political party having for its motto,

"The Land for the People;"

and to make our meaning clear we designate this party

"The Land Party"

in the hope that our brothers of the earth will learn to believe as we do that all men are created equal in their natural and necessary needs and that these can be supplied to all only by the equal opportunity to use earth's treasures.

Inasmuch as under our system of Federal and State governments the administration of the land pertains to the State, which has power to tax or condemn it to public purposes, we urge all good citizens irrespective of their party affiliations in the Federal field, to combine with us within this State to abolish the private ownership of land.

Now, therefore, appealing to the citizenship of New York, we pledge our candidates to advocate publicly the following State issues:

THE LAND FOR THE PEOPLE

The land of New York State is of right and should be—as this State's Constitution declares—the common property of the people of New York State. Therefore we advocate that the State government as the representative of the people shall appropriate through taxation annually the full rent of all land within the State's boundaries; the funds so raised to be apportioned to the State and local governments and to be expended by them, first for the economical administration of such governments, the balance for the welfare of the people in common benefits and public improvements.

OLD AGE PENSION

We favor the granting of a pension to all men and women who have attained sixty years of age. They have severally earned it by their creation of land-values, out of which alone the pensions should be paid. We condemn as unjust their payment out of any other fund. We also warn against its use as a sop to allay discontent with the social evils due to private land-ownership. Whenever paid out of any fund other than land values it must inevitably prove an evil.

INITIATIVE, REFERENDUM, AND RECALL

In order that the political power of the people be increased we advocate the Initiative, Referendum, and Recall; that the people may propose and pass upon laws, and that they may dismiss unfaithful servants.

WOMAN SUFFRAGE

We advocate adult suffrage, admitting women to the voting franchise that she may become man's equal partner in legislating for her own and her children's welfare.

PROPORTIONAL REPRESENTATION

We advocate proportional representation so that any appreciable minority of the people may at least have a voice in our legislatures.

CONSCRIPTION

We condemn as vicious the Stivers law passed by the late legislature, giving the Governor the personal privilege of arbitrarily drafting any citizen for military service. So drastic a tyranny exists in no European country, however benighted, and is hideously at variance with the spirit of true democracy. We object strongly to any and all bills aiming at coercion, compulsion, or official inculcation of ideas on military service. When "our country" is really ours it will not lack defenders.

This party believes it unwise to waste time on the numerous and mostly palliative issues brought forward by other parties in that they tend to obscure the importance of the great issues we advance, and also because these small issues can, and no doubt will, be considered in proper time and place when we have attained the Initiative and Referendum.

We submit these planks, all of which are State issues, to your judgment, confident in the belief that they are all vital and just; that all lead to an extension of power and liberty for the people; and that they should merit your earnest and steadfast support.

Devoted solely to principle, we will endorse any candidates who will publicly pledge themselves to seek to recover "the land for the people." Without such pledge we will nominate our own candidates.

For further particulars call upon or address: Gaston Haxo, Secretary.

Headquarters 252 W. 14th St. New York City, open every evening 8 P.M., also Saturday afternoons.

GOLDEN MAXIMS.

By JAMES BELLANGEE

We fail to get the right relations because we work from the wrong end. We begin with the results desired instead of tracing things back to the first causes. This policy leads to an attempt to destroy things that hinder rather than to promote things that help, and thus our work results in confusion.

No man can long exercise authority over another without making a fool of himself and a slave of the other.

Most men are not nearly as good as they pretend to be and are very much better than others think they are.

Our greatest successes are our discoveries of God's plans and our greatest failures the attempts to evade them.

It is not worth while to be offended or excited by any action of others that can be attributed to their ignorance.

Some people are more sensitive of their indispensability than of their responsibility.

Many people think that when a thing is explained it is justified.

As man can only conceive of God as a personal being with human attributes, so can the selfish only judge the just in terms of their own selfishness.

Progress is made through idealism. As hatred is not the language of idealism, contention and bitterness cannot assist progress.

The man who has a mind to live high does not always live high-mindedly.

It is not worth while to spend the time to talk about what you have done. Quite likely some one has seen it who would prefer to talk about it rather than do it himself.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by

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JULY - AUGUST, 1916

PUBLISHER'S NOTES

THE next Fels Fund and Annual Single Tax Conference will take place on August 19, 20 and 21 at Niagara, American side. The Canadian Single Tax Conference will take place on August 19 on the Canadian side.

REMEMBER that the Special Numbers of the REVIEW may be had at ten cents a copy in lots of ten. These include the Special Vancouver, the Special Edmonton, the Special British, the Special New York City, and the Special Buffalo Conferencen umbers. Send one dollar for ten of these. They are authentic propaganda documents of rare value in that they show things actually accomplished. They are all larger than the regular issues of the Review, being in all cases greater in number of pages than any single issue of any Single Tax periodical ever printed. And all are profusely illustrated.

ORDER any book that you may need of the REVIEW. If out of print we will make special effort to procure it.

SEND three cents for eight page pamphlet by the editor of the REVIEW on the "Problem of Poverty." In lots of one hundred this pamphlet will be sold for two and a half cents each.

THE lady whose picture appears in the group which served as frontispiece in the May-June SINGLE TAX REVIEW and marked "unknown," is Mrs. Boyd, wife of Dr. Geo. A Boyd, of Denver.

THE COMING SINGLE TAX FIVE YEAR BOOK

We shall in all probability begin actual printing on the Year Book (Quinquennial) on October 1st. Articles already filed for appearance in this work number over 90,000 words, and many other articles have yet to be edited, and a number are yet to be written.

A recasting of the original plan of the work calls for the omission of a few of the subjects originally contemplated. For example, the proposed department of "Who's Who in the Single Tax Movement" will be omitted; also the Necrology, though short biographical sketches of the early leaders of the movement now departed will be included.

There will be a department of "Definitions," which will include brief explanations of the terms in common use by Single Taxers, and there will be a very full presentation of "Questions and Answers." The history of the movement in all countries where the doctrines of Henry George have gained a foothold will form part of the work, and interesting and valuable facts will be given regarding many of the cities of the United States. A striking historical account of the Land Question in Congress, from the pen of Dr. Marion Mills Miller, will form a notable chapter. An article on the "Forerunners of Henry George," from the pen of Samuel Milliken, will introduce us for the first time to an astonishing number of teachers, preachers and agitators, who saw the great truth in whole or in part which was finally embodied in an authoritative form in "Progress and Poverty."

We crave indulgence if the work falls below the standard we ourselves have set. Our critics will bear in mind the magnitude of the task; we at least shall have done

something if we show how five years from date of publication the second edition of the work may be better done, and we will have supplied to the Single Tax world a work whose reference value will not be likely to decline until this second edition is ready.

Our thanks are due to those here and abroad who have so generously cooperated to make the work a success.

Already nearly two hundred public libraries have subscribed in advance, which is not usually the practice of such institutions.

If there are readers of this number of the REVIEW who have not yet sent in their orders for the work, they are urged to do so.

MR. BABSON ON TAXATION IN CENTRAL AMERICA

Roger W. Babson, of Babson's Statistical Organization is perhaps not a Single Taxer, but he sees part of the truth very clearly, as the following will show:

"There must be some new and proper system of direct taxation thruout Central America. Practically all the incomes of the Central American governments are today derived from customs duties on exports and imports. Such duties are not only unjust to the masses, but they retard a country's growth and prosperity. The expenses of running a government should be derived from direct taxation on land and personal property, especially on the former. The land taxes in Central America today are practically nothing. There is no adequate system of assessment. The landowners "declare" their property at a very small fraction of the real value, and only a small tax is made upon this. In Guatemala this tax is only \$6.00 per thousand and much property is assessed at one-twentieth, or perhaps one-hundredth, of its real value.

