



July — August, 1921

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Soldiers of the World War: Get
Your Bonus out of the Rent of Land
Joseph Dana Miller

Correspondence With Samuel Untermyer

The Social Problem in Australia
Percy R. Meggy

Virginia Labor and Taxation
Howard T. Colvin

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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

IN our last issue a mistake occurred in the advertisement of Jones' Itemized Rent Bill. It was advertised as an eight page pamphlet whereas the number of pages are sixteen. The price is 5 cents a copy, \$3. a hundred.

TO all those whose subscriptions have expired: Kindly remit and save us the expense of notification.

The Single Tax Review

VOL. XXI

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No. 4

Current Comment

SENATOR EDGE, of New Jersey, says: "Tax unearned incomes by all means, but we should not impose a discouraging and oppressive handicap on enterprise, by taxing a man on his earnings in business or labor or industry, or any such personal productive activity."

This is true doctrine, but how would the Senator from New Jersey apply it? The Single Tax would do it, but Senator Edge is probably not ready to advocate that.

THE revenue system of the country is crushing the life out of industry. The enormous burdens resting upon the business of the country in consequence of our war debts, have reached gigantic proportions. Yet the difficulties of carrying these burdens are enormously increased by the inconceivable follies of a blundering and purblind statesmanship. The increase of foreign trade would relieve to some degree the situation, yet in the face of the conditions confronting the country Congress in its tariff policy is paving the way for a kind of commercial isolation in which all these hardships of great fiscal burdens are increased and intensified.

THE statesmanship of the country, indeed of the entire world, with a few exceptions, is hopelessly bankrupt. President Harding has shown hardly the faintest conception of the seriousness of the situation. Mr. Hoover now and then shows a faint glimmering of common sense, but these are few and feeble at the best.

In addressing the National Shoe and Leather Exposition at Boston on July 12th, Mr. Hoover said:

There may be no recovery from these hard times for many years to come if we neglect our economic relations abroad. The hard times that knock at every cottage door came from Europe. No tariffs, no embargoes, no navies, no armies can ever defend us from these invasions. Our sole defence is the prosperity of our neighbors and our own commercial skill. The recovery of our foreign trade can march only in company with the welfare and prosperity of our customers. * * * The surest road to continued high wages and the surest safeguard against unemployment is to remove every restriction on effort. This must extend from our mines to the railways, to the factories, to the wharf, and to the ship.

Is Mr. Hoover prepared to advocate the "removal of every restriction on effort?" If so we welcome him to the ranks of Single Taxers. But the men and women in the movement are no longer in the mood to be deceived by mere words, which like faith without works are dead.

IN another column will be found an article addressed to the soldiers of the World War. A recent development

against which our boys are to be warned, is the attempt to link up the Sales Tax with the Bonus. This is a clever trick of the politicians to victimize the ex-soldiers, and they may be deceived by it. It is a scheme to place into the right hand pocket of the ex-soldier a part, and only a part, of what is abstracted from his left hand pocket. Who will pay the Sales Tax, with the additional profit on the tax in the price of the article? The mothers, sisters and wives of the ex-soldiers. They will pay the bulk of it, and the Sales Tax will take the place of the excess profits and surtax on incomes which, speaking generally, they do not pay. This is the scheme which Senator Penrose and others contemplate when they tell us there will be no tax reduction but only tax revision. If the people are deceived by this very obvious scheme they are a very simple-minded lot. We say to the ex-soldiers again: "Get your Bonus out of the Rent of Land."

WE are told that the merchants want the Sales Tax. They do because they will add to the price of the article a liberal profit on the tax. In this connection a word of commendation, where such commendation is due, should be paid to Mr. Samuel Bloomingdale, head of one of the great department stores of this city who has been a consistent opponent of the Sales Tax and who is almost alone among the great retail merchants of the community in his publicly expressed opposition.

A GENTLEMAN who is doing work for the Single Tax in his own way, but who thinks his way is the only way, and would suppress every other activity, has sent generally to Single Taxers his comments on the Single Tax vote in California from 1912 to 1920. He would have the Single Tax world abandon the California fight as worse than useless. He compares the vote cast for local option in that State with the vote cast for the Great Adventure, oblivious of the fact that this offers no comparison at all. He does show that the vote cast in 1918 was 118,088 and in 1920, 196,649, a gratifying increase even though the adverse vote was also increased.

IT IS with the gentleman's comments, however, that we are chiefly concerned. He says, with an air of finality that is not a little amusing: "The purpose of voting is to settle questions that are up, not to bring questions up. Education brings questions up. Counting marbles does not make marbles." With all due respect, this is piffle. Voting on questions may be a very effective way of bringing questions "up." In a government such as ours it is one of the most effective ways. A vote of 200,000 in a single State for our

principle is apt to inspire the kind of respect that nearly every one feels for mere numbers.

BUT that is not all. The Single Tax is an economic problem that must be translated into a political one. But when? Who shall determine at what particular time the Single Tax passes from the educational to the political stage, and becomes a political issue? Is not thirty years sufficient time for this process of incubation? "Counting marbles does not make marbles," it is true, but votes are not marbles and voting for the Single Tax *does* make Single Taxers and keeps them Single Taxers. It adds to the solidarity of the movement, keeps alive enthusiasm and attracts a larger degree of attention and publicity than any other mode of activity. Elections in which the Single Tax is voted for are instruments of education.

WHY so averse to the policy of voting for what you believe in? What dreadful thing is likely to happen to the cause if you vote on it? And what if the vote is large or small? Let the people who believe exclusively in the educational method go ahead with the task in hand. Life is too short, the days too fleeting, to quarrel over methods. What appeals to the worker to do let him do, in his own way, with malice toward none and charity for all. The result is in the lap of the gods. And let us indicate this: Almost anything is likely to happen in a State where 200,000 votes are cast for the Single Tax. And the politicians and friends of Privilege in the State of California, it is to be noted, do not share this gentleman's opinion of the uselessness of voting for the Single Tax, since they have repeatedly tried to amend the law so as to prevent the voters of California from voting on the question. You could quote to these gentlemen until you were tired that "counting marbles does not make marbles." You would create no impression.

IN another column will be found an Open Letter from the editor to Mr. Samuel Untermyer and Mr. Untermyer's reply. His position is that of many who, because of the slow progress of the Single Tax movement, hesitate to declare themselves. The remedy for existing conditions which Mr. Untermyer advocates because in his opinion it will provide immediate relief, is worse than useless. It will not do what this earnest minded gentleman thinks it will. The Single Tax would solve the question at once, but because such forward-looking men as he hesitate, from motives of timidity or expediency, the great reform must wait. But its coming is as certain as the coming of the dawn.

"THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in value of the land itself, rather than upon the improvements."—THEODORE ROOSEVELT in *The Century*, Oct., 1913.

The Private Selling of Public Service

THE average man has not as yet been made to see that under present conditions the selling of real estate involves the private selling of public service. In the "skit" recently issued from this office in pamphlet form, "Jones' Itemized Rent Bill," an attempt is made to set this before the reader in the form of a story.

It needs to be said that if the average man fails to grasp what is involved in "land value," neither the speculator in land nor the enterprising advertiser of vacant lots, the real estate agent, ever overlooks it. A Cleveland paper advertising a piece of land for sale states that the entire frontage faces the largest park in Ohio, and boasts a baseball diamond, football grounds, tennis courts, swimming pool, and wonderful boulevards. Then comes the enumeration of what the advertiser terms "the greatest factor in real estate values and the greatest asset to a real estate salesman—Social Service." It then goes on to state as follows: "By social service is meant street cars, stores, houses, schools, paved streets, sewer, water, gas, electric light and telephone service."

Now what is obvious to the real estate speculator should be obvious to the citizen. He is being buncoed. He is paying twice for social service and he is helping to enrich the landowner by every addition to community conveniences and community comforts.

A Denial of Voluntary Service

THE United States Steel Corporation sends us a set of resolutions passed at the annual meeting of the stockholders on April 28. Here are two of the "Whereases:"

WHEREAS, though we have no quarrel with union labor properly functioning in accordance with the principles of justice, liberty and law, we believe it is not within the province of any men to forbid and interfere with the right and desire of the company's employes to labor, and that such interference which denies their right to labor denies to them their freedom, imposes a condition of servitude, and is, in effect, the embodiment of the right to enslave; and

WHEREAS, we also believe that in a land of freedom no man can compel involuntary service, nor can any man or group of men deny the right of voluntary service, for both would tend to the destruction of liberty and the creation of slaves. . . .

This has our unqualified endorsement. But the Single Taxers go further. They say that any piece of land that has value and that is held out of use is a denial of voluntary service.

THE INCOME TAX, while apparently the most just of all modes of raising revenue, is in effect more unjust than many others which are prima facie more objectionable.

—JOHN STUART MILL.

To the Soldiers of the World War: Get Your Bonus out of the Rent of Land

PRESIDENT HARDING in a special message to Congress disapproves of the proposed bonus to the ex-soldiers. Granting his viewpoint there is much common-sense in what he has to say. The country is facing a crisis in its revenue system, both as to the unprecedented amount required and the enormous difficulties in the selection of methods to secure the needed revenue.

So the boys are not to get their bonus. To raise it for them would call for an increase of taxation. It may be pointed out that such increase would be in effect to take something more from the very classes that are to receive the bonus, unless new and practically untried methods of raising revenue are resorted to. And this is the point to be considered.

THOSE WHO DARED ALL FOR US

The boys who dared all for us, who in the trenches of Flanders faced death in shell-fire and flame, who fought for the country they fondly called "theirs," are to be denied the gift we could so easily give them, because an insane revenue system has broken down. They are the victims of the system, as we all are, but their case emphasizes the *impasse* into which our government has drifted. The limits of taxation have been reached. The administration dare not increase its expenditures, dare not appropriate the money needed for the payment of the soldiers' bonus.

GROUND RENT A TAX LEVIED BY PRIVILEGE

Will not because they dare not. Dare not because they fear to face the outcry that all the friends of privilege would raise were the administration to do the righteous thing. For Privilege does not fear taxation; it has a way of shifting most of the burdens of taxation to the shoulders of the consumers. Privilege thrives on modern taxation; industry alone must shoulder its burdens. Privilege levies a tax of its own, which is GROUND RENT. What should pay for social service goes into private pockets, nor does this administration, any more than the previous one, show any disposition to appropriate any portion of this vast sum to the payment of the Soldiers' Bonus, or for any other purpose.

ENOUGH TO PAY THE BONUS SEVERAL TIMES OVER

Soldiers of the World War! Here is this vast sum, billions of dollars annually, going into the pockets of less than 10 per cent. of the people. It is the value attaching to land; no service is rendered for it. **IT IS AN UNTAXED VALUE.** Driven to their wits' ends to devise methods of revenue to meet the needed expenses, the officers of the government seek to evade the responsibility to you, Soldiers of the War, and to all the rest of us, by dodging this most

obvious source of revenue. Everything is done to evade it, yet here it is in open sight, easy to get at and easy to collect. In New York City alone it amounts annually to nearly half a billion dollars. It would pay any reasonable bonus to the ex-soldiers several times over. It would do it without saddling us with any additional taxation, without disturbing business, without adding a single penny to what the consumer and rent payer must yield up. On the contrary, it would relieve industry by opening up vast sources of unexplored natural wealth, mines, forests, and farm areas held idle and uncultivated. It would do far more for the boys and men who offered their lives for us than the bonus includes, but it would give that, too, and easily.

HERE IS YOUR OPPORTUNITY

Men of the American Legion, Veterans Associations, Soldiers of Foreign Wars! Here is your opportunity. Demand of the administration that the bonus be paid out of the sum now going as a gratuity to the landlords. Start associations within the ranks of your existing organizations. Let your slogan be, "Give us our bonus out of the rent of land." You will enlist in your support nearly half a million votes cast for the Single Tax in three States on the Pacific Coast, California, Washington and Oregon. And to these would be added perhaps a million more in other parts of the United States, who believe that the rent of land belongs to the people. Tell your servants in the National Legislature that as the value attaching to land is a socially created value that is practically untaxed, the men who receive it as private tribute are "slackers" in a time of national emergency. You came home after fulfilling a dreadful duty to your country only to find yourselves victims of these classes. They stand in the way of the payment of the bonus, rightfully due you for your offer of the supreme sacrifice. There were nearly three million of you in France, with two million more with guns in hand awaiting the call in the great camps with which the country was dotted. Yours is a political power that would be irresistible if properly directed. United in the demand that the bonus be paid out of the rent of land, there is no power in the country that could resist you. Demand this and victory is yours!

A SUGGESTED LINE OF ACTION

This line of action is worthy your consideration. We have indicated the source from which the revenue for the payment of the bonus may be derived. We have suggested the formation of associations within your existing organizations to exert pressure upon the political parties to get what you want. We do not anticipate that either party will adopt this policy. But already there is a party in the field, the Single Tax Party, with organizations in a dozen States, pledged to the taking of the rent of land for public purposes.

You can take advantage of this instrument at hand, get into this party, and officer it with men faithful to your purposes.

You are to be warned against those in your own organization who even now show a tendency to accept what appears to be inevitable—the refusal of the Republican administration to consider any means at all for the payment of the bonus. This inclination on the part of some of your leaders may arise from want of knowledge that a source of payment can be opened to you, or it may come from the more ignoble motive of ambition for political preferment. But whatever the motive, you will overcome all possible machinations that may be attempted to defeat your purposes by joining the Single Tax Party and making the bonus demand out of the ground rent one of its integral principles.

YOU HAVE A RIGHT TO A SHARE IN THE LAND RENT

Senator Myers has said in the Senate that this offer of a bonus is "an invitation to the ex-soldiers to put their hands in the treasury." If so, theirs will not be the only hands in the Treasury; some infinitely dirtier hands are already there, deep to the arm-pits. Not the arms of honest soldiers that shouldered guns in time of the nation's need, but the claw-like hands of the profiteering birds of prey, chief of whom, though least regarded because the least obtrusive, the rent lords of the land. The loot is myriad-handed. And let Senator Myers refrain from condemning the ex-soldiers for thinking the services they rendered the country are worthy of recompense. They are, and if recompensed in the way we suggest, criticism of the sort Senator Myers makes is disarmed, for they have a right to share in the rent of the country they have saved. Let them say, "Pay us our bonus out of the land rent of the country we fought for." And then let them organize to get it.

JOSEPH DANA MILLER.

Regulation versus Freedom

CORRESPONDENCE WITH SAMUEL UNTERMYER

HON. SAMUEL UNTERMYER,

DEAR SIR:

My admiration of the ability with which you have conducted the public's case and the results already achieved, cause me to regard you as a practical minded man. Hence I wonder if you can be serious in proposing to remedy the evils which you have been exposing by the creation of a State Board of Control. I am moved to parody the old lines:

"Big boards have little boards
Upon their backs to bite 'em,
And these boards have other boards,
And so, ad infinitum."

Has the experience of the public in attempting to regulate monopolies been such that you can have any confidence in its success in a complex case like the present one?

Is not the centripetal force in modern business among both employers and employees so strong that centralization must go on, unless you can set up an equally powerful natural force to counteract it? And do you think that a State Board will do it?

I might refer to the scheme as socialistic, but we have already gone so far in that direction that one new government interference, more or less, will not count one way or the other. I don't criticise it because it is socialistic, but because it will not work.

If you could show the workman how to make a decent living without his union, he wouldn't belong except in rare cases. If the employer could stay in business without "belonging" he wouldn't either. Both of these are compelled by a power external to themselves. If you could determine what this pressure is you might find an effective remedy, but otherwise I fear disappointment awaits your plan.

Now what drives the laborer is not hard to see. He has no right to be in the world at all, except such as he can buy by selling his labor, and he pays for permission to live on the installment plan just as he buys his furniture, and when he ceases to make payments the people who are able to sell him permission to live take it back, just as the installment man takes back his unpaid-for furniture. So it is easy to see why he goes into a union and stays there. It is the custodian and protector of his job, and his job in the last analysis is the most precious thing in the world, for on it his life and the life of his family depend.

Now the ordinary employer is in much the same plight, and he knows that unless he clings to his association he, too, will lose his meal-ticket, and he, like his employee, does things he knows to be mean, contemptible and unworthy; while listening to you holding up some of these worthies to scorn, I wondered whether you would have done any differently had you been in their shoes.

