

January — February 1921

^BSingle Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Public Ownership Brings Hardships
to New Zealand

By Herbert Atkinson

The Industrial Conflict

By Ex-Governor L. F. C. Garvin

A Word to Catholic Editors---Economics of
a Steel Magnate---Coal Operators versus
Coal Royalties

Argentine Single Taxers Join Hands With
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Extracts from German Papers

Single Tax Party Vote

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What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for the sale or use of land, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from SINGLE TAX YEAR BOOK.

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PUBLISHER'S NOTES

WE will be prepared in next issue to make an important announcement regarding the activities of the SINGLE TAX PUBLISHING COMPANY and the future policy of the REVIEW. Mr. James A. Robinson has returned from his trip to Illinois and Ohio, and is now in Boston. Everything looks good in the campaign on which we have started to make the REVIEW a monthly and give it a wide national circulation, such as no Single Tax paper has ever attained. Its subscription list is increasing at the rate of seventy-five to one hundred a month as a result of intensive circularization over many lists.

The Single Tax Review

Vol. XXI

JANUARY-FEBRUARY, 1921

No. 1

Current Comment

THOSE of us who advocated woman suffrage for many years when that cause was struggling for recognition were under no delusions regarding the consequences of this addition to the electorate. Woman suffrage was woman's right—and no more need be said. That women would do any better than the men with the franchise was not expected. That they would not do as well, owing to their inexperience, was perhaps also to be looked for, though they have done better than we had reason to hope for.

WE confess, however, to a feeling of disappointment at the following from the *Woman Citizen*, an influential and well edited paper of this city, published in the interests of the women voters, and to which Mrs. Carrie Chapman Catt, who has confessed to Single Tax beliefs, is a contributor:

"Undoubtedly we shall be found now on the side of one party, now on the side of another—not for the party's sake but for some measure's sake. Undoubtedly, when we are on the side of the Republicans our Democratic readers will feel chilly toward us and, undoubtedly, when we are on the side of the Democrats our Republican readers will not care for us. We shall, just the same, try to hold to the middle of the road in our editorial comments and it will be our effort to keep our pages free of any and all *propagandistic excesses*."

WE have italicized the phrase "*propagandistic excesses*." We think this is a peculiarly unexciting phrase. It runs a close second to "normalcy." It will offend nobody, for what offends people is all propaganda with which they do not happen to agree, or which they have financial reasons for opposing. But the *Woman Citizen* cannot be all things to all men, or to all women either. Many of the women voters are beginning to see things. They pay the bills for the household and the dinner table. Most of them are acquainted with the landlord. The rent problem means something to them. In tackling the problem they are bound to commit "*propagandistic excesses*." They may even indulge in impolite reference to certain politicians.

BUT see what it is that the *Woman Citizen* advises the women to do. If they follow the advice given they will vote now under the banner of Penrose, Lodge and Smoot. And then, switching their allegiance, they will vote under the banner of Pomerene, Palmer and Burleson. And avoiding "*propagandistic excesses*," they will of course refrain from indicating what they want, that is if they want anything strongly, for that would land them into those "*excesses*" which are to be avoided.

WE ask the *Woman Citizen* if it really thinks on reflection that what it offers is good advice? Women now have the vote; is this all they purpose to do with it? What is the advantage to the great half of humanity in making this new group of voters superfluous appendages to the two old parties? Shall there be no effort to find out what women want? Are there no great questions on which the two great parties have not yet declared themselves? What about the question of taxation, the rent and housing question, and the greater question underlying all these—that of the land? Are the fiscal laws under which we live of no concern to the women? May they not take an advanced position on these questions even at the expense of committing "*excesses*?"

ARE the women indeed so timid? Do they believe the cause of woman suffrage, now triumphant, could have been won by following the absurdly timid counsel that is given in their chief publication? Did the great leaders like Susan B. Anthony and Elizabeth Cady Stanton consider these niceties, these careful and very lady-like restraints, when they raised their voices for the rights of women so long denied? Now that the women have the vote, the exercise of which is a duty and not a mere privilege, shall they refrain from taking a decided stand on questions in which they as well as men are vitally interested? Is it for this that their own great cause has been fought and won? Are human rights of no further concern now that their political rights have been secured? Is their work over and done? Has it not indeed only just begun? The wrongs that now must be righted are woman's chief concern, for her sake and for the sake of the generations unborn. Those who advise her against taking positive ground on these questions in order to avoid committing "*propagandistic excesses*" are no friends of the new voters. Besides, the advice is incredibly absurd.

THE Committee of 48 is not dead, but stirs again. It is out with a new and revised platform as the foundation of a new party. It may be indicated that the Platform of the Single Tax Party is more explicit and more acceptable to those who want the Single Tax. This Party received a sufficient number of votes in the States where they were on the ballot to form the nucleus of a new party possessing the crusading spirit, and having at the same time a principle that assures its continuance as a modifying and proselyting element in American politics.

The Platform offered by Mr. Hopkins and his associates may be acceptable to many Single Taxers, but we warn the Committee of 48 of the inevitable repetition of what

happened at Chicago. The elements that want the Single Tax will not be content with this declaration as it stands, and the socialistically inclined will want it minimized. The Single Taxers, for the most part, will doubt the wisdom of linking up with the Single Tax the public ownership of railroads. In the event that another convention is called by the 48ers they face a repetition of what happened at the Morrison Hotel at Chicago.

A BURNT child dreads the fire only in the old-fashioned copybooks. These men are willing to face another fire, and are even now gathering what may compose the embers of another conflagration.

Why will not these well-meaning gentlemen discern the inevitable conflict between the Individualism that is the heart of the Single Tax doctrine, and the Socialism that is embodied in the platform of the Socialistic Party and the policies of government that are the result of Socialist Party teachings and Socialist propaganda.

BUT whether this be debatable or not, one thing is certain. The Committee of 48 have learned something from the bold uncompromising attitude of the Single Taxers in the platform adopted at Chicago. We append the new platform of the 48ers:

Our purpose is the abolition of privilege, meaning by privilege the unjust economic advantage by possession of which a small group controls our national resources, transportation, industry and credit, stifles competition, prevents equal opportunity of development for all, and thus dictates the conditions under which we live.

To accomplish this we advocate:

Public control of natural resources by taxation of all land values, including land containing coal, oil, natural gas, mineral deposits, large water powers, and large commercial timber tracts, in order to prevent monopoly and speculation, to aid industry, and to force idle lands into use.

Public ownership of railroads, canals and pipe lines, including all necessary distributing and terminal facilities and all necessary means of communication, in order to give the same service to all users.

Equal rights, economic, legal and political for all citizens, and all civil rights, including free speech, free press, and peaceable assembly, as guaranteed by the Constitution.

This declaration, so far as relates to the Single Tax plank, is a distinct advance over the St. Louis tentative platform adopted for presentation at the Convention in Chicago. our congratulations, gentlemen!

SECRETARY OF THE NAVY DANIELS is reported by the *New York Times*, of Dec. 19, as having made the following statement before the American Society of Naval Engineers:

"Has not the time come when oil and coal and water power shall be nationalized? The ownership of God-created essentials should belong to all the people."

This is a direct plea for the nationalization of the land. But Secretary Daniels makes no attempt to show how his

hazy aspirations can be realized. The Single Taxers have a definite plan. No clear policy on the subject has ever been put forward by either the Democratic or Republican Parties, save the policy of drift and makeshifts of expediency.

ACCORDING to the *New York Times* of Dec. 16, the Federal Reserve Bank projected, in William Street, between Maiden Lane and Liberty Streets, a monumental structure costing about \$5,000,000.

The site chosen, together with the existing building is assessed at about \$400,000. The price asked is said to have been \$1,500,000, or \$1,100,000 more than the assessed valuation. Negotiations accordingly were broken off.

The *New York Times* does not report whether condemnation proceedings have been started or whether the city authorities have revised the assessment so as to correspond with the owner's own valuation. It is unlikely that either action was taken.

It is quite evident that the Australian or Uruguayan Law, authorizing expropriation on the basis of the assessed valuation, plus a fixed percentage for dispossession, is very much needed in this country.

It would be interesting to know if any representations to that effect were made by the Directors of the Federal Reserve Bank to the national government, in view of the manifestly prejudicial interference with public enterprise and the obvious loss of revenue through underassessment which the above experience reveals.

IN a newspaper account of the annual convention of the National Grange of the Patrons of Husbandry, Sherman J. Lovell, Master of the Grange, is credited with declaring himself against the Single Tax and the idea of a Federal land tax of one per cent. in place of the Income Tax. He is said to have asserted that both would be disastrous to agriculture.

Mr. Lovell is also quoted as saying:

"Another equally erroneous idea is the one of a heavy tax on all unimproved land holdings; for if this was done and they forced on the market by reason of such a tax (which is the intention), it would cause the depreciation of farm lands 50 per cent., from the fact that there is more improved land than men to work it now."

If Mr. Lovell ever made such statements, he is certainly at variance with farming opinion as shown throughout Ontario and the great Canadian Northwest and probably with the large majority of American farmers. These are now mostly tenant farmers, who have no sympathy with the orgy of land speculation which is being promoted on their backs and at their ultimate expense.

The sooner the United States has a Federal Land Tax, like the Australian model or better, the more healthy will be the tone of our agricultural industry. The statements attributed to Mr. Lovell are a direct attack on real farming interests; and most real farmers know it.

THERE may be errors, misapprehensions and mistaken predictions in H. G. Wells' recent articles on Russia. Nor do we fear that any such social and economic revolution as Bolshevism can find lodgment in this country. Nevertheless, Mr. Wells has said something that deserves our consideration and the consideration as well of those who believe in the permanency of our institutions. These are his weighty words:

"The dominant fact for the Western reader, a threatening and disconcerting fact, is that a social and economic system very like our own and intimately connected with ours, has crashed."

GOVERNOR MILLER is a little confused in his recent message when, speaking of the taxes on real property, he says that it "discourages land owning and aggravates the rent and housing problems." Why would it be a bad thing to discourage *land owning*. Would land disappear?

WE call our readers' attention to the address of Mr. Herbert Atkinson, of New Zealand, printed elsewhere in this issue. The friends of public ownership may well take to heart the experience of that country. No movement in the direction of public ownership, any more than in other directions, can benefit society unless land values are appropriated in taxation. We may then be able to see that the degree to which public ownership should go is strictly limited in principle and application.

Thoughts for the New Year

SINGLE TAXERS have much reason to look back with satisfaction on the year that has passed. They have witnessed a re-birth in this country of the movement which lies so near their hearts. There is no doubt that a renewed interest in the cause for which Henry George lived and died has come to the American people. The new movement is as yet an infant, but not for a decade has it crowded quite as lustily.

THE outlook for those who do not possess our faith and are thus without our hope, is far from bright. There are labor troubles on every hand, and we are passing through a period of depression which only improved methods of banking and finance have prevented from being catastrophic. Wages are falling, and they will continue to fall faster than prices, and faster than rents. In other directions events are occurring which may well cause anxious forebodings. There is an astounding accentuation of racial prejudice, led in one case by a man who has no greater claim on the human race than that he has been able to develop and popularize a tin wagon as a successful commercial enterprise, and who if he had more brains might well be dangerous.

THE incoming administration is confronted by the gravest problems. Most of these could be solved by an appeal to those principles of liberty which form part of the lip service—but lip service only—of every man in public life.

The liberty of a people is inseparable from the conditions and terms on which access to the soil is to be obtained. The prosperity of a people is primarily determined by the terms of such access.

ALL of the difficulties that confront the revenue-raising department of government at this juncture exist because of the absence of this liberty. A free people will care little how taxes are levied. Governments will have little difficulty in dealing with questions of revenue where there is consciousness on the part of the citizen that the institutions under which he lives are worth paying for. It is for this reason that Single Taxers should lay their greatest stress on the tax that will open the earth rather than the need of getting rid of taxes, important as this is. To take rent in lieu of taxation is only a tax in form, but we are compelled to consider it in terms of taxation. The habit into which we have fallen of thinking of the Single Tax as a substitute for other taxes has helped, we believe, to obscure the real nature of our reform. Important as is the fiscal aspect of the problem, it is not the one of chief importance, *which is that the land belongs to the people*.

BUT governments are called upon to consider fiscal aspects of legislation to be enacted. Why not recognize that in so far as government services exist, together with the social advantages that are not of government origin, these are reflected in the value of land, which yields enough to pay for them—in all normal times. The government as represented by the incoming administration can do nothing better at the moment, and as a first installment, than to take up and pass the Ralston-Nolan Bill which provides for a federal land tax that will yield, as estimated, one billion dollars.

We have passed through a great war the expenses of which have been met and are being met by taxes on every conceivable commodity and object, save the land. In this we are behind the forward-looking commonwealth of Australia, which early in the war saw the advantages of this source of revenue and passed a federal land tax measure.

THE landowners were the only people who paid nothing toward the cost of the war. By reason of the housing shortage they were the chief beneficiaries. They were the only profiteers whose profiteering was largely involuntary—for land values work while landlords sleep. Sages and imbeciles fare alike—rent-increase knows no favorites. A city's growth may enrich an angel or an idiot. In the sweat of their brows the teeming millions earn the bread of the few who hold the title deeds to the earth—for so it is written.

WHOSE land is this anyhow? Not those who fought for it, and held back the might of Germany and finally crushed it in the dust. They came back only to be insulted by a Secretary of the Interior, one of the shining lights of a so-called democratic administration, who offered them swamp and cut-over land to be paid for in mortgages of long duration. If their souls did not rankle at the naive impudence of Franklin K. Lane, it was because they quietly bided their time until the November elections, when they might administer the fitting rebuke of outraged freemen. And so disappeared another of our idols into that dishonored obscurity reserved for those who would palter with the "eternal verities" of justice and liberty.

WE cannot go on forever ignoring the demands of justice in our social relations. Justice will not always be denied. The rights of men to the earth they inhabit is a right which calls insistently through the years. No tinkering with the problem will avail; it must be solved speedily and completely or we shall go from disaster to disaster. How atrophied the nation and perhaps the whole world is becoming, how impervious to those finer impulses of thought and feeling, must be clear to most of us.

BUT these are not fitting thoughts for the New Year. And indeed there are happier auguries. There is no need for despair, nor even for the doubts that make cowards of us. There is a real undercurrent of growing thought, of a certain grim determination that the world can never be as it was before the awful cataclysm through which we have passed. Much is uncertain, dubious and perplexing; men grope in dull bewilderment. But even now to those who will look the "saving remnant," as Matthew Arnold termed them, on whom the salvation of the world depends, grows in numbers and influence. Nor are the masses inarticulate as in other periods of the world's history. They will respond when the appeal is made. Let it be made in terms not of fiscal relation, nor incidence of taxation, but in those phases of profounder import that deal with the restoration to mankind of their rights to the planet. We forget it so often—but ours is the Social Revolution, the Great Restoration.

LET us temper our appeals with that sympathy that knows no class or social division. Let us as servants of a great truth act in the spirit of that humility born of such discipleship. Let us be worthy of the truth we believe in, for as its practical application will ennoble the world so should it ennoble self. Love walks with Liberty—and we may not think of one without thinking of the other. Mankind, with all its visible meanness and pettiness, may not seem worthy of the labors that would make sacrifice for its betterment. Yet the names of those survive who labored for humanity because they loved her, and for justice because of their knowledge of the law of Justice, and for Liberty because their souls were free.

And when the task of those who come after us is completed, and the struggle is won, the victors will ask only the favor that the noble and still to be beloved Joan asked of the King for her little village of Domremy, that taxes be forever remitted from mankind!

JOSEPH DANA MILLER.