"The same is true in a general way throughout Latin America. Of course if one talks in South America in favor of higher and more direct taxation, he at once gets

into disfavor with the rich and ruling classes. It is difficult for any class to tax itself. Hence, so long as the land-owning class continues to control the governments of these countries, many claim that there can be no real progress. I, however, am not so pessimistic as this. I believe before long the rich and land-owning class will see that the real prosperity of their children depends upon the sanitation and education of the entire country. The time will come when the rich will realize that the health of their families is safe only as the health of the entire community is improved. The same reasoning will be applied to the educational question."

And further on he says:

"So long as each class is attempting to get on by exploiting some other class, then poverty abounds; but when each class endeavors to be of real service to the nation, then prosperity abounds. Here lies the secret of Central America's present condition and my hope for its brilliant future."

HONOR TO LINCOLN STEFFENS

Commenting upon the more friendly attitude of the Carranza government toward the United States, the New York *Sun* says:

"Then the unofficial diplomats got busy. They include American and Mexican labor leaders and various persons sympathetic with the cause of labor in the United States. In the last class is included Lincoln Steffens; pioneer muckraker of other days and more recently guest of Gen. Carranza for several months; among the labor leaders is Samuel Gompers, head of the American Federation of Labor. These men had easy access to the attention of Gen. Carranza—Gompers through the fact that Gen. Carranza has worked in close touch with Mexican labor leaders, and the latter have indorsed Mr. Gompers to him."

This unconscious tribute to Mr. Steffens coming from an enemy source must be peculiarly gratifying to his friends.

PERHAPS A QUESTION OF AMENITIES

We have done an apparent injustice to Mr. James R. Brown in attributing to his excellent "Plain Talk on Taxation" the statement that "the present system of taxation is advocated by knaves and believed in by fools." It occurs in Mr. Brown's pamphlet on the Farmer and not in the work to which it is erroneously ascribed.

It is said that the remark was made by Henry George himself, and that our criticism is therefore a criticism of the prophet. If so, it is a liberty which the prophet always allowed his disciples, and if Mr. George really said it, it was nevertheless in questionable taste.

A correspondent sees an inconsistency in our condemnation of such a statement when placed over against what he terms our harsh criticism of the political economists. The cases are hardly analogous. To stigmatize ninety per cent of our fellow citizens as fools or knaves is one thing; to pillory a small class of the "intellectuals" whose teachings are in many cases deliberately designed to conceal truth in the interests of a privileged class, is quite another.

So much for this correspondent. Another, in a milder tone of disapproval asks that we do justice to those political economists (indeed to nearly all political economists in a measure) who have taught the doctrines of free trade in opposition often to the pecuniary interests of universities endowed by protected and protectionist magnates. We gladly concede this measure of credit to the professorial class. But the teaching of free trade is a tradition inherited from Adam Smith who wrote more than a hundred years ago; it is the orthodoxy of the schools; it is an old, not a new truth. At that it is only a partial challenge to privilege, and it has nearly as many friends in the House of Have as Protection has. And after all it is only commercial free trade that is taught: no political economist occupying a seat in a

university is a free trader of the kind that Bastiat was, or David A. Wells, not to mention Henry George. Ninety per cent of these free trade teachers in the universities are merely revenue tariff men. If they have ever boldly advocated the destruction of custom houses we confess not to have heard of it.

Nevertheless, such credit as is due them we concede, and we thank our correspondent for the opportunity of making this acknowledgment with such grace as circumstances permit, and such qualification as must perforce accompany it.

CAN MARX AND GEORGE BE HARMONIZED?

Many letters have been received congratulating the REVIEW on the publication of Mr. W. H. Kaufman's series of articles showing, or endeavoring to show, a practical agreement between the economics of Karl Marx and those of Henry George.

The experience of some readers however, may or may not be described by Mrs. Julia Goldzier, who writes as follows:

"I read the article 'Karl Marx and Henry George' by W. H. Kaufman in the May-June issue of the SINGLE TAX REVIEW, with great pleasure.

In its proper proportion it is as fearfully and wonderfully made as is the Milky Way. It is as formless, nebulous, fluid and rarely viscous. Not vacuous; "viscous." There certainly is something there, but it wafts away when you try to grasp it. You can feel it if you thrust your hand into a pailful and paddle around. Or if the pailful is thrown over you, you know you were hit by something, for you are all wet; but the tangible particles have flowed away and you can't gather them together again.

If "Das Kapital" means "private monopoly" what is the name for that which means capital? For surely—no matter what a "consistent Single Taxer" might do—a believer in the Henry George philosophy would never be guilty of making such a statement as: The three factors in the production of *Wealth* are *Land*, *Labor*

and "*Private Monopoly*." When Karl Marx or any other "consistent Single Taxer" wants to mention the third factor in production what word does he use? I have not been able to discover it, and I am inclined to conclude that, to be a consistent Single Taxer you must be eloquently nebulous, indefinite and viscous in your statements; and the more nebulous, the more indefinite and viscous your statements, the more consistent a Single Taxer you are."

This is extremely clever, but not very convincing. For it is quite possible to show that Marx erred in minor details and in definitions without disproving Mr. Kaufman's contention that he really saw the land question, not merely as a phase, but as the actual basis of the system of private monopoly by means of which in a thousand ways labor is exploited. That hundreds of extracts from *Das Kapital* reinforce this conclusion Mr. Kaufman has, it seems to us, abundantly proved. That Marx was a "more consistent" Single Taxer than Henry George may be allowed to pass as a harmless exaggeration. The fact that he was not clear in his exposition is proved by the fact that it was reserved for Mr. Kaufman to demonstrate years after the publication of the book itself that the elaborate structure of State Socialism reared in the name of Marxism fails to find its justification in anything that Marx taught. Evidently much of this has been tacked on to Marxism and its contention as taught in *Das Kapital* that before labor can be exploited it must first be expropriated from the land.

The surprise of a few Single Taxers at Mr. Kaufman's series of papers, and their disposition to reject without examination and with a little impatience much of the truth which Mr. Kaufman has made clear with respect to the teachings of Marx, is due to the fact that their knowledge of Socialism is drawn entirely from the later interpreters of Marxism, and their inclination as Single Taxers to that philosophy of individualism which is the antithesis of Socialism as taught by some of its later disciples. Representing this thought, Mr.

Chas. LeBaron Goeller, of Union, N. Y. editor of the *Single Tax News*, is "amazed that Mr. Miller should allow such weak articles to be leaders in a Single Tax paper." We are not amazed at Mr. Goeller's amazement. But if he can disprove Mr. Kaufman's interpretation of Marx he will do what we confess we are unable to do. And perhaps his failure to accomplish this task may somewhat qualify his amazement.

THE COMING NATIONAL CONFERENCE

The Annual Fels Fund and Single Tax Conference will be held at Niagara Falls, American side, on August 19, 20 and 21st. On the same date the Canadian Single Taxers will also hold a conference, and it is hoped that large numbers of American Single Taxers may be able to meet with our Canadian comrades.

Those who can attend this Conference should neglect no opportunity to do so. The Conference will meet in a sad time for this civilization of ours, with a whole world at war. It must be that most of us are depressed with the events that are transpiring. But though Single Taxers have never been the prophets of evil it is they who, almost alone have declared that a civilization based on injustice could not long endure. All the industrial fabric so laboriously builded was seen to be of the most unsubstantial stuff, and so far as Europe is concerned, is now tottering to its fall. We cling to a stupid folly indeed if we imagine our own system, in these United States in most ways similar, is any more enduring.

How civilization may be saved, how what is worth while in it may be preserved, is a Titanic task indeed, even with the answer written in the heavens as we read it. Others will not see it, and the nation may march to its destruction if the true lesson is not read. Our work is to cry the warning so loudly that men will listen, will awake from their sleep, and from the fool's sense of security.