Now do you really think your Board of Control is going to materially affect this situation? You simply can't. You are only proposing it because you can't think of anything else. There *is* a way out, but you do not seem conscious of it—a way of emancipation both to employer and employee from the *impasse* in which both find themselves. If this way were open, then the man who acted meanly, cruelly or oppressively might properly be pilloried for his acts. But at present his freedom of action is as circumscribed as was the freedom of contract before even the courts began to make fun of it.

At present a man owning no land upon which he can live and work, must find an employer or starve. But no man is under any recognized moral or legal obligation to employ him. True he may throw himself on the State, which treats him as a semi-criminal on the quite fanciful ground that if he sought work he could find it. Clearly this state of pauperism is beset with so many penalties and disadvantages that men fly from it even to the point of suicide. The spectre of penury is the most hideous

ghost which the mind of man has conceived. "This is the respect that makes calamity of so long life."

Unless every man's inherent right in and to the earth is recognized, and as long as some are put in a position to farm it out to others, cruel, conscienceless combinations, like that which you are trying to break up, are as inevitable as tomorrow's dawn. It is the denial of this right and the recognition of this wrong which huddle men into panicky crowds where they trample each other down in the holy name of self-preservation. It may be that you cannot see that the assertion of this right and the denial of the wrong are practicable, as civilization stands, but if so I say to you that you will strive in vain to save this civilization from perdition. Your palliatives will fail as all such devices have failed, because ultimately they aggravate the disease that they were devised to remedy. How much forwarder are we for all the Sherman Acts and Interstate Commerce Commission?

I would not write you at this length and presume so much upon your crowded time, were I not convinced that you are inspired by a very real indignation by the social wrongs which you see about you, and that you would like to remedy some of the evils which have impressed themselves on your mind. When I see a fair-minded man of high ideals treading a path which can only lead him, as it has led so many others, to disappointment and despair, can I do less than point out that he is headed in the wrong direction, and that when he reaches the end of the road he will find himself staring at a sign-board which reads, "Futility."

With renewed assurances of my esteem,

Sincerely,

JOSEPH DANA MILLER.

REPLY BY MR. UNTERMYER

MY DEAR SIR:

Owing to constant engagements in court up to the time of my leaving New York for this place, my correspondence has been entirely neglected and your letter of January 21st has just been called to my attention, which fact I trust you will accept as a sufficient apology for my apparent neglect in not having sooner acknowledged the receipt of your communication.

The interesting economic discussion to which your letter invites me is one of which I would be glad to avail myself if time and opportunity permitted, but it opens such a wide vista for controversial discussion that I must resist the temptation.

The proposal for State regulation and control of competitors who may care to avail themselves of the opportunity to enter into agreements regulating prices and output in a given industry, as a model for federal regulation, is not offered by me as a panacea for all ills that flesh is heir to. If presented for legislative action it will be offered as a more practicable economic policy than that which is embodied in anti-trust laws that experience has proven are incapable of enforcement. It has been tried in other coun-

tries with a fair measure of success. It may be, as you say, that

"cruel, conscienceless combinations...
are as inevitable as tomorrow's dawn"

but I am not yet prepared to admit that this is true. I have more faith in the efficacy of legal restraints when intelligently applied than you appear to have and those proposed by me are at least within the range of accomplishment.

I have been for years deeply interested in the Single Tax problem and have given it some study with the result that I believe it contains great possibilities. It has, however, made very little headway during the generation or more in which I have watched its progress, and I am looking for comparatively prompt results, even though they be not quite so comprehensive as those toward which you are working.

Your suggestion of my purpose in making the recommendation to which you refer is quite unworthy of a man who is engaged in the great task to which you are apparently devoting yourself and I feel sure that on further reflection you will agree with me on this point even though we may differ on others.

Very truly yours,

SAMUEL UNTERMYER.

The Law of Wages

"A Social Reformer" writes:—"In the search for light on social and labor questions, which in the situation which has developed in Scotland are the principal topics of discussion, permit me to state that I have wandered into many meetings. I have listened to Anarchist-Communists, to I. L. P. orators, British Socialist Leaguers, in fact to almost every phase of thought, and recently have taken to hearing Catholic Study Club speakers. In the main their plea is to never forget that man was created to serve God, the servile State is denounced, it is argued that under present conditions the worker does not, in the main, own the products of his labor, and arguments are put forward against the nationalization of all industries, and we are told that the ideal state would be one where the worker owned the products of his labor, but the way or the means of this state is not suggested. Being not an idealist of nationalize everything under the sun variety, and desirous of seeing a state of society of the kind suggested, might I point out that the principal barrier to men owning the products of their labor is the present land system? I note that many miners who have taken to working outcrops of coal were free to sell the products of their labor. Does it not follow that if men had readier access to land they could employ themselves?"

If workers were free to employ themselves, no one would work for an employer for less than he could earn by employing himself.

J. O'D. DERRICK, in *Irish Weekly and Ulster Examiner*.

The Social Problem In Australia

FOR many years now the leaders of the different denominations in their annual addresses have almost invariably touched in some more or less satisfactory way on the labor problem. Quite recently the Anglican Church in the mother State formed a Christian social union for the purpose of studying the problem and of applying Christian principles to politics, industry and social life, with the final objective of reconstructing the social system on the lines of Christian faith. The union, under the presidency of Dean Talbot, has been doing some good work, and on its initiation a conference was held in the Chapter House of the Anglican Cathedral on the 22nd and 23rd of June, winding up with a public meeting, for the purpose of considering "the present economic situation in Australia." The conference was important as showing the determination of the Anglican Church to get what light it can on the various issues connected with the problem with the view of making its own message more suitable than it is to the times in which we live. The conference, however, proved an egregious failure owing mainly to the fact that only clergymen and university pedagogues delivered addresses, and not a single representative of the working classes expressed the views, philosophic or otherwise, by which large sections of them are animated, or discussed the means, revolutionary or otherwise, by which they hope to reconstruct society. For any conference on the labor problem to be of the slightest use it is absolutely necessary that the workers themselves should take a leading part in it, and submit their schemes of reconstruction to the criticism of the outside world.

THE PSYCHOLOGICAL ASPECT

The two leading speakers—Professor Elton Mayo and Mr. Basil Molesworth, M.A.—both hailed from Queensland. The former dealt with the question from the standpoint of psychology but told us nothing new, and he said not a word that would be of the slightest help in counteracting or in any way meeting the very grave dangers with which civilization is faced. "In material progress our highest hopes have been justified, but the factors which we have disregarded have become forces which make for disruption rather than cohesion. . . . The problem before us is not how to avoid a political revolution but rather how to avoid the decay and disintegration of civilization itself. . . . As a society we tolerated the existence of industrial and political practices which served to extend and to intensify mental instability and disintegration. . . . A freedom setting one section off at the expense of another is no civilization, and civilizations of that sort in the world's history did not last long." Quite so, but all these statements have been made hundreds of times before and by none more eloquently than by Henry George, who, however, did what Professor Mayo and the other pedagogues and lecturers did not attempt to do—he showed how the problem of industrial unrest can be permanently solved with justice to all sections of the

community. One statement, however, Professor Mayo made, viz., that "it is no longer possible to assume that the social structure will somehow persist," which reads like an extract from a stump orator in the Sydney Domain, is, in the opinion of a great many people who probably know quite as much about the question as the learned professor himself, distinctly untrue.

A FUNDAMENTAL PRINCIPLE

One of the most sensible contributions to the conference from the Church's standpoint, came from the Bishop of Newcastle (Dr. Stephen), who declared that it was the Church's duty to advocate reform, and it was no mere trifling reform that was required, but the substitution of Christian ideals for pagan, of service instead of self seeking, of sacrifice instead of unhealthy competition. Even in this case the address was marred by a totally wrong view of competition, which, however the Socialists may denounce it, is nevertheless the very salt of industrialism, without which no lasting civilization would ever be evolved. But the gem of the Bishop's discourse, and indeed of the whole two days' conference, was the simple and at the same time profound remark that the objective of the Church should be "to disturb the conscience of those who profited by the present system." In this little sentence, although the Bishop himself may not have fully realized its importance, lies the only hope of the future form of our civilization on equitable lines. He told us, moreover, that the Church must countenance no system which produced evil material results, that there were very obvious defects in the existing order, which did not give full effect and expression to those truths which Christ taught, and further that "private ownership of the means of production was an evil thing in selfish hands." These remarks are all very well in their way, but they show a complete failure to understand the fundamental principle which is at the bottom of the social problem, which is that the value directly given to land by the presence and needs of the community, which no amount of public or private enterprise can directly create, belongs by moral right to the community that created it, and not to private individuals who are now allowed to appropriate it. If the Church would only grasp this very simple but absolutely fundamental principle, and so "disturb the consciences of those who profit by the present system" that they would induce Parliament to appropriate this value on behalf of the community and abolish all other methods of taxation, then for the first time we should see the social problem in a fair way of being solved.

REVOLUTIONARY MOVEMENTS IN AUSTRALIA

Mr. Holesworth's address on the different revolutionary movements in Australia was a mere recapitulation of the various organizations such as the Workers International Industrial Union, known as the W.I.I.U., and the still more notorious I.W.W., all of which, according to him, have the same aim—the transference of the ownership and control of industry from the capitalists to the workers—the differ-

ence between them being mainly one of method. But the movement which had the chief support, according to the lecturer, was the one aiming at the formation of a O.B.U., One Big Union, for centralizing the fighting power of all the existing industrial unions in one supreme body which should back up the demands of individual and comparatively insignificant unions, with the strength of the whole industrial organization and which could also carry on the control of industry immediately the private owners had been expropriated. He told us nothing we did not know before, and he, too, gave no glimmering of a suggestion as to how the social cancer is to be cured, nor did he indicate any means by which in his opinion the threatened catastrophe might be averted. He, however, did go so far as to assert that "ultimately the actual amount of transference of ownership from private owners to the social owners must take place." This was the only original view he put forward, and in the opinion of a large number of students of the social problem his forecast will prove to be utterly false. It certainly will if the leaders of the people will only study the problem sufficiently to ascertain the real disease from which civilization is suffering, which is simply the private ownership not of capital but of land values, and induce the representatives of the people to demand their appropriation. Mr. Molesworth's address was denounced by one of the audience as "the advocacy of revolution," and the doctrines contained in it as "absolute nonsense," with which opinion many of us will heartily agree.

THE CHURCH'S ATTITUDE

The Church's attitude towards revolutionary movements in Australia was defined by the Dean of Melbourne as one of "simple acquiescence in the divine right of Government," in other words of passive obedience to the powers that be, a doctrine that had its greatest vogue in the time of the Stuarts and its most successful exponent in the Vicar of Bray. In the discussion that ensued it was satisfactory to note that there was at least one dissentient in the person of a suburban rector, who pointed out that the industrial revolution was not directed against any divine right of government but against a system that had no claim to divine authority. Several other addresses were delivered before the conference terminated, such as that by the Dean of Melbourne in "The Incarnation and Human Society," by Canon Archdall on "The Supremacy of Christ in all Human Relationships," and another by Professor Mayo on "God and Man," but they were not reported and were doubtless as vague and unsatisfactory as the others. What was really wanted was a debate, such as is about to take place shortly in the Sydney Town Hall between an official representative of the Australian Communists and the president of the Citizens' Democratic Association, in which the views of leading advocates of revolution and evolution will contrast their rival systems and the public will be able to judge. It is, however, extremely significant that during the whole of the proceedings of the conference on the industrial situation,

while many references were made to the private ownership of the means of production not a single one was made to land monopoly, in other words to the private ownership of land values, which nevertheless is the key to the industrial situation. It is now more than ever plain to the discerning eye, and even to the man in the street, that the appropriation of the communal land value fund for communal purposes is the only means by which the objections to the present system may be overcome, the threatened industrial revolution averted, the evils of Socialism or Communism nipped in the bud, and a sound and healthy individualism maintained.

AN ALL-AUSTRALIAN CONFERENCE

By a somewhat singular coincidence, at the very time when the Anglican Conference in Sydney was defining its attitude towards the labor movement in Australia an all-Australian Conference of Trades Unions was being held in Melbourne to define the attitude of Labor towards revolution. About 300 delegates representing all the leading labor organizations in the Commonwealth were present, and the proceedings lasted an entire week. The main object of the conference was to heal if possible the split in the labor ranks which had been widening instead of narrowing of recent years, and to prepare a fighting platform on which all branches of the Labor Party throughout the Commonwealth, both political and industrial, both moderate and extreme, might unite and work together for the purpose of carrying out. The conference was opened by the president of the Australian Labor Party (Mr. E. J. Holloway) in a remarkable speech in the course of which he declared that in every country rapid strides were being made by the workers towards the socialization of industry, which had been demanded by every industrial conference that had been held. "If," he said, "they were going to make the next decade the transition period from capitalism to socialization it was necessary that all sections of the Labor Party should come together and work for the common good." The very first thing the conference did was to almost unanimously declare the socialization of industry, production, distribution and exchange to be the objective of the Labor Party." The conference, of course, dealt with a number of other subjects, such as the Federal Basic Wage, which it urged the Federal government to immediately enforce, although the government does not propose to do anything of the kind; assisted immigration and Imperial Federation, both of which the conference opposed; workers' compensation on an extended scale, which it endorsed; and self-determination for Ireland of which it approved; but the main result of the week's debate was the adoption of a revolutionary scheme (drawn up by a committee of 12) by which the socialization of industry is proposed to be carried out. The preamble attached to the scheme assumed the existence of a struggle between Capital and Labor caused by the former owning all the means of production, which must continue until capitalism is abolished "by the workers uniting in one class-conscious economic organization to take and

hold the means of production by revolutionary industrial and political action." According to this precious document, which is based on Marxian theories, which have long been abandoned elsewhere as unsound, "the working classes produce all value, the greater the share which the capitalist class appropriates the less remaining for the working classes, therefore the interests of those two classes are in constant conflict."

HOW THE REVOLUTION IS TO BE EFFECTED

So long as the Labor Party in Australia deliberately acts on the belief that the interests of Labor and Capital are naturally antagonistic there is absolutely no hope for any real reform, but the workers generally are not quite so imbecile as the above declaration would seem to imply, for one of the strongest of the unions, that of the United Laborers, only recently circularized the whole of the trades unions throughout New South Wales declaring that "the vain, illogical theories" held by those "who now mislead labor must be overthrown," and making the significant admission that "Labor and Capital must be brought into active unity before a more equitable social system can be evolved." This could easily be done if the views taught by Henry George and advocated by large sections throughout the civilized world were adopted. But in the event that the community rejects the sane and reasonable reform involved in the appropriation by the community for communal purposes of the land value now held by private individuals for private purposes how is the individual revolution advocated by the workers to be brought about? How is the transfer of the means of production from the private owners to the community at large—in other words, the expropriation of the capitalists—to be enforced? These are pertinent questions, the answer to which must be found in the action of the Melbourne Conference in supporting the citizen army now being trained for the defence of Australia so that when "The Day" comes round the workers may utilize it for the purpose of enforcing their demands. Which means a civil war in our midst such as will deluge Australia with the blood of our own citizens and bring about a saturnalia of crime and misery such as we have had glimpses of in France, Russia, and Ireland, but never so far, thank God, on Australian soil.

PERCY R. MEGGY.

Stagnation

IN a land of plenty, where production has been multiplied many fold we encounter stagnation. The producer is idle, the world is begging for our wares. During the war it was demonstrated that this country could produce enough in four months to carry us twelve and the producer worked with one hand tied behind him, with four million men in the service. We can do no business abroad with foreign countries because their money is depreciated and we have a tariff law that makes it difficult to exchange merchandise. The majority believe that trade is an exchange of dollars,

but in reality trade is an exchange of merchandise, the dollar being used as a convenience to make the trade easy.

At this time there is no sound measure being discussed by our government to right the situation. We must have an entirely new deal. Men that know must come forward and show the way. So important an undertaking must be by men who are economists. This cannot be left to politicians or to poor country town lawyers that could not earn a living practicing law and yet assume to be legislators.

The burden of taxation must be shifted to land values, the created value of the community that belongs to all. We must stop taxing people because they are industrious, because they want to trade, and because they are a credit and benefit to the community. The time has come when all Single Taxers must boldly assert themselves. Every thinking man knows that there is something radically wrong, and he is looking for a remedy that will make it possible for production to begin, that willing hands may no longer remain idle. Should we that know sit by and allow the situation to drift from bad to worse? Or should we allow others that do not know to experiment with high tariff, low tariff, income tax, outgo tax, profit tax, sales tax, excess profit tax, sky blue tax, or any other conceivable tax?

