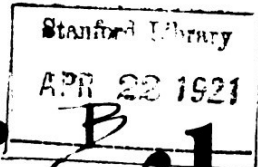


March — April, 1921



# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS  
FOUNDED IN 1901

The Exemption Law—Its Effect  
Upon Building

Single Tax Progress in Brazil

Robert C. Macauley Stirs Lewiston

Poultney Bigelow's Tribute  
to Henry George

YEARLY SUBSCRIPTION \$1.00

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## What "The Single Tax Review" Stands For

**L**AND 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

The campaign the Single Tax Publishing Company is making for a wider circulation for the REVIEW is bearing surprising fruit. The company is also making rapid strides in adding to the number of stockholders. But we are not yet in a position to make definite announcement as to the future.

N. B.—We are ready to announce however, that we have now fully embarked on a publishing campaign in which up-to-date pamphlets will be supplied the workers in the movement at moderate prices. See advertisementising page 64 for announcement as to our new publications and prices in quantities.

# The Single Tax Review

VOL. XXI

MARCH-APRIL, 1921

No. 2

## Current Comment

**WARREN G. HARDING** is now our president. It would be both unfair and ungenerous to judge him at this early date. We have formed impressions of him from the facts of his official career and his public utterances, but he is entitled to a suspension of judgment now that full responsibility is his. He treads a path beset with difficulties, and these will increase rather than diminish as time goes on.

**YOUR** practical politician of the higher type, among whom it is only fair to accord Mr. Harding a place, is an incurable romanticist. Your idealist is usually practical in that he "has a plan." It may not always be a practical plan, but the idealist is at all events willing to test his phrases by facts, while the practical politician either denies or ignores conditions which stubbornly resist the impassioned phrase, the roseate painting, the romantic view.

**INTERNATIONAL** trade, for example, with all its relations, is one of these stubborn things. Yet here in his inaugural message Mr. Harding says: "We must understand that ties of trade bind nations in closer intimacy and none may receive except as he gives." The implication of this Mr. Harding would be the first to deny. For if none may receive except as he gives, then none may give except as he receives, or sell except as he buys. And note that Mr. Harding drops the notion of nations trading, and reverts to the personal pronoun, thus recognizing that all trade, international as well as the other kind, is barter between individuals in the exercise of which operation neither can in any sense be "protected," though one or both may be robbed.

He intimates that "our higher production costs must be reflected in our tariffs on imports." We have been told that the tariff keeps wages high, but here we are told that we need a tariff because wages here are higher than those abroad. This argument is addressed to the employing class, it will be observed; there is another set of arguments for the employed. But what wages are, and what it is that determines them—these stubborn facts against which these alluring theories are shattered—are ignored entirely in Mr. Harding's inaugural. Yet information can be had if he desires it. Because of this we venture to call him an incurable romanticist.

**TO** one enamoured of romance historical facts are apt to take on new appearances. Note the naive spirit of this statement: "It has been proved again and again

that we cannot throw open our markets to the world and maintain American standards of living." When did we throw open our markets to the world? Just at what date and under what administration did this momentous happening occur? Oh, incurable romanticist!

**MR. HARDING** tells us that no altered system will work a miracle. "Any wild experiment always adds to confusion." The conservative and reactionary will forget the adjective, for to him all experiments that would modify the existing order are the wildest kind of suggestion. That others of more progressive mind may nevertheless be reassured, Mr. Harding is careful to say that "opportunity is calling not alone for the restoration, but for a new era in production, transportation and trade." Then there is to be a new era; a new era will call for a change, of course, no "wild" change, and not much of a change, but just enough. Shall we never be through with words that juggle with sense?

**AND** here is the humor of it. The American people were anxious for a "change." But there is no change. Things remain the same; policies are unaltered. The land system, the fiscal system, the tariff system—these are still with us. The cause that reduces wages to the subsistence point, that makes of the mere worker without land or capital a beggar for employment at the hands of those who control the sources of employment,—these the new administration does not propose to change. To do so would be to embark on what Mr. Harding calls a "wild" experiment. No party proposes to change it, save the little group calling itself the Single Tax Party, and the larger but rapidly disintegrating Socialist Party.

**EVERY** four years the American people vote for a "change." They never get it. What they get is a new flood of words and phrases, and a new lot of legislation along the old lines. The only change is a new mass of verbiage. There is a slight difference in the vocabulary of the Democratic and Republican Parties, about the same difference that exists in occasional spelling in Webster and Worcester. But that is all. Both speak the language of privilege—both profess the same adherence to the purest models. There is the difference that exists between the Universalists and the Unitarians, the difference which some wit has thus defined: one sect believes itself too good for God to damn and the adherents of the other that God is too good to damn them, which after all may be a pretty wide difference, though it is difficult to see how either of the two

great political parties can claim immunity under the first, while it is easy to see how both may plead the restraints of a too merciful Providence for their continued existence!