These words of Cardinal Manning should

be recalled at this time: "In the nature of Providence and of God the soil belongs to those who are born upon it and will be buried in it. That was my opinion twenty years ago and I am of the same mind still and the attempt, contrary to Providence and the law of nature, to build upon the soil any civilization or any social State which does not spring from the first governing law of God and Nature, I believe to be doomed to failure."

Let the coming Conference be as representative of this thought as it can be made.

AGAINST AN INCOME TAX

The following letter from James B. Ellery of Erie, Pa., addressed to Hon. John J. Hopper and others who signed the Memorial to Congress urging the Income Tax, has the hearty endorsement of the REVIEW:

"Yours of June 2nd received. It is true that recently I did sign a Memorial to the President and Members of the Committee on Ways and Means, urging an income tax as a means of raising Federal revenues.

"I have ever since regretted this action. I signed the Memorial against my own judgment, solely because I saw the names of so many prominent Single Taxers on the letterhead of your Association and concluded that they were in a better position to know what they were doing than I was.

"Will now say that I cannot understand why Single Taxers are sidetracking their own principles and so confusing themselves and everybody else, by the advocacy of this income tax. Will you or some other Single Tax member of your Association please explain, as a Single Taxer, how 'Income Tax' and 'Equitable' can be harmonized?

"I believe all Single Taxers should stand squarely for the raising of all public revenues, Local, State, and also Federal, by the taxation of land value, and land value alone, rather than to give any consideration whatever to an income tax, which true followers of Henry George rightly contend is impracticable, unjust, and also, unnecessary."

IS MR. BIGELOW WRONG?

Several valued correspondents in Ohio have written the REVIEW expressing their regrets that we should have advised our Ohio readers to get behind the Bigelow measure. One of our friends characterizes it as a "side issue, confusing, disrupting and altogether bad." He points out that Ohio has 17 different kinds of taxes, varying in principle or no principle, and that much has been made of this in the propaganda carried on by the Single Taxers of the State. Now, it is said, along comes Bigelow and adds a few more kinks and complexities, such as inheritance, income and special land taxes. It is further contended that the pension scheme would disrupt Single Taxers.

Another correspondent says that "old age pensions are as reprehensible as charity offerings to do away with poverty."

We concede all the strength there is in the arguments advanced. The measure is not such as we would support if a better one could command, we will not say success, but even a fair measure of support, sufficient to arouse attention. We confess, too, that we have not always been in agreement with Mr. Bigelow; we have wished that what he proposed to do were as radical as his words; we have wished that he could see things as Senator U'Ren has finally come to see them. But because the measure did contain a degree of Single Tax, because it was likely to arouse discussion and because it seemed possible to get a hearing for the principle which the measure does not quite successfully conceal, we were willing to give it a qualified support. It may be that we erred. If, as our Ohio correspondents tell us, Mr. Bigelow has cut out the little land tax from his measure in its final shape, the whole question assumes another aspect.

But with our correspondent who condemns old age pensions per se we must take issue. We conceive that no better use can be made of the land values created by the people than is provided by a wise and judicious old age pension system. "Progress and Poverty" suggests it; it has its sanction in justice and common sense;

unlike many of the services of government it is participated in by all the people; it conduces to what we call "the common good." Old age pensions systems under present modes of taxation however can be subjected to a criticism wholly destructive. But if it is proposed to show that because land values are created by the people in quite a different way from other values, and that it may be returned to the people in part through old age pensions, our position is a strong one. Whether old age pensions would be needed at all under the Single Tax, whether the resultant improvement in the distribution of wealth would not wholly remove any apparent justification for measures of this kind, is of course quite another argument.

We hope to see our Ohio friends get together on some measure on which they can agree. The more radical it is the more likely it is to succeed, not in one election nor in two. For it still remains true that in the battle for principle the direct route is the shortest.

MR. R. C. MARR, of Glasgow, Mo. writes us this account of the following incident:

An adjoining county had just voted down a bond issue to build rock roads in the county. This defeat was due largely to the retired land lords—living in the different towns in the county. A short time afterwards the merchants of one of the leading towns held a private meeting to consult with an expert advertiser. At the meeting complaint was made that the retired land-lords opposed every progressive move and some one asked, what could be done about it.

The expert replied, with an oath, "Single Tax them."

MISS GRACE ISABEL COLBRON sailed for Europe last month, and will visit Berlin and other German cities.

E. T. MEREDITH, publisher and editor of *Successful Farming*, has been nominated by the Democrats for governor of Iowa.

THE USE OF VACANT LOTS FOR SINGLE TAX SIGN BOARDS

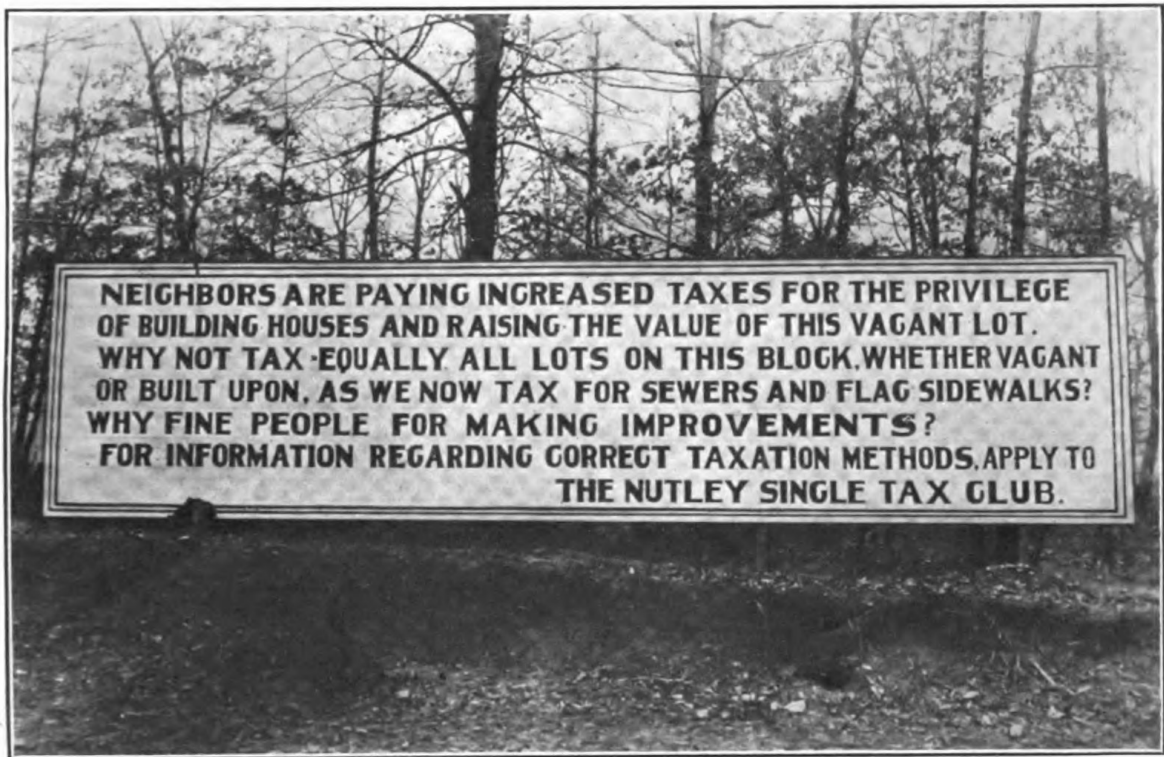
BY GEORGE L. RUSBY

(For the Review)

Effective propaganda effort depends primarily on two things: devotion to the cause at stake, and a wise choice of method in applying this spirit of devotion to the accomplishment of the desired end. If the importance of the second of these requisites were as widely recognized as that of the first more study would be given to the relation between cause and effect (with the result, incidentally, that fewer of our good people would support and perpetuate the causes of the evils against which they so sincerely protest); and propaganda effort would attain greater effectiveness.