The people are more willing to listen now than they have been in nearly twenty years; they have more time to read, to think, to listen than ever before. Experience has taught us that high wages and low prices are a physical impossibility under the present arrangement. Prices advance as wages advance and the producer is not in as good a position as he was before the increase took place. Twenty-five years ago a producer was better paid at \$9 per week than he would be if he now received several times the amount, yet how immense are the advances in the arts and sciences, in the production and distribution of wealth within that time.

It is self evident from the above that inasmuch as the producer does not receive the benefits that accrue to civilization they are dissolved in land values. There is no time more opportune than the present to advance the cause of economic freedom and the taxation of land values.

GEORGE J. FOYER.

A Challenge to a Reactionary

THE *Chicago Journal of Commerce* carries the following at the head of its editorial column.

All the wild ideas of unbalanced agitators the world over, in their ignorant and pitiable quest for happiness through revolution, confiscation of property, and crime, cannot overthrow the eternal truth that the one route to happiness through property or government is over the broad and open highway of *service*. And *service* always means industry, thrift, respect for authority, and recognition of the rights of others.

W. G. SIBLEY.

Under the heading, "Economic Study, a Present Day Economic Need," the *Chicago Journal of Commerce* says:

The student of a university, who wrote in his examination paper that the Single Tax system was a tax on bachelors,

was not alone in his lack of knowledge concerning much discussed economic questions. The fact that twenty-eight students out of a possible thirty-three frankly acknowledged that they could not answer the question, was significant.

This is a time when it is the duty of every man and woman to take an interest in governmental affairs. There is a considerable element who, because they are taking such an interest, because they are devoting themselves to a study of economic questions, are making themselves felt in political circles. This class is described as socialistic, and so they are. The theories they study and propound are based upon false ideas of political economy. But, nevertheless, because they are students and can set forth their theories without hesitation, they are able to silence the protests of their less informed fellows, whose instincts are sound, but whose knowledge is slack.

Let us by all means have political economy in the schools. Let it be a fair presentation of the doctrines of all economic theories. Then let the student use his own judgment as to which is right. Is the *Chicago Journal of Commerce* willing to accept this method of doing away with "slack" knowledge?

A Permanent Official

THE *Municipal Journal*, of London, in a recent issue, devotes two pages of its valuable space to the discussion of a report compiled by the Town Clerk of Glasgow dealing with the subject of the Rating of Land Values, or as we should say, the Taxation of Land Values. The subject is of general interest because the agitation for the Taxation of Land Values has assumed greater importance in Glasgow than in any other municipality in Great Britain. The report is also of importance as showing with what utter insincerity the whole subject is treated under the guise of official impartiality.

It throws an interesting side-light on the attitude of the permanent official, whose absence from American municipal government is so often deplored by reformers. For the benefit of our readers who may not be familiar with British institutions be it said that the Town Clerk (pronounced "clark") of a British city is the real executive head of his municipality; Mayors and Provosts come and go, but he remains forever, during good behavior, which means as long as he serves the interests which procured his appointment. We do not know that there is any case on record of such an official developing radical proclivities. It is a part of the theory of the office that the Town Clerk should ignore political alignments and perform his functions with the strictest impartiality. In practice this works out much as does the American theory that Judges after election shall keep out of politics.

In the present instance the perpetrator of the report, which we do not hesitate to stigmatize as wholly biased and misleading, is one Sir John Lindsay. We have not the honor of his acquaintance, but all indications point to the probability that he has been Town Clerk so long that the mind of man runneth not to the contrary. Some time in the not remote past his distinguished services induced the political powers to honor Glasgow by making him a knight,

which would naturally intensify any proclivities he might have had toward radicalism. From being a person he has become a personage.

Upon this august official the Glasgow Corporation called for a report on "the Taxation of Land Values." The *Municipal Journal* calls this report one of "great interest and importance," and says it is "the only authoritative document, which, in an impartial manner,(?) deals with a question which is advocated with persistency by advanced politicians who make such wondrous claims for the possibilities of rates (taxes) on land." In this sentence the *Journal* convicts itself of incompetence or mendacity. The report is nothing but a hasty compilation of superficial objections to the obviously correct policy of compelling valuable land to bear a share of the cost of municipal government. The Single Tax is not an issue here. The policy condemned is the policy universally accepted by American municipalities. Even Sir John Lindsay must be surprised at the wholesale eulogy of the *Journal*. He says in his report, with a modesty which will not seem excessive: "As it was only the other day that I was asked to report at the earliest possible moment, I have not had the time to go as fully as might be done into some of the aspects of the proposal, or deal with others that have not been referred to, but the foregoing notes will probably be sufficient to enable the committee to appreciate the effect of the proposal, and to come to a discussion on the subject."

We would not wish to be considered as impugning the ingenuousness of Sir John Lindsay's explanation. In the short time at his disposal he was able to gather a pretty complete list of the arguments against the proposal (with none of which does he differ), and very few of the arguments for it, and all of these latter he attempts to refute. Some of his points can only be understood by persons familiar with British methods of rating, but it may interest our readers to know the general criticisms offered.

1. The failure of the Lloyd George Budget Scheme, which he knows or should know, had nothing to do with rating for municipal purposes.

2. "The advocates of the taxation of land values have no scheme in common." He attempts to prove this by showing that various bills introduced in or passed by the House of Commons, usually over the protests of the Land Value Taxation group, had various provisions.

3. The great difficulty of making a valuation.

4. The tenant will still pay.

5. Such a system might compel the owners of unoccupied land to improve it by erecting buildings for which there would be no demand. In support of this last contention Sir John Lindsay cites the fact that before the war, "the main feature of Glasgow was the number of vacant warehouses, shops and dwelling houses of every description." This view will come as a surprise to those who have been shocked by reading of the tremendous number of Glasgow families, each living in a single room.

6. Taxation of land values by relieving improvements will promote the erection of "skyscrapers." This is a

favorite argument in New York where even a 2.85% tax on buildings does not seem to appreciably reduce the height of buildings.

Sir John sums up his report in the following paragraphs:

THE DISADVANTAGES

"Whilst the Select Committee came to the conclusion that a new standard of rating based upon the yearly value of land, apart from the buildings, was sound and would prove advantageous, the Departmental Committee on Local Taxation, which later considered the question, reporting in 1914, came to a different conclusion, and reported that it could not be recommended. As to the disadvantages, I do not propose to deal with these beyond stating the grounds of objection of the Departmental Committee, which were as follows:

That the benefit derived by landowners (using the term in its broadest sense) from the general activity and expenditure of the community is not sufficient to justify the charge of the whole cost of local government, present and prospective, on this class.

That a large part of this benefit is due to other causes than the activity and expenditures of the persons living in the local government area or areas in which the land is situated.

That other classes of the community derive benefit from communal services, and that many of these would not contribute towards the cost of such services, either directly or indirectly, under the proposed basis of rating.

That we are strongly of the opinion that the primary criterion to be taken into account in distributing the burden of local expenditure is that of "ability to pay," and that the present rating system conforms more nearly to this principle than that proposed.

That a system of rating upon land values would, we believe, tend to increased congestion of buildings.

That the proposal, if adopted, to give the occupier the right of deducting the rate from his rent would dangerously reduce the number of ratepayers, and would tend to deplorable results in local government.

That the defects and inequalities of the present system—*i.e.*, its effect in discouraging the improvement of rateable premises—are unduly emphasized by those who support the change, while it is doubtful whether the alternative system proposed would give rise to fewer defects and inequalities."

If this be an impartial report, we wonder what kind of document Sir John Lindsay would have produced had he undertaken to refute the whole idea.

"None are so blind as those that will not see." If officials like Sir John Lindsay and his ilk are products of the permanent official system, we may well stop to ponder whether with all its evils, the system of rotation in office is not preferable to one which enables an official to "load the dice" with the weight of official dignity as Sir John

Lindsay has done in his insidious brief on behalf of landlordism, disguised as an impartial Report to the Glasgow Corporation.

Horrors of the Housing Famine

THE shortage of houses and apartments in New York is producing results most menacing to the future peace and well-being of the city. The latent hostility to landlords, agents and janitors is bursting into the open in the poorer districts. Rents are still rising while wages fall or cease entirely as the result of disemployment. Because the rent restriction laws and the laws depriving owners of the power of summary ejection have given tenants a temporary fixity of tenure a deceitful aspect of calmness seems to envelop the housing situation, but underneath the surface a bitter struggle is raging.

If anyone imagines that landlords are philosophically accepting the limitations put upon them by the legislature, he is much mistaken. Especially is it untrue of the horde of middlemen who in one guise or another have inserted themselves between the owners and the tenants. These people have contracted to pay the owners the full rental value of the houses that they have taken over; hence they must seek their profits by rack-renting the tenants. No device is too base to deter them from employing it, if it can only accomplish the result of getting out the old tenant whose rent cannot be raised, so that a new tenant can be put in at a rent which will be "all the traffic will bear."

The janitor is the usual instrument of oppression. His own poverty nerves and drives him to harry his kind. The owner is prevented by law from refusing tenants service necessary to the occupancy of the building in order to force them out, but he can and does retain a janitor who insults tenants and their visitors, cuts the wires of electric bells and door-openers and refuses to have them repaired, foments quarrels among tenants by circulating defamatory stories with the expectation that disorders will follow which will form a pretext for demanding writs of ejectment on the ground that the parties involved are disorderly persons, and in numberless other ways seeks to drive the tenants to desperation so that they may quit of their own accord. Only desperation will make them move, for there is nowhere to go.

A woman, the mother of a family, was rescued from the East River recently, whose mind had become temporarily unsettled by her inability to find a home for herself and children. The phycopathic ward at Bellevue has had many cases of similar dementia. The municipal courts all through the torrid spell have been filled with hundreds of landlord-and-tenant suits, and heartrending cases are of common occurrence. It is no exaggeration to say that the poorer sections of the city are in the grip of a reign of terror.

What is being done to relieve the situation? The answer must be, that little is being accomplished. The bill partially exempting new dwellings from taxation for ten years has given an impetus to new building, but the obstacles in the way of a big movement seem almost insuperable. Even

with the decrease in prices of which we have heard, it costs today \$1,250 to build a room which cost \$500 before the war. For this reason lending companies refuse to lend more than 50% of the cost of construction, because they believe prices must fall, and when they do buildings will not be good security for more than half their present value. Old houses which were purchasable before the war for \$11,000 to \$13,000 are now quoted at \$23,000 to \$28,000.

The cause of this situation will be no puzzle to Single Taxers. To a degree which few realize, every article entering into a building is under monopoly control. The monopolists themselves claim and admit the truth of this statement, but point out that they make no profits. With the aid of skilled accountants they demonstrate that the increase in cost of production of their various wares is greater than *their* increase of price for the finished product. Railroad rates have risen and they play a large part in the cost of building, because building materials are heavy and hence costly to transport.

Contrary to the general Single Taxers' belief, increased land values have not played an important part in creating the situation around New York. There have been some big profits realized in real estate sales in special sections but in general the total land values of New York on the assessment rolls show no increase for the past ten years. Indeed, if the fact be taken into account that we are using a dollar whose value is less than 50c., when compared with its pre-war value, it may be said that land has suffered a colossal collapse, for its selling value as measured by assessment is no more in 50 cent dollars than it was worth in 100 cent dollars in 1914. This fact puzzles many people who know that New York City grew in population more than 500,000 during the period discussed, and they know that such an accretion must have meant increased land value. The answer is that the increase in taxes between 1914 and 1920 was sufficient to absorb all the new land value gained from increasing population, so that the nominal selling value in dollars of the land in the City of New York remains just about what it was in 1911.

What hope is there then for the long suffering tenants of New York? They face a period of rising rents for deteriorating buildings, lower wages and widespread disemployment, which our Federal policy of higher tariff duties can only intensify. While the cost of living may be diminishing for those whose incomes justify luxuries, for the very poor, it remains about where it was. It seems certain, therefore, that the next legislature will be confronted by a demand for an extension of the rent restriction laws and for a continuance of the new building tax exemption. Probably a new demand for direct government aid to building will be heard. As usually happens when artificial stimulants are resorted to, the last state of the patient will be worse than the first.

We could view this situation with more equanimity if there were any reasonable hope that the people would realize where their real oppressor lies. All that they suffer might well be borne if it brought with it a true understanding of the institution which is pinching them. But they are more

likely to blame landlords than landlordism, and to turn to government which has rarely done anything effective for them, for help by socialistic legislation, than they are to attack the primal source of all economic ills, land monopoly.

The situation would seem to present to Single Taxers an opportunity to present to the people of New York a programme of action by the State and city which would point the way out of the labyrinth. This programme should be drafted with reference to its immediate adaptability to the situation which confronts us, but not conditioned by trying to meet merely political exigencies.

The usual quadriennial farce of selecting candidates for municipal offices is now being played to empty benches. How poverty-stricken in character and capacity the old parties are is shown by the men who are being touted for the nominations—at best amiable accidents, at worst, mercenary mediocrities, men without a glimmer of an idea how the city can be extricated from the morass in which it is floundering as the result of the treachery or stupidity of its past governors and the hopelessly rotten economic system which lies at the root of all its troubles. Surely some citizen of capacity and character can be found willing to take up the ungrateful but honorable task of pointing out the only road that leads to redemption and salvation. [The next four years will be the most fateful the city has ever known. Even inspired leadership may fail, but the effort to ward off the impending doom should be made by those who can appreciate the danger.]

Harvard Men Thinking

THE Harvard Liberal Club recently issued a questionnaire on a large number of subjects and our readers will be interested in the answers to the questions of taxation tabulated from the first fifty replies. They were as follows:

Retention of Income Surtax and Excess Profits Tax, 20 to 17 against—13 wanted further discussion.

Retention and increase of tax on luxuries, 36 to 12, in favor—7 wanted more discussion.

A general Sales Tax, 21 to 11, against—20 wanted more discussion.

Federal taxation of land values, 9 to 12, in favor—10 wanted more discussion.

The above seems to indicate that the Harvard Liberal Club is opposed to the Excess Profits Tax and high surtaxes so obnoxious to business and to the General Sales Tax so obnoxious to labor and the mass of the people generally; while it stands more than two to one in favor of a tax on land values. This seems decidedly encouraging.

"We must tax land value or industry, there is no other choice; all taxes, whatever their name and no matter how disguised, will rest ultimately on one or the other."

—ALEXANDER HAMILTON.

Virginia Labor and Taxation

THAT the working people of Virginia are beginning to be aroused to the fact that the way out of the industrial paralysis in which the nation finds itself is through the adoption of a proper system of taxation is evidenced by the recent action taken by a number of representative labor bodies in the State.

On the night of March 23, following a campaign that the Richmond newspapers had been carrying on in behalf of increased building, the writer of this article introduced in the Central Trades and Labor Council of Richmond, resolutions placing that organization on record in favor of increasing the rate of taxation upon land values and decreasing the rate upon improvements. These resolutions which were unanimously adopted were in part as follows:

RICHMOND RESOLUTIONS

"WHEREAS, there is an existing shortage of houses in Richmond, a shortage that is not merely adding greatly to the inconvenience of our citizens, but is restricting the extension and growth of the city generally; and

"WHEREAS, we believe that land should be held for use rather than for the speculative increase in price that may arise from the growth and improvement of the city; therefore, be it

"RESOLVED, that the Central Trades and Labor Council, representing the organized workers of Richmond, hereby gives its indorsement to the proposal for decreasing the tax rate upon improvements and increasing that upon land values, to the end that the burden of taxation may be lightened upon those who put land to its fullest use and increased upon those who hold it idle, neither using it themselves nor permitting anyone else to use it.

"RESOLVED FURTHER, that the legislative committee be and is hereby instructed to co-operate with all other organizations that may be interested in bringing about such a change."

These resolutions were given considerable prominence in the *Evening Dispatch*, being run under double column headlines on the front page. Preceding this, however, which in part accounts for the prominence given the story, several local citizens' associations had gone on record in favor of increasing the rate of taxation upon unimproved land. The action of the labor body was therefore looked upon as supplementing that of these other organizations.