Misleading Platitudes

THERE is nothing so dubious as the obvious. Even the gentle Longfellow was moved to remark "Things are not what they seem." Had he lived to read the recent report of a special committee of the National Tax Association, he might have made an even more vigorous observation. A time there was when it appeared as if the National Tax Association might perform a useful function in an area, which was the Darkest Africa of public service—the field of practical taxation. The earlier volumes of its proceedings contain many papers, which should be of great service to assessors and other officials of like character.

At some period in its career it seems to have attracted the attention of those gentlemen of quasi-professional attainments, who serve the predatory powers by poisoning the springs of knowledge, and its career now seems to be directed towards undoing all the good that it performed in its early history. The recent report of its special committee is a notable contribution towards this end. Certain interests have become uneasy lest by a process of elimination, unjust and inequitable taxes might be abolished and the burden of government support be thus shifted to taxes which do not cripple industry and production and the general well-being. Hence the cry has been raised by bodies, like the American Bankers' Association, "Beware of Exemptions." Exemption they regard as a Trojan horse by means of which the foes of privilege may enter the citadel of monopoly, and put the garrison to the sword. And so they hound on their henchmen to attack the policy before it is too late.

"Many mice nibbling away will destroy a large cheese," the report says. "There is danger that the whole structure of taxation in the United States will be eaten away unless the mice be checked."

The National Tax Association furnishes an obvious instrument for such work as this. Its membership is composed of tax experts, professors whose chief qualification is their ability to tax the patience and credulity of their classes and tax officials, whose tenure of office may largely depend on their ability to satisfy the tax dodgers.

The report of the special committee which seems to have been directed to go out and smite exemptions "hip and thigh" wherever they might be found is more ingenious than ingenuous.

"It is axiomatic that taxation should be universal and that every person in the jurisdiction of a government should contribute to the support of that government in a proper proportion," the report states. "The exemption of any

individual or class, in part or in whole, is favoritism or privilege, and as such is indefensible.

"If the basis of taxation be property, all private property should be taxable. If the basis be income, all private income should be taxable. Exceptions to this rule should be technical only and should never result in the lessening of any one's fair tax burden. The only ground for absolute exemption from taxation either of property or income is absolute public use."

What a noble appeal to justice and equity is herein contained, and yet it would not be easy to find another statement equally short, which is likely to lead to more false inferences! No reference is made here to the network of indirect taxes which bear with such special severity on earners of small incomes, because they press most heavily on the necessities of life. We venture to assert that there are vast masses of people in every community who never pay a penny of obvious tax, who, in proportion to benefits received are paying more in indirect taxes than could ever be justified as a direct tax on their incomes. The landless proletariat pay taxes on all sorts of things, but having little or no property the only benefit it can derive from government is the protection of life—and how effective that is, let the crime record of the United States testify. Life and property are safe—to whatever extent they are safe—due to the fact that the people of the United States are civilized and law-abiding and not to the elaborate and costly machinery which exists for apprehending criminals and punishing them, in the small percentage of cases in which they are apprehended and punished.

All exemptions of every sort and kind are included in the general condemnation. "Hew to the line, let the chips fall where they may" is the motto of these unshrinking advocates of righteousness. If the adoption of their policy should be to reduce the burdens now borne by the wealthy, they would doubtless be sorry, but justice must be done even if the heavens fall and the taxes rise upon the poor.

Exemption from taxation of new buildings, of interest derived from mortgages on buildings from taxation, exemption of interest on farm loan bonds from taxation, all these economic sins are denounced with fervor.

We expect that this report will receive wide publicity and be accepted by many at its face value as a scientific and unbiased verdict of a number of competent persons. Error, like weeds, grows apace and is widely disseminated; truth, even the limited truth which man may know, has to be laboriously cultivated and even then the crop often fails and the farmer has his labor for his pains. A friend of ours defines an expert as "A man who is able to deduce from any state of facts, arguments adequate to sustain a preconceived hypothesis." Of such is the special committee of the National Tax Association composed.

WHEN I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied.

—HENRY GEORGE.

Catholic Editors, Attention!

WE hope that editors of Catholic periodicals will refrain from the habit into which some of them have ignorantly fallen, of assuming that the Catholic Church has condemned the Single Tax as contrary to its teachings. It should be known to them that a committee of the Catholic University, Washington, D. C., headed by the Dean of the Theological Faculty, examined the Doctrinal Statement presented by Dr. McGlynn to the Apostolic Delegate, Monsignor Satolli (see SINGLE TAX FIVE YEAR BOOK, p. 414) and after careful examination declared that there was nothing contrary to Catholic teaching in the Single Tax. It should be clear, even to the most careless editor, that a Catholic is free to reject or espouse the doctrine.

That the Church has progressed since the time of Pope Leo XIII, however, is proven by the declaration in Number 6 of the Pamphlets on Reconstruction issued by the Reconstruction Council of the Catholic University, the same institution on whose authority Dr. McGlynn was reinstated and the ban of minor excommunication removed. This statement printed on page 53 of the Pamphlet 6 says: "Under the Single Tax all increase in land values would be taken as a tax, because it is not the owner who makes the increase in value, but all the people who live in the community and make it prosper."

This declaration is sufficiently explicit. It is almost an endorsement, though it would not be fair to label it so. But at all events it is a welcome utterance at this time. It shows that the forward-looking elements in the Church are in accord with the best traditions of her teachers and spiritual leaders. Her followers all over the world are the disinherited and the lowly. More than the pastors of other denominations her priests are the little brothers of the poor, the recipients of their most sacred confidences, the beloved ministrants to the unfortunate and disconsolate. The Church of Thomas Aquinas, St. Vincent de Paul and Father Damien, cannot afford, in the light of her spiritual history, to regard such movements as the one which seeks to restore man's right to the use of the earth with hostility or even indifference.

In this connection we are glad to quote from a letter just received from the National Catholic Welfare Council at Washington. These eloquent and sympathetic words that follow are evidence that the Church has set its feet in the path that leads to a realization of those ideals of service which are the most precious of her possessions:

"Malice and resulting unrest; injustice and resulting disorder; wrong and protest, are everywhere about us, as the great mass of common people, heavily burdened by social wrongs, are driven to despair or to drastic and dangerous action that threatens national ruin. For the peace of our country, the good of our Church—the advancement of God's will—the Catholic ideal of brotherhood and calm; of social justice and order; of righteousness and peace, must be increasingly emphasized by word and by deed. No real Catholic will delay his effort that this ideal may be established."

Auto and Land Values

UNDER the above heading, the N. Y. *Times* of Jan. 9 publishes an article illustrating the enhancement of land values in rural districts through the facilities of travel and transport provided by automobile development.

"The landowners, says the *Times*, in the middle belt of the southern tier of the Southern States, admit that the motor car has been responsible for the enormous advance in the values of their land. What formerly sold for \$3 and \$5 an acre is now fetching \$25 an acre in the remote districts; and small farms adjacent to the villages, situated on the railroads, are selling for as much as \$100 an acre."

Henry George was no mere theorist when he wrote: "The progress of invention constantly tends to give a larger proportion of the produce to the owners of land, and a smaller and smaller proportion to labor and capital."

The same deduction is being made every day by the average man, from just such instances as the N. Y. *Times* above records. But, in some vague way, he imagines that even though he be not among the favored few, yet he will somehow escape the penalty of a lessened return for his toil. He enjoys the fancied security of the cattle on the inside of the herd on the way to market.

In his perception of economic tendencies the average business man is no more alert and lucid than is the average laborer. Both may be excused, for the stress of life is incessant and heavy.

But can the same excuse be allowed for those who, in business, industry, the professions, in the ranks of labor and particularly in the public service, have accepted the role of leaders?

The Churches and The Labor Problem

SOME months ago we referred to the Interchurch World Movement Report on the labor conditions in the steel industry. The issue of the Report (which was an outspoken indictment of the conduct and policy of the Steel Corporation in relation to its employees) coincided in date significantly with the announcement of record Steel's net earnings of over 115 million dollars.

We applauded the honesty and courage of the compilers of that Report. The uneasy conscience of the country has generally viewed the Report in the same light.

But now, in the month of December, appears a solitary clerical defense of the Steel Corporation and an attack on the Interchurch Report. Curiously enough, this defense comes at the very moment when astounding revelations and confessions before the Lockwood Housing Committee exposed the Bethlehem Steel's audacious conspiracy against independent construction firms in New York City and elsewhere throughout the country, who refused to submit to the Steel Company's dictation as to their relations with organized labor.

In this desperate moral emergency, the great Steel Cor-

poration, grasping at any straw to save it from a deluge of public wrath, offered to the Rev. E. Victor Bigelow, the author of the attack on the Interchurch Report, and pastor of the South Church, Andover, Mass., to publish his defense of the Corporation's conduct and policy. The unenvied honor was accepted with enthusiasm, as the following interesting exchange of correspondence shows:

"I have read your splendid address before the Boston Ministers Meeting at Pilgrim Hall, November 22nd ultimo, and have exhibited it to several of my associates, each of whom expressed admiration. We are surprised that you, an entire stranger, should have taken the trouble to present the Interchurch World Report in its true light. We are very appreciative and grateful.

Have you any objection to our having this address printed and widely circulated?

Hoping for an early reply, and with high respect and esteem, I am, very truly yours, E. H. GARY."

"I appreciate more than I can tell you the complimentary remarks which you and your friends have made about my address to the Boston Ministers. You are very kind to offer to have it printed and circulated; because there must be a lot of abler men whom you might easily commandeer to voice the truth that I have tried to express.

Indeed, I am quite nonplussed that no other churchman should have spoken with a bigger voice than mine.

Yes, you may print and circulate the address at your discretion.

Again thanking you for your generous appreciation, I remain, yours sincerely, E. VICTOR BIGELOW."

We do not propose rebutting the Rev. E. Victor Bigelow's arguments for unrestrained privilege. He is blind, apparently, to the menace of organized capital, under the present conditions of monopolized natural resources. Under these conditions, industrial slavery or social anarchy is the inevitable result of uncontrolled combinations of capital.

The New York *Times*, with all the evidence possessed by the Rev. E. Victor Bigelow before it, declares editorially on Dec. 16:

"There is no denying that conditions of labor in the steel industry have constituted a scandal. It is equally evident that action such as that described in the testimony which Mr. Untermeyer has elicited is contrary to public interest."

Against chattel slavery, based as it was on erroneous conceptions of property rights, the conscience of Massachusetts revolted and not so many decades ago; and today, we have no doubt at all as to the voice and urge of her conscience, when faced with the industrial conditions that dishonor our civilization. Our fear is only that, once more, Reason may remain unheeded and Justice deferred, until the only recourse of the wronged and their defenders will be civil and social war.

Only, in this case, the issue is no longer sectional, but involves the very existence of our political institutions and all the promise of material well-being and intellectual and spiritual culture assured under our constitution.

The hopeful import of the Interchurch Report was the fact of its existence. It was evidence that the right and wrong of our social order was an issue boldly accepted by

the clergy, as bound up with the moral order to which they were pledged to dedicate their lives.

But, just as the Interchurch Movement made this gesture of concern for social regeneration based on just relations in industry and commerce, the great organization was suddenly and mysteriously smitten with financial paralysis. We do not, however, believe that the disbanding of the Interchurch Movement means the triumph of the forces that, consciously or not, labor to undermine the foundations of economic and political equality upon which our civilizations rest.

In some other way, we believe, the churches will redeem their trust as the army of righteousness.

Why Do They Do It?

IT would seem that such a body as the Associated General Contractors would view with satisfaction any proposed legislation tending to encourage the building of houses.

For the purpose of discussing remedies for the present acute housing shortage, the National Housing Association held its Eighth Conference at Bridgeport, Conn., on Dec. 9, 10 and 11, 1920.

One of the principal papers at that Conference was by Harold G. Aron, professor of real estate law in the New York Law School, former chief of the Property Bureau of the Housing Division of the Emergency Fleet Corporation and special counsel to the State Commission on Taxation. Prof. Aron made the following statement regarding the housing shortage:

"That can best be met by a modification of the usury laws, a removal of the present income tax discrimination against mortgages, and a limited exemption of new dwellings from taxation. I believe I was the first to advocate this last measure as a constructive remedy for the housing shortage; and as special counsel for the State Commission on Taxation found the Legislature ready and willing to pass it, which they did, and when we cease playing politics with the vitally important ordinance to make the exemption effective in New York City, we shall find a real stimulus to new building.

"I regard the tax exemption privilege as one of the most beneficial and far reaching aids to better housing which we have yet seen."

A Report of Prof. Aron's address appears in the January Bulletin of the Associated General Contractors. It was prepared by Henry S. Pitts, who is described as the "official representative" of the Association at the Conference. But his Report contains not one word in reference to the tax exemption law, which is considered by Prof. Aron as a "real stimulus to new building," and "one of the most beneficial and far-reaching aids to better housing."

Quite obviously, no legitimate interest of the Associated General Contractors, as such, is served by the suppression

of all reference to this important discussion of tax exemption on new building.

What interests, then, are served by this apparent conspiracy of silence?

Why do they do it?

No stranger things have come up for confession and explanation before the Lockwood Housing Commission.

That illegitimate trade methods for profit were resorted to, all the world now knows and understands; but why this shyness about supporting a fiscal procedure that is perfectly legitimate and in accord with public interest as well as honest industry?

Is it possible that interests that benefit by the housing shortage are able to control the policy of the Associated General Contractors?

Economics of A Steel Magnate

ELBERT H. GARY, Chairman of the United States Steel Corporation Board, discusses with faintly veiled satisfaction in the *New York Times* of Jan. 9, 1921, the phenomenon of 2,000,000 idle American workmen.

To him, this ominous phenomenon appears as a welcome return to normal times, with the ranks of organized labor demoralized and broken by desperate competition for a wage below the living margin.

When the late Secretary Franklin Lane offered to our returning soldiers an opportunity of earning a scanty livelihood on allotments in the swamp and cut-over lands—those almost worthless discards of our natural resources—he was careful to make stipulations (cruelly ironical and superfluous under the circumstances) against any rush to freedom that might affect the labor market. Mr. Lane's solicitude about the effect of free access to natural opportunities upon the wage rate in manufacturing centres did credit to his knowledge of fundamental economics. His use of that knowledge, however, showed little respect for the spirit of our Declaration of Independence, which proclaimed for all men the right to "life, liberty and the pursuit of happiness." He preferred to serve the spirit of this profit-mad time. Cheap labor, rather than free men.

Whether Mr. Gary sees as clearly as did Secretary Lane the wage-effect of free access to the country's idle land, we do not know. Not a trace of such perception of elementary economic law appears in his long pronouncement on the grave issues facing both Capital and Labor today.

A workman, with his limited schooling and less chance later, for a broad outlook over the factors affecting his economic condition, must have our compassion and patience. It is less easy, however, to forgive an industrial leader whose very occupation gives him large personal experience with fiscal laws and economic forces. Mr. Gary knows perfectly well that, throughout the length and breadth of this country, natural opportunities, unused, are held locked and barred. Does he, in conscience, consent to a legalized wrong that holds American soil out of its natural productive use by American labor?

"I am not unaware," he says, "of human needs and human feelings, but I am trying abstractly to explain a situation that exists." The effort does not seem to have been a strenuous one, certainly not an intelligent one. To discuss the labor question in America without reference to American land is as conspicuously fatuous as to discuss astronomy without reference to the sun.

Fiddling by industrial monarchs in these dangerous times is a foolish and may-be fatal performance.

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

This is no time for economic trifling. It is a time for courageously facing the truth. For only in the truth can there be found salvation.

Coal Operators versus Coal Royalties

THE following extracts from the *Evening World* of Dec. 9 indicate interesting educational progress in economics. Some, at least, of the country's big producing organizations are evidently beginning to understand rudimentary economics and grasp fundamental distinctions, hitherto overlooked or disregarded.