Among the various methods chosen to propagate Single Tax sentiment, a method that is growing in popularity as its effectiveness becomes more clearly recognized, is that of maintaining appropriate sign boards on vacant lots. The value of this method of advertising has long been recognized by vendors of merchandise; and if they, with their business sagacity have accepted this as one of their most effective methods of telling the public what they have to offer, we Single Taxers would do well to take our cue from them. Indeed, we have a most decided advantage over them all, because of the direct connection between reform to which our signs call attention and the vacant lots themselves, on which the signs stand.

Not only does this connection tend in a general way to attract attention and suggest the proper line of thought to him who reads, but there is a more specific advantage in this: that the uninitiated owner of real estate, who is so often adversely prejudiced because he believes that the Single Tax would injure land owners, is apt to ask himself why a vacant lot owner should be advocating such a reform. This question raised, the way is open for the next step. The Single Tax sign on one of the writer's



"PUTTING THE SINGLE TAX ON THE MAP"
 (See opposite page)

vacant lots has often elicited inquiry as to why the owner should be so foolish (much stronger language has not infrequently been used in making the inquiry) as to advertise a tax reform that would lower the price of his land. It is obvious that such inquiry carries a fine opportunity for educational work. If we are careful and tactful it is easy to show the average land owner that though the Single Tax would eventually destroy the selling value of his lands, the accompanying benefits would, even from a material point of view, greatly outweigh the loss thus suffered.

Necessarily a sign cannot be made to offer a complete explanation of the Single Tax; but before a man is ready for an explanation of the subject he must have his attention called to it, and his interest awakened. And I doubt if there is a cheaper or more effective method of doing this than by the use of vacant lot sign boards bearing brief, pointed arguments. It seems hardly possible that \$25.00 expended for the printing and distribution of literature could be made to excite as much interest among those to whom the subject is new, as a vacant lot sign board costing the same amount and centrally located.

Instead of being glanced at and then thrown into the gutter, as with a tract, the sign board is "passed on" to the next passer-by whether the first reader so desires or not; it works seven days of every week, from sunrise to sunset, and many a moonlight evening besides. Indeed the addition of electric lights would keep it "on the job" even on dark nights.

The first Single Tax sign board ever erected was that built by J. J. Pastoriza, of Houston fame, on two of his vacant lots in that city. It reads as follows:

In 1903 I paid \$370.00 for these two lots. I will not sell them until they are worth \$5,000.00. This profit I will receive instead of the community which created it, and who would receive it if we had the Single Tax. Read Progress and Poverty by Henry George—For sale by Bottler Bros., Stationers.

Mr. Pastoriza recently told the writer that the value of the lots bearing this sign has now reached the \$5,000.00 level, and that he was then negotiating for a sale at that price. He says that the erection of the sign was advertised widely by the local papers, that it caused endless discussion, and that it in fact furnished the basis of the educational work and change of sentiment that eventually made it possible for him to be elected Tax Commissioner, and to do the splendid work for tax reform that he has accomplished in Houston, the influence of which is shaping present taxation changes in many other Texan cities.

Another Single Tax sign is that erected by Mr. Chas. Hecht, at Lakewood, New Jersey, which appears in the illustration. Mr. Hecht's observations of the effects of this sign tend to constantly strengthen his enthusiasm for this method of arousing sympathetic interest in our reform. Only a few days ago the writer was introduced to a man who had become an ardent advocate of the Single Tax, and who testifies that his attention was first aroused by seeing Mr. Hecht's sign every time he passed on his way to the railroad station.

The writer has for fifteen years maintained a large sign on a vacant lot, a photograph of which is also presented in illustration.

This sign is 40 feet long and 10 feet high, each letter being about 10 inches in height, black on a white background, and so conspicuous that not only "he who runs may read," but they, also, who travel that way by trolley, for the location is on the trolley line, and at a corner where the cars usually stop. The original cost of this sign was \$66.00, and it has cost \$15.00 on each of three subsequent occasions, for repainting. There has been the additional expense of moving the sign twice, for twice has the vacant lot been sold on which it stood.

The writer is satisfied that the amount expended for erecting and maintaining this sign has brought more than commensurate results, from a propaganda point of view. On one occasion the *Newark Evening News* reproduced the sign across its front page,

Many inquiries have been received and much discussion has been aroused. And it might be well to here emphasize the importance of having such a sign furnish the address of some one or some organization where appropriate literature can be secured; for the passer-by whose attention has been awakened will often make a note of such address and communicate with the proper party, whereas he may otherwise permit the whole subject to pass from his mind. It is not necessary to have much of an organization for this specific purpose; anyone can call himself the "Jonesville Single Tax Club," and give the post office authorities instructions as to where to deliver mail so addressed.

The sign board of the New York Single Tax League (see frontispiece) is one of many similar the League expect will be erected in different places in the State of New York by Single Taxers who favor this method of propaganda.

The letters of the words "Poverty and Land Monopoly" are each three feet high.

It may be that some Single Taxers would prefer a different motto; the one pictured was adopted after careful consideration of a great number. When all the conditions are weighed the effectiveness of this motto will be more apparent. It is one that will arrest the wandering attention of a passenger in a rapidly moving train, idly viewing the landscape from the window. A terse, snappy, thought-provoking sentence that can be comprehended at a glance, is absolutely necessary. The first sight visions only the sign board itself; because of its unusual reading matter, seeing it repeatedly, the idea conveyed by the words will finally find lodgment in the consciousness of the readers. Some will become actively hostile, others passively acquiescent, while others of thoughtful mind will be curious and want to know more about the Single Tax, and that desire to know is the first essential step to the making of a Single Taxer and propagandist.

The Single Tax reform is still in its educational stage, and will be for a long time. It will emerge from this stage as soon as we

have properly done our work, which is to agitate and educate, applying in this vitally important field that we have chosen for our life's work the homely, but pertinent truth to which we, in our business affairs, attach so much importance:

"The man who whispers down the well
About the goods he has to sell,
Will never reap the shining dollars
Like the man who climbs a tree—
and hollers."

EVERY now and then some one who has been a Single Taxer for a number of years, acting with us, voting with us, preaching with us, awakes to a realization of what the Single Tax really is. He never knew what it meant. He runs away from it with something very like horror. He then tells the world that of course the Single Tax is all right, but it is too radical and revolutionary for early adoption; it should be attained by very slow and gradual steps, and in about fifty years he would welcome it, and the world would be ready for it.

Such men are more dangerous foes of the movement than its open and declared opponents.

FROM THE FIELD

JAMES F. MORTON, JR. WRITES OF HIS LECTURE WORK

June is not much of a lecture month; and a bare statement of the field activities at the fag-end of the season cannot fail to appear meagre in its suggestion of accomplishment. The month, however, was far from being an idle one; and from some phases of the work done results of no mean importance are probable. The most notable opportunity to spread the good news of economic justice was offered by the annual convention of the Western New York Federation of Women's Clubs. This gathering was held in the town of Webster, near Rochester, and had a large attendance of leaders in progressive women's activities. It is not too much to say that the Single Tax message was greeted with positive enthusiasm and the many questions which

followed the exposition indicated an eagerness to grasp the subject thoroughly. There is reason to anticipate from this occasion further openings for the presentation of our cause, together with a greatly increased receptivity on the part of New York club women.

A lecture before the Smithville grange, in the town of Adams, brought me before another representative body of farmers, and proved afresh that we have no need to dread the opposition of the agricultural communities, if we once give them a simple and careful explanation of our programme. The hostility of the average farmer to the Single Tax is based entirely on misinformation, and can easily be overcome by a clear presentation of the truth.