On April 5, just a few weeks after this event, the Virginia Federation of Labor in annual convention at Lynchburg adopted resolutions similarly placing this State body on record in favor of the same principle of taxation. These resolutions were as follows:

RESOLUTIONS OF STATE FEDERATION

"WHEREAS, there is at this time a great shortage in houses throughout the entire State, while much land in every city in the State is being held idle by speculators,

awaiting an increase in value, expected to result from the increase in population and community enterprise; therefore, be it

"RESOLVED, that the Virginia Federation of Labor, in annual convention assembled, to remedy this condition, urges an increase in the taxes that fall upon land values and a reduction in those that fall upon improvements, to the end that idle land may be forced into use, thus increasing building construction, and by furnishing employment to thousands of building trades mechanics, relieve at least in some degree the existing unemployment; and be it further

"RESOLVED, that the Executive Board and Legislative Committee be and they are hereby instructed to give their support to any such proposal that may be made in either the cities and counties of the State, or in the General Assembly."

Probably the most thorough-going programme of taxation ever adopted by any organization in Virginia, whether labor or other, is that recently adopted by the State machinists convention and the State metal trades convention. These two organizations, representing the various metal trades unions of Virginia, held their annual conventions in Roanoke and Lynchburg and near the same date, the machinists meeting in Roanoke on June 3 and 4, and the Virginia Metal Trades Council convening in Lynchburg on the following Monday, June 6. Representatives were present at each of these conventions from every section of the State and in that respect they were probably as representative as was the State Federation of Labor. The same programme of taxation was adopted at each of these conventions. This programme not merely indorses the proposal to raise State and local revenues by the taxation of land values, but it indorses the so-called Ralston-Nolan bill that has been reintroduced in the present Congress by Congressman Keller, of Minnesota. This programme of taxation as published in *The Square Deal*, the official organ of the Richmond labor organizations, is as follows:

WHEREAS, the great producing classes of our country, the labor and the farmer, are at present bearing more than their share of the tax burden of the State and nation, therefore be it

RESOLVED, that to afford some relief to these great producing classes and to more equitably distribute the governmental expenses of the State and nation, we hereby declare our belief in the following programme of taxation:

1. We are opposed to the proposal to raise the revenue for the support of the federal government by means of a sales or turn-over tax, or any other form of indirect taxation, believing that all such systems of paying the expenses of government not only bear with much greater weight upon the great masses of the people than upon the privileged few, but that they take from the consuming public, upon whom such a burden finally rests, a very much greater sum than the government ever receives.

2. We favor the raising of the revenue necessary for the support of the national government by taxes upon unearned incomes, inheritances, and land values. Such taxes will not only place the burden where it belongs, on those special governmental privileges; but they will tend to equalize the

distribution of wealth. We therefore indorse the revenue measures on this subject recently introduced in Congress by Congressman Keller of Minnesota.

3. In the matter of State and local taxation, we favor the gradual decrease in the taxes falling upon labor and industry in general, including improvements of every description, and the gradual increase in the taxes upon land values. Such a system of raising public revenues will tend to force the holders of idle lands whether city lots, farm, mineral, or timber lands, to use them or transfer them to those who will put them to their greatest use. In this way we will solve the housing problem, the fuel problem, the food problem, and open up to honest labor greater opportunities for employment.

Such a programme of taxation as the one here outlined will, we believe, afford a more equitable method of paying the expenses of government and greatly contribute to the solving of many of our social and economic problems.

In each instance, the passage of these resolutions was preceded by an explanation of the object and purpose in view. They were adopted, therefore, by the delegates present with at least some understanding of what they were doing. That they represent the general sentiment of labor in Virginia on the subject of taxation, I am firmly convinced. Whenever and wherever I have discussed the Single Tax with any labor body, I have met with a hearty response. That is to say, this has been true whenever I have talked long enough to explain what the results to labor would be, following the adoption of the Single Tax.

I do not know what labor in other States is doing along this line, but certainly Virginia labor has made a fair start.

HOWARD T. COLVIN.

Civilization's Progress

BIOLÓGIC evolution, in the long and intermittent progress of the ages has always transformed from finiteness toward infiniteness. Otherwise, we might yet be oozing our slow and tortuous way through slimy swamps of the more tropic climes, complacently devouring one another as the easiest way in which to obtain sustenance.

Science shows that we have evolved from the simplest cell toward highly complex, cultured and constructively educated organisms of life. The pathway of ascent has universally, and necessarily, been from non-intelligence and pure selfishness toward increasingly higher degrees of refinement and practical altruism. Considered comparatively only in recent centuries has savagery been slowly giving way to ethical relations.

Civilization will farther advance, solely in proportion, and only as rapidly, as dominating individuals, communities, States and nations intelligently recognize and justly enforce the fundamental obligations and natural economic rights affecting personal effort and social co-operation. These relations, in their highest state of efficiency, are increasingly and primarily dependent upon general equality of economic opportunity.

K. P. ALEXANDER.

AS EX-KAISER kicks against taxes, no further doubt can arise as to his sanity.—H. M. H., in *Cleveland Citizen*.

Effect of Exemptions

THE building reports for the past six months are beginning to show a decided falling off in construction throughout the country, except in New York City and northern New Jersey, where there is an increase in the erection of dwellings. This increase, the report says, is partially due to the exemption of new dwellings from taxation, for a period of five years in New Jersey and ten years in New York. Thousands of one and two family homes are being erected in the outlying districts, to a greater extent than ever in the history of the city. The private houses are being built for occupancy by the owners. In former years most of the housing in New York was provided by investors or speculators, who rented the apartments to others. The exemption applies only to buildings started before April, 1922. There is a movement on foot already to have the time extended, so that many more will be able to take advantage of the saving.

The value of the law exempting new dwellings from taxation for ten years will be shown at the expiration of that period, when the owners will demand that the legislature continue the exemption. People once accustomed to being relieved from taxes, will not willingly support any movement that tends to increase the burden of home-owning. The owners of vacant property took advantage of the law and boosted the price of vacant lots to a point where all the saving from taxes was to be absorbed by the land speculators.

The completion of new transit lines opened up vast tracts of land along the new lines, at a greater distance from the centre of things, with the result that there was competition among the land gamblers, and the prices of lots near the end of transit systems dropped to a lower figure. They were taken up by home builders and developed. Now the land grabbers are howling. In the past few months lots were sold at auction that did not bring 50% of the assessment which the city put upon them for purposes of taxation.

Another factor that the land hogs are facing, is the high tax rate levied by the city, 2.85 per hundred dollars of assessed value. Vacant land brings no income. The taxes must come from industry. The present business depression will not permit many to sink additional money into vacant land, when there is so much available space for use in the newly opened sections of the city.

"THE Single Tax will wait, I fancy, for years, since it is so fundamental, and mankind never attacks fundamental problems until it has exhausted all the superficial ones."

—BRAND WHITLOCK.

I BELIEVE that being on the ballot in the ten or twelve States will do more for the advancement of Single Tax than anything that has been done since the campaigns of Henry George.

H. V. HENDERSON

NEWS—DOMESTIC

California

THE campaign for the Single Tax amendment to be voted on at the next general election was opened by a dinner in San Francisco, June 2nd. Joseph S. Thompson, president of the Pacific Electric Manufacturing Company, presided and opened the programme with a witty and interesting address. Excellent addresses were made by the brilliant orator, Walter Thomas Mills and John D. Barry, the noted journalist and lecturer, who has since consented to be a member of the campaign committee. Dr. Ethel Lynn gave an extended outline of organization plans and work in a manner which showed her to be familiar with this subject. E. Backus and two or three others also spoke. The meeting was well attended and was considered a decided success.

About a dozen Single Taxers met in Oakland and considerable organization work was begun. Mr. George Black represented the Central Labor Council of Contra Costa county, and was authorized to effect an organization. He reported that a strong organization could be developed and that he would undertake that work. George Cartwright accepted the chairmanship for Stanislaus county, Dr. Ethel Lynn of San Francisco county, and P. Y. Albright consented to help organize Alameda county.

A motion was carried that Mr. Frank Carroll of San Rafael be requested to co-operate with Mr. A. H. DeLisle in forming an organization in Marin county.

Mr. J. H. Talbot took an active part in the meeting and arranged to interview voters and distribute literature. Messrs. Haggstrom and Christensen, also Mrs. Cartwright and Mrs. Ross, took an active part in the meeting.

Arthur Brisbane made a favorable reference to the Single Tax in one of his recent articles in the *San Francisco Examiner*.

Joseph S. Thompson is now treasurer for the Great Adventure League. Mr. Cartwright did excellent work as temporary treasurer.

Gerrit J. Johnson, Mrs. Lona Ingram Robinson and others in close touch with the work during former campaigns are unanimous in their statements that more activity was shown during the last campaign than during any previous one. The Anti-Single Tax League Amendment was snowed under by nearly 125,000 majority and the Single Tax Amendment gained 100,000 votes over the votes of the preceding election. The present campaign gives promise of still greater activity as the field of operation has been enlarged.

One-half the population of California is in San Francisco and Los Angeles with their suburbs. More people live in San Francisco, Los Angeles and Alameda Counties than in the other fifty-five counties combined. San Francisco is the center of the commerce and industry of California. It is the focus of exchanges—the great banking and financial beehive of the Western World. The great centers of learn-

ing are just at its door at Berkeley and Palo Alto. It is here in this great center, this great political and economic metropolis, with its population of a million people within its surroundings where the foundation for organization and intensive cultivation must be laid.

We have secured the services of Dr. Ethel Lynn as Organizer. Dr. Lynn has spent years at organization work. She comes equipped with ripe experience as a lecturer and successful author.

W. L. Ross,

Maryland

AS REVIEW readers know, the towns of Capitol Heights and Perryville exempted improvements and personal property in 1917. Perryville, unfortunately, returned to the old tax system a year ago. This was done at the direct instance of the Pennsylvania Railroad, which paid its taxes under protest and kept the last legislature from granting the town a new charter in which the Single Tax and a number of other advanced features were included. Ninety per cent. of the inhabitants, including the head commissioner, are in the employ of the railroad, the few outsiders were apathetic and the railroad's representatives had their way.

Capitol Heights, however, still flies the Single Tax flag, and Garrett Park and Hyattsville levy slightly lower rates upon improvements than upon land.

As a direct result of Single Tax propaganda, the towns of Easton and Gaithersburg doubled their assessments on land without raising improvements, but no further concrete results have yet been noted in the smaller localities.

In 1919 Baltimore City struck some thirty millions from its assessment rolls by exempting all raw and finished products in the hands of manufacturers, and a remarkable industrial expansion has followed. In the Fall of that year we had a rousing campaign for two charter amendments proposing the exemption of merchandise and a 10% annual reduction of the rate on buildings. Also a heavy increase on certain undeveloped sections which now enjoy a quasi-exemption. These interests raised the cry of Single Tax and succeeded in getting the Court of Appeals to rule the measure off the ballot. One of the excuses given was that the legislature has never passed an enabling act for the Tax Classification Amendment adopted in 1915. The 1920 session also failed to provide this, but we still hope to secure it next year.

CHARLES J. OGLE.

"LABOR disgraces no man, but some men disgrace labor."
—*Naco News*, published by National Malleable Castings Co. And by owning the earth, some men don't have to labor at all.—H. M. H., in *Cleveland Citizen*.

SOME want to "return people to the land" instead of returning the land to the people.—H. M. H.

ABOLISH Poverty and Culture will take care of itself.
H. M. H., in *Cleveland Citizen*.

Oregon

J. R. HERMANN has returned from his trip around the circle to find people in Oregon interested in taxation, and to some extent in the Single Tax. One daily paper in Portland is publishing a series of articles showing the causes of the enormous increase in local taxation of every government unit in the State. Its remedy is an income tax. Hermann has a way of forcing the issue, but press and pulpit and Grange are opposed to giving it publicity. However, he had not been back a week before he secured several hearings at different gatherings.

The president of the Oregon Single Tax League is Arthur Brock, a long time, thoroughgoing, fundamental Single Taxer, ex-president of the Typographical Union and for a number of years a member of the State Federation of Labor executive board. Dollar for dollar, more has been accomplished and more can be accomplished in Oregon for Single Tax educational work than in any other State in the Union. There never has been yet a thorough campaign made for the Single Tax. Even the proposals that were made a few years ago were always wrapped up with something else in hopes of making the principle acceptable to those who were opposed to it.

They actually received no greater percentage of votes (except one measure) than the real thing did in 1920. The one measure that carried by a small vote in 1910 was so worded that it was NOT in operation for two years, and it was then repealed BEFORE it could operate. Its repeal was overwhelming and the politicians who at first saw a new light in 1910 and flocked around to discover a possible way to office have since been flinging rocks at the Single Tax.

The small farmer was pop-eyed with fear that his taxes would be doubled under the awful Single Tax. Now the taxes have been doubled without the Single Tax, and then doubled again, not only on the farmer's land values, but on his labor values, and it is doubtful if the farmer could be so easily scared again. One daily publication recently showed where a well improved farm of 43 acres had been boosted in the past ten years 100 per cent.

The weakness of the Single Tax campaigns in the past has been the proffering of partial measures to the electorate that were easily attacked on side issues, and the failure when means were at hand to carry on a local campaign personally conducted in the different rural counties. When means were not at hand the misrepresentations permitted to go unchallenged that were made by the venal and craven press of the State could not be helped. The wonder is that so large a portion of the common people voted for the measures submitted. In 1920 the first Single Tax measure in its entirety was voted on, and wherever and whenever discussed—or cussed—it had to be on that issue and that alone.

Organized labor has repeatedly endorsed the straight and unequivocal Single Tax. It has not made it THE issue, nor has it been able to stop fighting the plunderbund-open shop, nor let up on its numerous boycotts, sufficiently to breathe into the campaigns the breath of life, but consider-

ing the cunning of the opposition to the Single Tax, the wonderful resources at the command of special privileged organizations, the bewildering array of secondary issues put before the workers, organized labor in Oregon has done well to stand pat and its official organ, the *Labor Press*, has published much Single Tax matter in the past two years, as well as affirmed the principle in its editorial columns repeatedly. In 1920 it published an advisory ticket with the Single Tax measure marked YES, although not another publication in the State did so. Organized labor in Oregon might do better, but it might have done much worse, and joined in the hue and cry against the Single Tax. Organized labor in Oregon is likely to take up as its leading issue in 1921 the industrial compensation issue which has been and is being bitterly attacked by the industrial insurance people. Could Hermann be properly equipped he would be more than likely to start such a wave of inquiry and opposition into and against the present universally unsatisfactory system of taxation that the Single Tax measure, already having over 2,000 signatures, would be overshadowing. A. D. CRIDGE.

Pennsylvania

THE Philadelphia County Committee held its annual meeting May 29th and the election of officers resulted as follows:

Robert C. Macauley, Chairman; Wm. R. Cline, Treasurer; Julian Hickok, Secretary; Earl Prevett, County Organizer. At a previous meeting a Committee of Fifteen was appointed to conduct a special campaign in selected divisions of selected wards with the object of testing out certain campaign methods. Earl Prevett, chairman of the committee, has outlined a plan to sell the Single Tax idea and the Party idea to the people by adopting well recognized principles of salesmanship.

The Pennsylvania State Committee held its annual meeting at headquarters, 1214 Spring Garden Street, Philadelphia, Pa., on June 30th. Election of officers resulted as follows:

Chairman, James H. Dix, Delaware Co.; Secretary, Julian Hickok, Philadelphia Co.; Treasurer, George A. Haug, Philadelphia Co. Additional members of Executive Committee, Earl Prevett and Charles Schoales, both of Philadelphia Co.

The following were elected to the National Committee from Pennsylvania: Robert C. Macauley, James H. Dix, James A. Robinson, George A. Haug, John W. Dix.

The State Committee recognized that the coming Fall campaign would more appropriately come under the direction of the various County Committees. They, therefore, decided to take advantage of the off-year for the State to extend the Party activities to Pennsylvania counties not yet organized. However, the committee is planning to take advantage of the proposed State Constitutional Convention movement and is working to get Single Tax representation at the convention.

JULIAN HICKOK.

Texas

THE Texas Legislature will meet in Called Session the 18th. The chief work of the Session will be to make appropriations for the next two fiscal years. This work was crowded out at the regular session at the beginning of the year. The State is hard put to it for sufficient revenues. The General Property Tax broke down in this State 15 years ago and since then has been supplemented by various Gross Receipts Taxes on certain industries. From time to time the legislature has added to the list. At the coming session many additional business taxes will be proposed; all of which is making men think seriously of the Single Tax.

We have just elected a Georgian Single Taxer to the legislature from San Antonio to fill a vacancy. Mr. E. G. Le-Sturgeon's name has stood on our letterheads and literature since the very inception of organized work in this State. We have reached the point when being a well known Single Taxer adds political strength.