The coal operators, for instance, refuse any longer to be confounded with the coal land owner who, as such (they now perceive) is in no sense a producer, but simply a toll-collector. As the knowledge of this elementary distinction between the economic functions of land-using and land-owning progresses amongst the leaders of real productive enterprises (and we include among these the leaders of organized labor), definite action for a re-adjustment of fiscal obligations toward the nation, State and municipality is bound to follow.

It is really amazing that otherwise intelligent men have been so slow in seeing the absurdity and iniquity of penalizing by taxation the use of land, while favoring with tax immunity the non-use of land. Surely the time has come when ownership of American soil shall involve obligations as to its adequate and rightful use.

The extract from the *Evening World* reads as follows:

POTTSVILLE, PA., Dec. 9.—None of the four investigations in progress on the anthracite coal monopoly today furnished evidence half as startling as that of the trust's own declaration made here by its Bureau of Information, to the effect that "the Girard estate is getting on royalties an average of 20 per cent. of the mine price of coal, all sizes, from its tenants." The actual percentages in the leases from the estate to tenants vary, but does not fall under the 20 per cent.

It is little wonder that former Judge James Gay Gordon of Philadelphia, who recently investigated the Girard estate, should say: "The leases of the coal lands have proved very profitable to the estate."

The Coal Trust now says it is ready to prove that while some coal companies during the period of war regulation lost \$731,352, the Girard estate was making out of these same companies the handsome profit of \$2,051,933 on royalties.

"We had long suspected that a part of the extremely high cost of anthracite had its cause in the enormously high royalties exacted by land owners," declared officers of the Anthracite Consumers' League today, "but we did not know the figures ran quite so high as those vouched for by the Coal Trust, which are official."

"There should be no time lost in forcing an end to this extortion of the people. There should be a reduction of fully 70 per cent. in royalties. An investigation of the Girard estate has been proposed, but the eminent respectables who compose the Board of Managers at Philadelphia have always been able to quash all such movements in the Legislature of Pennsylvania.

"Such an investigation should be started at once by United States Senators Calder and Edge. It is possible by legislation in Congress to at once stop this extortion. No coal mined under extortionate royalties should be permitted to be transported in interstate commerce. Such a bill would bring the Girard estate and all other extortionate land owners to reason at once."

We venture to recommend the officers of both the Coal Trust and the Anthracite Consumers' League to make themselves acquainted with the Federal Land Tax of Australia, and then get behind a move for similar legislation here. It is a much more practicable proposition than the interstate device suggested above, which is purely negative in its effects. The Federal Land Tax, with State legislation on the same lines, would both check royalty abuses and develop unused properties, to the advantage of consumers and operators alike.

Dodging The Land Tax

MR. E. J. SHRIVER, of this city, having written a letter to the Secretary of the Treasury regarding the latter's recent statement before the Senate Finance Committee, in which he advocated all sorts of new taxes and neglected to make any reference to the Ralston-Nolan bill as a source of revenue, the Secretary replied as follows:

"I have your letter of Dec. 27 and have noted the expression of your views on the land tax. I have had no intimation that Congress will take up a measure of this sort. I imagine aside from other difficulties, the constitutional objection to which you refer would be a controlling one."

The framers of the Ralston-Nolan bill have tried to overcome this constitutional objection. But as Mr. Dooley reminds us the Supreme Court follows the election returns. If a sufficient support is given to the bill the Court may find reasons to decide it constitutional. Considering that this bill has been widely discussed over the whole country, it seems not a little strange that the Secretary has not heard of it, though it may be that he has confidential advices that it will not be taken up for consideration.

A Partnership In Real Estate

UNDER this attractive title, an enterprising real estate corporation, The H. A. Stahl Properties Co. of Cleveland, has issued a circular inviting subscriptions to a preferred stock issue.

Inducements, of course, are offered for the gamble in unearned increment. One of their adventures with an investment of \$10,000 is thus described:

"With this \$10,000 they made a substantial payment down on a tract of land in the vicinity of Ridge Road, going to the banks for the necessary money at six per cent. and to the mortgage and loan companies for second mortgage money at a high rate of interest. Yet, despite the lack of ready money, the venture will return a net profit of \$140,000 on the investment."

It, of course, occurs to no one in political or judicial spheres to classify the above financial operation as a case of profiteering in a fundamental necessity of life. Were it pork, sugar or bread, instead of land, the official judgments might be different.

We are informed further, in the circular, that the company "has since its inception a few months ago continued this most profitable business of buying land at from \$1,000 to \$3,000 an acre and selling it as lots at from \$5,400 to \$7,200, depending on the size of the lots."

We are assured that "land values have constantly increased, owing to the unprecedented scarcity of moderate priced homes."

This, of course, does not suggest to the gamblers the building of homes with their own money. As little of this as possible is spent on the properties:

"The only improvements in the subdivisions purchased will consist of grading and flag-stones. The men behind the company believe it to be the business of municipalities to put in pavements, water and gas as the city limits are extended. Thus you can readily see that almost every dollar you invest in the H. A. S. Company will go into land that is always increasing in value. Fire or cyclones cannot destroy it. No one can steal it or depreciate its value."

That the community, which produces the land values, should in justice be admitted to partnership in the business does not seem to occur to the boosters of this gamble.

Perhaps the community will some day claim its self-created values and apply them to public improvements and services to be shared in by all.

But, for a little while, the real estate gambler will go on merrily in purely parasitic activities at the expense of the body economic, the producing organism of society.

Only for a little while, however, we believe. The knowledge of a better way is spreading. The fiscal instrument of discipline and reform is ready to hand. On all sides is heard an increasing, more insistent demand for action.

And that action is, to restore to the community its basic right to the land values it creates, leaving intact to the

individual such other values as he may create. On the other hand, the appropriation, by the community or State, of distinctively individual values is also being recognized as an equally anomalous and pernicious procedure, as anti-social and unethical as the appropriation of community-values by individuals.

Taxes on Cleanliness, 1842-1921

DOES human intelligence remain at the same general level throughout the ages? For instance; the first bathtub used in this country was made in Pittsburgh in the year 1842, "and the next year," says the *New York Herald* in a recent editorial, "bathtubs having raised their threatening heads in Virginia, a State tax of \$30 a year was put on them."

There is in this year of grace 1921, it may be objected, no tax on bathtubs—therefore, some progress has been made. True, there is no direct tax on the tub. But the laws require that when anyone commits the nefarious crime of installing a bathtub, the assessor shall add the value thereof to the real estate assessment, so that the villain shall pay annually for his sinful luxury. (Except in North Dakota, where all improvements on farm property are exempt.) And when the federal government was in search of revenue during the war, a tax of 3 per cent. was placed on toilet soap. A war measure, you say? Maybe. But after two years of practical if unofficial peace, Secretary of the Treasury Houston (who hails from Iowa and not from Virginia or Scotland Neck, N. C.) includes in his recommendations to Congress another seven per cent. tax on toilet soap. Bathtubs and bath soap—1843 and 1921—tweedledum and tweedle dee!

The Landed Interest

SEE these inglorious Cincinnati swarm
 Farmers of war, dictators of the farm;
Their ploughshare was the sword in hireling hands,
Their fields manured by gore of other lands;
 Safe in their barns, these Sabine tillers sent
 Their brethren out to battle—why? for rent;
 Year after year they voted cent per cent.,
 Blood, sweat and tear-wrung millions—why? for rent!
 They roared, they dined, they drank, they swore
 they meant
 To die for England—why then live?—for rent!
 The peace has made one general malcontent
 Of these high market patriots—war was rent.
 Their love of country, millions all mis-spent,
 How reconcile? by reconciling rent.
 And will they not repay the treasures lent?
 No; down with everything, and up with rent.
 Their good, ill, health, wealth, joy or discontent,
 Being, end, aim, religion—rent, rent, rent!

LORD BYRON, "Age of Bronze," Stanza 14.

The Pollytaxers

They prattle in a solemn way
About "Ability to pay."
Their little hearts are sorely grieved
By talk of "Benefits received."
But what they mean by either phrase
Is hard to gather in the haze
Of mystifying verbiage
That issues from their gilded cage.

(People who believe that many sources of revenue should be drawn upon, may properly be called pollytaxers.)

"You can teach a parrot to say 'Just as good,' but it won't know what it means." This advertisement constantly meets the eye of the traveler on the cars in New York. It is intended as a condemnation of the policy of recommending substitutes. Similarly we find in numbers of pseudo-scientific articles on taxation, that such and such a method of taxation offends against the sacrosanct doctrine of "ability to pay." But the parrots do not know what it means. A sapient student of taxation in Winnipeg discovers that six properties in that city valued at \$1,162,600 are taxed \$27,322,00, or (horrible to relate) \$7,000 more than the net income. The net rents are stated to be only \$20,271.00. There is no attempt in stating the case, to separate value of land and buildings, and therefore we can only guess that these properties are highly valuable land and quite inconsiderable improvements. But if there are people operating a property worth the sum named and they are only getting the return specified, the sooner they cease "to cumber the earth" the better. Can it be regarded as justice or good business policy for the State to discriminate against energy and enterprise, while coddling the dog in the manger, who can't eat the hay and won't let the horses get at it? A man who seeks exemption from taxation because he does not use his opportunities fully resembles the one-eyed man, who sought admission to the circus, at half price, because he claimed he could only see half the show.

Francis A. Walker made it clear that what he meant by ability to pay was potential ability, and assuming the full use of the opportunity, not the absurd concept which has grown up around the phrase. What kind of a scientific tax system could ever be constructed if the State had to assess the citizen according to his ability to pay? Merely to ask the question is to demonstrate the absurdity of the proposal. But, alas! ability to think is even rarer in economic circles than ability to pay—and that is rare enough; any system based on ability to pay means—hell to pay.

OWEN MERRYHUE.

"THE proposition of Henry George will do more to lift humanity from the slough of poverty, crime and misery than all else; and in this I recognize one of the greatest forces working for temperance and morality."

—MISS FRANCES E. WILLARD.

The Frog Republic

REEL ONE

ESOP told the story of the frogs who became tired of self-government and the necessary mental effort involved. Like the human species who came into existence long afterwards, they much preferred to do a hard day's work with pick and shovel than to put in one hour of constructive thinking and they therefore petitioned the stork to do their thinking for them and govern them. They appeased their conscience in so doing by saying that politics is a dirty game.

The stork, of course, had never read Senator John Ingall's poem, "Opportunity," but he nevertheless jumped at the job and in his speech of acceptance, he feelingly expressed his great appreciation of the confidence the frogs placed in his wisdom, integrity and patriotism and, that although he accepted the arduous duties at great sacrifice to himself, he nevertheless felt that duty's call in such a case was imperative.

The frogs soon became alarmed over the strange and unexpected fact that the stork was eating with great relish and gusto a nice, fresh batch of frogs three times per day and that more and more strange storks attended the king's banquets. When these began to grow to high class functions, some of the frogs timidly petitioned the king to limit these functions and to limit the number of guests invited, but the petitioners were thrown into the hoosegow and eaten at the next function. When those who had refused to sign, saw this, they said: "We told you so." Every frog in the pond hoped that he would not be the next one, but as the sun was nice and warm on his log, he did not want to stir and was too lazy to do anything about it, although by this time the stork had grown so lazy and fat that he could easily have been drowned by a combined assault. Instead of acting on the advice of the more daring, they reported these to the stork who promptly included them in his next bill of fare. Some of the other frogs got a "hunch" from this episode and organized royal legions and framed disloyalty charges against other frogs which served the double purpose of saving their own hides and bringing them to the favorable notice of the stork.

When the rebellion broke out, the great majority enlisted under the banner of the stork. They believed him invincible and wanted to be on the winning side. He never had been conquered and they believed that he never would be—besides they held many special privileges under his grant.

Wherever the stork led his battleline, the rebels were driven back with slaughter, but his weight and gout soon compelled him to surrender active command to his subalterns and since these officers had not been permitted to think except under the direction of his leadership, they soon displayed unexpected weakness in command. This proved fatal to the king's campaign and the tide of battle

began to veer towards the rebels. When his lines were everywhere giving away, the stork was transported in state to Holland by his faithful retainers.

REEL TWO

When "The shouting and the tumult cease, and kings and captains pass away," so said Kipling, the frogs re-established a democracy with universal franchise. They were warned that eternal vigilance is the price of liberty and for several years they cudged their brains in the administration of their government, but they found it more and more difficult to maintain this high plane of patriotism, and slowly at first and then with accelerated speed they petitioned political parties and partisan newspapers to do their thinking for them and soon they were accepting canned opinions like the lazy housekeeper who lives on tinned foods, and a poison squad would have been necessary to ascertain how much they had been poisoned and ptomained by it. Public opinion disappeared and farmer's opinion, merchant and manufacturer's opinion, banker's opinion, labor union opinion, and other class opinion took its place, but it was not public opinion and got them nowhere and in the welter of much discussion the truth was lost sight of. The curse of kings was again fully established in the frog republic and afterwards history repeated itself in a certain king of England who granted the monopoly of the Thames Harbor to one of his courtiers who attracted the favorable notice of the king by throwing his cloak over a mud puddle in the king's path. In the frog republic, the courtier was called the "good mixer" and the frog voters peddled their votes to him in exchange for this most subtle touch to their personal vanity. These courtiers possessed an uncanny insight into the simple brain processes of the frogs, knew their thought and industriously framed these thoughts into glittering generalities, so that the frog voters were wont to go home, saying: "He expressed just my sentiments, don't you know," for the motto of the courtiers was: "Send them home with the idea that **THEY** are the wise guys and they will sell themselves to a yellow dog."

NICHOLAS A. VYNE.

Man's Divorce from Nature

WHY are we still spending billions of dollars and training millions of men for the work of destruction, when all the world is war-worn and weary with the atrocities of the past? Is it not at the behest and demand of those who believe that might makes right? Those who believe in upholding by the sword the injustice mostly responsible for all the wars of our so-called civilization.

Virtually, millions of God's children, divorced from the soil today are ill, diseased, and dying prematurely for want of contact with the earth, which is denied them by this "crooked and perverse generation," crooked and perverse just as they were in the time of Christ, because now as

then, "The son of man hath not where to lay his head."

The earth is our common mother, but two-thirds of God's children divorced from the soil, are orphans, separated from her who gave them birth and denied a normal amount of fresh air, sunshine, and most of the things that make life worth while. "I came that ye might have life, and have it more abundantly," was Christ's oft reiterated message to humanity, yet now as then the greater part of the children of men are sodden in poverty, languishing in prison, or wander as pilgrims and strangers on the face of the earth.

Man should live close to the soil and dig in it every day of his life, if he would be normal, healthy and happy. All originality comes out of the soil. This divorcement of man from nature is what makes cities "wens on the face of civilization," which as Max Nordau has said would soon become vast cemeteries, were it not for the constant influx of people from the country. This divorcement of man from nature, this denying men their birth-right in the soil is back of most of the ills to which flesh is heir. We have founded our thrones and altars on the premise that a small per cent. of the people can own the earth and all be well. The fallacy of such an assumption has been disproven by all the blood stained history of the past. The inequitable distribution of wealth as a result of these premises has given us swollen fortunes on the one hand, and dire poverty on the other for which all the charities and palliatives under the sun can never atone.

Man's divorce from nature spelled "Paradise Lost." Man's restoration to nature will spell "Paradise Regained."

JOSIE THORPE PRICE.

The Enlightened Selfishness of Unselfishness

NAUGHT save poverty, or the fear of future poverty, or lowering of present living and social standards, can greatly retard the *real* progress of civilization.

This fear constitutes, in varying degrees, in *every* level of society, either the most generally depressing influence, or the strongest incentive to inordinate selfishness and greed. It is the basal barrier to *general* prosperity, to reasonable degrees of human happiness, and to both domestic and international peace.