Lectures were also given in Ogdensburg and Malone. Special circumstances in each of these places made the attendance disappointingly small; but in each there were some eager listeners and inquirers. The entering wedge has been inserted in entirely new territory; and I have been asked to come again, with the promise of larger audiences. Other towns in the northern part of the State are just becoming interested, and while they slipped up this time in the arrangements tentatively projected, they expect to give the Single Tax message a good hearing in the future. I made use of a few days left unoccupied by failure to bring dates closely together, to run up to Montreal, and bear fraternal greetings to some of the Single Taxers there who are striving valiantly against peculiar difficulties.

July and August do not offer facilities for lecture tours. I am spending the former month in New England, and shall lecture on the Single Tax at the Greenacre assembly in Eliot, Me. I expect to spend practically all of August in New York, and shall be glad to respond to any special call during that month. Opportunities ought to offer at summer resorts, picnics, special outings and the like.

The first fall trip will begin as early in September as possible, and will cover the central part of the State. I should be glad

to hear at once from friends within fifty miles of Syracuse in any direction, who think that meetings might be arranged in their respective communities. Write me always at 68 William St., New York City. By pulling together we shall advance our common cause—JAMES F. MORTON, JR.

SOUTH AFRICA—TRANSVAAL

From South Africa there is some quite cheerful news anent the progress of Single Tax principles. The Transvaal Provincial Council has passed a Local Authorities Rating Ordinance which permits Municipalities to levy a rate upon site values separate from improvements; a penny in the pound has first to be levied on site values and the balance of the total rate may be raised partly on land and partly on buildings, then, after the lapse of two years, the Transvaal Municipalities are to have the glorious opportunity of raising their entire revenue from site values.

To realize the greatness of this achievement one need only recall the history and development of the great mining centre of Johannesburg, now a town of about 100,000 white inhabitants. When about thirty years ago the immense richness of the gold bearing strata first became apparent numerous land companies were formed among the newcomers to exploit for their personal advantage the increased value of the surrounding land due to the rapidly increasing population. These companies speedily cornered all available building land and by means of their unholy monopoly created an artificial scarcity and raised the price of building sites to most extravagant figures—in accordance with the practice which has cursed European civilization for many generations.

These high prices were not thought much of in the early days because money was then very easily earned, but since the keenness of competition has reduced profits as well as wages very considerably enquiries as to the cause of the high cost of building sites began to receive attention.

To the Labor Party, ably led by Mr. Ad-

vocate Lucas, is due the credit of placing the Transvaal Municipalities in a position to raise their revenue in a scientific way and without discouraging industry and enterprise.

Already the townships of Germiston and Barberton have adopted the new ordinance and it is considered certain that Johannesburg and Pretoria will immediately follow. The various land companies are feeling very uncomfortable at the thought of the possible cost of continuing to hold land out of use and of maintaining artificial values.

There is far less activity in other portions of South Africa in the direction of Land Tax Reform, but the paramount importance of the transfer of the burden of taxation from industry to the community-made value of land is not lost sight of amongst many little groups. There is for instance a reading circle in East London presided over by Mr. E. J. Evans which includes men of all political parties.

It should be stated that the South African Labor Party has the honor of being the pioneer of Henry George's principles. The stronger Unionist Party has Land Taxation as a plank of its platform but unfortunately it appears to be there merely as an ornament—or perchance as a vote-catcher?—C. H. LAMB.

DEATH OF JOSEPH LEGGETT

The news has reached us of the death of Joseph Leggett, perhaps the best known Single Taxer on the Pacific coast. Mr. Leggett was a native of Dublin, Ireland. As long ago as 1870 at the very beginnings of the movement he was accustomed to meet with the early group of Single Tax pioneers in Judge Maguire's office in San Francisco to discuss the land problem as set forth in Henry George's "Our Land and Land Policy." He was the president of the Land Reform League of California in 1878, the first Single Tax organization in the world, and he was active in the movement down to the day of his death.

A committee of the Home Rule League in Taxation in San Francisco consisting of Jas. H. Barry, H. Gutstadt, and C. E. Todd

have made public the following resolutions on the death of their old comrade:

Whereas, it has pleased a divine providence to call hence our most highly esteemed and beloved friend and co-worker, Joseph Leggett, and

Whereas, Joseph Leggett has for nearly half of a century devoted himself and his wonderful ability, untiringly to the cause of social and economic regeneration and particularly to the fundamental philosophy of the Single Tax, and

Whereas, through all these years he has rendered inestimable service in his self-imposed task of spreading the gospel of human freedom, upholding, advising and encouraging its disciples by word and deed wherever, over the entire globe, efforts were put forth in the great Cause which controlled and permeated his very being, and

Whereas, the far reaching effect of his well directed and intelligent labors during the many years of his valuable and persistent service to the great Cause, can hardly yet be fully appreciated, though the results thereof will become more and more apparent as times grow on, and the seeds of knowledge and good will to all men, sown by him shall sprout and bloom and fructify: Therefore be it

Resolved, that in the death of Joseph Leggett not only those immediately connected with him in the cause of land reform, but the lovers of human freedom everywhere have sustained an irreparable loss. Looked upon and revered as the Patriarch of our movement, his memory shall ever be enshrined in the hearts of those who had the precious privilege of knowing and co-operating with him. His great love for Humanity, his great devotion to its cause and his life-long labor in its behalf, entitle him to be enrolled on that roster of valiant champions of human freedom, who though they have gone hence before him, shall for ever abide with us; Henry George, Tom Johnson, Leo Tolstoy and Joseph Fels,

Resolved, that as comrades, friends and kindred spirits, in full appreciation of the great services rendered by the late Joseph Leggett, we herewith, as a most befitting

monument and an earnest of our sincerity to his memory, pledge our endeavors to emulate most devotedly the noble example of self-sacrifice and self-effacement set by him, during his entire life, for our Common Cause, the great Cause of human freedom, and be it further

Resolved, that an engrossed copy of these resolutions be presented to the family of our departed friend, and further copies be sent to the several newspapers and magazines interested in our great Cause.

DEATH OF ANDREW HUTTON

The death in June of this year of Andrew Hutton, of Schenectady, N. Y., takes from us another of the old veteran Single Taxers. Those who link present memories with the early days of the movement are departing one by one.

Mr. Hutton was born in Scotland in 1847, and came to America in 1879. On his death he had completed thirty-five years of service with the American Locomotive Company. For years his contributions to the local press of Schenectady on the principles of Single Tax, made his name a familiar one.

He was an earnest supporter of Mayor Lunn's administration. Mr Hutton was a member of the First Presbyterian Church of Schenectady, the pastor of which, Rev. A. Russell Stevenson, conducted the funeral services.

THE *Railroad World* of San Antonio, Texas is a supporter of the taxation of land values. It gives first place in its issue of June 9 to an article by H. J. Chase from the *Railroad Trainman*, an argument for the Single Tax written with force and clearness characteristic of the author.

J. J. PASTORIZA of Houston, Texas, spoke at the Single Tax meeting on Boston Common Sunday afternoon May 28. On Monday at noon he was the speaker at a luncheon at the City Club and in the evening at a banquet of the Mass. Single Tax League at the Twentieth Century Club.