The State Federation of Labor in annual convention at Galveston in May, made the 6th consecutive declaration in favor of Single Tax:

"The Texas Federation of Labor in convention assembled again urges and demands the Constitution of this State be so amended that all taxes for State, county and city be levied against the monopoly of land values and that all labor values be free from taxes in order that the ends of justice in taxation be maintained, greater opportunities for wealth production established, and the workman be enabled to retain and enjoy the fruits of his labor.

"Be it further resolved, that this be made an issue in the election of members of the legislature in order to assure the submission to vote of the people of such an amendment to the Constitution."

I was invited in April to address a district convention of the Farmers Union in Northwest Texas. I am invited to address another convention of this same district in August. The leaders of the Farmers Union in that section of the State are very much interested in the Single Tax.

I addressed a county convention of the Non-Partisan League in May in another section of the State where this movement is active and aggressive. I am expected to address eight or nine other similar county conventions this Summer and Fall. The Non-Partisan League is concentrating its work in a few counties that lie in the triangle formed by Waco, Houston and San Antonio.

The National Farm-Labor Union is an organization working in Northeast Texas and Southeast Oklahoma. Its plan of organization is that of the Labor Union. Its membership is made up of "dirt" farmers, whether owners, renters or farm laborers. The president reported, in May, a membership of 40,000, two-thirds of which are in Texas.

These are important forces for the Single Tax and we are cultivating them. Our proposition is listened to and talked about today as never before. Leading men can no longer ignore the necessity of a change and the Single Taxer has the only proposition that gives any hope of relief. Texas

is coming along and will probably be the first State in the Union to adopt the Single Tax principle. We are not asking that all rental value be taken for taxes; we are asking that all needed revenues for the State, county and city be taken from the rental value of lands, and that all improvements and personal property be specifically exempted from taxation. Our proposition is easily understood and applied.

WM. R. BLACK.

The Washington Single Tax Conference

WE have received from Mr. William Hallenkamp, secretary of the Ohio Site Value League, a copy of his report of the Washington Conference of the National Single Tax League, submitted by him to his organization which he represented at the conference.

There has been so much misapprehension as to what was disclosed at that conference as to the actual condition of the National Single Tax League, purporting to represent the movement before the country, that we give Mr. Hallenkamp's conclusions as those of a shrewd observer who went to Washington with no prejudices or prepossessions.

"The attendance was a disappointment. Not more than fifty people attended any session of the conference, and the attendance would not have been this much but for the presence of a dozen or so residents of Washington and the immediate vicinity. So far as I could learn, only eight States were represented, as follows: New York, New Jersey, Maryland, Pennsylvania, Delaware, Oklahoma, Oregon and Ohio.

"Most of the members of the National Committee which called the conference were absent; and of the few members of the committee who were present at the opening of the conference, most of them left before it ended. The absence of the Chairman, Treasurer and so many members of the committee with the others deserting the conference at their first opportunity, was another disappointment.

"The National Committee seemed to have had no specific purpose in calling the conference and had no programme to present. Mr. Frank Stephens, secretary of the National Committee, informed the conference that the Committee had been reorganized about seventeen months ago; that during this time about 85,000 copies of the *Bulletin* had been mailed to Single Taxers; that a press bureau had mailed press bulletins to about 1,000 newspapers; that an office had been opened and correspondence looked after; and that about \$8,900 had been raised, the most of which had been paid in on \$200 and \$500 subscriptions by a few Single Taxers who had underwritten the budget, only a small part of the sum coming from the balance of the Single Taxers in the country.

"He also advised that because so many Single Taxers were working for Single Tax in so many different ways, that the National Committee had no programme and that it planned to provide merely 'a clearing house' which would send bulletins to newspapers and gather reports of Single Tax activity and keep Single Taxers informed thereon.

"He concluded his brief report by asking us what we wanted to do about the *Bulletin* and the press bureau. This question of what to do with the *Bulletin* and press bureau was the only proposition submitted by the National Committee and the only excuse given for calling the conference.

"So many groups of Single Taxers working in so many different ways is not only the result of having no comprehensive national programme to which Single Taxers could rally, but it is evidence of a widespread desire for action, and it would seem that this would have encouraged the National Committee to attempt some programme for co-ordinating activities, or, at least, to supply literature. But all the Committee did was to ask us if we wanted to continue the *Bulletin* and the press bureau and permit the National Single Tax League to act as 'a clearing house' for Single Tax activity!

"When subscriptions to a fund for this purpose were asked for, those present were reluctant to subscribe even small amounts. Those present seemed to doubt if the circumstances warranted generous financial support. This doubt is justified by an analysis of the situation. Since the SINGLE TAX REVIEW publishes reports of Single Tax activities in this and other countries, there is no necessity for a *Bulletin* to duplicate this work.

"Appeals were made for support of the Single Tax amendments campaign in California and Oregon. California had no representative at the conference, but Mr. Bolton Hall, of New York, spoke for the Great Adventure League and informed us that another amendment had been filed for a campaign this year. The representative from Oregon pleaded for support of the work in his State, telling us that they have been doing Single Tax work in that State now for thirty years; that it requires only 20,000 signatures to put an amendment on the Oregon ballot; that last year they had an amendment campaign at a cost of about \$2,600.

"Oregon is the State upon which the Fels Fund concentrated for a number of years, and after years of Single Tax propaganda in that State, during which they have had several amendment campaigns, it is indeed significant when they cannot or do not raise \$2,600 for Single Tax work within the State. Figures as to how much of the funds used in the California work is raised within the State were not available at the conference and have never been published to my knowledge. But this is a question which should be considered in all these State campaigns and financial support should be withheld until the Single Taxers within a State manifest enough interest to raise a sum equal to what is asked from the outside; for if Single Tax organizations in these States cannot support their own work after a number of campaigns such as they have had in California and Oregon, it is very evident that little progress is made by such work and that outside support has the effect of charity in pauperizing those State organizations.

"In this connection it afforded me some satisfaction to have been able to report to the conference that in Ohio we had built up our financial support from about \$2,500 for the first year to about \$7,000 for last year, and that, with the

exception of about \$600, all of it was raised within the State. Our total for last year almost equals the sum raised during seventeen months by the National League in the entire country.

"Advocates of the Single Tax Party, the Farmer-Labor Party, and the Committee of 48, presented the platforms and explained the purposes of each. The Committee of 48 was represented by Mr. Frank Stephens, the secretary of the conference, who explained that this party demands taxation of land values and government ownership—not necessarily operation—of the public utilities. Mr. Western Starr spoke for the Farmer-Labor Party and presented what impressed me as a fly-catching platform, with just enough Single Tax in it to afford them an excuse for seeking Single tax support. The Single Tax Party's programme was presented by Mr. James Robinson, of Philadelphia, who pointed out that their platform contained but one plank—the Single Tax, and that the Party stood for individualism as against the Socialism of all the other parties.

"The most important action taken by the conference was the adoption of a resolution endorsing the Single Tax Party. The fact that the National Single Tax League had no programme and was proposing to do nothing, while the Party has a programme and is out working and building up State organizations wherever possible, contributed to the sentiment in favor of the Party and to the adoption of the resolution."

WM. P. HALLENKAMP, Secretary.
Ohio Site Value Taxation League.

George P. Hampton

THE death of George P. Hampton was briefly chronicled in our last issue. Our readers will want to learn more of the man who has ceased from his labors and who for so many years devoted himself to the cause. For a long time closely associated with him, we had rare opportunity of observing the self-sacrificing devotion with which he sought to keep alive the truth. He wore himself out, for his constitution was not strong, and he died in his armor. Not at all times did it seem to us that his chosen work was the one best calculated to advance the cause. But in this we may have been wrong; at all events, that is a matter for debate, for none of us can be sure that our own way is the best. Such self-congratulation belongs to those who have a monopoly of all wisdom; we are not among those who pretend to such omniscience.

Mr. Hampton was born in Portsmouth, England, July 4th, 1859. He was the son of H. W. Hampton, Naval Constructor in the British Admiralty service, and was educated in private schools and the Portsmouth Naval Engineering School. In his twentieth year he came to America and travelled extensively for five years in Canada and the Northwest.

He was consulting engineer in Minneapolis from 1885 to 1892, and during these years wrote much on engineering subjects. It was at this time that he became interested in

social problems and accepted the Henry George solution for our economic troubles. He next took up special newspaper work in Washington, D. C. He started the *National Single Taxer* in Minneapolis and built up a circulation of nearly seven thousand. It was a paper of which the cause had every reason to be proud. Coming to New York he revived the publication of this paper., in co-operation with Mrs. Hampton, to whom too much credit can hardly be given for the able and devoted assistance rendered in this work. When this paper ceased to exist it was succeeded by the *SINGLE TAX REVIEW*, with Mrs. George P. Hampton and Joseph Dana Miller in control.

Mr. Hampton's next activity was with the Alcohol Utilities Company, from which he resigned to engage in farm organization work. He was for five years chief executive of the Farmers' National Council and publisher and editor of the *Farmers' Open Forum*, with headquarters at Washington, D. C.

United States Senator Ladd thus concludes a speech in eulogy of our old friend:

"As one who fell bravely upon the field of battle, let us pledge our fidelity to the common cause, and our loyal support to those who take Mr. Hampton's place upon the firing line to win the farmers' fight for political and economic justice."

Regardless of differences of opinion that may have existed, the *REVIEW* echoes these words of praise for this lost leader.

Mr. Hampton is survived by his widow, Charlotte E. Hampton, and a daughter, Florence Hampton.

A Tribute from John J. Murphy

THE death of George P. Hampton removes from the Single Tax ranks one of the sturdiest and most indefatigable champions that the cause of economic justice ever inspired. From the time when he first heard Henry George's call to service he harkened to no other summons. His was the apostolic spirit which leads a man to count the world well lost, if only the standard of freedom can be advanced a little nearer to the citadel of privilege.

After a long period of striving to influence the thought of men in cities, reflection on the subject convinced him that the real hope for the triumph of economic justice lay in the conversion to the Single Tax of the people of the rural sections. He saw that in a large measure the rural vote was the determining factor in shaping national policy. Once he made up his mind on that subject, he never swerved from his objective, though the way was hard and the going rough.

People seeking the line of least resistance deemed him fanatical and unpractical. They pointed out that the farmer had been deluded into the belief that the taxation of land values would be a fatal policy for rural dwellers and that they were difficulty to change once they had become confirmed in either truth or error.

But George Hampton was convinced of three things; first, that the farmers had the power to mould the government,

second, that despite all jokes as to their prosperity they were as a class the most oppressed section of the nation and the worst sufferers from economic injustice, and, third, that, in the mass, they hated wrong and might be roused to remedy it quicker than the cynical population of towns and cities. He knew that in order to gain the farmers' confidence he must suffer with them and serve them, and he did both faithfully. His reward was that he gained the trust of some of the ablest men whom the farmer movements had produced.

By all material standards his life was a failure. He did not live to see the success of his cause; indeed his demise was overshadowed by deepening clouds of reaction, which seemed to indicate that privilege, rejuvenated by the blood-battle of the war, had taken a new lease of life and tightened its strangle-hold upon civilization and mankind. But such was his faith in the triumph of the right that he never allowed discouragement to influence his conduct. He fought on through poverty and discouragement sustained by his wife whose devotion to principle was no less fervent than his own.

Those who came within the sphere of his influence will deplore his untimely departure. The best way that they can testify to their affection for him and respect for his character is by renewed effort for the cause to which he devoted the whole of his mature life. JOHN J. MURPHY.

Halifax Retrogrades

IT IS with regret that we find ourselves obliged to record the abandonment by the city of Halifax of an interesting taxation experiment which was headed in the right direction. Indeed the experiment deserved wider publicity than it received, but like so many other important events occurring during the war it failed to attract attention outside the area affected.

In July, 1918, a Tax Act was adopted by the City Council which provided that buildings and other improvements should be assessed at a fixed rate of 1.75% while land should bear the difference between the sum raised by the taxes levied on improvements and business, and the sum necessary to defray the municipal expenses. It will be seen at once that this was a most important departure. The first year the new system went into effect the land tax rate was 5.42%; in 1920 it was 5.46%; in 1921 the rate was 8.27%, due in some measure to extraordinary expenditure. One may believe that land owners "sat up and began to take notice." They took notice to such effect that the Tax Act was rescinded and the city has gone back to assessing land and improvements at their cash value. The business and house taxes have also been changed. This action is regrettable and it may be doubted that it meets with the approval of citizens generally. Of course, to those who do not give the subject careful consideration 8.27% looks like a big tax, but such rates will be inevitable under any system which works toward Single Tax. As we tax on selling value of land and not on the full annual value capitalized, it is clear that as the rate of taxation rises the selling value must fall

and each fall in selling value must be succeeded by a rise in the rate, so we shall have to grow accustomed to high tax rates. High rates will not necessarily involve large sums in taxation because the tax base will be steadily diminishing. The effect of the restoration of the old rate in Halifax will undoubtedly mean a rise in selling value if the change is likely to be permanent and so something like a see-saw movement will be set up. How values have risen in Halifax may be inferred from the fact that house rents have increased from 150% to 250% over pre-war figures, while store rents are even higher.

All this is deplorable and may be laid at the door of the World War disorders. In 1918 Halifax seemed to be entering upon a reasonable and orderly development. Seldom do we find in an official document even the approach to sound economic reasoning that appears in the preface to the "Tax Act of the City of Halifax" and published by the city. "The Tax Act embodies two principles. The first is the doing away with all taxation on personal property and the substitution of taxes based on the values of premises occupied for business or residential purposes payable by the occupiers. In this respect the act is a straightforward application of the principle which in my opinion is the only sound one on which municipal taxation can be based, namely, that the tax should be 'in proportion to benefit received.' Not as that principle is often grossly misunderstood, in proportion to the taxpayer's share of civic services such as police, fire protection, etc., but in proportion to the extent to which he avails himself for business or residential purposes of the one thing which the city has itself created—the value of real property within the city."

The writer of the above comment, Mr. H. H. Ball, is not a Single Taxer, but his twenty-seven years' association with the Tax Reform Association has taught him some fundamental principles and left him in a frame of mind distinctly friendly to Single Tax ideas. Our readers will agree with us in deploring the untimely cessation of this experiment from which so much was to be hoped. We trust that a further effort will be made to secure for it a new trial over a sufficient length of time to enable its possibilities to be demonstrated.

Good Doctrine

TRANSLATED into action, our Democracy means that *every person shall have equal opportunity with all other individuals* without discrimination; that every person shall receive equal and exact justice, with special privileges to none; that the right of free religion, free speech, free press, freedom from false arrest or imprisonment, freedom from search, shall be safeguarded; and that every person shall have his day in court to sustain his rights. Finally, these ideals mean that every citizen shall hold his civic duties as a holy obligation which he must perform, and which he should consider a disgrace to leave unperformed.

National Catholic Welfare Bulletin.

President Alvaro Obregon's Message to the American People

IT is a great service that the *New York World* has rendered in the issue of June 7 in securing from Obregon, President of the Republic of Mexico, a statement of the case for his people. So important is the message, so instinct is it with the spirit of liberty, so clear is the vision of the writer that we offer no apology for printing in the *SINGLE TAX REVIEW* the liberal extracts that follow.

"The truest test of peace and order, however, is to be found in our army figures. On June 10, 1920, the army establishment of Mexico numbered 23,767 officers and 105,066 men. Today the army numbers 16,784 officers and 77,289 men, an annual saving of \$36,500,000. This is not the end, by any means. As quickly as conditions will permit, further reductions will be made until the smallest possible minimum is reached.

Nothing is more untrue than the widespread belief that the Mexican people are militant and militaristic as a race. Our passion is mining and agriculture. We love the land. In other days, when a few great landlords owned most all of Mexico's tillable acreage, I have seen little communities carry dirt for eight miles in order to have gardens around their humble homes. It is this inherited love of the soil that has been behind every uprising of the Mexican people. Land and liberty, these are the two great words that have carried the men and women of Mexico through four hundred years of misery and oppression.

For 300 years we suffered the yoke of Spain, the rule of viceroys, whose one idea was to wring more millions from the colony for the use of their royal masters. Neither torture nor famine nor pestilence has had the power to crush the Mexican people's passion for freedom.