**I**N another column we print a letter from a Michigan subscriber defending Ford from our slap at the eccentric Detroit manufacturer. It may be true, as our correspondent says, that Ford has attacked the evils in both parties in his state. That much is to his credit. But it is very little. For we know that such attacks have not been made on fundamental grounds, since Henry Ford was never fundamental. Condemnation of corruption in political life comes easy. Most people know it. What they do not know are the real causes of such corruption, the social and economic mainsprings from which it emanates. The late Tom L. Johnson carried on a campaign in the city of Cleveland and educated the people there in the knowledge that the political corruption that prevailed was due to the opportunities presented for gambling in public franchises, and in the second place, and to a much greater degree, to the whole unnatural system that gives to private individuals the enormous wealth in land values created by the collective growth and industry of the community. It is of course to be regretted that he did not lay greater and more continued emphasis on the second consideration, but at least he never evaded it, and cannot be charged with that sin

**O**UR quarrel with Mr. Ford, however, is not that he is not fundamental, but that at a time when the world needs friendship and conciliation—very sorely it needs them—he has chosen to fan the embers of a bitter race hatred, and that ridiculous as are some of his contentions, he has done this with the artfulness of a malice that knows no limits. For he does know, as much as he can be said to know anything, that people who hate the Jews, or hate the Japanese, or hate the Irish, or hate the English, or hate the Negro, do not weigh the reasonableness or unreasonableness of any charge that can be made. It is enough with these people whom race snobbery has afflicted, that some eminent person of position shall iterate the charges. They will not stop to ask themselves what kind of corious mentality is behind the maker of the Ford machines. Henry Ford is what Americans call a "big name"—that is, a well advertised name.

**T**HAT a Single Taxer should defend Ford is only illustrative of the fact that a man may call himself a Single Taxer, and know little of the doctrine of love at the base of that philosophy of Freedom which Henry George and Leo Tolstoy taught, and in the acceptance of which we are to that degree their followers. If the Single Tax is nothing more than a fiscal proposition then there is room for hate, of course, but if it is the doctrine of the restoration to all men of their rights to the earth, the great humanizing philosophy of social redemption—then there is no room for hate, no room for silly racial animosities. For we are then face to face with the truth that men are not only

born free and equal, but that if they differ in defects and excellences the good in all predominates, and that Burke was eternally right when he said that against a whole people no true indictment can be found.

## An Unforgotten Author

**I**T is with a great deal of surprise we read an article in *The Literary Review* of the *New York Evening Post* of February 12, entitled "A Forgotten Author," by Ernest G. Draper. The author referred to is Henry George and the work indicated is *Progress and Poverty*.

It seems incredible that Mr. Draper, who shows a genuine admiration for the literary qualities of that work, should nevertheless imagine that it could be listed among forgotten books. So far from this being true, it is today one of the most widely read books in the civilized world. It is the only work on Political Economy by an American author now being read in translation in Germany, Hungary, Denmark, Sweden, Norway, Spain and South America. Even in China a translation has been made which is now being read by the leading publicists of that country. It is the only American book on economics that is being quoted in the debates in the British Parliament. It has had the largest circulation of any American book since Uncle Tom's Cabin.

All this might be true indeed, and yet its present-day popularity have declined. Let us see as to this.

Henry George's principal work is not among the "best sellers." Neither is *The Tale of Two Cities*, *Les Misérables*, or *The Cloister and The Hearth*. The last novel of Harold Bell Wright far outstrips their combined circulation. In the same way some recent volume on economics may displace *Progress and Poverty* for a period. Five or ten years are needed for any sort of comparison. It would be easy to relegate Adam Smith's *Wealth of Nations*, the only work on Political Economy which for sheer genius can be compared with *Progress and Poverty*, to the limbo of forgotten books when compared with some of the more recent books on the same subject, but every intelligent reader knows that it is far from forgotten. The popularity of all great books is not the popularity of the "best seller," or the work that catches the attention of the man who reads everything.

Let us see, however, just where *Progress and Poverty* stands at the minute, and how it circulates at the hands of those who minister directly to the reading public. Before doing so we pause to cite a recent letter from Doubleday, Page & Company, the publishers of Henry George's works, in which they say: "The sale of *Progress and Poverty* continues to be a healthy one year by year."

Public libraries, of which requests have been made for information on this point, report a very general application for *Progress and Poverty*. The conclusion to be drawn from the many letters received from librarians is that the

the chief work of Henry George maintains a sure, steady popularity among library patrons throughout the country. It should be remembered that the "open shelf" system, to which libraries of reference are tending, leaves us without statistics as to the frequency with which the work is consulted in this way, so that comparative figures are misleading. One of the most prominent libraries in one of our smaller cities writes that they have eight copies of *Progress and Poverty* in constant use, and these were taken out twenty-one times in 1920. In addition the work was consulted in the Reference Department, but of this no record is kept. The New York Public Library keeps no statistics. The same is true of the Crerar Library of Chicago, which is a reference library, but it reports a frequent use of *Progress and Poverty*. In Brooklyn, twenty-nine branches have copies of *Progress and Poverty*, and these are constantly circulated. The University of Pennsylvania has three copies of the work which they have been compelled to rebind, so worn have they become by constant use. The copies of the work in the Denver Public Library have in like manner become worn out from use, and their places supplied by new ones. The Library of Jersey City reports its three copies called for many times during 1920.

The Cleveland Public Library says *Progress and Poverty* was called for thirty-two times during 1920. Seven other works of Henry George were taken out eight times for each of the seven titles. The Portland Oregon Public Library, says that it keeps no record of how many times *Progress and Poverty* was called for, but concludes as follows: "The fact that we have seventeen copies of the work is more of an indication of its popularity than anything else."