THE COMMITTEE ON TAXATION OF NEW YORK CITY

PUBLIC HEARINGS AND REPORTS

(For the Review)

BY GRACE ISABEL COLBRON

(Concluded)

The first two or three days of hearing have been treated at length in these articles so that our readers could get at the general scheme of the Commissions' work and understand what an opportunity it was—an opportunity which was not sufficiently utilized. I also wished to give the opposing testimony at length on the first days that the general trend of it could be seen and that advocates of a just taxation could realize the strength of the opposition. Because if an opposition really succeeds in making itself felt when it has no better or more consistent arguments to advance than those advanced by the other side at these hearings, then indeed we must realize that the opposition disposes over weapons that have nothing whatever to do with justice or common sense. If they can make no appeal to the intelligence they must know how to make an appeal to unintelligent self-interest, the most dangerous force in the road of progress. At the other hearings that followed those we have already spoken of there was no testimony which was of any particular importance in that it varied greatly from what had been said on either side. Chief among those who testified in favor of the improvement exemption were Mr. Charles O'Connor Hennessy of New Jersey, Mr. Charles H. Ingersoll of New Jersey, Mr. Henry de Forest Baldwin of New York, Mr. Alan Dawson of the Committee of Congestion, Mr. DeWitt Clinton, Jr. and such sterling veterans of the movement as Benjamin Doblin, James R. Brown and Peter Aitken. Testimony against the measure was given by Mr. Allan Robinson, Mr. Robert S. Dowling, Mr. David A. Clarkson, Professor Joseph French Johnson of the New York School of Commerce and

others. Mr. Allan Robinson was cautious in the extreme. He confined himself mainly to the points he has always taken when he has spoken against this measure, or against the Single Tax generally. His main point against the improvement exemption seems to be that it is tending toward the Single Tax, but Mr. Robinson is still not ready to make a careful statement based on economic grounds or even on the grounds of simple justice to the greater number, of why he thinks the Single Tax would be so bad. He states that in his opinion it is:

"The expectation that the appreciation of the land value will largely if not wholly balance the depreciation of the building value that leads the majority of people to invest in land in a large city."

Mr. Robinson refused to follow up that statement along the line of the well known facts that the majority of people who invest in land in a large city, are not always a majority of people who build there, and that a majority of the people who build and live in a large city do so from quite different reasons from those actuating the small minority that buy land to speculate on the increase in value. Professor Seligman in one of his questions made a rather good point in that he stated that it was apparently the idea of a great many speakers opposing the change in taxation that the pioneers who built up this country, who still go out into the wilderness, suffering hardships to build homes—that these pioneers are actuated only by a desire to cash in the unearned increment of land value. Mr. Robinson neatly evaded the point, but Professor Seligman is to be thanked for showing how ludicrous is an argument of that kind, in place of the desire for a freer existence which has been the guiding star of the pioneer. If time and space permitted I would go on at length, particularly in the testimony of Mr. Robinson and Mr. Dowling, as they are among the most important of the opposers of the measure of the proposed taxation, but when boiled down their testimony repeats very much what was said by those speakers quoted in

the last two articles. One thing, however, which was said by Mr. Dowling is worthy of quotation, as it shows that a man of ability—who is furthermore in a position to know, is willing to go on record for absolute mis-statements. He says that the land owner does not get all the benefit of increase of value and when pressed for a more specific answer stated that the tenants, for instance

"If they were store tenants, mercantile tenants, doing business in retail lines or in wholesale lines throughout the country have made very large profits during the period when land values decreased."

I fancy, if Mr. Dowling would consult any of the mercantile tenants of the shops or wholesale offices in that portion of Broadway between 23rd and Houston Street as well as along 23rd and 14th Street, he might modify his statement. In common with others who spoke on their side of the question Mr. Robinson and Mr. Dowling were very careful to cloud the issue by a continual reference "to the burdens on real estate" without differentiating between land and improvements. Seeing that the entire question hinged on the difference it was difficult to see how these gentlemen could feel that they were treating it with any accuracy by their method of handling it. It would really be useless to go into further details of these hearings, although one might have wished that they could have brought out a larger crowd on either side. But to anyone who did follow them, they were proof positive of the fact that the taxation question in New York is being kept carefully away from public interest by those who benefit by present conditions. It might possibly be a lesson to those who wish to change present conditions, that they should do all they can in this city at least, to get the question of city revenue of itself alone out into the open, and a vital issue. Once taxation questions are really discussed, generally discussed, that is, as are other questions of the day, we will be able to tell whether the great mass of people are yet ready to deal with it. But from the strenuous efforts made by the

opposition to our doctrines to keep the question out of the public eye, one might deduce the fact that they seem to believe that the general public would be interested in our point of view and should therefore not be allowed to know anything about it.

I would like, in concluding, to call attention to the splendid work done by Mr. F. C. Leubuscher as a member of the Committee. His questions were a feature of the hearing. He brought all the ability of an expert lawyer, combined with an understanding of economic doctrines, to bear on this part of the work and it did seem as if nothing but mental laziness or an absolute refusal to understand could prevent anybody from realizing how completely the opposition was either actuated by self-interest or was not in any way hampered by an understanding of what they were talking about. Apart from the pleasure that Mr. Leubuscher's keenness gave his hearers, his cross-questioning in these meetings was as good a bit of work for Single Tax as has been done in New York for a long time. Mr. Leubuscher furthermore drafted the minority report and had a great deal to do with modifying some points in the majority report which might have turned out even less favorable without his persistence.

THE *Rebel*, of Hallettsville, Texas, is a brilliant socialist weekly. It is first of all a Single Tax paper, believing that in striking for the land it will secure the first necessary victory for any further social progress that may be demanded. Mr. Hickey is its editor, and he is a "fighting editor." The issue of July 31 reached a circulation of 10,000 copies. Our readers should subscribe for the *Rebel*.

SACHEM Society of Western Reserve University of Cleveland, Ohio, conducted an oratorical contest among Cleveland high school students. There were eight competitors, and the prize was won by Stanton Adams. His subject was "The Taxation of Land Values," and he is a member of the Cleveland Single Tax Club.

BOOK REVIEWS

A REMARKABLE MAN*

We imagine that few will take up this biography and lay it down unfinished. It is of interest from cover to cover, and it tells the story of a really remarkable man. Characters such as Joseph Fels have their limitations, but these are forgotten in the contemplation of high and overpowering motive and achievement which marked the years of his life.

We learn much of the man from these pages traced by the hand of one who was his devoted companion, and who today carries on the work he was compelled too early to relinquish. In these days of the recognition of the importance of women we may call the writer the Saint Paula of the movement, though it is impossible that she should covet any distinction beyond the appreciation and gratitude of her co-workers. And nothing that she has so far done is quite as useful to the movement as this admirable biography of the dead leader.

She has given a full account of his early career, and we learn of the indefatigable industry that won him his splendid success in business, to which for a number of years he devoted every ounce of that tremendous energy characteristic of the man. It is interesting to note his democratic spirit even before he had imbibed the great gospel of democracy of which in later years he became one of the chief apostles. We see this in the relations of good fellowship he established with his workmen. It was probably these early perceptions of human equality which made him receptive to the creed in which he found his impressions codified. It seems that some men are born Single Taxers; that even in the absence of books or teachers, they will work around to it, some by reason of rare sympathy, others by force of an intellect capable of swift generalization. Both of these qualities Joseph Fels possessed, and it is thus not an accidental circumstance that he became the

*Joseph Fels. *His Life Work*. By Mary Fels. 12 mo., clo. 271 pp. Price \$1. net. B. W. Huebsch, New York.

zealous champion of industrial emancipation.

The process by which he arrived at the conclusions that made him a Single Taxer is interestingly told. These convictions came to him through his efforts to establish farm colonies and vacant land cultivation centers, and we do not feel that Mrs. Fels has devoted too much space to this phase of her husband's activities, since in the telling she is enabled to present a very forcible lesson for the Single Tax. For it was through acquaintance with the difficulties that beset him in his plans for social improvement, after careful inquiry and manifold experiment, after his failure to discover anything permanently availing in charitable agencies, that he was driven to seek the fundamental. He saw that wages were higher in new countries, and that this was only because men could get at the land. He saw with that directness of perception characteristic of him the failure of ameliorative measures such as the Small Holdings Act. He was close, very close, to the real Social Problem at every angle in his effort to help the unemployed, and when he came face to face with the truth he acknowledged it with rare courage, and thenceforth devoted his life and fortune to its service.