The chief duty of man, toward both himself and society, is genuinely earnest seeking for the fundamental cause of and remedy for such "unearned," or needlessly excessive, production and distribution costs as inevitably superinduce artificially high "overhead" in every process of production and thus necessitate undeserved and unavoidable poverty.

Before either general or continuous prosperity and peace can obtain, the compelling divinity and intelligently directed selfishness innate in man must be *conscious* of a goal sufficiently adequate to make them possible. This goal cannot be less, and need be no more, than merely *just* and *natural* human relations.

Correct social relations are necessarily and primarily dependent upon universal equality of economic opportunity, upon immensely diminishing all production costs and naturally stimulating production. These are wholly contingent upon broad and open-minded legislation with these all-important ends in view.

Should we not regard the discovery of the economic cause of unnecessarily produced poverty, and the legislative application of its natural remedy, as the noblest ideal of honorable selfishness, as the highest type of practical altruism, as the most intelligently conceived dominating purpose in life to which reasoning minds may aspire?

By simply untaxing productive business and human endeavor, by *enabling* all productive gains to thus be made almost immeasurably greater and easier, to every class of producers that contribute thought or labor to human needs, the seeming, though delusive, advantage in the dangerous selfishness now reflected in grasping greed can be effectually nullified.

Only thus can strife and undeserved poverty be either lessened or abolished.

Dr. Frank Crane expressed a profoundly philosophic truth when he said, "The most enlightened selfishness is unselfishness." It is in the present highly and honorably profitable, and in the future will prove the strongest safeguard to both human and property rights. K. P. ALEXANDER

Some Samples of the Lies used In the California Campaign

AMENDMENT 20 has been rejected, poverty, vice and crime will increase, as will the price of land needed for homes. Land monopolists rule, for no other class could be injured by Amendment 20.

The following lies helped to defeat the Single Tax:

1. That Joseph Fels left an endowment for Single Tax.
2. That Amendment 20 concealed its real purpose.
3. That the final goal of Single Taxers is communism.
4. That the Single Tax would be paid by tenants.
5. That city dwellers would be free of taxes, the farmers being forced to pay all taxes.
6. That bonds are secured by land values.
7. That a tax on site rent would confiscate improvements.
8. That the site rent tax has not been tried in the United States.
9. That taxing land value only failed in Canada.
10. That the Single Tax would free corporations from all taxes.
11. That Single Taxers are bolshevists, and believe "All property is theft."

These lies were invented so that land holders may continue taking eight billions of dollars as site rent, and giving nothing in return; and so that Los Angeles land values may increase from 1,000 per cent. to 20,000 per cent. in another twenty years, as they have in the past.—C. F. HUNT, in *Wilshire Weekly*, Los Angeles, Calif.

The Industrial Conflict

HOW THE WARRING ELEMENTS MAY BE RECONCILED

I.

THE existing relations between corporations and their employees call for the most serious consideration. Strikes, lockouts, unemployment, business failures, not only disrupt industry but also destroy social peace and prosperity.

Each side to the controversy holds views which it believes to be right, and each has repeatedly tried to apply the methods it approves. Thus far the results of such efforts have been wholly unsatisfactory. May it not be that, in this instance, as in many others, "the looker-on sees most of the game?" Is it not more than possible that an impartial but deeply interested professional man may suggest a plan which will bring industrial peace?

The solution advanced by organized labor may be summed up in the term "collective bargaining." No doubt in some instances, much more frequent in Great Britain than in the United States, differences between an employer and his employees have been settled amicably by a compromise agreed to by representatives of the two contending parties. But how often will such well meant efforts have completely failed! Indeed, most of our strong corporations either refuse altogether to confer, or else reject the collective bargain which is offered. Organizations of employers take the stand that the owners of the industry must make the rules by which it is to be conducted. With some reason, they assert that they alone, and not their employees, know the conditions which must determine the wages to be paid and the number of hours to run.

When labor insists as a *sine qua non* upon collective bargaining, it seems impossible under existing conditions to prove it in the wrong. An individual laborer cannot bargain upon equal terms with a corporation. If an employee believes, or knows, that his services are worth more than the wages he receives, he is individually helpless. Should he go to the agent of the corporation and put his request for higher pay, he will be told, as a rule, that if not satisfied he can go, that there are a plenty of just as good workmen ready to take his place for the wages he is receiving. If the worker quits and applies elsewhere for employment, he is pretty sure to find the market price for his services no higher—more likely as a stranger, he will be obliged to start in at a lower wage.

On the other hand, not one of the plans proposed by employing corporations has proved at all acceptable to organized labor.

The proposition, emanating from Mr. John D. Rockefeller, Jr., as an outcome of the horrible industrial strife in Colorado, has been denounced by Samuel Gompers.

Mr. Rockefeller's scheme is that all of those who work for his company, whether members of organized labor or

not, should select representatives authorized to confer with representatives of the corporation and to present their grievances. If any request of the employees is not acceded to, then the matter can be referred to a higher authority in the corporation, and finally to Mr. Rockefeller himself.

Even if temporarily successful under Mr. Rockefeller's readiness to make concessions, this method of settling disputes is predestined to ultimate failure. In the first place, it ignores organized labor, which certainly possesses great influence. And, in the second place, demands will be insisted upon by those employed which under present conditions it will be impossible for the corporation to grant. So the deadlock and the strike will come in the future as in the past.

As a matter of fact, both sides to the controversy are right in their main contentions—the laborer, that wages and conditions of work should be far better; and the proprietor, that he must manage his own business.

It is safe to say none of the plans that have been tried, and none ordinarily proposed, gives the slightest promise of harmonizing these antagonistic demands. Not one unties the Gordian knot; and nobody should wish to cut that knot.

II

The trouble with these attempts at reconciliation between capital and labor is, that neither party to the dispute directs its attention to the fundamental cause of the hostility.

The basis of the controversy is, that only in exceptional cases can corporations afford to treat their employees as human beings should be treated. They can neither pay decent wages nor properly reduce the hours of labor, if they are going to survive in the struggle for existence. Those who control a small percentage of the business of the country might concede more to their employees, if they would; but the example of Henry Ford is not likely to prove contagious. And if all who could afford to do it did double the wages they now pay, only a moiety of the workers would be included, and those outside of the charmed circle would be no better off than now, perhaps not so well off.

According to the census of the United States labor gets less than forty per cent. of the value which it adds to the article it produces. Now, laborers, because of their numbers, constitute the great body of consumers. If, therefore, they can only buy back forty per cent. of what they produce, it follows of necessity that we shall have what is called over-production. That is to say, the market is glutted with commodities, industry is depressed, and unemployment prevails.

Let us suppose that something can be done which would make it necessary and easy for employers to pay double the wages they now give; and that labor, instead of being able with its income to purchase only forty per cent. of product, could and would buy eighty per cent. of the total output. Is it not pretty certain that all business would be brisk and unemployment rare?

There have been occasions in history when temporarily all could be employed and wages were much above the

average. One such period was during the four years of our civil war. True, the millions in the two armies, engaged in a pursuit which was anything but productive, had very small pay. I got thirteen dollars a month and my keep. For those who stayed at home, however, there was a steady demand at much higher wages.

The recent war in Europe, also took many millions of workers from the field of labor and production, and turned them into destroyers of wealth. As a result the demand for labor in home industries, notwithstanding the interference with international trade, was unprecedented. The logic of these war illustrations is that for the time being home industries may be helped by abstracting the most efficient workers.

A remedy, therefore, for industrial disturbance would seem to be to kill off the workers. This would appear to be a rather rough way to right bad conditions, although it is what the famous political economist, Malthus, deemed a necessity.

It is worth while to inquire, even if we do not approve the method, why the withdrawal of some laborers benefits those who remain at work. Evidently it is because the supply of labor is lessened; there are no efficient unemployed standing ready to step into the places of those who ask for more pay. Higher wages must therefore be given.

Is there no other way than a bloody one of lessening the supply of labor as related to the demand for labor?

History tells us that there is another way of increasing that return to labor, known in political economy as "wages."

In 1849 and the years immediately following, almost the entire population of California consisted of manual laborers. When a vessel which had rounded Cape Horn arrived in San Francisco Bay the sailors had to be kept in chains. Otherwise the vessel would be deserted by the sailors and left stranded and helpless, unable to return to the Atlantic Coast. The reason for this condition was, that placer mining panned out on the average about \$20. per day, and all wages were equally high.

It may be thought that the situation in California was extraordinary and unprecedented, almost artificial, owing to the extensive and continuous demand for gold to be converted into coin. Yet similar, though less pronounced, experiences have occurred where there were no precious metals.

In the early settlement of Jamestown, Virginia, when servants were sent over from England under contract to work out their passage money advanced by their employers, it was found impossible in many cases to hold them to their agreement. Land was abundant, could be had for the taking, so the laborers deserted their subordinate positions and became their own employers in the Virginia fields and forests.

Like events occurred in the early history of Australia and indeed are the usual accompaniment of the colonization of new countries.

Every one of these many instances shows that there is another way of changing the ratio between the demand

and supply of labor than the killing of the workers. They prove that a multiplication of the opportunities to work, and particularly of the chances for self-employment, has an effect analogous to that of lessening the supply of laborers.

III.

But new countries are getting scarce, and, it is to be hoped, the world will soon tire of wars. Is there no way left by means of which, without interfering with the natural increase of population or with the number of potential workers, the labor market may become less crowded? Is there not an agent capable of relieving both capital and labor of the bondage from which they suffer? There is such relief, plainly in sight. It consists of the enactment of a plain and simple law. That law might be worded as follows: *Governments shall derive their revenue solely from the annual value of the land within their boundaries.* This means that the burdens shall cease, and instead all ground rents shall be turned into the public treasuries.

Such a law would be just.

"The earth is the Lord's." "The earth hath He given to the children of men."

To the above undeniable statement add the fact, that the value which attaches to any portion of the earth is created, not by the owner, but by the community at large.

These two truths, taken together, demonstrate that the value of the bare land, exclusive of all improvements, belongs to the people as a whole. Ground rental value, therefore, is in effect the people's salary, their annual income, earned by them from living together in an orderly manner. Consequently, it becomes the duty of every government to use this salary, which belongs to it, first of all for public purposes, and, if it proves to be enough, not to take by taxation one penny of individual earnings.

Such a law would multiply indefinitely opportunities for the employment of both labor and capital

By removing taxes from commodities, from all of the products of labor and capital, a mighty impulse would be given to the production of wealth. By diverting ground rents and royalties from private pockets into the public treasury, the monopoly of natural opportunities would cease. No longer would it be profitable to own and hold idle valuable building lots, farming land, mineral deposits, water powers, water fronts, or any other of the gifts of nature to man. The land, which is the direct source of nearly all monopoly and which indirectly gives rise to the few remaining monopolies, would be owned only for the purpose of devoting it to the most advantageous use. All unused territory would be upon the market at a nominal price. No greater amount of capital would be required in order to get permanent possession of a city lot, or of good farming land, than was needed by the early settlers. Indeed, the situation would be far superior to that enjoyed by the first comers, in that we would escape the hardships of a pioneer life, would find fine markets close at hand,

and would possess the tools and comforts of modern civilization.

Labor no longer would find occasion to engage in an industrial war. With unlimited opportunities for self-employment with good returns to moderate exertion, men would cease to infest business offices anxious for a job at any wage. "The iron law of wages," which now forces the unemployed to work for a bare living, would be broken. It is, indeed, an artificial and not a natural law.

When the annual value of all land is taken for public purposes, in lieu of taxes, unimproved land, whether urban or rural, will be upon the market at a nominal price. Where, in addition to the now neglected agricultural soil, are utilized the vacant city and suburban lots, the unused mines, and other deposits and forces so liberally proffered by nature, evidently profitable self-employment will become an easy and simple matter.

Then, the individual who is offered a job by an employer will be in a position to enter into a personal bargain. He can say and will say, "Give me safe and sanitary surroundings, and pay me all that I earn, or I will employ myself." Under such conditions trade unions doubtless will survive, but since they will not be needed to fight for higher wages or fewer hours, they will become, what professional associations now are, purely social and educational in character.

IV.

But, it may be questioned, How will employers be able to give double the wages they now pay? Will not failures in business become even more frequent?

To answer this query it is necessary to ascertain the causes of past business failures. Not so very long ago statistics showed that of persons engaged in mercantile pursuits nine out of ten failed at least once during their business career. The percentage at present may be somewhat less, but it is still very high. It will be agreed, I think, both by the sufferers and by observers, that the principal cause of bankruptcies is bad bills. The comparatively few merchants whose sales are strictly for cash seldom fail in business. When wages are doubled, cash businesses will become the rule rather than the exception. The customers, better educated and more self-respecting, will become wise enough, and also find it easy, to use ready money in all transactions.

Manufacturers, too, suffer from the non-payment of bills, and besides, without much warning, they are liable at frequent intervals to find the market overstocked with the kind of goods they produce. This leads to sales at a loss, or to a shut-down, either of which (and both may occur), is likely to render the enterprise unsuccessful.

But when practically everybody can pay and will pay for what he gets, and when because of universal employment at good wages every family can buy all the comforts of life which it ought to consume, the so-called over-production, the very real glutting of the market, will cease to be.

It must be borne in mind, also, that the endless financial

burdens now imposed upon all kinds of business by unjust tax laws will be removed. Raw materials for buildings, taxed over and over again before they reach their final destination, will be wholly exempt and therefore much cheaper. The building when erected and all its contents, no matter how costly, will be free from taxes. The material which is to be manufactured and the completed product at every stage will be relieved of both the direct and the indirect loads now imposed by government.

Under all conditions, whether bad as now, or good as under a just distribution of income, some will be better qualified to direct large concerns than others. The many will lack the peculiar ability, or dislike the heavy responsibility, or prefer to seek other ends than riches. Consequently, the occupation of the *entrepeneour* will never be overcrowded.

It is probable that with the widespread intelligence resulting from a good universal education, business more and more will be conducted upon the co-operative plan. That is to say, those who do the work in the factory or store will own it.

This will be, not the co-operative commonwealth of the Socialist, but, on a larger scale and in greater perfection, the voluntary co-operation which had its inception in Rochdale, England. The workers and proprietor capitalists will be one and the same persons, receiving at once both wages and interest.

But long before that Utopia arrives, capitalists and laborers will work together in mutual good will—the lion will lie down with the lamb. LUCIUS F. C. GARVIN.

Burglars and Three Card Monte Men Should Not be Omitted

WASHINGTON, D. C.—Should an investigation disclose the Chicago White Sox players who received money for “throwing” the 1919 world series failed to make a return to the Internal Revenue Bureau on these funds, prosecutions will be instituted, it was said today by George B. Newton, deputy commissioner.

“Investigation of income tax returns of the players involved will be made,” he said, “and if any irregularities are disclosed immediate steps for prosecution will be instituted.”

Intentional evasion of the provisions of the income tax law is a criminal offense, punishable by a fine of \$10,000, or imprisonment for one year or both. News Item.

“A MEANS must be found to preserve the unearned increment for the use of the community.”—(Report by New York State Association of Architects, Nov. 12, 1920.)

GOVERNMENT experiments in “putting men on land” is sure to be disappointing! We’re all on land now!—

H. M. H., in *Cleveland Citizen*.

NEWS—DOMESTIC California

THE campaign for 1922 has begun. George A. Briggs, Field Secretary, will tour the State in a flivver for eighteen months at his own expense. The Los Angeles League, of which William C. DeMille is president, and C. F. Hunt is treasurer, will maintain headquarters at 414 American Bank Building.

Illinois

THE official returns of the last election have finally been made public by the County Canvassing Board of Cook County. Mr. Macauley received a vote of 775 in the State.

While of course the Chicago Single Taxers are not elated at the result, they do feel that a start, no matter how small, has been made. The Single Tax has been well advertised in the State and has plenty of room to grow.