JUAREZ FREES LAND AGAIN

In 1861, when the great Benito Juarez, our Abraham Lincoln, won what seemed a final victory over the forces of reaction, and when his wise laws were bringing justice to the land, France, Spain and England came with their armies to place Maximilian on a Mexican throne. For forty-three years the country had been in steady revolution against tyranny and it did not seem possible that new energy could be summoned to resist the armies of France, yet Juarez sounded the call, and though compelled to flee from mountain to desert, from desert to mountain, his seat of government the shabby little black wagon in which he rode, by 1867 the last invader had been driven back across the sea. There is little point in considering the regime of Gen. Diaz. The world praised him for his peace and order, but what the world did not know were the methods by which peace and order were maintained. The world praised him for his policy of development, but what the world did not know was that this policy carried with it no benefit to the Mexican people.

The natural resources of the country made enormous

fortunes for the few, wholesale campaigns of dispossession gathered the land into great estates owned by absent landlords, industry was dragged back and fifteen million people led lives of misery. The bright promise of Madero was blighted by the counter revolution of Huerta, and again our people faced years of suffering, struggle and death. When it became apparent that he meant to take away the right of free elections, the people rose again in defense of the democracy for which they had been fighting for more than 400 years.

REVOLUTIONS NOT MECHANICAL

So it will be always; only liberty and justice will satisfy the people of Mexico. Anything else will call our manhood from the field. Given liberty and justice, however, and there are no more peaceful people in all the world.

In this connection the people of the United States should bear in mind that revolutions are not mechanical devices. They cannot be turned off and on. They cannot be directed with precision nor operated on a schedule. The rebellions of a people scattered over a vast area and without means of communication were bound to express themselves at times in terms of lawlessness, fundamental purposes seemingly lost in chaos.

NINETY PER CENT. IN POVERTY

Consider these facts and then consider the horror of poverty in which 90 per cent. of the Mexican people have lived, a people endowed by nature with every blessing necessary to comfort and happiness, yet compelled to suffer and die from sheer lack of the necessities of life. Common humanity dictated a change, and it is this change that Mexico has made. We stand today on the principle that the natural resources of a nation belong to the nation. Never again will the people of Mexico tolerate a government that does not support this principle. By no means does this imply a hermit nation policy. Mexico is not so foolish as to think that she can live alone or work alone, nor is any such wish in her heart; but what Mexico will ask in the future is a fair partnership in development. We are through forever with the policy of gift, graft and surrender.

Foreign capital will be invited and given every justice. What it will not be given is excessive privileges at the expense of the people's rights.

Having said this much, let me now declare that in this policy there is not even a hint of confiscation. This falsehood is the work of those who resent our policy of nationalization because it blocks future campaigns of exploitation and monopoly. Every private right acquired prior to May 1, 1917, when the new constitution was adopted, will be respected and fully protected. The famous Article 27, one clause of which declares the nation's ownership of sub-soil rights in petroleum, will never be given retroactive effect nor has it ever been given retroactive effect.

PUMPED \$28,000,000 IN PROFITS

It will thus be seen that the Doheny group pumped close to \$28,000,000 in net profits out of the soil of Mexico in

the single year of 1920, and yet it was with this enormous sum in their pockets that this group flooded the the United States with the false cry that the tax policy of the Mexican government was crushing and ruinous, and today, while they are filling the press with page advertisements of protest against confiscatory taxation and appealing to the government of the United States for action of some sort, Mr. Doheny is cheerfully assuring his stockholders that the first quarter of 1921, after deducting taxes and depreciation, will show an increase of 225 per cent. in net profits over the first quarter of 1920.

Coming now to our agrarian programme. Here again I deny any hint or thought of confiscation. Nothing is more true than that vast estates were formed by every process of injustice and spoliation. Yet even the justice of the provocation has not led us away from scrupulous regard for the rights of private property.

First of all it must be understood that the great land-owners have never made the least attempt to keep up with improvements in agriculture. They have clung to old and obsolete methods to such an extent that they have been unable to meet the competition of foreign countries. In consequence they have depended upon protective tariffs that permitted them to demand prices far beyond the means of the working people.

Our plan, however, is not to take over the great haciendas by force nor to buy them. We do not have the money for it. In order to break up these estates into small holdings, to put an end to the great haciendas, it is necessary to create previously the small property, otherwise our country would suffer enormous evils, and for that it would be enough, for instance, to trust to the honest operation of our taxation system.

BIG OWNERS PAID NO TAXES

Under former regimes the favored owners of these enormous estates paid little or no taxes. They could hold whole valleys and great stretches of tableland in idleness for years, using them as grazing grounds for scattered herds of cattle or else waiting for an increase in land values. Honest taxation will put an end to this policy of land monopoly and non-productivity. It will do one of two things—either it will force the landlord to cultivate his holdings or else it will force him to sell or at least to lease these holdings to the small farmer, who has hitherto been barred from the land.

In addition to this plan, we have several colonization schemes under way and we are in process of establishing a system of rural credits that will give the small farmer government aid along sound lines. Great irrigation projects are also being worked out and in a comparatively short time we hope to double the arable acreage of the nation.

Just as our land laws have excited the suspicion of ultra-conservatives, so has our social and industrial programme aroused lively fears in certain quarters. Even before they have been announced, our proposals have been attacked as Bolshevistic. This is nonsense. No country in the

world is less in danger of Syndicalism than Mexico, for few peoples are so intensely individualistic. A healthy reaction from Bourbonism does not mean Bolshevism by any means.

All that we hope to do is to release opportunity, to take away special privileges and restore equal rights. We want a great educational system, free grade schools, high schools and State universities, for we feel that education is the final answer to our problems. We want a social justice code that will drive the cruelty out of industry, assuring to workers every justice and proper division of rewards. We want to safeguard the weak, protect the helpless and build the health and well-being of a people upon the solid rock of equal justice.

The people of the United States will remember the fight made against their own child labor laws and their own workmen's compensation acts. As I remember it, these wise measures were also branded as anarchistic at the time. Just as your own Republic went forward regardless of standpatters, so will Mexico go forward."

Mr. Creel's Platform

ANOTHER stumbling block in the way of progress is the divisive prejudices that now cut up our nationalism into classes and tribal fragments. Class consciousness in the United States is primarily and entirely a matter of money. The poor, caught in a trap of taxes, direct and indirect, are bound to be embittered by the sight of tremendous wealth, especially when it is inherited, not earned. This bitterness, expressing itself through all of the usual forms of discontent, rouses class consciousness in wealth, and there one has the battle, increasingly angry, unreasonable and unreconcilable,

May not the answer be found in giving up the income tax as a major source of revenue and putting largest emphasis on an inheritance tax, that will prevent the entailment of vast fortunes? The income tax, after all, is the penalization of industry, while the inheritance tax merely prevents the manufacture of a parasitical group.

But why is it not possible for a courageous progressivist movement to hit at the source? Why not put an end to the accumulation of that sort of wealth which is not the product of courage and energy and effort? Only comparatively few of the great fortunes have their base in trade, commerce, invention, or construction. The bulk of inherited wealth in America comes entirely from *land*—not land development, but speculation in land values; buying tracts at a low price and holding them unimproved until the expanding energies of people enforce a high price. This increase in value is not created by the owner, but by the community, and therefore belongs to the community. That is the Henry George theory long derided as the Single Tax—but nevertheless coming to have a deep and strengthening hold on the progressivist mind. GEORGE CREEL, in *Collier's Weekly*.

Fundamental Economics

FIRST PAPER

POLITICAL Economy has been dubbed the dismal science, and so, for years, it has been. Subsidized instructors and endowed professors have so distorted a few simple, fundamental facts, that the human mind becomes hopelessly lost in the labyrinth of involved reasoning, or totally submerged under a deluge of empty, but formidable looking words.

However, when rightly understood, political economy is one of the most interesting, as well as one of the most important of the sciences. And it is a real science; a science that has to do with matters that absorb the larger part of the thoughts of all of us—the getting of a living. In few words, political economy is the science which treats of the production and the distribution of wealth. It includes within its domain nearly all the vexed questions that lie at the bottom of our politics and legislation; of the theories of society and government; even questions of philosophy and religion.

POLITICAL ECONOMY ORGANIZED KNOWLEDGE

Political economy is rightly called a science, for it is organized knowledge, and knowledge that is based on the facts of nature. That the fundamental principles of this science have been ignored and neglected in the past is natural, for it has to do with the great questions that are bound up in the ceaseless struggle for wealth; it has to do with the theories of government and society; it has to do with tariffs and bond issues, rents and subsidies and public debts; it has to do with labor unions and socialism, and every manner of reform; it has to do with every panacea suggested as a sure cure for all our social ills. It is natural, therefore, and to be expected, that the facts upon which this science is based are seldom laid bare in their natural garb, for to do so would be to tumble to earth many an imposing structure of distorted meaning.

When the laws of any particular science are once understood, they generally throw a flood of light upon other facts that have, hitherto, been misunderstood or unintelligible. With a discovery of the law of gravitation came an understanding of the laws governing the whirling, tumbling heavens. With the enunciation of the laws of natural selection came an understanding of the living world and the abandonment of theological guesses. With a discovery of the fundamental laws of political economy will come an understanding of the social fact of why poverty dogs the feet of progress; of why hungry, starving people are always to be found in conjunction with an enervating, debauching superabundance; of why it is that in cities containing more wealth than all the wealth of the Indies, people welter in filthy slums like dogs in their kennels; of why it is that ragged men tramp the highways when opportunities for wealth producing work beckons from the open fields all around them. A proper understanding of these laws will not only solve this riddle of all the ages, but will also suggest political measures that will be necessary to

bring society in harmony with these immutable laws, and thus abolish forever many of the evils that are now shaking civilization to its very foundations.

MANY SOLUTIONS OFFERED

Many solutions now offered as a cure for our social ills will soon be forgotten, as soon as human understanding grasps the few simple, logical principles of fundamental economics. Those who offer these solutions, are, almost without exception, honest and conscientious men and women, who are striving in the light as they see it to aid and assist their fellowman, and to try to make the world a better place in which to live. Yet, the very existence of these many reforms obstructs and hinders the approach to the goal, and tends to prevent the recognition of the natural laws of economics that most of these suggested reforms entirely ignore. The most prominent of these suggested reforms might be classed as follows:

1. Protective tariffs.
2. Regulation.
3. Improvement of the morals of the people.
4. Evolution, unaided by human enactments.
5. Anarchism.
6. Socialism.

There are ominous signs on the political horizon that that misleading and befogging slogan, "protection," is again about to become the watchword of one of our greatest political parties, by which means they intend to bring prosperity to the workingman by increasing the prices of all the necessaries of life, and to protect him from the competition of European pauper labor, through the ingenious scheme of bringing the pauper labor to this country and thus making it American pauper labor instead of foreign.

THE CLAIMS OF PROTECTION

Protection—that often punctured fallacy that is being continually resurrected to dazzle the unthinking workers with an elusive vision of a full dinner pail. A scheme of reform that says it better is to send more goods, which are wealth, out of the country, than what you bring back; forgetful of the fact that international trade, is, in its last analysis, an exchange of commodities. A theory that industries more powerful than the government are still infants, and in need of protection to permit them to develop, although these same infants are underselling their able-bodied foreign competitors in their own market. A proposal that is heralded as a sure means of keeping up the prices of products, ignoring the fact that increased prices can never aid the bulk of the consumers who have only their labor to sell, and whose wages cannot be raised as long as there are unemployed looking for their jobs. A law that is supposed to make this country an inviting field for the investment of foreign capital, although nothing is said of the fact that if foreign capital is invested here, it would soon be siphoned back from whence it came in the form of exorbitant interest. A change that is called a protection to

American industry, when even under the so-called protection laws, only one out of every forty-six industries get any protection at all, and under which the labor of the country is completely ignored.

A fallacious hodge-podge, in other words, of twisted economics, designed to bolster the profits of a few giant industries; a breeder of racial hatreds and prejudices, a prolific source of war, and as a method of actually accomplishing any real good for the people, one of the most glaring hallucinations of modern politics.

REGULATION AS A REMEDY

We have other reformers, who say that conditions are not so bad as some people make them out, and that all that is needed is a dose of regulation now and then. Don't abolish the saloon, regulate it. Don't destroy the present relationship between capital and labor, pass a minimum wage law and a maximum price law. Don't break a trust, multiply its book-keeping force and compel it to have a dozen names instead of one. A temporary makeshift at the best and one that plays directly into the hands of the very ones who are at the basis of all the trouble. As Frederick Matthews says in his book, "The Distribution of Wealth," paraphrasing the thoughts of the regulated ones:

"It is like a blind man trying to catch a butterfly. Whatever the Americans can do we can weave a spell about them. If they try to adopt certain legislation we can divert it. If they do adopt certain legislation we can interpret it. No matter what reform they inaugurate we can control the ballot-boxes or count the vote—nothing can stop us as we control the control. They will try to inquire into us in the form of an insurance company, and we change ourselves into the office boy or gas company. They will start for the office boy or gas company with a great blowing of trumpets, and we become a calm and peaceful copper-mine a thousand miles away. They will set an honest politician to reform our methods, and we flash a vision before his eyes of the machine that keeps the honest politician in office. If things get dull, or the people need a little more protecting, we can appear in the form of a civic crusader ourselves, and go crusading against the maladministration of our own organizations in the cities. The waves of reform are excellent things—they keep the local bosses in order. They help us protect the people and put up the market rate, in dollars or votes, of the vice which we dole out to the people at the other end of the mystic circle in the form of police administration. The more we reform ourselves in this way, the easier it is to control the votes and monopolize the sale of vice. Some denounce us as governmental privilege, while in reality we are nothing but an innocent, untaxed ore body, oil well, franchise or a million acres of land which we are thinking of using later on."

RELIGION AS A SUBSTITUTE FOR ECONOMIC REMEDIES

There are multitudes of people, however, who will ignore these suggested reforms, yet who will follow the leadership

of those who say that the solution of all our earthly troubles can be found between the covers of a book. Say these, the only feasible plan is to improve the morals of the people by teaching some particular brand of religion; whether Mohammedanism, Buddhism, Judaism or Christianity. The only effective reform is to repeat some creed or mumble some unintelligible litany, and wait for their reward until the time when their immortal souls shall have been wafted through the black void of night to the spaceless heavens where the constellations twinkle. We do not mean to say that moral and religious teaching is useless for it is not. But religion, divorced from economics, as it is now, may in some cases assist in the development of character, but it will never result in the economic salvation of the world. We have been indulging in reform methods along this line for several thousands of years, yet in spite of this Niagara of moral teaching, greed, and avarice, and dishonesty and corruption still exists to make a mockery of it all, and rich churchmen exploit their workmen when the opportunity presents itself, with as little qualms of conscience as though they had never heard of the Ten Commandments, or listened to the Golden Rule. Theology and hungry men always have been and always will be an inconceivable combination.

SCIENCE ANOTHER SUBSTITUTE

"But," say our men of science, who look with disdain on their theological brethren, "You, like all other reformers, are on the wrong track. Human laws are useless. Moral teaching is useless. Everything comes about in accordance with evolutionary laws, and society will develop into whatever system the working of evolutionary laws tend to bring about." This is a plausible theory but a half-truth at the best. The struggle that produces social progress is not biological. The great man in modern times does not in any way correspond to the fittest to survive of Darwin. As Professor Mallock says:

"The great man, as an agent of progress, shows his greatness in a way precisely opposite to that in which the fittest man shows his fitness. This is what our contemporary sociologists fail to perceive, and endless error is the consequence. The great man, unlike the strongest lion, promotes progress by increasing the food supply, not of himself, but of others. He is like the lion who should be better fed than the rest of the lions in his region, not because he took a carcass from them when they were all fighting, but because he showed them how to find others they never would have found unaided. Free traders have not triumphed over protectionists because the mass of free traders have exterminated the mass of protectionists. It has triumphed simply because, in the eyes of the majority, one school of theorists succeeded in discrediting another.

Now these facts, which when once stated are so obvious, not only throw the Darwinian struggle for existence altogether into the background as an agent in social progress, but show that it presents no true analogy to that kind of struggle from which progress principally results."

To say that evolution is the cause of the endless internal struggles of society can never quiet the people, who see the necessity of a change from present conditions, and who insist upon the demand for it. As Benj. Kidd says:

"The evolutionists may be convinced that what is called exploitation of the masses, is but the present day form of rivalry of life which he has watched from the beginning, and that the sacrifice of some, to the future interests of the whole, is a necessary feature of our progress. But this is not argument to those who object to being exploited and sacrificed, and who are entrusted with power to give political effect to their objections."