Further statistics could be given, but they would be wearisome, and in the nature of repetition. It is necessary to remind the reader that no public library keeps two or more copies of a book which by any latitude of definition can be called "forgotten." *Progress and Poverty* in this respect takes its place with the standard novels of which libraries usually contain two or more. Single copies of books not generally asked for are all that public libraries feel called upon to place upon their shelves.

## A Voice From Calcutta

WE acknowledge receipt of a pamphlet on the "Problem of Healthy Towns and a Healthy Industrial System," by Capt. J. W. Petavel, lecturer at the Calcutta University. These essays on a momentous problem are printed from the *Englishman* for the Calcutta University Poverty Problem Study Fund.

The author has a scheme of town planning. He seems to find some good in all plans of social regeneration. He seems to imagine that they can be kept moving side by side. Recognizing that the population as well as the activities of a great city are heaped together without regard to convenience, beauty or efficiency; that land values tend to

distribute themselves out of all proportion to the kind of communication that would secure the best results and the highest comforts of the citizen, he proposes a public control of the sites rent and a system of cheap transit. The details of this plan the Captain appears to have worked out with some care. We have not the space to go into them more fully.

Our chief reason for calling attention to the pamphlet is that the writer shows some knowledge of the land question. And he realizes, too, what all those who contemplate the building of the better city and a better civilization realize, that the land speculator stands in the way. He says:

"Making towns healthy is a matter of clearing up sites to erect more open spaces, or to improve communication and sometimes to relieve congestion. This is always rendered enormously costly now by the compensations that have to be paid to owners.

And again:

"With Bolshevism and physical deterioration staring us in the face it is evidently sheer madness to attempt to go on with the system of land ownership under which no improvements can be made in the towns without scattering bounties to lucky landlords—the owners of the silver turned into gold, copper into silver and new copper created; unhealthy towns being the result.

At the very beginning of the article Captain Petavel says:

"A Blue Book just issued on the results of the medical examination of recruits for military service during the war, has revealed the fact that our industrial system has produced an amount of physical deterioration which the official document describes as "appalling," and shows to be threatening, not only to render a large proportion of our manhood unfit to defend the Country, but to make them also too weak to be efficient workers. Now, what are we going to do, faced with such a situation as this? Never in the whole course of history has a nation been confronted with a graver problem.

It is not possible, of course, that Captain Petavel fails to see that the industrial system which has caused this alarming physical deterioration and the abnormal and unnatural growth of cities by which healthy progress is arrested, is due to the lion in the path, the toll gatherer of civilization, the lord of the land, the landlord.

The fine spirit of the author, and indeed the constructive value of much that he proposes, lead us to deplore the lack of temerity which prevents him from facing the full consequences of the solution for the evils which he so clearly sees. For on page 8 of this most interesting pamphlet he shows that he does see it:

"Very far thus from being necessarily a bad thing, industrial progress has rendered it possible to give the workers the conditions of life that have been proved to be the best of all. The fatal thing is not industrialism, but our having persevered in an industrial age with a land system that simply prevents matters from going their natural course, and evils remedying themselves in the natural ways.

On the fly leaf of this pamphlet appears a pregnant sen-

tence. We cannot forbear quoting it, for every letter is golden:

"However complicated and perplexing the social or labor question may seem, we must never lose sight of the fact that there are a few simple and fundamental principles which, if understood, show the way clear to peaceful and evolutionary progress."

## Vancouver's Troubles

**WE** are afraid that Prof. Robert Murray Haig, will have to be called in again as an expert on Vancouver's fiscal disabilities.

Its troubles, as diagnosed by the professor, arose from the tax exemption of improvements. Unfortunately, things have not turned out thusly. With a 50% assessment on improvements, pleasantly called "broadening the basis of taxation," the municipal deficits continue piling up; and, somehow, the ideas of further increasing the tax on improvements is far from popular. Here is what the Vancouver *Daily World* has to say about the situation, in an editorial of February 9, 1921:—

"With all the present sources of taxation utilized practically to the limit, Vancouver faces a deficit of over one million dollars, according to the tentative estimates presented to the civic finance committee this afternoon by the chairman, Alderman Owen. The mill rates have practically reached the limit allowed by the charter. There remains the possibility of taxing improvements to the full amount of the assessed value, instead of only fifty per cent. as at present; but the burden already carried by property owners makes it extremely doubtful that the council, in face of the storm of protest that would be aroused, could carry such a project through, even had the aldermen any idea of suggesting it,"

Apparently Vancouver is in need of another Haig tonic to restore enthusiasm for the special fiscal privileges of the vacant lot.

## New Land Settlement Scheme

**W** W. HUSBAND, the new Commissioner General of Immigration, announces an interesting plan for distributing our incoming population. It has the approval of Secretary of Labor Davis. Indeed, most of our readers will sympathize with the wholesome and politically wise purpose of the scheme, however much they may question the methods proposed.

Commissioner Husband states his plan as follows:—

"There is land enough in this country for millions of small farms, land that the Department of the Interior is opening in the West for entry, land in the South and elsewhere that is now swamp but that can be drained and put to use, and still other land in the East that has been abandoned for farming by the draft of our population to the cities.

"Our plan is not to replace American farmers with for-

eigners, but to create new farms and make new farmers, thereby increasing the resources of the nation. Our immigration problem is largely a problem of distribution of the immigrants.