The smallness of the vote may be accounted for in various ways. The most popular explanation is that it was not counted. As all the polling places were manned by party workers of the two old parties they, of course, if not actually hostile were not interested in giving a correct count. Many such workers considered the cause of the minor parties anyway to be hopeless. Again some of them resented the “butting in” of outsiders into what they have come to believe are their special preserves.

In a blanket ballot such as was voted on in Illinois with seven different party columns and hundreds of candidates, the clerical work alone was enormous, the more so as most of the judges and clerks of election were not trained to work of this kind. In most of the polling places it took all night and in some cases most of the next day to complete their task.

Many Chicago Single Taxers were not in favor of political action. They undoubtedly did not vote. Again many have formed other political connections. Others, too, were influenced by their bread and butter in one way or another. Despite it all there are a few faithful workers who are determined to carry on the work and are not dismayed.

W. J. LEARY, State Chairman

Michigan

THE Single Tax vote in Michigan was small, but readers of the REVIEW must remember that no campaigning was carried on. We were prevented from making any organized effort by lack of funds.

The overwhelming feature of the election was the determination of the electors to repudiate the Democratic party. The merits of a principle which they felt could not possibly win at this time might interest the voters, but could not induce them to lay aside their partisan preferences and their

determination to repudiate the Democratic party in the most effective way in which this could be done.

The encouraging features of the situation are these: First, the disappointment with the Democratic party is so great and so recent that most of those who deserted the party and voted the Republican ticket for perhaps the first time will hesitate long before returning to the old discredited organization.

Second, most of those who voted for Harding, whatever their previous political affiliations, openly disavowed any particular affection or admiration for either the candidate or party, and they will not hesitate to leave it when cause for serious dissatisfaction arises.

Third, the conditions existing under our present economic system will inevitably defy the attempt of any party to remedy them without a fundamental change in the system and the Republican party, economically ignorant and incapable of intelligent effort to remedy conditions, and absolutely controlled by those whose interests in retaining their grasp on natural resources, will fail as surely as has the Democratic party to satisfy the hopes and aspirations of the awakening and thinking part of the electorate.

Fourth, and most important, is the unexpectedly favorable attitude toward the Single Tax doctrine displayed by many of the farmers who could be reached during the campaign. The idea that the farmers were practically a unit in their opposition to the Single Tax doctrine is now shown to be emphatically not true, in Michigan at least. It is true that a few are in economic ignorance, but it is equally true that when it is presented a surprisingly large percentage gladly receive the truth; and while for reasons previously given the result at the polls could not be shown at this time when the reaction from Republicanism comes, as come it must, the Single Tax party must be actively at work in the political field, ready to reap the harvest.

RAY ROBSON, State Chairman.

Ohio

SOME of us who have been doing Single Tax educational work for years have now decided to "keep tabs" on ourselves. We are going to set definite work in front of us and carefully estimate what is actually accomplished. We have discovered that we were not true to ourselves when we could only count a few hours actually devoted to educational work. We used to think that when a man or woman said, "Yes, I agree with you; I am a Single Taxer," that we had actually done something for the Single Tax. Last Fall we asked them to vote for it. Then we discovered that they would not take the first step toward getting it.

We have resolved that henceforth we will devote one hundred hours per year to the Single Tax Party. This will not include the time spent going to and from work, or thinking, or attending nice little glad hand meetings, or reading Single Tax literature.

There are only a few of us so far, and I have been selected

official time-keeper of construction work in Ohio. We are taking the idea seriously and giving out jobs and keeping track of the results.

Send in your name if you are a voter in Ohio to my address at 314 Kirby Building. We received votes in nearly every county in Ohio. Why should there not be an organizer in every county? JAMES B. LINDSAY.

Oregon

FOLLOWING is the new measure which the Single Taxers of Oregon will submit provided they get the necessary signatures. This will be done no matter what the Legislature does this Winter.

Section 1 of article IX of the Constitution of the State of Oregon shall be and hereby is amended to read as follows:

SECTION 1. From July 1, 1923, to and until July 1, 1927, all revenues necessary for the maintenance of State, county, municipal and district government shall be raised by a tax on the value of land, irrespective of improvements in or on it, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct. All provisions of the Constitution and Laws of Oregon in conflict with this section are hereby abrogated and repealed in so far as they conflict herewith, and this section is self executing.

The election just closed, has revealed that the greatest Single Tax strength is on the Pacific coast, Oregon and Washington leading. Nearly four hundred thousand votes having been cast in all. Washington gave birth to a new party; its leading plank was straight Single Tax. It came in second place as a party, polling 125,000 votes, and was but three months old.

Washington has not the initiative and referendum for Constitutional amendments, but only for statutory enactments. So they must rely on a political party first to get the political democracy Oregon now has, and has had for years.

Oregon polled 37,280 votes against 138,500, two hundred thousand not voting. A majority voting on an amendment makes it effective. Thus, fifty thousand more votes are required in Oregon to carry the amendment. But twenty-six hundred dollars was spent in the last campaign in Oregon covering a campaign of two years. It is one third the size of California in population, and its population is more compact. One county was carried. This county was nearest the seat of propaganda activities, and thus is shown that education will carry the rest of the State. Oregon presents a unique situation. If we can succeed in carrying Oregon the whole coast is won. For it was the Oregon campaign that brought Washington into line for pure Single Tax, and it is to Oregon Washington is looking for leadership.

In the Spring Mr. J. R. Hermann will make a trip east. He will make appointments for lectures, and can be addressed at 316 Stock Exchange Building, Portland Oregon.

F. D.

Wisconsin

IN leaving New York State and coming into the freer atmosphere of Wisconsin to make my home, I at once noticed that the philosophy of Henry George and Herbert Spencer in regard to land, and the equal right of all men to the use of the earth, had found a lodgment in the minds of the people generally and was cropping out in political platforms and in other ways. Soon after I came here, about a year ago, there was formed the Wisconsin Farmer-Labor League which was a movement to weld the organized workers together with the organized farmers in a political movement to take the State out of the hands of special privilege and restore it to the people. For Wisconsin, notwithstanding all its progressive traditions, has been in the hands of a reactionary administration for six years, and this was only because of divisions in the ranks of the progressives which prevented them from concentrating their votes.

This Farmer-Labor League in its platform declared in favor of the complete revision of the tax system of the State, and demanded "taxes to force into use idle lands held for speculative purposes," and "a gradual exemption from taxation of farm improvements and city homes up to \$5,000."

Last June was held the State Convention of the Non-partisan League composed of farmer delegates elected by conventions held in 45 counties of the State to which organized labor had also been invited to send delegates, and it did so.

The League Convention in nearly the same language dealt with land taxation and the exemption of improvements and declared the water powers of the State to be the inalienable property of all the people.

The LaFollette progressive Republican platform adopted later also declared for an exemption of taxation on improvements. Between the progressive Republicans, the Non-partisan League, and organized labor there was formed a nearly perfect amalgamation, which brought about the nomination and election of John J. Blaine for Governor, George F. Comings for Lieutenant Governor, Elmer Hall for Secretary of State. Twenty-six members of the legislature were elected who had received the League endorsement, and many of those who did not receive League endorsement, (principally owing to the fact that the League was not organized in the territory from which they came) will nevertheless, we believe, support the League bills providing for taxation to force idle land into use and to exempt improvements.

Governor Blaine in his message to the legislature dealt first with taxation, the initiative, referendum and recall, and particularly emphasized the importance of taxation, "because," he said, "the power to tax carries with it the power to destroy." The Governor recommended decreases in property taxation, increases in the income and inheritance taxes, commented on the vast tracts of agricultural lands lying idle and unproductive and said that pioneers who make improvements, "find that the assessor comes along and

adds an increased valuation, and then the tax collector comes and collects an increased toll because of the industry and toil of the homebuilders. The result is that private parties hold vast tracts of these agricultural lands for speculative purposes, and it is the pioneer who gives the idle lands their value. A righteous policy demands that the industry of the pioneers should be recognized."

Then he recommends also a general exemption from taxation of real estate improvements to promote home ownership in general

The Tax Commissioner of the State is entirely in sympathy with the views of Governor Blaine and have several times in their reports gone even farther in their recommendations than has the Governor. In their report for 1916 this commission recommended the entire abandonment of personal property taxation.

Edward Nordman, State Director of Markets, has given out a statement recently commending the Ralston-Nolan bill. Mr. Nordman is a member of the Non-partisan League. He said:

"That bill would convert our federal tax system from an instrument of oppression into a machinery for the relief of the present distress in our economic condition.

"Industry must be relieved of a part of its burden of taxation, and monopolized natural resources must be taxed more heavily. The present system levies a heavy burden on the farmer and the consumer. It is an indirect taxation on consumption. It decreases the buying power of the consumer and reacts unfavorably on the farmers' market. It increases the cost of production for the farmer by taxing the supplies he buys."

He further points out that the bill would discourage vacant lot speculation and said it would *not* tax the farmers' industry or the products of his industry, his improvements, his thrift, or the honest earnings of his toil.

CHESTER C. PLATT.

The Single Tax Vote in Ohio and Pennsylvania

THE peak of the Single Tax vote in Pennsylvania was reached by Janette Reynolds for Auditor-General, her vote being 2,300.

The vote of the party in Ohio is interesting. Excepting the judiciary vote, the highest vote cast was that for Henry B. Strong for U. S. Senator, 2,647, Macauley next and Edwards next. Mr. Strong's vote over the other candidates was due to the vote in his home town, Cincinnati. Foote, our candidate for Governor, received 1,487. But the surprising vote is that cast for the Single Tax Party's judiciary candidates, and our information printed in last issue needs to be amended. George Cook, candidate for Judge of the Supreme Court, received 237,556 votes. Hersey, our other judiciary candidate, ran next to Cook, receiving 140,692. Jos. W. Gottlieb, our candidate for Chief Justice, received 129,681.

We have reason to congratulate ourselves on this vote,

for these men were attacked as Single Taxers during the campaign and the voters—at least the large number of them—were under no delusion when they cast their votes, even though on the ballot these names appeared without the party designation, the judiciary ticket being non-partisan under the Ohio election laws.

Death of Jerome C. Reis

JERRY REIS is dead! Many will read this announcement with inexpressible sorrow. He was only 32 years of age, and succumbed to an illness from which he had suffered intermittently for more than two years.

Those who recall the splendid work he did as Director of Publicity for the Single Tax Party at Chicago and in the days preceding when the convention was approaching, realize now that he walked with death when he was urging his waning physical strength to the great task he had set himself. And more than at any time during two decades that have passed the Single Tax was being talked of in the public prints. The man responsible for it was the earnest, hustling disciple to whom the gospel of man's redemption through the application of the philosophy of Henry George was a religion.

Those who want the Single Tax only in a feeble, half-hearted way were inclined to resent the fierce fighting spirit of this crusader. But those who knew him best loved him for his whole-hearted devotion. His place in the movement will not soon be filled.

The funeral services of our departed friend took place at the residence of his uncle with whom he lived at 1233 West Allegheny Avenue, Philadelphia. "This man was a crusader for social justice as expounded by Henry George," said the Rev. Abraham Feldman, assistant rabbi of the Kenneth Israel Synagogue who officiated at the funeral service.

The National Single Tax Party sent a wreath of flowers, and the New York Single Tax Party was represented by George R. Macey, and the New Jersey Party by Wm. J. Wallace.

Mr. Reis was born at Catasauqua, Pa., and attended school in Philadelphia.

He is survived by a sister and a brother, Herbert D. Reis. Byron H. Reis, another brother, died in France while serving with the Twenty-ninth Division.

Lecture Appointments of John Z. White

HOLYOKE, MASS.: Tuesday noon, February 15th, Rotary Club.

STAMFORD, CONN.: Wednesday noon, February 16th, Kiwanis Club.

WORCESTER, MASS.: Thursday noon, February 17th, Rotary Club.

NEW YORK CITY: Saturday evening, February 19th, Osteopathic Society.

STOW, MASS.: Monday evening, February 21st, Congregational Church.

TONAWANDA, N. Y.: Wednesday noon, February 23rd, Kiwanis Club.

LOCKPORT, N. Y.: Thursday noon, February 24th, Rotary Club.

HUDSON, MASS.: Monday evening, March 7th, Board of Trade.

WHITINSVILLE, MASS.: Tuesday evening, March 8th, Congregational Church.

PORT HURON, MICH.: Tuesday evening, March 15th, Chamber of Commerce.

HAMILTON, ONTARIO: Friday evening, March 18th, Scientific Association.

COLUMBUS, OHIO: Thursday noon, March 24th, Exchange Club.

CINCINNATI, OHIO: Friday noon, March 25th, Woman's City Club.

Canada

THE recent civic elections of Toronto, on January 1st, recorded another advance for Tax Reform, when the House Exemption by-law received the assent of the electors, as follows:

For the by-law	- - - -	20,039
Against	- - - -	8,469
		11,570
Majority in favor	- - -	11,570

In brief, this by-law provides for an exemption graded from 50 to 10 per cent. on dwellings assessed up to \$4,000 in value.

Another objective gained was the election of Alderman Honeyford, our chief advocate in last year's council, to the head of the poll in his ward.

Since this election, a report by the city departments has been presented to the city council, advising that this change in assessment should not go into effect until 1922, and on January 24, the City Council decided to accept this advice with only Alderman Honeyford dissenting.

Our resourceful opponent, Assessment Commissioner Forman, is seeking to neutralize the effect of this exemption by a new classification of the buildings in Toronto, to be assessed on the cubic foot basis.

This plan has 35 classifications to cover all city buildings with varying rates according to finish, heating, etc.

Similar assessments in the city of Hamilton had much opposition, as they retarded industry and encouraged unemployment.

On January 10, Dr. O. R. Avison, for 28 years a medical missionary in Korea, and a prominent Single Taxer, addressed the Association.

He said that in the Missionary Colleges of Seoul, the subject of equal and just taxation, formed part of the curriculum.

Recently Mr. A. W. Roebuck, a prominent member of

the Association, addressed the Canadian Engineering Institute, where he advocated the building of a subway under Toronto's central street, thus saving \$25,000,000 annually to the people, as much of the cost would be levied on the properties directly benefited. S. T.

NOTE: The discussion of tax exemption in Toronto City Council brought out a somewhat new phase of the anti-Single Tax campaign. The Single Tax has usually been attacked as Socialism, as a bid to the mob, as wholesale robbery of the rich.

But in the debate in the Toronto City Council, Alderman Plowman argued that the measure before the Council would favor wealthy organizations like the Dominion Bank, Royal Bank, Consumers Gas Company, and other institutions of associated capital.

In so far as the wealthy corporations such as those named are producers and not parasites, the Single Tax favors them, as the Alderman showed. And what of it? What are the interests concerned in fomenting jealousies and misunderstandings between the only productive elements of our civilization? The land speculator has played his game cleverly. In the case of Alderman Plowman it was a trifle overdone.—EDITOR SINGLE TAX REVIEW.

Ontario Organized Labor Favors Sane Taxation

REPRESENTATIVES of the Sault Ste. Marie branch of the Independent Labor Party appeared before the Tariff Commission on October 18th to present their case for a modification of the protective tariff now in force in Canada. Following are their arguments:

"Labor of this city has put itself on record as supporting the gradual elimination of all import duty or taxes on food, clothing, including boots and shoes, tools and machinery used in production, and the loss of revenue that is now collected by taxing essentials of life and production be placed on land and luxuries, commencing by placing a tax of 1 per cent. upon land values, exempting all improvements.

REMOVE TAXES FROM RAW MATERIALS

"Industries of nearly every kind have requested that taxation be removed from raw materials essential to the respective industries. This is sound business principle, and should be adopted by our government, which is, or at least should be, the executive head of every industry in our country. If some industries have their essential commodities free from taxation, then all essential industries should enjoy the same right, otherwise an injustice is being done, which naturally causes enmity between those engaged in the different industries.