There are many interesting chapters in the work. That on Mr. Fels' Political Interests is notable for its intelligent discrimination. The following shrewd comment is arresting: "It is a curious fact that reformers in so many cases keep their ideas in a closed system of principles, thus preventing cooperation in practical political activity."

Should we venture to quote we would not know where to end. Mrs. Fels has done more than write a biography. She has produced an effective volume for propaganda. If the doubter could be induced to read it, though he might be disposed to qualify, he could surely doubt no longer. For if the Single Tax is an error then the life of Joseph Fels has no meaning. More even than that. For then, too, Henry George was a foolish dreamer or a contemptible charlatan, and 'Progress and Poverty' the most curious

example of self-delusion, or the most successful hoax in all the range of speculative thought from the world's beginning.—J. D. M.

THE SINGLE TAX MOVEMENT IN THE UNITED STATES*

As stated in his preface, the author "Has undertaken to give a complete historical account of the Single Tax Movement in the United States, together with a discussion of the tactics of the Single Taxers, their programme and the present state of the movement, and its influence upon economic thought and upon fiscal and social reform."

The introductory chapter is a survey of some of the more notable anticipations of "Progress and Poverty." Practically, all of these are already quite familiar to most students of the land question. Among the writers briefly mentioned are Spence, Paine, Ogilvie, Dove and Burgess. Copious notes and numerous references, rather than new material or the addition of any important names of the forerunners of Henry George will, I think, constitute the chief value of this chapter.

The succeeding seven chapters cover the history of the movement during the lifetime of Henry George. They are very largely of a biographical character, and perhaps properly so, for, as the author states; "Few movements of any sort bear such a striking relation to the life and work of a single individual, as the Single Tax movement bears to the life and work of Henry George."

In his treatment of the economic life and development of California since 1848, and the economic environment in which George spent his early life, the author gives evidence of much careful research and investigation. Early government reports, local histories, old newspaper files are all grist for his mill, and he has made admirable use of them. There are numerous quota-

*The Single Tax Movement in the United States. By Arthur Nichols Young. Large 12 mo. cloth, 340 pp. Price \$1.58 by mail. Princeton University Press. See adv. in this issue.

tions from California newspapers of the period, giving the history of land speculation in California, and indicating that even in those early days the land question was attracting considerable attention. After showing (page 39), the notable increase in the population of California from 1848 to 1880, he says; "With the coming of these immigrants real estate values mounted with leaps and bounds. The San Francisco directory for 1852 (page 9) describes in a striking manner the arrival of the Brig Belfast from New York, laden with a valuable cargo of goods. She hauled up to the Broadway wharf, the only wharf accessible to such a vessel, and there discharged. No sooner was she known to be landing her cargo than goods of all kinds fell twenty-five per cent and real estate rose fifty per cent. A vacant lot on the corner of Washington and Montgomery Streets, at that time bordering on the water, which had been offered for \$5,000.00 and refused, sold readily the very next day for \$10,000.00."

The story of George's early newspaper experience during this period is one of the most interesting features of this portion of the book.

Then comes the story of the publication of "Progress and Poverty" and its reception at the hands of the political economists, the book reviewers and the public generally. The comment of some of the contemporary critics not heretofore made public is here included. The Mayoralty campaign of '86 is treated in a separate chapter. Then follows the history of the McGlynn controversy, the Anti-Poverty Society and the subsequent Single Tax activities throughout the country down to the Mayoralty campaign of 1897, and the death of Henry George.

The subsequent history of the movement, including the organization of the Fels Fund and its campaigns in Oregon, Missouri and other Western States is fully treated, and indeed comprises a fairly good part of the second half of the book. In concluding his summary of the history of the Oregon campaign, the author says, (page 183), "The result of six years of Single Tax

campaigning in Oregon has been to close the minds of the people to tax reform of that or any other brand. The rejection at the 1914 election of several diverse tax proposals by about the same majority is evidence that the voters have become suspicious of all tax measures alike." On page 205 in discussing some of the recent tax reform campaigns he says, "In the more recent Single Tax propaganda the idea is occasionally met that a modified application of the Single Tax would be to the interest of land owners, because the stimulus it would give to growth (vide Vancouver and Houston) would add to the value of their land * * * * In the Denver campaign, for the first time, we meet the bald statement in the propaganda literature of Single Taxers that the adoption of the Single Tax amendment would make land worth more than it is now. * * * * Surely the authors of such arguments have departed far from Henry George's ideas. If they favor the introduction of the full measure of the Henry George Single Tax, they are trying to tempt owners of land to take the first step toward destroying themselves."

The activities and programmes of the advocates of the Single Tax, limited, are discussed and contrasted with those of the Henry George Single Taxers. In a subsequent chapter on "Taxation of Land Values," on this point the author says: (page 258) "Popularly, a miscellaneous lot of schemes, varying all the way from Henry George's plan for the State appropriation of land incomes to proposals for the taxation of the future 'unearned increment' of land values have been dubbed Single Tax. We often hear it stated that Western Canada, New Zealand or England, under the Lloyd George budget of 1909, or Houston, Texas, or some other place, enjoys the Single Tax. Had there been an adjective, "single taxic," it might have been possible to have obviated, in part, such unprecise usage. It is difficult to justify applying the title Single Taxer to one not sharing George's views on the general exploitative nature of private receipt of income from land."

Then follows a fairly comprehensive treatment of practically all of the tax reform movements now under way in the United States within the last few years, which are more or less associated with the Single Tax. In the concluding survey the author discusses the influence of the Single Tax movement on economic thought and on legislation.

This work is thoroughly annotated, and indicates much study and careful research on the part of the author. There is an appendix in which is set forth the Single Tax platform of 1890, and there is also a bibliography of well selected references.

Dr. Young has contributed to the preparation of this work not only careful study and research, but he has presented the result in a highly interesting and readable form, and in a most unbiased and impartial manner. His work is of the greatest value to all students of the history and development of economic thought in America—A. W.

THE WORDS OF A GREAT THINKER*

Does one desire a sane view of the conflict raging in Europe? Or does he prefer that mad intoxication of pride which governs most men in their preference for or predisposition toward one or other of the belligerents, "convictions" which few are sufficiently free mentally even to endeavor to trace to their origins.

In this work Bertrand Russell, our Plato of the twentieth century, calmly, almost impassively, with powers of reasoning inexorably logical, yet with warm human sympathy discusses the problems of the Great War.

One must read it to know what a really great thinker, detached from the passions of his time by sheer force of an intellectuality probably greater than that of any of his contemporaries, is able to teach us: Truly, our civilization has to congratulate itself, amid the discordant, horrid contro-

versies and bitter hatreds of the time, for at least one great sane voice.

And what special message has Bertrand Russell for us, teachers of economic emancipation, he who would break the thralldom of all illusions. He is considering (page 51) what would actually happen in the case of the successful invasion of England by Germany, and he says:

"The greatest sum that foreigners could theoretically exact would be the total economic rent of the land and natural resources of England. In fact, economic rent may be defined as what can be, and historically has been, extorted by such means. The rent now paid to landowners in England is the outcome of the exactions made by William the Conqueror and his barons. The law-courts are the outcome of those set up at that time, and the law which they administer, so far as land is concerned, represents the power of the sword. From inertia and lack of imagination the English at the present day continue to pay to the landowners a vast sum to which they have no right but that of conquest. The working classes, the shopkeepers, manufacturers, merchants, the literary men, and the men of science—all the people who make England of any account in the world—have at most an infinitesimal and accidental share in the rental of England. The men who have a share use their rents in luxury, political corruption, taking the lives of birds and depopulating and enslaving the rural districts. This way of life is that which almost all English men and women consider the most admirable; those who are anywhere near achieving it struggle to attain it completely, and those who are more remote read serial stories about it as their ancestors would have read of the joys of Paradise."—J. D. M.