"The majority of our immigrants are peasants, and essentially farmers. American labor, under present conditions, would never take up in large tracts the land now idle, but by cutting them up into small farms and offering them to the immigrant, we will offer him a chance to realize his life's dream—to own land—and at the same time we will be rendering an economic service to the country.

"Our plan is not to scatter these people out in sparsely settled sections and put them up against the problems that our pioneers went through. Neither do we plan to start foreign settlement communities in the strict sense of the term, but we plan to group them, somewhat on the European village plan, and offer them the advantages of expert agricultural demonstration instruction through the Department of Agriculture, and to aid them in taking advantage of the Farm Loan act.

"By handling the immigration problem in this manner, we will do away with the 'red danger.' The farm, with the advantages we can offer, will be the best sort of an Americanization school.

"We must divert immigration from the crowded industrial centres. The change from European rural life to conditions in some of our big factory cities is too much for human nature to stand.

"Our employment service, which has been shot at so often, but which Congress saw fit to continue, can be made to be a great aid to the immigration service.

"The flow of immigration to the cities has been a matter largely of 'follow the leader.' A few of the early arrivals from each European district, have stayed in the cities and the bulk of the others, following naturally, lodged there. We believe the current can be diverted to the farming sections by the same process."

High ideals undoubtedly inspire the above plan and policy. But some very practical difficulties seem to have been left unconsidered.

On the one hand, for instance, the captains of industry will scarcely look with favor on a plan which proposes to draft away to the rural districts the imported labor so long considered as the rightful perquisite of manufacturing centres. On the other hand, American agriculturists are today clamoring for higher prices for their product, certainly not for more and lower-priced production at their very doors.

These are two big lions in the way. Is the Commissioner's pet lamb likely to survive the encounter?

But more serious than the opposition of selfish sectional interests are the economic laws that finally decide the success or futility of such schemes.

Mr. Husband laments the waste places in the country. Apparently he does not see the waste places in the city. The vacant lot and the uncultivated acre are twin offspring of the same evil,—a fiscal system that favors and stimulates with preferential bounties the unproductive holding of land, while it condemns and penalizes by tax discrimination the productive use of the land.

The drift from country to town is of the same origin as the drift from suburb to slum. It is also as conspicuous in

the countries that supply the emigrant as in those that receive him. It is due to the failure of our social laws to adapt themselves to natural laws in the matter of the relation of man in society to the land.

The new Commissioner may build his pretty sand-castles on the beach; but the tides of economic law will irrevocably sweep them away.

What this nation sadly needs is not wishy-washy sentiment and impractical ingenuities, but real statesmanship that, as a primary measure for reconstruction, will break down the artificial barriers, the absurd fiscal barbed-wire entanglements, that at present bar labor and enterprise from their natural opportunities in town and country. Only by such basic action can our civilization be restored to its orderly progression, and the natural equilibrium and interchange be re-established between town and country.

## Something For Nothing

ACKERMAN is the name of a retail hat store on Fifth Avenue. The proprietor has some knowledge of economics. He says in a recent advertisement:

"I pay a high rent—simply because the location is worth it. I'll wager that more men pass my two doors every day and more men come in and buy than either pass or patronize any other hat store in town—and that likewise that day in and day out I sell more hats per square foot of space than any other shop. The result that my high rent figures out less on *each hat sold* than could ever be the case in any cheaper location.

It isn't the amount of rent per square foot that counts, but the amount of rent *per-dollar-of-business* done.

Now the question arises, who gets this value that attaches to this greater volume of trade? Mr. Ackerman seems to be perfectly satisfied with the arrangement, but he doesn't get it—the greater part of it going to some one who does not produce it, for hats of the same quality maintain about the same average price everywhere. The men who pass the store, and Mr. Ackerman who occupies the space in which he shows his hats, appear to be the only active factors in the operation. We must assume, of course, a third individual who has supplied the wood and glass windows that make the store, but this third person, the store owner, would get no more for this material, and no less, were it set up anywhere in the city. Evidently, what he gets over and above this is the location value to which these numerous hat buyers (and Mr. Ackerman incidentally) contribute all there is of it.

Now if Mr. Ackerman and his customers are satisfied with that arrangement, they belong with the people Abraham Lincoln talked about, who, if they like that sort of thing it is just the sort of thing they like. But it is not sensible. A society built on that kind of participation in the joint product of industry is bound to have trouble.

Mr. Ackerman's landlord did not contribute the location, nor is its value due to that person. He may be a very re-

spectable member of society, but he is getting something for nothing, and in other relations men have "a short and ugly" name for people who do that. Nor can he escape his share of responsibility by pleading that the iniquity is "institutional." He is a voluntary part of such iniquity.

## Learning Slowly

THE result of a referendum on federal taxation taken by the Chamber of Commerce of the United States resulted in the defeat of the excess profit tax by a vote of 1718 to 44. The referendum also shows a defeat for the sales tax, which in view of the agitation carried on for the imposition of some form of this kind of taxation, is reassuring. Sentiment also showed a decided reaction against any increase in income taxes. The vote favoring the decentralization of administration of income taxes was also decisive, 1321 to 390. Merchants and manufacturers could thus avoid expensive trips to Washington to take up tax matters which could be adjusted by local authorities.