"If any industry should have its essentials free from taxation, the home, which is of so great importance, should also enjoy this right. The value of any industry should be, and finally will be, measured by the aid and sustenance it gives to the home. Food and clothing, the raw materials of the home, are its essentials.

"Increased production is a high aim of good government, therefore to retard production by taxing its essentials, is wrong. The aim of good government is the placing of taxes, necessary for the maintenance of that government; where it will increase rather than retard production.

"To increase production to its maximum it is necessary to have as many as possible engaged in production. Labor is the most perishable commodity on the market. Like opportunity, it must be used, as time passes, or it is forever lost.

PUT TAXES ON THE LAND

"Land, including all natural resources, is the source from which all wealth is created by the judicious application of labor, therefore a system of taxation which will induce the most people to work the most productive land by the most productive methods, will make the most prosperous nation, and that is the system we should adopt. The placing of more taxation upon the land, including natural resources, that is now held idle, will compel those holding them to either use or sell to others who will use them. In this way our people will be engaged in the industry most natural, therefore the most profitable to the nation. It is right and proper that these idle lands should pay their share of federal taxes, because the value they now have is largely due to expenditures made by the federal government."

Hon. T. A. Crerar Endorsed as Leader of Progressive Party

HON. T. A. CRERAR was formally endorsed by the United Farmers of Ontario as the leader of the New Progressive Party in federal politics, when a resolution passed by the Canadian Council of Agriculture, of which Mr. Burnaby is president and Ontario organized farmers form an important part, was endorsed without change and with little else, save enthusiasm. It reads as follows:

"That the Council of Agriculture recognizes the third parliamentary group in the House of Commons as the present parliamentary exponents of the New National Policy and gives its full endorsement to their action in choosing as their leader, the Hon. Thomas Alexander, and commends him to all the provincial organizations."

Tax on Idle Lands Held by Speculators Favored

AN idle-lands surtax to remedy absentee landlordism was advocated for the northern sections of the Province by a resolution passed, which also discussed the question of boundary fences for the protection of settlers' stock, as follows:

"Whereas, a large number of locations are being held in idleness in these parts of Ontario that have been opened for settlement,

"Whereas, great hardship is thereby being imposed upon actual settlers by reason of the difficulty in arranging for boundary fences for protection and in the making of provision for schools, roads, and proper community life in general,

"Therefore be it resolved that the Ontario government be requested to enact legislation under which such idle lands shall be made subject to a surtax and the necessary costs of boundary fencing for protection, etc., charged against same in the year's tax bill."

Resolutions reported in the *Farmers' Sun* of Dec. 18, 1920, as having been passed by the Convention of the United Farmers of Ontario held the same month.

The Hon. T. A. Crerar is a well-known Single Taxer and may be trusted to do in the federal government sphere quite as definite progressive work in taxation as has already been accomplished by Mr. E. C. Drury as Premier of Ontario.

The idea that the farmer has a special affection and tenderness for idle and speculative land holdings does not seem to be borne out by the second resolution. They seem rather to be his special aversion, against which he is learning to apply the fiscal weapon.

Georgian Single Taxers Join Hands With Mexican Reformers

SOUTH American Single Taxers, whose continental programme of economic education is being so ably directed by the South American Single Tax Committee, are to be congratulated upon a remarkable Mexican initiative which has just come to our notice.

One of the economic works published by that Committee and circulated throughout South America is Dr. Andres Lamas' book, "The Agrarian Legislation of Bernardino Rivadavia." This little book, which we have before called the "Progress and Poverty" of South America, was written about 1880, apparently without the author's acquaintance with the works of Henry George. It describes and defends the reform introduced by Bernardino Rivadavia, Argentine's first President, by which the title to land was nationalized, the right to individual possession being held under a perpetually renewable lease. The improvements remained the absolute property of the leaseholder, and had to be recognized in any involuntary transfer of the lease. The terms of the land lease were to be readjusted every ten years on a new valuation.

The economic principle embodied in Rivadavia's agrarian legislation was the same as that at the base of George's philosophy, namely, that the land by right belonged to all men, while values of their own creation belonged to the individual producers. The difference lay in the means employed to put the principle into practice. Rivadavia chose the perpetual, renewable, transferable lease; while George chose the Single Tax—each in a different way collecting

community values for the use and benefit of the community. Rivadavia looked for the early abolition of all taxes and the maintenance of government on the revenue from his land-leasing system.

Readers of the *SINGLE TAX REVIEW* know that, shortly after his leasehold system became law, a counter-revolution originated by the Catholic Party in the young Republic drove Rivadavia into exile, his agrarian law being immediately annulled by his successor and the public lands squandered recklessly among adventurers.

The Rivadavian and Georgian programmes are branches from the same physiocratic trunk. George found his discovery anticipated in Paris. Rivadavia was educated there, and planned his economic revolution in correspondence with advanced French thinkers.

Under the circumstances, it is but natural that the Argentines and, with them, all Latin-Americans, feel that in the Rivadavia agrarian reform they have an economic revolution distinctively their own, identified with their own history and therefore, peculiarly suitable as the rallying point for economic reform in all Latin America.

It must not, therefore, surprise us that a distinguished Mexican intellectual, Dr. Ramon de Negri, Consul-General of Mexico here, has printed and circulated in Mexico a special edition of fifty thousand copies of Dr. Lamas' work, and is soon to issue another edition of the same number.

In Mexico, as is now pretty generally known, the land question was the motive force of the late revolution. It is also, and necessarily, the fundamental issue of Mexico's legislation. In such an environment, Dr. Lamas' book will be widely read and deeply pondered.

We venture to suggest, however, that the Georgian solution will reach the same objective with less friction, both at home and abroad, and deserves the serious consideration of Mexican statesmen at the present time.

Germany

THE Single Tax movement in Germany faces today the hour of decision which confronted Socialism at the end of 1918. Overnight the latter had seized political mastery. It could have realized its programme. It should have created the new empire which it was preaching to the masses for a whole generation.

"But Socialism failed because the conditions were not ripe for it, much less the people.

"The Single Tax, too, has promised: "The delivery out of social distress." It too has gained followers, many of whom cling to its teachings with all the might of conviction. Single Tax, too, has become a power through revolution.

"Now it is up to the movement to demonstrate what it is able to do. If it does not produce any results now, it will lose many people who believed in it. They will turn away from the Single Tax as many have turned away from Socialism.

"Whither the current flows then, nobody knows, but most likely toward an extreme.

"Single Tax has the advantage over Socialism in that its aim is more limited and more easily attained, that the conditions in Germany are ripe for it (yes, more than ripe) and last but not least, that all social reform must start with the right to the soil if it does not want to renounce from the outset half of its potentialities.

"The question is only whether the people are ripe for it, whether the masses recognize what is needed and carry that conviction to victory."

Thus the *Neue Badische Landeszeitung*, an influential daily newspaper published in Mannheim, Germany, expresses itself on Sept. 28, 1920, seriously voicing the opinion that the Single Tax is the only tangible theory in Germany today which shows courageously and convincingly a clear way out of the terrible misery and confusion that is terrorizing a once powerful nation. Its economic system has collapsed and now they are standing in front of its ruins, blaming each other for their downfall.

A tremendous amount of energy—so badly needed for reconstruction—is wasted in hateful personal and factional controversy, while the nation as a whole is literally starving to death.

Now that the people are at their wits' ends the Single Tax—which until recently was only a secondary movement fostered here and there by some solitary intellect or a few scattered groups of reformers and parlor-theorists—has developed into a mighty factor, ready to create a new economic system.

The 25th yearly convention of the Single Tax Society took place at Hamburg from Sept. 25 to 28, 1920, and proved to be a great success.

Fifteen hundred people from all parts of the empire participated and showed how deeply the Single Tax idea is rooted in the hearts of thinking human beings.

Many representatives of communities and States-departments added through their presence to the significance of the event, and a great number of German newspapers—like the above mentioned *Neue Badische Landeszeitung*—hailed the convention as the most important stepping-stone in the political and economical history of the nation. They warmly praised the admirable work done by the Single Taxers, especially that of Adolph Damaschke, the famous leader.

The *Hannoversche Courier*, commenting upon the conference says: "There were about 1,500 people from all parts of Germany, representatives of numerous State-departments and communities, members of all political parties, men of all trades and professions. The convention showed that the Single Tax idea is deeply rooted in the hearts of the German people and is going to be a powerful popular movement which will without doubt reach its goal in the course of time."

Prof. Kuno Franck in a recent issue of the *Nation* of this city, called attention to the Single Tax movement in Germany as most virile and promising.

Public Ownership Brings Hardship to New Zealand by Increasing Land Values

[Address at dinner, opening the campaign for Single Tax Amendment Number Twenty in San Francisco, by Herbert Atkinson, of New Zealand.]

THE Dominion of New Zealand has been of great interest to the social student in that, for many years, New Zealand led the way in what is called "Progressive Legislation." New Zealand has made great strides in State and municipal Socialism. The list of enterprises in which the government engages is truly formidable. In addition to the usual government departments controlling the Army, Navy and Justice, the government of New Zealand controls the police force.

The government owns and operates the railroads, doing all repair work in its own workshops. The government owns and operates coal mines, competing in the market with the output of privately-owned mines. The government runs a fire and life insurance department and competes with private insurance companies—in fact, the government insurance department regulates the price of the premiums of the competing companies, so that they cannot charge more than the State office, or they would get no business. The government has a department called the Public Trust Office, which department does a lot of legal work; so a man can make his will and make the Public Trust Department his executor. The Public Trustee will draw up the will for you, put it in the Public Trust safe and run the estate for the heirs of the man when he is dead. The government manages a good system of public primary schools, free, secular and compulsory. There are also good secondary or technical schools and a State-endowed University. The State also undertakes the whole work of the Post Office and telegraph and telephone service; also, the wireless and cable stations. The government also has a Public Works Department and constructs public buildings, roads and bridges.

The government owns several experimental farms and a chemical laboratory for test work and analysis. The State owns and runs several good hospitals and four excellent maternity homes are operated at a very low fee per patient. There is a good system of old age pensions and a savings bank department attached to the Post Office.

The State advances to workers and settlers; assists the worker to buy land and a house to live in, and the would-be settler to buy land whereon he can farm.

The government runs a special Arbitration Court, in charge of a Supreme Judge, to attempt to settle labor disputes and to fix wages in all industries.

The municipalities vie with the State in the collective control of various enterprises—street car services, city water supplies, city baths, municipal milkmen, street making, drainage schemes; gas and electric light and power

are municipal enterprises. So, also, are free libraries and the scavenging and disposal of garbage. The harbors of New Zealand are controlled under government supervision by Boards, of which the members are elected by the people. These Harbor Boards undertake the construction of wharves, dredging of shoals, the handling of cargo, etc.

If this class of legislation is all that is required to make a people prosperous, then New Zealand would indeed be the Islands of the Blessed; but the fact is that, in spite of all this progressive legislation, it is harder to make a living now in New Zealand than it was thirty-five years ago, before this progressive legislation was put on the statute books, and it is but just to concede that these State and municipal enterprises are, on the whole, very well managed. But the fact remains that the labor situation is far from peaceful. There have been strikes in the State coal mines, strikes on the wharves controlled by the Harbor Boards and, to cap all, a strike on the State railroads, which held up the whole service of the country. Mr. Massey, the present Conservative Prime Minister, had to leave the Prince of Wales, during his late tour of New Zealand, at Roatara to amuse himself with the Maories and the Hot Springs, while he (Mr. Massey) went to Wellington by automobile, 400 miles, to confer with the Labor leaders in charge of the railroad strike to get a settlement and start the wheels of industry revolving again.

The Arbitration Court has not brought about industrial peace. The Union leaders tumble over one another getting into court to get their clients' wages raised. No. 1 Union gets a raise, then No. 2, then No. 3 Union and so on. When they have gone round the lot and everybody has got increased money wages, prices go up and nobody is any better off than they were at first. Then they start it all over again. It is like a "merry-go-round;" but nobody ever gets ahead by it, like soldiers marking time. In short, the worker is no better for all this progressive legislation, and neither is the employer.

Who is the better for the great increase of wealth that has taken place during the last twenty years in New Zealand?

It is here where the Single Taxer comes in.

The price of land in New Zealand has risen enormously. New Zealand is the most rent-ridden land on the whole earth.

The landowner is the robber that takes all that is left.

Prices of land have risen beyond all reason. If the State built a railway, the price of the land they were making accessible has risen before the road was finished. Did the municipality plan a street car service, the land speculator was out in the suburb before the street car, and has gained a golden harvest.

The best grazing land for Queen Cow (as that animal is called there sometimes) has reached the figure of 120 pounds per acre. The man who takes this on, finds that, when he has paid the interest on his mortgage, there is left but a bare living for his family and himself. Land in the suburbs of the cities is correspondingly high priced.

The situation is probably clearer in New Zealand than anywhere else on earth. Every enterprise directed by State or civic authority, with a view to benefit the people at large, simply resulted in hugely increased land prices. Not all the land is good in New Zealand. There is much land that is mountainous, bare, bleak and unprofitable. And land being of fixed quantity and in increasing demand, its price must rise—and does rise.

Do the people of New Zealand understand this? No. They do not. Twenty years ago, the Liberal Party of New Zealand laid the foundation stone of the Single Tax; but green moss grows on it now, and the weeds have covered it up; and the once great Liberal Party, which, under Ballance and Seddon bade fair to lead the whole world in restoring the rights of the people to the land in which they must live—that Liberal Party is dead and the wild ass of Conservatism stamps on its grave.

The Labor leaders and the Labor Party in New Zealand have not got hold of the land question. They do not see its possibilities; and, until they do, there is no hope of anything further being done in New Zealand. But New Zealand has shown that, whatever legislation you enact, if you do not get the land question settled first, the landowner will scoop the pool and rake in any benefit that may accrue from any improvements you may introduce.

Henry George asserted that the land question must be the first great reform and New Zealand has shown in letters that he who runs may read that Henry George was correct. And the question is, which country is going to be the first to tackle the lion in the way! Which country the first to see the cat and bell it? Is it going to be one of Britain's Daughter Colonies, or poor, old, much-abused Britain herself? Or, is it to be (no intention to flatter) this brightest fairest State of California?

I think it is America's job to lead in this struggle for freedom of the individual—to give, so far as humanly possible, equal opportunity for all, that each shall be free to do whatever he wills, provided he does not infringe upon the equal freedom of every other.

The whole world is waiting for a lead in the right direction. Let us see to it that we do our bit toward holding the light to show the road.

THE BALL

A LITTLE Boy of Heavenly Birth,
But Far from Home today, comes down to claim His ball
—the Earth,
That Sin has cast away.
Come, comrades, let us, one and all
Join in to get Him back His Ball.—REV. FATHER TABB.

THERE'LL be no need for taxes when we come to our senses
And use all of our ground rent for public expenses.

—GEORGE LLOYD.

Cleveland, Ohio

SINGLE TAX headquarters have been established at 760 Hippodrome Bldg., Cleveland, Ohio, for all those who are interested in Single Tax. The name of the organization is Single Tax Club.

The officers are Dr. J. E. Tuckerman, President; Edmund Vance Cooke and Mary Spargo Fraser, Vice-Presidents; E. W. Doty, Treasurer, and Charlotte Smith, Secretary.

The charter membership consists of all those who contribute to the support of the Club. To carry on a Single Tax business requires funds.

A great deal of propaganda work is being done. James R. Brown, President of the Manhattan Single Tax Club, will speak in Cleveland during February at the following organizations on the Single Tax:

Rotary Club, Business Women's Club, City Club, North Church Forum, West Side Chamber of Industry, Federation of Labor, Kiwanis Club in Toledo, Ohio.