REGISTER No. 425, Inmate Librarian of the Connecticut Reformatory at Cheshire, Conn., sent out a request for pamphlets and magazines, and the Cleveland Single Tax Club sent a copy of Henry George, Jr.'s congressional speech, "The Road to Freedom."

*Justice in War Time. By Bertrand Russell. 12 mo. cloth, 243 pp. Price \$1.00. Open Court Publishing Company, Chicago, Ill. See advertisement.

A NOTABLE ISSUE OF A SWISS PERIODICAL

The February (1916) number of "*Schweizerland*," a leading Swiss periodical, carries a special supplement containing several interesting articles on land value taxation.

The leading article by Jakob Schaffner, entitled, "*Der Boden*" (The Land), is perhaps one of the most forceful and vigorous arguments for the Single Tax, from the ethical standpoint, that has ever come to the present writer's attention.

In the concluding paragraph of this article the author, among other things, says:

"What shall it profit men or nations to gain the whole world and lose their own souls? The land is the soul of the nation! * * * That truly is a free and righteous people that has not parted with its God-given heritage."

Dr. Edward Lauterburg contributes an article on the relation of housing reform to land reform. He says:

"Without land reform there can be no real housing reform."

Dr. Lauterburg describes the increase of land values in both Germany and Switzerland to five primary causes:

- (1) Increase in Population.
- (2) Improved means of Transportation and Communication.
- (3) Land Speculation.
- (4) Increased Production.
- (5) The constant effort of land-owners to obtain maximum rentals.

He discusses the tendency of population to concentrate in cities, which he shows to have been quite marked throughout Europe during the last fifty years; and, finally, he analyzes and answers some of the principal objections to the land value tax.

There is also an article by *Grossrat* Sam Scherz, which is an able and lucid exposition of the mechanism of the land value tax and its application.

We have not, heretofore, associated Switzerland, to any great degree, with the problem of land monopoly, and it must be confessed that we have not looked to it for any considerable agitation along Single Tax

lines. The reading of the foregoing articles, however, indicates that Switzerland is by no means exempt from the universal incubus of land monopoly, but that it has also developed able and enthusiastic followers of Henry George.

NEWS NOTES AND PERSONALS

HOWARD M. HOLMES, secretary of the Cleveland, Ohio, Single Tax Club addressed the following letter to the *Cleveland News*, which found place in its issue of July 3:

"The funniest part of your editorial, 'What It Means,' in which you make some benevolent suggestions as to the things we should do for Mexico after shooting the Mexicans into submission, is that in which you suggest we should provide Mexico with a 'system of taxation.'

My friends greeted that with shouts of joy. It was unanimously voted that I should suggest sending to Mexico at least twenty of our twenty-one taxes used in Ohio for State purposes.

We could spare them.

Of course, Mexicans are not such fools as the newspapers try to make appear, and they might revolt as soon as they could against the twenty taxes, but at least we would be rid of that many.

THE work of the friends of Local Option in Taxation in California (see our Bi-Monthly News Letter in this issue) is not the only Single Tax activity in that State. Another group of equally devoted friends will have nothing to do with the local option movement and are circulating petitions for a Free Land Initiative Measure. For this measure 59,000 signatures have been filed.

DR. C. J. LAVERY, of Aberdeen, South Dakota, has written a letter to his congressman, Hon. C. H. Dillon, urging the printing and circulation of the Final Report of the Commission on Industrial Relations to every public official, national, State and municipal, every teacher, clergyman, editor, doctor, and business man in the United States.

A SINGLE TAX booth was placed in an industrial exhibit at Springfield, Mass., by Franklin E. Smith, who at that time knew of only three other Single Taxers in Springfield. For seven days and evenings the attendants at the booth were kept busy handing out and selling Single Tax literature and answering questions about Single Tax. When the exposition was over, the promoters of the booth knew of 54 other Single Taxers, and a Single Tax Club has been organized.

THE Cleveland Single Tax Club gave a dinner, May 17, in honor of Mrs. Mary Fels and Dr. J. W. Slaughter. There were 75 plates. Mrs. Fels spoke encouragingly of the progress of Single Tax in all parts of the world which she had visited. Dr. Slaughter, who has lived in South America and in Mexico, and who had just been in Mexico with Lincoln Steffens, gave a clear account of the political and economic conditions in Mexico.

At a Single Tax luncheon given J. J. Pastoriza, of Houston, in Philadelphia, the famous author of the Houston plan of taxation said:

"I am a Single Taxer and am firmly of the opinion that any propaganda short of a full preachment of its gospel is futile, leads away from the Single Tax and makes its final achievement more difficult."

MR. SYLVESTER E. CROLL, of BUFFALO, has a letter in the Buffalo *Evening News* in advocacy of a free international ferry service between Buffalo and Canada. Mr. Croll believes that the establishment of such a ferry will testify to American appreciation of the one hundred years of peace between the two countries.

THE New York State Single Tax League may hold its annual convention some time in November and the convention city will probably be Syracuse. Full details of the coming event will appear in next issue.

DR. LEONORA BECK, who died at the age of 61, was a familiar name in Single Tax circles for many years. She was one of the charter members of the Chicago Single Tax Club. She was a teacher in the public schools of that city. Later she became a successful practitioner in osteopathy.

LIST OF SINGLE TAX ORGANIZATIONS.

Mass. Single Tax League, Alexander Mac-kendrick, Sec., 120 Boylston St., Boston, Mass.

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.

Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.

Peoria Single Tax Club, James W. Hill, Pres.; Clayton T. Ewing, Sec., 408 Bradley Ave., Peoria, 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, 404-5 Colby-Abbot B'd'g, Milwaukee, Wis.

Cleveland, Ohio, Single Tax Club, Howard M. Holmes, Sec., Sincere Bldg., Fourth and Prospect.

Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.

- Ohio Site Value Taxation League, H. P. Boynton, Pres., 404 Williamson Bldg., Cleveland, Ohio.
- Colorado Single Tax Assn., Morris B. Ratner, Pres., Ben. J. Salmon, Sec., 220 National Safety Vault Bldg., Denver, Colo.
- Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
- Ohio Site Tax League, John C. Lincoln, Pres.; W. P. Halenkamp, Sec., Columbus, Ohio.
- Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
- Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
- San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- 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.
- Single Tax League of Western Canada, S. J. Farmer, Sec.-Treas., 406 Chambers of Commerce Bldg., Winnipeg, Man.
- New Hampshire Single Tax League, Fred. T. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Rhode Island Tax Reform Asso'n, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; A. T. Wakefield, 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.
- Los Angeles Single Tax League, Chas. James, Sec., 230 Douglas Bldg., Los Angeles, Calif.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.
- Single Tax Party, 1403 Filbert St., Philadelphia, Pa. Fred'k W. Rous, Sec.
- 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.
- 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, C. 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.

South Dakota Central Tax Reform League, Dr. Chas. J. Lowery, Sec., Aberdeen, So. Dakota.

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**.)

LIST OF JOURNALS.

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

Tribune, Daily, Winnipeg, Man., Can.

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

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

The Globe, Daily, Toronto, Can.

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.

Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 508 Schiller Bldg., Chicago, Ill.

Single Tax Herald, Weekly, Robert C. Macaulay, Editor and Manager, 619 Filbert St., Phil. Annual sub. \$1.00.

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