Next to a proposal for a sane system of taxation is dissatisfaction with all current modes. One must precede the other. But how long shall we have to wait for the majority of business men to discover what others have pointed out these many years?

## A Suggestion For Mayor Hylan

THE City's 250 million dollar subway investment is a 'frozen credit, because of an inadequate fare.

"To make the subway a source of revenue would release this credit from the debt limit, and it could be put to work by the City at once."

Thus agrees the "Subway Sun," a copy of which is posted up in every coach of every subway train in New York.

But of course the subway *is* a source of revenue to some interests, however much the stockholders may lose and grumble.

Is this such a secret?

The only opponents of higher subway fares are by no means those who have to purchase tickets. Real estate interests have already protested against a rise that might affect the traffic and thereby the value of suburban property. The connection between a cheap efficient subway service and realty values is frankly acknowledged.

Why not, as the *New York Times* argued not so long ago, take the logical step of charging to realty values (or more properly, land values) the cost of maintaining essential traffic service, just as the office buildings in the city provide and maintain a safe and efficient elevator service.

Realty interests, which have studied and exploited public service improvements in this city, know perfectly well that the preservation of low fares, or even the abolition of all fares on the subways, even if made at the cost of a special levy on real estate, would be a profitable operation.

What prevents the brighter and broader minded amongst realty owners and operators from boldly advocating a constructive policy of cheap fares based on a special realty assessment limited in its application as contribution to subway maintenance and operating expenses?

It would be profitable as well as immensely popular.

## The Regulator of Wages

THE regulator of wages is the vacant lot. The factor that determines wages is the cheapness or dearness of land—in other words, the terms on which the worker can obtain access to it.

He can combine with his fellow workers to enforce his demand for higher wages, but this is a mere expedient, and unusually a futile expedient. But the vacant lot, the unused mine, the unemployed farm, are his opportunity. Here is the power that determines wages; in the complexity of modern production, though it looms larger, the elements are as simple as these. All can be resolved into Man and Land. The regulator of wages, let us repeat, is the vacant lot—many different kinds of vacant lots, all included in the term “natural resources.”

The Cleveland Building Trades Council has discovered the real cause which will make any reasonable strike successful. It has hit upon the cause which, logically and in its final analysis, would render all strikes unnecessary—but that is another story.

We quote the statement issued by the Council from the *Cleveland Plaindealer*:

“Among many interesting suggestions is one that organized labor lease two 1,000 acre farms, one on the East Side and the other on the West Side, and that they be turned into co-operative farms to provide sustenance for men, who, for instance, might be out on strike as the result this open shop fight.

“The land could be plowed and divided up and the produce sold in the city on a co-operative basis, while there would be nothing to prevent either temporary or permanent homes being put up on the lots.”

## Why Not Keep Babies Alive

In the *News Bulletin* of December 10th under the heading “Sheppard-Towner Bill” occurs the following, “that of the 22,000 city babies studied by the Bureau in seven cities more than three-fifths were born into families where the father’s earnings were below the amount necessary to provide the bare necessities of life.” Why not strive for an economic condition in which the father’s would get all they produced, thereby making it possible to feed the 13,200 underfed babies? And why bring babies into the world when the father cannot get enough of the wealth he produces to support his children?

GEORGE LLOYD in *The Woman Citizen*.

WITH building restrictions, monopoly, and taxed labor, wonder is there are any houses at all! —H. M. H.

## The Need of Education in Economics

THE Single Tax movement meets with opposition from various commercial and political interests, for several reasons. Support is not to be expected from those who have reason to fear that an economic system which equalizes opportunities for all, would abrogate special privileges or advantages they wish to retain. The strength of the movement lies in the fact that it is wholly economic and cannot be made to serve any special interest whatever. Its most active supporters cannot expect any material, personal benefit in return for their efforts. Eventually, as the principles become more widely understood, some individual workers may be elected to administrative offices in government; but the near prospects are not such as to encourage such expectations. Some deeper, more worthy purpose must be their inspiration.

Whether the principles set forth by Henry George in *Progress and Poverty* shall gain large popular acceptance and support depends primarily upon a clear understanding of their economic and social effects. In other words, the propaganda of the Single Tax party must be essentially of an educational character. If ever it tends to branch out and diffuse into distinctly class arguments and sophistries, such as characterize ordinary political campaigns, it will deservedly fail.

The principles of Single Tax are right, without qualification or doubt. Stated some centuries ago, in simpler form but essentially the same, they have not been controverted. Many writers and speakers have undertaken to offset them by disproving something quite different with much elaboration and detail—a means often effective, in beclouding clear issues. In connection with the organized educational work upon which Single Taxers rely for gaining popular favor and finally political victory, it is desirable to learn what is the attitude of university authorities and teachers of economics concerning the value and practicability of the Henry George principles of land taxation and use and whether the Single Tax movement is furthered or hindered by the teaching of economics in college classes.

One of the notable results of such teaching seems to be to impress students with imperfect, even grossly distorted ideas of those principles and their proper application. Why should this be so? One of the great purposes of educational institutions should be the teaching of the truth as revealed to the clearest thought and experience of the day. Surely the prestige and influence of such institutions should not work in opposition to essentially educational efforts having the same purpose in view, unless it is clearly evident that those efforts are wrongly directed. It is a fair presumption, however, that the subject of Single Tax does not receive in our colleges such adequate treatment as its importance and rapid growth in adherents deserves. It may be questioned whether Professors of Economics



generally understood the subject well enough to deal properly with it before advanced students. If not their work might well be supplemented by engaging special lecturers. At present, there is reason to believe, such lecturers, even when their services are gratuitously offered, as part of the organized plan of education, are not desired by some of our larger institutions.