On January 27th Mr. Francis Neilson, one of the editors of *The Freeman*, talked to a gathering of Single Taxers at the City Club rooms. The meeting was got up in a hurry but there was a large attendance and everybody was glad of this opportunity to hear Mr. Neilson.

CHARLOTTE SMITH.

Louis Wallis' Work

PROF. LOUIS WALLIS is doing valiant work with voice and pen in the West. His addresses are mostly before churches and religious bodies. He has also spoken before meetings of the American Legion and Rotary Clubs.

His contributions to important religious periodicals have been frequent. The *Evangelical Herald* has featured many of these. In one contribution Prof. Wallis treats of the growing farm tenancy. He says:

"Forty years ago, the United States census of 1899 showed that already 25 per cent. of our American farmers had become renters. In the succeeding decade, the proportion was increased, for the census of 1890 reveals that 28 per cent. of the farmers were in the renting class. During the following ten years, there was a rapid and ominous jump in the figures; for in 1900 the official data of the Government showed that farm tenancy had shot up to 35 per cent. In other words, at the time we turned the milestone from the nineteenth to the twentieth century, more than one third of the nation's farms were rented. Warnings were uttered by economic investigators and sociological experts. But the country went its way. In the meanwhile, during the next decade, the process of concentration went on, altho temporarily at a slower speed; for in 1910 it was found that 37 per cent. of the farmers were in the tenant class. The data relating to the decade from 1910 to 1920 are not fully compiled; but enough is known to make it clear that the rate of tenant increase has again become rapid. Appalling conditions prevail in some States, notably in the South-

west, where tenant farmers now number from fifty to seventy-five per cent. in many localities. Taking the country as a whole, it is probable that about one-half of the agricultural population is now living on leased land, where two generations ago, the vast majority of American farmers owned their homes. It is evident that the social type which gave rise to the figure of "Uncle Sam," with long whiskers and rustic aspect, is rapidly disappearing."

Rents are everywhere advancing. Land values, already high before the war, have generally mounted since the armistice. There is sore need of a million new homes and apartments. But wood, one of the most essential materials for house building, is artificially enhanced in price by speculation in timber lands, which are held idle in vast forests at much higher figures than formerly. And this is but a universal condition affecting every item of our daily life.

IN the Evangelical Year Book Prof. Wallis contributes an important article on Social Progress covering a dozen pages. The following is deserving of quotation, as indeed is the entire article:

"The aristocracy of the old world, by force of its position as a conquering and toll-taking class, holding the ground as a means of getting tribute, has fastened upon our legal systems and upon our social psychology the idea that land is to be treated not primarily for what God intended it to be, and for what it is obviously fitted—a great storehouse of life for the community at large; but that the earth is to be regarded, first of all, as a private, capitalized, interest-bearing investment (the "Vested Interests"). While the peasant has been paying ground rent to the lord of his farm, he has also been taxed on his little house and his cow and all his movable property. Likewise, the manufacturer and the city have been forced to pay ground rent or else a high purchase price for land; while, at the same time, they have been heavily taxed on their industry and enterprise, and the taxes being assessed upon their movable goods and upon the buildings which they erect.

* * * * *

SEES PART OF THE PROBLEM AT LEAST

The Single Tax, which is a tax levied exclusively on land, may never be utilized in producing all the revenue the country needs. It may never be utilized in producing any more than its proportionate part, and perhaps it ought not to be, and yet there are millions of people who believe that if it is not to bear it all it ought, at least the idle, unused, waste areas, anywhere and everywhere, and held exclusively for speculative purposes, usually by the idle rich, ought to bear more of the burden of government than is borne by the frugal and industrious poor who have improved their small holdings and have thus created the values that inhere in all the adjacent but idle areas. Enid (Okla.) *Daily Eagle*

THERE IS a panacea for evils caused by bad laws. Abolish the laws!—H. M. H.

Henry George's Funeral Rites

(From the *New York Sun*, Dec. 31, 1920.)

A VETERAN New Yorker, who had attended the stately burial of Bishop Burch on Thursday, looked out eastward from the grounds of the slowly growing Cathedral—across the treetops of Morningside Park and mile after mile of city roofs—and remarked:

"New York has had some impressive funerals in the twentieth century, but it had one in the closing years of the nineteenth which excelled all its successors and stands out in my recollection as the most emotional and dramatic public event that has ever come within the range of my observation. And that was the funeral of Henry George.

"No, it was not the pageantry of the thing that counted; it was the outpouring of unrestrained human feeling in recognition of a noble life and a noble death, at a time of intense political excitement.

"It would be difficult for a first class professional dramatist to concoct a cumulation of events leading up to a man's sudden death in a way better calculated than those actual events of New York history to throw an aura of glory about the dead man and move the hearts of a great city to a passionate demonstration of homage equalling that which Paris had poured out some years earlier at the bier of Victor Hugo.

"Just consider the circumstances. Henry George, the author of 'Progress and Poverty,' whose saintly character all men recognized, whether or not they agreed with his novel conceptions in the field of political economy—Henry George, the friend of man, died in the closing week of the fiercest Mayoralty campaign in the memory of New Yorkers, a campaign in which he was one of the candidates!

"Not only that, but all the world knew that he had entered that campaign with the full knowledge that it would probably kill him—deliberately taken his life in his hand, not because he wanted to be Mayor of New York, but because his election would have been an invaluable advertisement for the Single Tax doctrine, the adoption of which he firmly believed would establish the reign of social justice.

"So the people looked upon Henry George as a martyr, and all classes of society took the same view. His body lay in state in Grand Central Palace, and if he had been a king instead of an oldtime printer his spirit would have had cause for gratification at the demonstration over that peaceful body—the gray beard and the domelike brow visible through a glass panel in the coffin lid beneath the blaze of an immense electric light—on the Sunday preceding election day.

"Thousands upon thousands of people waited in the streets from early morning to obtain places in the seemingly endless line that drifted past the candidate whose strange and premature 'election' had thrown the politicians into confusion. Sobbing women lifted their children to look upon the face of the 'martyr.' Tears became contagious, and rough men sobbed without shame.

"In the afternoon the line was cut off for a great memorial meeting, which brought the flower of New York to that hall of mourning. There had been four candidates in that extraordinary campaign. The three survivors all attended the memorial meeting and made reverent speeches in honor of the rival whose place in the public affections had made him feared by them all. Those candidates were Seth Low (Fusion), Gen. Benjamin Tracy (Republican) and Robert A. Van Wyck (Tammany). They're all dead now.

"There had been some foul work during the campaign. Henry George had been first jockeyed out of the Fusion nomination and then viciously attacked by former friends and champions who had sold out to Tammany. A day or two before his death, when his failing heart was barely keeping him alive, a pretended admirer had visited him with the object of picturing him to the public as an ambitious fanatic who had lost his reason.* It was on top of that, when public feeling seemed to be nearing a boiling-over point, that Henry George found peace. And then the passions of the election suddenly became foolish and petered out.

"The speeches of the candidates sounded a little strained and shamefaced.† The public in the galleries were more interested in looking down upon the illuminated apostolical head in the coffin and in observing the expressive personality of Henry George's lifelong friend and medical adviser, Dr. J. E. Kelly, who had warned him of the condition of his heart before he took the candidacy, and who since his death had made known his martyrdom to the public. And then there was an oration by Father McGlynn.

"If anything had been needed to bring all those dramatic elements to an emotional climax, that something would have been supplied by the oration of the powerful priest whose excommunication for his defiance of Rome in espousing the political economy of Henry George had shaken the world in an earlier generation. Five years prior to Henry George's death in 1897 Rome had taken back Father McGlynn into its fold and given him a parish near New York.

"It was as a grief stricken giant that he appeared upon the platform to praise the man he had loved and fought for. His rugged face was working with emotion, his voice rumbled in his chest. His first words were a keynote to what he had to say, for, adapting the gospel words about John the Baptist, he said:

"'There was a man sent of God and his name was—Henry George.'

"And when, after a few minutes of broken and disconsolate utterance, the orator found his inspiration, the man was transfigured, and that great audience listened breathlessly to what was possibly the greatest mortuary address of modern times."

*This article appeared on the day following Henry George's death in the *Morning Journal* (now the *New York American*), then as now, edited by William R. Hearst. The author was Alfred Henry Lewis, since deceased.—EDITOR SINGLE TAX REVIEW.

†The *Sun* is in error. The candidates did not speak, but all sent tributes.—EDITOR SINGLE TAX REVIEW.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

TO LOWER LIVING COSTS, TAX LAND, NOT BUILDINGS

In a world of high prices it is to be taken for granted that a most desirable goal is the lowering of living costs. The present governmental system of meeting public charges is to increase taxes on everything—except land. As taxes go higher on purchased commodities, labor goes up in price, rents go up, and all manufactured articles are increased in price to the ultimate consumer.

The thought of lowering taxation seems never to have been considered in our unscientific centres of government, excepting as perhaps shifting a tax from one commodity to another, or taking it off one class of customers to load it on the backs of others. The natural result is that the question of centering taxes on the land is again coming to the fore, and is being debated in public forums.

As a fundamental of economic government it would seem undeniable that the shifting of all real estate taxation from the improvements or buildings on land, to the land itself, would be the part of sanity and logic. Under the present system, if one buys a parcel of land he is penalized if he erects a building upon it. On every cent he puts into "improvements" on the land he must pay taxes. His enterprise in adding to the value of his community, in giving employment to practically every trade and every branch of industry, is subjected to a fine.

Now what would happen if the taxation were confined wholly to the land itself? If the land were taxed on a basis of what its owner would accept for it if he were selling it—which should be the foundation amount for the tax—the owner would not keep land idle or unproductive very long. If he did not have the money to "improve" it, he would be glad to sell it for what it would bring, rather than pay out cash on property that brought no return. This would stimulate productivity on the land. It would increase agriculture, lumbering, manufacturing and encourage residential construction. The landlord would very soon be seeking the tenant, instead of the tenant seeking for a landlord, as happens at the moment to be the case.

Increased productivity, which we are seeking to obtain with all our might and main in America today, would mean lowered prices but more prosperity on a sound basis. The workman would be content and so would his employer. It is a very comforting picture now painted by the proponents of the land tax, who have many strong arguments and much good reasoning on their side. This does not mean a "single tax" by any means, for we could still keep some of our archaic system if we chose. Probably we would feel homesick without it.

Raising the billions necessary to cover our present crush-

ing requirements would be comparatively easy under the land tax principle and it would be certain to bring benefits rather than hurts in its train. Besides it would be a thinly distributed tax in the national sense. If the States and cities followed suit we would begin to approach an economic millenium, our land tax friends aver. Europe has changed, and our part of the world is changing, as our thoughts unfold and our viewpoints change. May we not profitably give heed to the subject of revising the basic principle of our taxation system, especially in view of the fact that we now stand in this regard about where England did in 1760?

Compressed Air Magazine.

UNEARNED INCREMENT

The award of over half a million dollars by a commission of appraisers appointed to determine the condemnation value of the site of Camp Upton on Long Island, for which the government has been paying a nominal rental of a dollar a year, is a striking example of the "unearned increment," which, according to the Single Taxers, is one of the most troublesome factors in our economic problem.

The major part of the land taken for the development of this Army camp had previously been known as the "Pine Barrens." It was covered with scrub pines and brush, was generally regarded as valueless, and certainly was useless. The government spent millions of dollars, in cost plus contracts, to clean it up, drain and sewer it, lay out streets upon it, and make it serviceable.

From the legal point of view, it may be that improvements made by a lessee, under the terms of the lease, revert to the owners of the land at the expiration or cancellation of the contract. And in all likelihood the present value of the land in view of its betterment under government auspices and the contiguous development thnt has resulted from government use, has not been exaggerated by the appraisers. As often happens, the law of property rights and the moral code of fair dealing are in conflict, and in a strictly legal transaction an example of the manner in which the costs of war were run up into unnecessary billions is afforded.

Evening Bulletin Philadelphia, Pa.

SPECULATING IN REAL ESTATE

There are many people who, following the "Single Tax" idea, would tax land so heavily that speculators could not afford to hold vacant lots in the cities and towns in hopes of a rise. They claim that it is unfair that some people have made great sums of money without rendering any service therefor, as the result of holding land that later becomes immensely valuable.

If the people who settled large cites had been able to

foresee the growth of these places, they would probably have held in common the land in the center of these towns and rented it out to business men. In that way they could have prevented the growth of some great fortunes. But to go in now and assess such heavy taxes on such property that it would be valueless, would be the same as taking the land and giving no compensation. The owner of the land bought it under the protection of the laws, with the guarantee that his right would be protected.

Many people buy land on speculation and never make a dollar. They will hold land for years, pay out good money in taxes and lose interest, and often sell for less than they gave. The community makes money out of such speculators, which helps offset some of the gains of the successful real estate owners.

Holding vacant land for high prices is not usually for the good of the community. It often compels purchasers to go further into the outskirts, and thus makes towns grow in a scattered way. When a city grows in this scattering way, it costs more to supply public services to the scattered population.

It might be a good idea to establish the principle, that after a certain date all land remaining vacant in the settled parts of cities, should be assessed at so high a rate that the owners would find it desirable to sell it to those who wished to use it for building purposes.

Walla Walla (Wash.) *Union*.

MORE PROFIT IN SPECULATION THAN USE

If the taxes were taken off houses and placed on land values, there would be more houses and lower rentals, even at present building prices.

This would have the effect of doubling the incentive to build houses.

In the first place, an investor would not be "fined"—taxed—for his enterprise.

In the second place, an increased tax on land values would force more land into use—put houses on vacant lots.

The holders of vacant land would find it wise to build on their holdings in order to pay the tax. If the holder of vacant land could not afford to build on his holdings, he would be forced to sell to one who could.

This would, in time, have a tendency to force the vacant land on the market at lower prices, so that more money could go into buildings and without requiring so large an investment in land.

As the taxation system stands today—that is, our equal assessments on land and improvements—it is more profitable in a growing community to hold land out of use and speculate with it, rather than to use it.

The increasing competition for sites on account of growth and activity of the population increases the value of a lot. This increase takes place without any effort or service on the part of the holder.

The Bigelow Magazine
(Published by the Bigelow-Hartford Carpet Co.)

A LABOR PAPER SPEAKS OUT

The system of taxation that will reduce excessive profits is the one that will fix values upon idle and unused land at the selling value; this system will force the landowner to dispose of the land he now holds for purely speculative purposes, and will throw upon the real estate market a large acreage which is doing nothing but make profits for the speculator, and cause to be improved hundreds of vacant lots, cause a revival of home building, and thus cause a surplus of houses, which will quickly result in decreased rents and less usury for the rent profiteer.

Labor Advocate, Birmingham, Ala.

ADVANTAGES OF THE LAND TAX

The vast accounting system necessary to collect a sales tax from every peanut stand to the largest corporation, should be enough to discourage any attempt at its passage in view of the easy, systematic method offered by the land tax and its sure return.—*Somerset Democrat*, Somerville, N. J.

BUYING GOVERNMENTAL SERVICE

When you buy a land site you buy governmental services as follows:

Police protection, use of public schools, parks, streets, fire protection, etc. If your title is perfect the government guarantees you absolute security of possession with the social or economic advantage inherent in that particular site.

As the State of Illinois in its various co-ordinate branches, has not seen fit to utilize all of the land values that measure the service rendered by it to its citizens, we probably will have to abide by the dictum of pseudo tax experts and have legalized pickpockets relieve us of our hard earned cash.

The Daily Calumet, Chicago, Ill.

MEANING BY PROPERTY, LAND

Socialism would take all of the unearned increment, that is, all of the income arising from the presence, activity and enterprise of the community. The "owner" of city property would become in effect a trustee, the validity of whose title would rest upon his ability to use the property in accordance with community needs.