Whatever may be the necessity for physical struggle in the rest of the animal world, it does not apply to human beings, blessed with reason, and capable of understanding and taking advantage of natural laws.

PHILOSOPHICAL ANARCHY ANOTHER REMEDY

We must consider those who believe that progress can come only from a co-operative group of the workers free from the phantoms, as they call them, of government, property and God. In other words, those who believe that the only relief for society is anarchy. But coming down to bed rock, isn't this but a play on words? Wouldn't any co-operative group that had to make its views understood and respected, be, in its essence, government? As long as the co-operative commonwealth produced things to satisfy human desires, wouldn't there always be property? And how can you abolish religion? You can destroy churches and ecclesiastical systems; but real religion, human service, the feeling of eternal brotherhood, the glimmering of an immortal hope, you can't abolish that from the human breast; you can't tear it from your own hearts though you call yourself atheist until your tongue is palsied. You can't do without government, for as a modern economist has said:

"Man's relations to his fellowmen and to the earth upon which he must live are such that government is necessary. It is necessary, not only to prevent the strong from imposing upon the weak, but to enable man to rise above the tyranny of physical environment and most effectively subject to his use the forces of the universe. Government, for instance, enables him to lay out and improve highways, without which he never would have risen from the savage state. It enables him to dot the seacoast with lighthouses and life-saving crews, and to warn the mariner and farmer of approaching storms, to conserve life and health by public sanitary measures, and, at a minimum of effort, to provide means of education through the public schools."

WHEN a tax change is under discussion, you'll find a college professor there to steer the talk away from the land question.—H. M. H.

WE DON'T know what Department of Commerce is for, dear reader, except to give Mr. Hoover a chance to make speeches.—H. M. H.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

THE LAW OF THE AIR

In New York and several other cities one may for a consideration embark in a sight-seeing aeroplane and learn how his home town looks from the sky. Although passing the three-mile limit reckoned vertically, one is of course still within the United States and subject to the nineteenth amendment and Mr. Volstead's justly famous act, but there is plenty of stimulus and exhilaration and no need of imbibed intoxicants. There is the familiar aerial passenger service in many parts of Europe, and we understand there are places in Florida where getting from one town to another costs less by aeroplane than by taxi, though that is not saying much.

Flying thus becomes so common it is time that the law of the air be better ascertained and formulated. There is a maxim of the law that to whomsoever the soil belongs his is the dominion and ownership thereunder to the centre of the earth and upward to the zenith, the latter being a pretty sizeable chunk of space even in these days of relativity. We have long wondered what the courts will do when someone brings an action for trespass for flying over his land. If the owner's dominion extends upward through an infinitely projected and constantly expanding section of space—an infinitely vast pyramid whose apex is the centre of the earth, whose measuring sides stretch through all infinity with the precision of the equinoxes marking an infinitesimal scratch of a point on their surface, and whose base is an inconceivably vast space forty sextillion leagues beyond the other side of Nowhere, why is not his aerial dominion as much entitled to privacy as his terrestrial? If it is property it is protected by the constitution against laws permitting passage across it without compensation.

Commerce and Finance.

SHYING AT THE TRUTH

In Monday's issue of the *Ohio State Journal* under the caption, "Danger of a Bad Start," appears an editorial criticizing the Harding administration for putting the cart before the horse in its legislative programme. It says that instead of taking up first the revision of our federal taxation system, for which there is an "almost universal sentiment," the programme starts first with the enactment of "the useless, hypocritical and discredited Fordney emergency bill." Then, in turn, are taken up an anti-dumping bill, then a bill "for the re-valuation of imports on the basis of average American prices, then a permanent tariff bill," the discussion of which probably will consume the remainder of the special session.

The *State Journal* seems nonplussed at this failure to put first things first. It quotes such staunch Republican newspapers as the *Boston Transcript* and the *New York*

Tribune in unreserved opposition to the administration programme. It quotes further the independent and "sober-minded *Chicago News*," which calls this programme "incredible." The *State Journal* then proceeds with a sane review of the situation which, in its opinion, demands first and foremost a revision of federal tax laws.

There must be general agreement with this attitude. It is the millstone of taxation which is choking industry and chloroforming business in this country. It is not the volume of revenue demanded and exacted, grievous as that is, so much as the incidence of taxation which is at the bottom of the trouble not only in America, but the world over, and it is surprising that any newspaper should be puzzled over the determination of the new administration to defer consideration of this the most vital of all considerations of a public nature.

Especially is it surprising that an Ohio newspaper should express wonder at the failure of Washington to attack this fundamental problem first. Has not the Ohio legislature been passing the buck on this selfsame issue for thirty years? The problem of taxation has not been created by the war. The war has served only to accentuate a condition which existed in all its ugliness before the world war started and was bound sooner or later to force a showdown on this the most basic question with which civilization has to deal.

And while the *State Journal* permits its readers more latitude in the discussion of taxation than either the *New York Tribune* or the *Boston Transcript*, to which it makes reference or, indeed, than most other metropolitan newspapers, in its own editorial columns it is equally as fearful as they of those interests which own outright both the *Tribune* and the *Transcript* and which will not permit in their editorial columns a free and frank discussion OF THE ONLY JUST, SCIENTIFIC SOLUTION OF THIS QUESTION EVER PROPOSED—the absorption by the public for public revenue of that fund created solely by the presence of population, instead of the present insane method of taxing—fining—private industry for the maintenance of public funds.

Metropolitan papers like the *New York Sun* will not allow discussion of land value taxation in their columns, altho they know that the principles upon which it is based are unanswerable.* Even the *World* and the *Times*, more liberal, shy at the mention of the Single Tax as a skittish colt does at a fluttering bit of paper. The *Los Angeles Times*, reactionary to the core, gave its columns over unblushingly to the most absurd abuse and falsification during recent "Great Adventure" campaigns in California. The

*An exception must be made in favor of the *New York Globe*, and (with qualifications) the *New York World* as well.

—EDITOR SINGLE TAX REVIEW

Ohio Farmer, published in Cleveland, illustrates the unfairness to which controlled papers will go by publishing a series of articles of the most biased and unfair nature on the subject of taxation and written by a lawyer whose interests are absolutely at variance with the interests of working farmers, and then refusing to publish a single article in rebuttal not one-tenth as long and written fairly and without prejudice.

This list might be lengthened indefinitely to show the hold Privilege has on the press of the United States. But regardless of this the people are not being deceived. Slowly and in spite of the tremendous handicap of an unfair press the truth regarding taxation is making itself felt and known thruout the length and breadth of America. The simple justice of the plea of Henry George, its absolute identity with the natural law, its wholesome, old-fashioned morality, its sane optimism, yet its plain warning of what would happen—rather, indeed of what IS happening—if we indefinitely postpone putting our statutory law in harmony with the Divine law, is making a most profound impression on the minds of the generation which succeeds him.

Coshocton (Ohio) *Tribune*.

THE TREND OF TAXATION THEORY

Particularly illuminating as showing the inevitable trend of thought in this country in the matter of taxation is a recent speech by Mr. Frederick F. Ingram, of Detroit, in support of the Federal land tax proposed by the Committee of Manufacturers and Merchants on Federal Taxation. This measure, if enacted, would levy a tax of one per cent. upon "the privilege of the use and enjoyment of lands of large value"—landholdings not exceeding \$10,000 in value being exempted. The outstanding feature of the proposed measure is that it would tax only natural resources such as oil, minerals, natural gas, water power and forests, and "socially created values", excluding improvements. Mr. Ingram points out that as the first object of taxation is found only in mineral lands and forests exploited by big corporations and the second mainly in large cities, the farmer would pay no tax at all upon natural resources and very little on socially created values, which attach almost exclusively to urban sites where large social expenditures are made and where the net or ground rent of a square foot of land is often greater than that of many acres in the rural districts. The \$10,000 exemption, furthermore, would let out all but exceptionally large-scale farmers—say, the "bonanza farmers" of the western slope.

Mr. Ingram makes a strong point in his reminder that while industrial values and land values are about equal in aggregate amounts, only about one-sixth of the Federal revenues are derived from land values, the remaining five-sixths coming from the joint product of labor and capital. It is urged that this proposal of the Manufacturers and Merchants' Committee would help to solve the acute problem of our present housing scarcity, as it would encourage building by freeing dwelling-houses and all other improvements on the land, as well as labor products, from all taxation.

It is estimated that such a tax would raise an additional billion dollars of Federal revenue annually, and would raise it in such a way that it could not be shifted to the prices of products or the rent of houses, so relieving industry of heavy burdens, lowering the cost of living and stimulating business by increasing the purchasing power of the people.

Curiously enough, Mr. Ingram objects to the criticism of the proposal as a form of the "Single Tax." Not on the ground that there is anything economically unsound or impracticable about the theory of Henry George, but because "there is danger of inciting unintended prejudice by linking the committee's scheme with an unpopular phrase." In a letter to the editor of the St. Louis *Globe-Democrat*, indeed, Mr. Ingram describes the "Single Tax" as an "epithet"!

As a matter of cold hard fact, the only difference between the Manufacturers and Merchants' proposal and the Single Tax is that the latter proposes to take for public purposes and as a substitute for all other taxation, Federal, State, county and municipal, the entire socially created unearned increment of land values, instead of the little one per cent. of that increment.

The difference between the plan advocated by Mr. Ingram and that espoused by the Single Taxers is simply the difference between cutting off the tail of the dog an inch at a time and cutting it off at one fell stroke. The inch-at-a-time man regarded the process as merciful. Some day the farmer will wake up and tell the world what he thinks of it.

Dearborn Independent.

THE ONLY AND ORIGINAL ARTICLE

The world is in a bad way. It has cold feet and a bad taste in its mouth. An uncommonly uncomfortable rash has been breaking out at first one place and then another. Dizziness and a hangover headache trouble the world's head, and a general "dolessness" makes work a labor of exhaustion. Meanwhile the doctors are arguing the case out in the hall and nobody seems to know what to do exactly—nobody, that is, except J. R. Hermann. "Doctor" Hermann is manager of the Oregon Single Tax League. So Doctor Hermann knows just what ails the world and what is good for what ails it.

Let not those who curse even the name of Volstead in their longing for the cork that pops and the froth that foameth itself aright in the stein build false hopes around the prescription of Doctor Hermann. For what the old world needs is simply the Single Tax, according to the Oregon diagnostician and therapist. In fact, he is not overly concerned with the exact nature of the malady or complication of maladies which afflicts the universe. A practitioner whose medicine chest contains a sovereign panacea may safely forego the niceties of distinction between differing diseases, since his remedy cures every ill with equal ease.

Are any idle? The Single Tax will find them work and make them like it. Are any hungry? Single Tax will feed them. Are any homeless? The chiefest of all the Single Tax's merits is housing them that have no house. De-

fender against every foe, shield against every harm, courage to timid capital, strength to weak credit, conservator of good feeling and international understanding, the Single Tax meets every need, answers every want, forestalls every emergency. If you doubt it, ask Mr. Hermann.

"While the world stands with business activity, production and progress impaired—all three," says he, "caught between the upper and nether millstones of a crushing and oppressive taxation system—it is too indifferent or too ignorant to look about and take the step that would solve all its problems—Single Tax." Whether Mr. Hermann went all the way from Oregon to Boston, Mass., merely for the opportunity to say that, does not appear, but it is a fact that he turned up in Boston, and when overheard by the chance reporter—for of course a man like Mr. Hermann would never have hunted up the reporter—was found to be proclaiming his magic prescription.

It would be false and unfair, however, to leave anybody under the assumption that Mr. Hermann and the organization of which he is the able and eloquent director ran away from Oregon without giving that State the benefit of their advice on the Single Tax. Such is not the case. It is, however, unfortunately true that Oregon declined the advice and suffers on without the Single Tax. Indeed, the vote of rejection is said by Mr. Hermann himself to have been 37,280 to 147,000; which, of course, proves nothing whatever, except, possibly, that Oregon does not want the Single Tax.

Galveston (Texas) *News*.

HOLDING LAND IDLE

Whenever we are wise enough to permanently remove our taxes from real estate improvements and transfer them to the land values, we will make it unprofitable to hold land idle out of use for speculation, and thus by practically increasing its visible supply will reduce the rental cost of our homes, our offices and factories by stimulating the erection of buildings; at the same time giving a great boost to employment.

When in like manner we remove the taxes that are now levied on the production, importation and exchange of goods and collect these also from land values, we will strike off the fetters that now so grievously burden all productive enterprise. It is idle to say, as some do, that the fund is not there, because the fund from which present taxes are drawn is all produced from the use of land, and with the obstacles removed would be so vastly increased that even though, as is likely, the land in use would command a higher value, it would only be because greater returns could be obtained from its employment.

Whenever we do this we will also assess a real income tax because it will fall on the incomes that are derived by the drones from the workers, and while so far as federal taxation is concerned it must under present constitutional provisions be assessed according to population, this would be so nearly equitable as to be of very small consequence.

E. J. SHRIVER, in N. Y. *Globe*.

DRIVING OFF THE FARMERS BY HEAVY TAXATION

A number of destructive forces are pressing upon business today. First of all, there is the new burden of taxation, both national and local, which is huge in amount, which cannot be materially reduced, and which is so adjusted as to penalize business initiative and thrift. Then there is the labor situation, with the unions being steadily permeated by new-fangled socialistic ideas which would do away with the private business man altogether and substitute government ownership of industry or soviet control. Moreover, the cost of land is altogether too high both in the cities and out in the country districts.

The buying power of the people is being profoundly affected by the unnatural shifting of population from country to city. Farmers are driven off the farms by high land prices, heavy direct taxes, heavy freight rates and poor marketing facilities. The industrial centers are overcrowded with more workers than there are man-size jobs. This condition began to prevail in Europe several generations ago, long before it became noticeable in this country; and it helps to explain the growth of socialism among the dissatisfied city masses.

Bearing these facts in mind and trying to form a picture of the situation, we can begin to see why it is that there is a blockade placed in front of the capitalist who wants to invest his money to the advantage of the community in any line of enterprise. Up to about forty years ago, American business development was largely financed by capital accumulated in our eastern States and in England. A great deal of this capital was amassed through the increment of land values in the earlier fortunes of American and British millionaires. So long as western land was cheap and taxes were low, industrial and agricultural development went on with feverish rapidity.

LOUIS WALLIS, in Sheboygan (Wisc.) *Press*. (Reported.)

WHAT DETERMINES THE RATE OF WAGES

Wages cannot be so fixed or decreed. The law is that the rate of wages in any one occupation cannot rise very much above nor fall very much below the general level of wages, and that general level depends upon the opportunities available for employment over the whole field of industry. If opportunities are denied as by the withholding of agricultural, mineral, building or other land from use, the natural result is unemployment and a general fall in wages. If opportunities are plentiful there will be general prosperity and a general rise in wages which no employer could keep back. Would miners, for instance, fight to the bitter end to avoid being driven to hew coal underground for £3 a week or less if they had the alternative of good and secure income on the surface, or if they had access to coal fields not now developed because private interests stand in the way? Would men drift to the railways or to the towns to work at a pittance if they had the chance of a prosperous living by cultivating the land? There would be freedom for

anyone to take a job or leave it and to make his own terms without fear of unemployment if such alternatives were made available. *Land and Liberty*, London, England.

MIAMI CORNER INCREASES IN VALUE 150% IN TWO YEARS

Indication of the wonderful growth in value of Miami realty is found in the 99-year lease just consummated by which George Matthews, P. H. Arthur and Lester B. Manley took over the old Miami garage building at the corner of Court and Eleventh, at a valuation of \$125,000. On February 7, 1919, just a little over two years ago, J. T. Weathers paid \$50,000 for the property, the lease showing an increase in value of 150 per cent. in that time.

The terms of the lease are \$8,000 for the first two years, \$9,000 for the third year, and \$10,000 per year thereafter.

The lessees intend to spend about \$10,000 in remodeling the building.—*Industrial Index*.

This is only an unusual example of a tendency manifest everywhere and which strangely is taken as evidence of greatest prosperity in the communities where it is most evident. It is evidence of prosperity, it is true, to the fortunate man who, without further effort on his part is to draw for 99 years or such part of it as he may live and at his death his heirs—an income of 20 per cent. on his investment; beside which, under normal conditions, this property will have further enormous accretion of value, eventually falling to the lessor; but how can it be construed as evidence of "prosperity" to the lessee or the city of Miami?