Nevertheless, it might be, that a clear presentation of Single Tax principles before student classes would improve and clarify thinking along certain well-worn lines and advance university teaching in this branch to a par with the best economic thought. Unfortunately, no such effort can be traced to a lecture recently delivered in Goldwin Smith Hall, of Cornell University by Senator Cartwright, of California, which, as reported in the *Ithaca Journal-News*, of December 17, was of such extraordinary character as to deserve attention. Students and the public may justly presume and expect, that lectures there given shall be of educational value, certainly not wild vaporings of the uninformed. Freedom of speech is desirable, but laudation of material wealth for individuals and of the economic system that makes its accumulation "inevitable" should not be sanctioned by university authorities.

Here follow some extracts, printed in the newspaper with quotation marks;—

"There are no ruling classes in America; there are laborers with their hands and laborers with their brains and there are capitalists."

What the capitalists work with is not stated; but since hands and brains are specifically the property of others, doubtless the capitalists are like the lilies of the field that "toil not neither do they spin, yet Solomon in all his glory was not arrayed like one of these."

Concerning owners of great wealth: "They are necessary and they will always exist, because all men haven't the same ability in any line." This the speaker regarded as fortunate for the rest of humanity because of the "law of compensation," which forces every man to let the rest of the world profit by his abilities and which makes the men of wealth "inevitable and necessary."

This is not very clear. But in all human experience the law of compensation seems to work out differently—even when assisted by the surplus profits tax.

At one time the speaker favored a more equal distribution of wealth, but "I soon found out that I was wrong" indicates a change about. Which is, perhaps, to be attributed to further observation as follows:

"A small percentage of the people have the musical talent of the country, and a small percentage have the artistic ability, and a few have the poetic ability. So it is with financial ability; some are born with it and others are not, and only a small percentage of them have it. The law of compensation forces such exceptional men to share their gifts, however, because the measure of a man's profit is the *measure of his service to the world.*" \* \* \* \* \*  
"If he doesn't share his gifts he doesn't make any profits."

Then comes the astounding declaration: "The number of wealthy men is increasing, because we have more educated men."

From all this it would seem, that a numerical comparison of human abilities as demonstrated by individual wealth acquired by "educated men" shows, that a number of magnates in the world of business and finance are several million times, more able than the common run. Competition against such tremendous odds is hopeless.

ROMYN HITCHCOCK

## The Pilgrim's Ter-Centenary

WHO can estimate the value of sentiment? Without sentiment, life would become a mere human beehive, a farmyard, a coral reef. The most contemptuous phrase we can apply to a human being is to say that he is a fishy-eyed blank staring materialist whose soul is wrapped up in the dollar. Sentiment attaches to material as well as to immaterial things. Plymouth Rock is a crude boulder, split into two pieces and threatening further subdivision, and yet the State of Massachusetts, exercising its right of eminent domain is spending nearly half a million dollars in clearing away the surrounding wharfs and substantial buildings in order to create a public park with winding roads, trees, shrubbery and grass plots, so as to give the common looking boulder a sentimental setting.

In consequence, Plymouth will become an extremely popular summer resort, and the town will flourish proportionately. No other town on the Eastern coast could induce the spending of such a sum of money in its borders. The one question in the minds of all the inhabitants of Plymouth is whether the tourists will really come in such numbers as to make the improvement worth while. In other words, is there enough sentiment among the population of the United States to induce them to spend the money on the trip? And how often will they come?

The inhabitants of Plymouth as a general rule are so accustomed to the sight of the Rock, that they have lost in some measure their feelings of veneration and are in the habit of calculating the financial aspect of the proceedings. One man from New Hampshire told the writer that the Rock was worth its weight in \$1000 bills. And he meant it! The owners of property in land are the most anxious for a proper appreciation of the improvement. It is the young men with visions of going to New York or Boston to make their fortunes that are of the apathetic class. Two laborers said to me. "Why spenda all-da-mon on-dabig-chunk? Well, it makes work for da poor man anyway! So, let'er go." and that seems to be the sentiment of the lower masses, of whom there are some, even in Plymouth.

EARNEST I. SOPEN,

THERE can't be idleness in luxury without idleness in poverty.  
—H. M. H.

## Fair Prices and Fair Wages

### HOW THEY MAY BE ATTAINED

(Portions of an address by Edward Nordman, Director Wisconsin Division of Markets, February 3, 1921.)

**T**HE farmer is chiefly a producer of foodstuffs. His first need is an active, effective market. The farmer would like a good profitable price for his product; and at the same time he would like to hire help when help is needed at low wages. These two things at the same time are impossible. The farmer desires prosperity for himself. He must remember that the hired man also desires prosperity; and prosperity for the hired man means high wages. There cannot be high wages for the hired men in the city and low wages on the farm. Labor will gravitate to the place where wages are highest, other things being equal.