The New Farmer, Oklahoma City, Okla.

UNEARNED INCREMENT IN A NEW FORM

Clean-up campaigns and particularly block competitions have become popular as a means of teaching the value of order and cleanliness in the appearance of homes and front yards. Recently in New York City a group of irate tenants appeared before the Mayor's Committee on Rent Profiteering with this tale of woe: Their block had won first honors in a "Keep Your House Clean" competition, and a silk flag proudly proclaimed the prize house. The next month they found their rent raised \$2.00 to \$3.50. The agent of the landlord, who had done nothing whatever to contribute

towards the new cleanliness, when pressed for a reason said, "I suppose the owner saw the flag."

New York City's subway cost something less than \$50,000,000, but the increase in land values along the lines of the new subway amounted to approximately \$80,000,000. When are we going to cease presenting to the owners of the land the increase in value brought about by social or community action?—*The American City*, N. Y. City.

FEDERAL TAX FOR LAND

One of the curious things in connection with our war taxes is the fact that no federal tax has been laid upon idle land. Taxes have been laid upon incomes, upon profits, and upon all manner of businesses, but not one cent does the federal government get from those who own the unused lands of the country, which have increased in value so enormously.

And this ownership presents a stupendous sum. The Committee of Manufacturers and Merchants on Federal Taxation, with headquarters in Chicago, estimates that between \$50,000,000,000 and \$60,000,000,000 worth of vacant land pays no taxes at all to the federal government. This leaves the whole war burden upon business and upon those who do the work of the country.

To correct this evil the Ralston-Nolan bill (H.R. 12397), lays a tax of one per cent. on the privilege of owning land valued without improvements over \$10,000. This includes urban, agricultural, coal, oil, mineral, timber, waterpower, etc. The tax would return to the government about \$1,000,000,000, and permit the remission of that amount from taxes on industry that enter into prices and increase the cost of living. Apparently the proposal is meeting with approval, for over 13,000 firms and businesses have joined in the movement.—*Real Estate News*, Chicago, Ill.

The Vote in New York

FOLLOWING is the New York vote for Single Tax Party nominees: Benjamin W. Burger, candidate for Judge of Supreme Court, First District, which takes in Manhattan and the Bronx, received 5,790. Edmond Conger Brown, candidate for Judge of Supreme Court, Second District, which includes Brooklyn, Queens and Richmond, received 2,793. Morris VanVeen, for Congress in the 21st Congressional District, 251, and George R. Macey, candidate for Assembly in the Seventh Assembly District, 101.

The vote for party judges is not bad, considering that it more than doubles the vote received by the editor of the REVIEW in November, 1919, running as candidate for President of the Board of Aldermen.

SENATOR CALDER'S bill to stimulate house-building is feeble compared with what Charles II did after the great London fire. He abolished notorious tax on hearths in houses. We haven't progressed in three centuries as we sometimes believe!—H. M. H.

A Notable Labor Publication

WE have received a copy of the Christmas number of the *Union Labor Bulletin*. This particular number, covering the manufacturing and labor news of Newark and vicinity, is but one of a series. These issues are beautiful specimens of typography, and this Christmas number especially so. It is a magazine of 144 pages. A significant sign of the times and the growing hospitality of labor to reforms that go to the root, is the number of Single Tax articles from Charles H. Ingersoll, James R. Brown, Louis Post, and the editor of the SINGLE TAX REVIEW, that have appeared in the columns of various issues. For this we are to thank the accomplished editor of the *Union Labor Bulletin*, Charles Price, and the publisher, Willard Small.

A great deal of credit is due to Herbert Lewis, who "built" this and other issues of the *Bulletin*. The format is really imposing, the contents well selected and of more than usual interest. Too much praise cannot hardly be given to the maker of these impressive periodicals. They mark an important era in the publishing activities of the labor movement.

CORRESPONDENCE

THE RENT OF THE LAND BELONGS TO THE PEOPLE

EDITOR SINGLE TAX REVIEW:

Mr. McMix and Mr. Gerrit Johnson expressed much of what I feel in regard to the manner Single Taxers present our cause. There has been too much begging of the business man to please help our movement because it will reduce his taxes on his building, machinery, etc. We should put more emphasis on the justice of taking the rent for the public treasury and when that is done taxes on industry will be discontinued as a matter of course, the most objectionable first.

South Manchester, Conn.

JOHN CAIRNS.

ANOTHER VIEW

EDITOR SINGLE TAX REVIEW:

I have been an ardent advocate of the Single Tax idea ever since I first read "Progress and Poverty" twenty years ago. I trust that I understand the idea well enough to make a few constructive criticisms.

In all the literature on the subject we see such statements as "Land Values belong to the people," "Taking the annual value of the land," etc.

Now theoretically these statements are all true enough, but no one supposes that the tenure of ownership will be materially changed or reduced in value under the Single Tax. All the owners of buildings and houses will have their tenure increased in value. What will really happen is a readjustment of the tax rates on different lots and divisions of land, with the result that the man making the most improvements pays the lowest tax rate on the total value of his property. If there are adjoining fields the tenure of ownership of what as bare land is of the value of \$10,000 and the tax rate is three dollars per one hundred, both will pay \$300, but if one carry \$10,000 worth of improvements his tax rate will be but 1½ on the total. Under the present plan he would pay two-thirds of the total \$600.

I believe that the "taking away" idea should give place to the readjustment idea, because the former antagonizes a great many people who really have very little, each of whom thinks that under the Single Tax he is to be deprived of something. The reverse is exactly true, for 85 per cent. of the people will pay less taxes and what property they have will be worth just as much as it ever was.

San Francisco, Calif.

CARLOS B. GRIFFIN.

THE SINGLE TAX MEANS INDUSTRIAL PEACE

EDITOR SINGLE TAX REVIEW:

Your discussion of William Z. Foster's book interests me for what you say of his account of the Steel Strike, and even more for what you say to Mr. Foster himself. I realized from Mr. Foster's testimony at the time when the strike was investigated at Washington that he was in his theoretical convictions an extreme individualist and he impressed me as being essentially an honest man. As to the steel magnates, we know them pretty well, and they are a far greater menace to orderly social development than the wildest of direct action radicals, because they so abuse their power as to convince many that direct action is the only course to bring results. Recent revelations in the building scandal in New York have put one of the great steel corporations utterly beyond the pale of decent business, have branded it as little better than a criminal conspiracy against not only unionism, but against the public. It is notorious that when the steel magnates increased wages during the war so as to add greatly to the labor cost in a ton of steel, they increased prices in a greater proportion, so that they were far the richer, not the poorer, by reason of the higher wages paid.

As you necessarily imply, but do not directly say to Mr. Foster, unionism and massed capital buttressed by corporate privilege, the protective tariff, patents, and above all the control of natural opportunities, are engaged in a gigantic industrial war, mitigated by brief truces. The incidents of the actual war threaten to starve the public; the effect of the truces is often, perhaps usually, to fleece the public, which becomes the meal between the upper millstone of the great employers and the lower millstone of unionism. Apparently the worker must choose between a truce which too often amounts to a conspiracy between the hostile powers to do all the rest of us, or war with the ever growing conviction of the least intelligent workmen that direct action leading to the seizure of the industries is the only remedy for an intolerable condition.

As our industries are now organized there is no standard of wages except that established, and always in a condition of unstable equilibrium, by exhausting war that leads to the truce of exhaustion. There is, nevertheless, a well recognized natural minimum wage effective without artificial laws establishing it wherever natural opportunities are free by means of an approximation to the Single Tax. That minimum wage is what an able bodied man can earn in the application of his labor, and whatever capital he may have, to no-rent land. In every such region as the tidal basin of the Chesapeake the power of an approximation to the Single Tax to free natural opportunities and establish the minimum wage is beautifully illustrated. In that region, which has probably the richest waters in the world, anybody can catch fish, and the natural oyster beds are open to all comers, resident of the bordering States, who pay a tax in proportion to the size of boat and character of tools used. No person can make private property of the natural oyster beds. The effect of this situation is that nobody afloat or ashore will work for much less than he can earn as a self-employed oysterman, fisherman, or crabber, and involuntary poverty is practically unknown. I have seen prosperous little hamlets of fishermen in that region in the midst of a farming country where the farmers were hungering for laborers at high wages, but where the fishermen could not be attracted from the water. Some farmers, with considerable families of sturdy sons, manage to cultivate the ground, and to reap also the tidal fields. The condition is the ideal one at which the labor unions aim, where there are two jobs running after one man, and not two men after one job. The Single Tax means peace, and it is the only way to general prosperity.

Chestnut Hill, Mass.

E. N. VALLANDIGHAM.

WE tax ourselves to pay ground rent to maintain families in luxury, and then tax ourselves again to support families in poverty!—H. M. H. in *Cleveland Citizen*.

NEWS NOTES AND PERSONALS

THE organization of a Charles Frederick Adams Council of the Brotherhood of the Commonwealth has been effected in this city, with John J. Murphy, president, and Morris Van Veen, secretary. There is a good chance of building up a strong neighborhood Council in the new organization. Two dinners have been held in Keen's Chop House in this city, and these were well attended and evidenced real interest in the Brotherhood.

FROM a letter of Frederick Verinder we extract the following: "We have been much cheered lately by the Manchester City Council's decision to ask Parliament for power to rate land values. I am told that Bradford is likely to follow. Parliament, in my opinion, is not likely to grant local option even to these two great towns. But other towns will follow, and the discussion will make opinion in favor of a general alteration of the law of rating."

A DINNER in honor of Mr. and Mrs. William L. Ross was given in Philadelphia on Jan. 27, by the Single Taxers of that city. About seventy-five were present, and among the speakers were C. F. Shandrew, Mrs. F. A. Burleigh, Henry W. Hetzel, Harold Sudell and Frank Stephens. Mr. and Mrs. Ross told of the work in California, and spoke with enthusiasm of the splendid prospects of ultimate success at the polls in that State.

AN interesting series of papers, reminiscent of old Harlem have been running in the *Harlem Home News*, an excellent paper devoted to the news of that section. These articles are from the pen of John J. Hopper, late Register of New York County and a veteran Single Taxer. The title of Mr. Hopper's paper is "Country Life in Harlem Village Fifty Years Ago." The story is told with much literary skill.

JOHN CAIRNS will remove with his family from South Manchester, Conn., where he has lived for many years, to Los Angeles, Calif. Mr. Cairns is the leading jeweller in South Manchester, and ran for the legislature in that town on the Single Tax Party ticket, receiving a surprisingly large vote.

HAVANA reports that the construction of more warehouses near the docks, which are sorely needed, is hampered by the inflation of land values that discourages the investor and makes construction almost prohibitive.

AN admirable pamphlet addressed to Irishmen and written by that sterling Single Taxer, Patrick Kelliher, of Chicago, has reached us. Its title is "A Real Irish Republic." We congratulate Mr. Kelliher on a most effective brochure on the Irish question.

THE San Francisco *Star* founded in 1884, by "Jim" Barry, as he is affectionately termed by his intimates, has suspended publication. A hope is held out that it may resume if circumstances permit. We sincerely hope that it may be able to do so. It was long a healthy moral influence on the Pacific Coast, dealing with fundamental democracy, and though we have had occasion more than once to differ with its policy, its office was a distinctly useful one, and its editor a brave and uncompromising opponent of all forms of civic corruption, some of which he was instrumental in overthrowing by the tremendous vigor of his castigations.

FROM a letter received from C. J. Ewing, of Peoria, Ill., we extract the following paragraph in which he described a recent meeting of Single Taxers in that city: "Remarks were made on the Single Tax Party and gratification was expressed that we need no longer be content with such programmes as have been offered us by the old parties but can whole-heartedly push our cause in the Single Tax Party."

AS A PART of their lesson in Oral English toward the end of the month of October, the students of the senior class at Hunter High School, this city, were called upon to prepare and deliver short speeches on some constructive subject of their own choosing.

One of the pupils, Eleanor M. Kapp, chose as her subject the Single Tax, and at the conclusion of her speech she was asked by her teacher where she could learn more on the question which was new to her.

Eleanor gave her the Single Tax Party pamphlet, "The Single Tax, What It is and Why we should Vote for it," which includes among other things the Party Platform. Meeting her teacher some days later after election Eleanor asked if she had read the pamphlet. The answer was that she had, and had voted for Mr. Burger, Single Tax Party candidate for Justice of the Supreme Court, and the only candidate of that party for whom the teacher had an opportunity to vote.

AN article appears in the *Providence Journal* from ex-Governor Garvin on the effects of exempting improvements from taxation. Our last issue neglected to mention Mr. Garvin's election to the State Senate on the Democratic ticket. Mr. Garvin says if he were a younger man he would join the Single Tax Party. He knows how younger men feel.

JAMES P. CADMAN, president of the San Diego Single Tax Club, answers the editorial attack of the San Diego *Union* through the columns of that paper.

THE Denver Trades and Labor Assembly has proposed an amendment for the charter of that city, providing for a partial exemption of buildings and materials, and a heavier tax on land value. The signatures of five per cent. of the voters are all that is required to submit it at the next election.

THE Allegheny Boards of Trade of Allegheny County, Pa., of which A. L. Lewin is president and J. Ralph Park executive secretary, will petition the legislature to pass a bill immediately reducing the tax on all buildings and improvements to one per cent. of the amount levied on land. The Allegheny County Boards of Trade are circulating their petition widely through Pennsylvania, and they accompany their petition with the resolutions passed by the Executive organization of the Allied Boards, which points out the need of such legislation to relieve the housing situation.

SPEAKING at Chicago on January 20, Stephen C. Mason, president of the National Association of Manufacturers, said that the association had favored the open shop for years. But do they favor an open earth? This is the really big shop, and in it are all the materials and the yet unfashioned instruments of production.

THE representatives of many nations gathered in Washington on Jan. 16 at the Pan-American Building to do honor to the memory of the late General Gorgas. Major Bethel, of the British Embassy said: "They were not limited to a nation; they were given to mankind."

Readers of the REVIEW do not need to be reminded that General Gorgas believed that improved sanitation called for better housing conditions and high wages, and that the means of obtaining these was the Single Tax. This truth he never hesitated to proclaim.

H. M. HOLMES' "Column Fillers" in the *Cleveland Citizen* is the most interesting feature of that very interesting paper.

FAIRHOPE, the Single Tax colony on the shores of Mobile Bay, celebrated its 26th anniversary on Jan. 1st of this year by a dinner at which a large number of colonists and visitors sat down. R. F. Powell, of Fairhope, expounded the Single Tax and E. B. Gaston reviewed the history of this most interesting colony experiment. E. Yancey Cohen, Treasurer of the National Single Tax Party, made an interesting address.

THE achievements of H. B. Maurer, well known Single Taxer, in the treatment of the mosquito problem, which was started in the Flatbush section of Brooklyn in 1912, forms the basis of a letter from Paul D. Cravath to Frank L. Crocker, secretary of the Nassau County Association, whose members will attempt the solution of the mosquito nuisance in that county.

AN interview with Mrs. Julia Goldzier in the *Telegram* of Jan. 14, makes interesting and lively reading.

A LETTER treating of the Japanese and California land problem appears in the *Herald* of Grand Rapids from the pen of Gerrit Johnson. We shall print it in our next issue.

THE Ohio Site Value League has issued its report, a copy of which is before us.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for October 1, 1920. State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St, New York City.

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

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

2. That the owners are: Single Tax Publishing Co., Inc., Charles H. Ingersoll, Pres., Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None yet own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholder and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,

Editor

Sworn to and subscribed before me this 24th day of September, 1920.

[Seal]

J. FREDERICK CRYER, Notary Public.

(My commission expires March 30, 1921.)