The instance is unusual not only for the rapid growth in value shown, but for the small amount it is said the lessee will expend in improving the property, for this is given only as equal to the annual rental he is to pay. So it appears that all the material men and workmen who will have part in making the improvement, will only get an amount equal to what the lessor gets annually without having to turn a hand over. Is it not the wonder of wonders that working men especially who have no show of sharing in such opportunities for fortunate "investment" cannot see how their opportunities for employment are curtailed by such land speculation? *Fairhope Courier*, Fairhope, Alabama.

Book Notices.

RURAL PROBLEMS*

The Editor's preface to this little work says: "It is vastly important to have an efficient, happy and contented agricultural population." Approving heartily of this sentiment we turn to the pages where rural problems are treated.

The author says land values showed a gain of over 100 per cent. in the decade from 1900 to 1910. "This has meant over-capitalized land in many sections. It has meant an increase in land speculation, the worst form of speculation. In some counties (in the corn belt) farm tenancy has already reached 90 per cent. of the farms. If the present movement keeps up for two or three decades, we shall soon

*Rural Problems in the United States, by James E. Boyle, Ph.D. Small 12mo. cloth, 142 pp. Price \$1.00. A. C. McClurg & Co., Chicago, Ill.

be as much a country of absentee landlords as Ireland was before the Land Acts were passed. And thus far we have evolved no land policy."

He says of the Federal Farm Loan Act: "The Federal Farm Loan Act was designed to help tenants become landowners. In practice it is working like this: The prosperous and shrewd farmer, seeing the advantage of cheap money on long term payments, borrows under this Act and buys out his less prosperous neighbor. Then he repeats this step, putting tenants on his holdings. Thus the Act tends to make the prosperous more prosperous."

One of the problems, distinctively rural of course, is to keep young men on the farms. The author points out that in one of the newest farming States, Oklahoma—a State where according to the author's statement "abundant free land existed as late as 1901"—"rural counties showed losses of from 3 to 23 per cent., while the cities of the State increased over 200 per cent. in population."

After all this it is discouraging to find that when the author comes to consider what he terms "idealistic reforms" he makes no mention of the Single Tax. He has apparently never heard of it as among the proposed solutions for the evils of land speculation and increase of farm tenancy.

A curious example of the author's economics is presented under the heading "Cheap Food Fallacy." "Cheap food would mean if the idea were pushed to its ultimate conclusion that a degraded peasant class would have to occupy the country. In other words we would have in the country the condition of France in the seventeenth century as described in La Bruyere and quoted by Taine in his 'Ancient Regime,' a sort of 'Man with the Hoe' type of farmer." He says elsewhere, "Cheap food of the eighteenth and nineteenth centuries in the United States was undoubtedly a blessing to all interests."

What has happened since to make dear food a blessing he does not tell us. He speaks of real and nominal wages, so cannot be wholly blind to the distinction. The important consideration is what the farmer's products will buy, and whether such exchange is on an equitable basis. The farmer's real interest is not in dear food, but in what economists call effective demand on the part of the buyers of farm products. The farmer's interest is therefore in abundance, not in scarcity or dear food. If he sometimes or often loses sight of this consideration it is because of faulty habits of thinking.

Lengthy discussions of the country church, the country newspaper, etc.,—all valuable in its way, no doubt—comprise the greater number of pages in this little work. The more pressing rural problems are scarcely even indicated. J. D. M.

A STAKE IN THE LAND*

A book not wholly dissimilar to the one reviewed above is this work by Peter A. Speck. It is one of the "Americanization Studies," of which Allen T. Burns is director, and in which series several volumes have already appeared.

The Introduction is by Richard T. Ely, of the University of Wisconsin, in which he treats us to the following: "Investigation made by Mr. O. E. Baker, of the Office of Farm Management, U. S. Department of Agriculture, and others, show that the idea that there are vast stretches of really good land which are not being utilized, is fallacious." If all the land suitable for farming is being used it will be news to some people. Prof. Ely's reason why this must be so is given as follows: "It stands to reason that it should be so. If I have land that is worth one dollar an acre per annum I am not likely to allow it be unused. I have to pay taxes on the land, and I have the interest charge, which is still more important."

Well founded rumor has it that Prof. Ely has made quite a good deal of money in land speculation—though not, so far as we know, in land suited for farming, though it may have included such land as well. And it is also to be noted that with Prof. Ely's profitable dabbling in real estate has travelled coincidentally a modification of that mild form of radicalism with which his earlier economic teachings were imbued.

In this work there are glimpses of the experiences awaiting the man

*A Stake in the Land. Americanization Studies by Peter A. Speck. 12mo., cloth, 266 pp. Price \$2.50. Harper & Bros.

seeking a home and farm, and largely uninformed regarding conditions here; and this is laid to the absence of a "land policy." We are told that the homeseeker is disappointed in the acquirement of land; he has no confidence in land sellers (God keep him from such confidence!) and he "finally becomes suspicious of his country's laws and public institutions connected with land transfer by purchase." And well he may!

All the author indicates as lacking is the regulation of land selling. This is what he means by the absence of a "land policy," and all he means. It never occurs to him that a change in land tenure is desirable, and taxation of land or land values is not even referred to. The "land sharks," the beasts of prey who fatten on the system, who find easy victims among the settlers ambitious for a home and a little plot of land, are visited with the severest condemnation. Their methods are laid bare with an unsparing hand.

The author speaks of the proposal of the last national administration to supply the returned soldiers with farms reclaimed from the swamps, deserts and cut-over lands, and says:

"The easy flowing imagination of these people, especially of the city type, made out of these lands new farms, flourishing gardens, meadows and fields burdened with crops waving in the winds. How much it would cost, whence would come the money and energy to create such a miracle, and how much time the prosecution of the plan would require was not asked. Would not our returned soldiers, who already are matured men, be in their graves before their desert and swamp farms gave a living to their cultivators? Still more strange was the common notion that all the soldiers, even the crippled, were eager to settle on land—that all wanted land and all were fitted to be farmers."

The work contains much information worth having between covers on Public and Private Land Colonization Companies, Rural Educational Agencies, Immigrant Churches, etc. And what is important to those who read between the lines is the spectacle of the helpless worker divorced from the soil, and the great social tragedy of which this immigrant homeseeker is the moving figure. J. D. M.

CORRESPONDENCE

PRAISE FROM W. L. ROSS

EDITOR SINGLE TAX REVIEW:

My labors have kept me so busy that I just now have found time to read your splendid editorial, "The rent of land belongs to the people."

When you say the Single Tax is primarily a land question and not a tax question, and that the essential principle is that the land belongs to the people, it rings true.

I am glad the REVIEW is edited by a Henry George Single Taxer—one who sees the right policy to pursue and has the courage of his convictions.

A brick house can be seen easier than only a brick. And just as it is more desirable and pleasant to be presented with a brick house rather than to get a brick at a time, so it is easier to see the full principle of the Single Tax than to be shown a little at a time by one who is toying and flirting with the subject.
Los Angeles, Calif.

W. L. Ross,

SELLING THE SINGLE TAX

EDITOR SINGLE TAX REVIEW:

The chief reason why the great truths made clear in the writings of Henry George have failed to secure general acceptance is found in the fact that the average Single Taxer is a poor salesman of ideas, I have watched the progress of various schemes for spreading the gospel of land reform since the days of W. T. Croasdale and his monster petition to Congress, down to the unfortunate Fels Fund and other recent experiments, and have found them all defective or limited in that they did not put their message before the people in a way to arouse their interest. If the Ingersoll watch had not been better advertised than the Single Tax it would have sold by thousands instead of millions.

The problem to which all Single Taxers should give their earnest

consideration is that of the most effective method of bringing their principles to the attention of the greatest number of people. There are three or four lines of work that have been followed: the distribution of pamphlets and leaflets; speaking campaigns; political movements, and the promotion of discussion in the newspapers. Of these I am convinced that the latter is the best and cheapest method of propaganda, and that only in so far as we can promote publicity through the press have we any hope for arousing popular interest in this greatest of all social reforms.

Just how we should go about this task I will not now discuss. My purpose in writing this is to make the suggestion that those who want to do something more than is being done to advance the Single Tax should confer with their friends as to the practicability of uniting our forces in a strong central movement, having for its purpose the promotion of nation-wide publicity through the newspapers and send their conclusions or suggestions to the SINGLE TAX REVIEW. We need better methods for advertising the Single Tax. What are your ideas on the subject?

New York City.

WHIDDEN GRAHAM.

A VOICE FROM ARIZONA

EDITOR SINGLE TAX REVIEW:

Your issue of May-June, 1921, was full of good news. Particularly the news that the Washington Single Tax Conference endorsed the Single Tax Party and the REVIEW.

I received a letter from the Committee of 48 with request for contribution and to return a signed membership card; and wrote in reply that my action will be guided entirely by that of the Single Tax Party. I am afraid that many of our people will go with them in spite of the fiasco of last year and believe that they will be in for another awakening.

I recall that the Populists of Kansas had a good land plank in the platform, but that it was entirely lost sight of in the succeeding campaigns, and that it was finally omitted and this is likely to be the result of the Single Tax plank in the platform of the Committee of 48.

It is likely that Camp Verde will organize the first party organization in the State—we are awaiting the return of our cattle men from the mountains when the cold weather brings them down. That will be about the middle of September.

Macauley's appointment as a lecturer on the Chautauqua Western Circuit is important news and alone justifies the National campaign.
Camp Verde, Arizona.

N. A. VYNE.

OF COURSE, THE SINGLE TAX IS NOT A TAX

EDITOR SINGLE TAX REVIEW:

I have read with profound interest your article on page 73 of the REVIEW, entitled "The Rent of Land Belongs to the People." True! and The People are the True State;—the servants of The State are the servants of the people. The people pay their servants from the common fund—the common product, thus giving to the servant the full value of the servant's product. A perfectly natural and wholly just device of natural law, a Providence of Nature, A Natural Revenue.

My dear brother, why do you persist in calling it a TAX. Cannot I persuade you to stop the fallacy that gives to the splendid principle of natural law that you and I so loyally love, a nasty name? Tax and Taxation are the most justly despised words in the language. And you persist in giving your love a bad name, "Miss Single Tax."

Dr. Nicholas Murray Butler (see page 69 of the REVIEW), and Mr. Henry George agree that the misuse of words and phrases befogs the minds of men and inevitably leads to misconceptions that make most of the trouble in the world of mankind. Mr. George shows us how to use definite, true and unchanging words and terms, in our language. Taxation is a crime against society, as absolute as exclusive ownership of land (either by an individual, or by the State, as Socialists demand). The Natural Revenue is not acquired by criminal deeds, nor by the methods of the criminal! Why say Single Tax? Why admit that it is "in the Form of a Tax?" If it is a tax, admit it. If it is not a tax

why camouflage it with the words, "In the *Form of A Tax!*" Right needs no hiding place, Wrong is not the right name because of age and long usage. If the empty symbol has displaced the principle it is supposed to stand for—to abandon the symbol and elevate the principle, would be good medicine for the Honest soul to restore his honesty to health. God help us if we must make a fetch of "Words, Idle Words." Brooklyn, N. Y. EBEN STILLMAN DOUBLEDAY.

NEWS NOTES AND PERSONALS

J. R. HERMANN arrived in Portland, Oregon, on Saturday, July 9. He attended the Washington Conference, and on his way home spoke at Youngstown before a large audience. In Chicago he addressed a meeting of about fifty Single Taxers. Mr. Hermann writes: "I listened to William Bouck at Vancouver, Washington, and he told me to stick to the amendment and form no entangling alliances. My faith in Oregon is stronger than ever.

The programme of the National Farmers Non-Partisan League which met in Spokane, Washington, in June, includes the exemption of farm improvements from taxation and the taxation of idle lands.

Fred Skirrow's contributions to Yorkshire papers keep alive the interest in the land question in that part of England.

David Cassels is another of the old guard in Scotland to pass away. He was one of those who welcomed Henry George to Glasgow. He died at the age of 81.

OVER 380,000 of "Unused Democracy," by Harry H. Willock, have been issued and distributed by Mr. Willock in pamphlet form to date. This is one of our strongest and most effective pamphlets; it is admirably adapted for propaganda purposes, a square, outspoken presentation of the land doctrine.

VITAL FACTS ON RIGHT EATING AND RIGHT LIVING, collected by Richard Mayer, of Boston, is a pamphlet of 32 pages, filled with excellent advice. Mr. Mayer is a Single Taxer and a member of the Single Tax Party.

JAMES A. BRADLEY, the founder of Asbury Park, whose death has recently been noted in the daily papers, was interested in real estate speculation along the Jersey Coast since 1869, and amassed a large fortune. He was a believer in the Single Tax. He never did anything for it, but he did a great deal with it. His personal application of the principle to his own fortunes knew no limit. Though he disposed of much of his holdings in later years at the time of his death he was still the largest individual property holder in Asbury Park.

"TAXATION" is the title of a neatly printed pamphlet of 24 pages, by A. J. Orem, of Boston. It is closely packed with crisp and striking paragraphs, all bearing on the Single Tax philosophy. Mr. Orem has the gift of setting forth economic truths in attractive fashion.

THE incidents of a recently widely circulated book for boys by Frances Rolt Wheeler, entitled, "The Boy with the U. S. Inventors," are laid in Fairhope. A short account of the colony is given on page 6, in which the author is careful to state that Fairhope is a real place and not fictitious. The book is instructive and entertaining.

JOHN D. BARRY, whose syndicated articles appeared regularly in the New York *Telegram*, will take an active part in the California Single Tax amendment campaign.

WALTER LOWENSTEIN has bought a two acre lot at Palo Alto, Calif., and is arranging to build a home.

W. A. CRONENBERGER, of Cleveland, has been writing some very clever replies to letters and editorials in the daily papers.

J. R. FUCHS has an article in the *Herald of New Braunfels, Texas*, on the Single Tax. It is addressed to those who may contemplate marriage, and is entitled "To Those in Love."

THERE is a probability of J. R. Hermann receiving an appointment as Chautauqua lecturer.

WE ACKNOWLEDGE receipt from the Dr. McGlynn Monument Association of a neatly printed pamphlet containing the address of Charles O'Connor Hennessy at the grave of Father McGlynn, Calvary Cemetery, on Decoration Day last. It is an eloquent tribute to a sainted memory.

A RECENT convert to the Single Tax Party is William H. Faulhaber, first president of the Manhattan Single Tax Club.

THE Central Trades and Labor Assembly of Springfield, Mo., have adopted a resolution protesting against the Sales Tax and favoring a tax on all land value amounting to fifty per cent. of the land rent.

MRS. CHRISTINA H. MOCK, sister of J. R. Hermann, is editing a small weekly paper in Umatilla, Oregon. The object of the publication, fathered by the Commercial Club of Umatilla, is to boom the town. Maybe they can be persuaded to see the real way to boom a town.

THE new headquarters of the New York Single Tax Party is on the corner of 7th avenue and 13th street, one of the busiest sections of the city. Visiting Single Taxers are invited. The new home will be a scene of bustling activity from now on. Nothing can be reported in this issue of the Single Tax Party nominations to be placed before the voters. Our next number will give full reports.

FEW Single Taxers are more indefatigable in the work than Robert Siebert, of St. Paul. His letters to the press are almost equal in number to those of Oliver McKnight, who probably holds the record.

A NOTE to the REVIEW from Poultney Bigelow announces his return from a visit to Shantung, Japan, etc. He is hard at work on a new book.

THE Erie (Pa.) *Daily Times* having presented the argument for a tax on gross sales before the National Association of Cotton Manufacturers advanced by William C. Cornwell, our old friend, James B. Ellery, of Erie, presents in that paper a comparison of the merits of the Single Tax with the demerits of any form of sales tax. He takes occasion to refer to the bill introduced by Congressman Keller, of Minnesota, which is that formerly known as the Ralston-Nolan Bill.

WE HAVE received a Hungarian version of Henry George's, *Social Problems*, a book of 322 pages. The translation is by our old friend, Prof. Robert Braun, of Budapest.

REPRESENTATIVE OSCAR E. KELLER, of St. Paul, in his speech in Congress in advocacy of what was formerly known as the Ralston-Nolan Bill, made excellent use of the arguments familiar to the Single Taxer.

THE Annual Report of the Single Tax League of South Australia, of which A. Wheaton is president and E. J. Craigie is secretary, has reached us, and is an inspiring record of activities for the past year.

LATIN word from which "mortgage" is derived means "death grip."—H. M. H.