The hired men of the city constitute the great market for the farmer's product. Our population is made up largely of farmers and city workers. These two constitute more than 90 per cent. of the population. Each supplies both himself and the other with his product. Wages cannot be high in one industry and low in another; for as water maintains its level, so the shifting of labor to the best paying industries will always maintain a substantial level. There will be minor temporary and local differences due to the character and location of industry and the skill and experience required; but for our purposes these differences may be overlooked.

The farmer should be happy when he finds that hired help for the farm is scarce and dear, for that means that his biggest customer, the city laborer, is well paid and prosperous, and will purchase from him in large quantities and at good prices.

### THE UNJUST DISTRIBUTION OF WEALTH

The city worker spends in his living substantially all he earns. He is wise in doing so, for he never earns more than enough to support himself and his family comfortably and decently and as an American family should be supported, including food, shelter, clothing and education. In truth, with the present unjust distribution of wealth he cannot do otherwise. If he saves anything it can be only at the expense of his family, limiting or denying them some of these necessities. No bank account based on penurious saving can compensate for underfed and meagerly educated children. It is bad for the worker, worse for the children, and worse still for the nation.

The greater part of the worker's income must be spent in the maintenance and education of the family. There is but little that can be saved. A little thought will show that, from the standpoint of consumption, the world lives "from hand to mouth" and cannot very well do otherwise. It always has so lived, and always will. The food produced this year must be eaten this year. What little can be saved over a year would not feed the world a month. Clothing

is substantially all gone within a year and a half after it is finished. What is left would hardly cover the babies. Even the bulk of shelter hardly lasts out the lifetime of the man who builds it without serious deterioration.

### UNEMPLOYED CITY WORKERS MEAN LOW PRICES FOR FARM PRODUCTS

One of the most interesting questions to the farmer is: How can the workman obtain the full product of his labor so as to have an abundance of the means to buy from the farmer what he produces, and at a profitable price to the farmer? If 10 or 15 per cent. of the workmen of the country are without jobs, they cannot buy in any appreciable amounts. If 3,000,000 are out of work, it may mean that 3,000,000 farmers cannot market their products except at a loss. But it means more than that; it means that the men out of work are competing for the jobs, and displacing the men with jobs, at lower wages, resulting in still lower purchasing power. And the 3,000,000 farmers who are left without corresponding consumers are compelled to force their product on the market even at a loss, driving down the market for all farm products to a sacrifice price.

The newspapers of the day contain very interesting if not encouraging, news to the farmers. Textile mills in the east are closing down, or running on part time, or reducing their working forces; coal miners are going out on strike for better wages and working conditions; factories all over the country are reducing wages; a fight is impending between the "open shop" and the "closed shop;" 75,000 men are out of work in one city, 50,000 in another, other thousands in other cities; railroads are laying off men, lowering wages and lengthening hours of work.

Does not the farmer see that all this is undermining and destroying his best market? He may hire cheap "help" next Summer; but if he does it is because help is "cheap" in the industrial centers, and men are out of work. But it also means that the market for his produce will be sluggish and prices low. Low wages do not make brisk buyers, and men out of work are a poor business asset for the farmer.

### THE TOLL-TAKERS BETWEEN FARMERS AND CITY WORKERS

What is the remedy? It must be involved in the question of how much each is allowed to retain for his own use out of what he produces. Let me illustrate: If the workman's product for a day is the equivalent of four pairs of shoes, and if, through our economic system, he is allowed to retain only three pairs or their equivalent, he can purchase from the farmer only three-fourths of what the farmer produces. On the other hand, if four bushels of wheat or its equivalent represents the farmer's product for a day's work, and if through our economic system he is allowed to retain three bushels, he can purchase from the workman only three-fourths of his product.

And this is not far from the true situation. When the farmer pays two dollars a yard for cloth for which the pro-

ducers receive only one dollar; when the workman pays 30 cents a pound for meat for which the producers receive only 15 cents; when this condition prevails generally in the market in greater or less degree for different products, it means, of course, that each is doing a full day's work, and living upon the scale of three-fourth day's pay or less. It means that there are toll-takers in between who take part of a day's wages out of each day's productive work of both farmer and city workman.

#### THOSE WHO NEITHER PRODUCE NOR SERVE

Now, it must be remembered, of course, that there are a very large number of people who are not producers of goods in the usual sense, but who are equally necessary to society. There are teachers and preachers, doctors and lawyers, bankers, merchants, public officers, clerks, stenographers, accountants, insurance agents, barbers, actors, singers, and many others who strictly belong to the working class. These give social services which are necessary or desirable, and for which people are willing to pay. There are others constituting a more doubtful class, such as salesmen of stocks, bonds and securities, various kinds of speculators, promoters, gamblers on the markets, and such. They produce nothing, and much of their service is of doubtful value to society. But they take toll from society to the extent at least of living. In the merchandising of products there are many middlemen who intervene and take more or less toll in one way or another, some of whom perform no necessary services. Again much toll is taken from the people through transportation and public utility monopolies, often with bond flotations and watered stocks far beyond their legitimate value, and upon which the public are compelled to pay exorbitant interest and dividends.

But above and beyond all of these as a successful toll-taker is the monopolization of natural resources. The land; the coal, iron, copper, lead and oil deposits; timber, water powers, dockage and wharfage facilities; choice business locations, and so on. The mere ownership of these permits the taking of toll to the extent of thousands of millions of dollars yearly, for which nothing is returned either in product or service.

This may be illustrated by the case of a corner lot in a city for which \$100,000 a year ground rent is paid, the tenant owning the building, and paying the tax on both land and building. Here is a case of pure toll-taking, for which neither service nor goods are returned to society. But this \$100,000 a year becomes an overhead charge of the business which the public must pay. And there are many thousands such lots of greater or less value.

It is this unnecessary toll-taking that explains why the farmer and the city workman must each labor four days to obtain three days' product of the other. It is the exorbitant toll-taking between the producer and the consumer. And since the producers are chiefly the consumers, we can call it a toll levied on production, leaving the producer three-fourths or less of what he produces. He should have

the whole of what he produces to keep business going, and to keep his family in proper comfort.

#### HIGH LAND VALUE MEANS NOTHING TO THE REAL FARMER

The farmers themselves are not without fault. Did you ever see a farmer who was not pleased to see his farm advance in value? I do not mean the improvements, but the selling value of the land. And yet such increase in value is an actual damage to the farming community. The farm will raise no better crops because of the advance in price. But it makes it more difficult for his children and grandchildren to secure farms. It drives the young people into the cities to compete with city workmen for the overcrowded positions, tending further to drive down wages. The increased capitalization requires more rent from tenants, and renders them less able to become owners, and compels them to live upon a lower scale. In other words, increased price of farm lands is a part of the toll-taking which becomes a burden on the public.

With increasing land value there is no gain to anyone except the farmer about to sell or the owner who rents, and these gains are more than offset by the loss which they sustain by reason of like increases in other natural resources such as coal and iron mining properties and business locations. If improved farm lands remained at the reasonable prices of twenty-five years ago, the farmer could raise as good crops, he would have less overhead expense, he could readily buy farms for his sons, and there would be few tenants.

#### HOW TO ATTACK THE PROBLEM

A line of attack upon the problem which will be simple and effective, is to remove the advantages that come from the monopolization of natural resources. The advancing value of these resources is not due to the owner, but to the growth and activity of society; and therefore, society should share more largely in this increase of value. This requires no radical change in our laws or procedure. The so-called "Nolan Bill" now pending in Congress, is a step in the right direction. It proposes a license fee of one per cent. upon the ownership of land exclusive of improvements, with an exemption of \$10,000. It is a question whether it would not be better without any exemption, especially for the farmers; for the small owners must pay more than their share of the cost of government under any form of consumption tax, as they always have done; while under this system they pay precisely their just proportion. The \$10,000 exemption will let out nine-tenths of the farmers and home owners.

However, even with the exemption, it is the best proposition so far put forward for federal revenue. This will strike vigorously at the roots of the great monopolies of natural resources; and I may now and here warn the farmers that they are the first who will be appealed to by the big

monopolists to save their great toll-taking monopolies, for the reason that many a farmer can be made to believe that he is a little monopolist himself, and therefore, he must stand with the toll-takers. So much for federal legislation as a remedy.

But our State legislature is nearer to us, and can be reached more readily. It is our instrument for relief. Here the answer to the problem is the same, to reduce the profits of monopoly. The effective method of doing this is to remove the burden of governmental expense more and more from the products of enterprise and industry, and to place this burden on privilege and monopoly. The first step should be to eliminate the taxes on personal property. This is strictly a tax on production, and paid by the consumer. Our State tax commission has advised its removal for several years. Some of the most progressive countries have done this, with uniformly good results. This plan of exempting thrift and enterprise from taxation should be gradually extended until no one is taxed for having made improvements or rendered useful service. In this connection I want to warn the farmers of Wisconsin against the so-called Federal Sales Tax which is being urged by eastern bankers and monopolists. This is wholly a tax on business that must be shifted to the consumer, especially reducing the city workman's ability to purchase from the farmer. The farmers of this State should see that their congressmen vote right on this question.

#### SHIFT THE BURDEN TO NATURAL RESOURCES

It must be very plain to anyone that when the burden of government expense is lifted from the products of industry, these products will be more readily obtained and at less expense to the consumer. That is, the common man's standard of living will be higher. He will live better. He will have more of the necessaries and comforts of life, and he will therefore become a much better customer for the products of both farm and factory.

This will shift the expense of government chiefly to the natural resources; and it must be equally plain that if the cost of government is taken out of the natural resources, there will be so much less toll left for the toll-takers. Of course, it will be objected, as it has been before, that the toll-takers will recoup themselves by increasing their charges. This can be readily answered by pointing out that they cannot do so, for they are now charging all the traffic will bear. It is like saying that if a man has a vacant lot that he is trying to sell, he may increase the price if the tax on it is increased. Since he has not been able to sell it at his present price it will be hard to explain how increasing the incumbrance will enable him to get a higher price.

#### BEWARE THE TAX EXPERTS

It may take a long course of education to satisfy the people, especially the farmers, of the practicability and wisdom of the remedies proposed; for the big toll-takers will spend much money and printer's ink to confuse the issues, befuddle the voters, and save their unearned toll. They can hire speakers, and so-called "tax experts" and "economists"

and produce columns of figures, and perhaps "make black look white and white look black;" but the simple elementary truth will at last prevail, that he who receives income without returning either goods or services is a toll-taker living at the expense of society—that he is wasting the substance of the workers and is responsible for a large share of the unemployment and poor markets that afflict the farmers and other producers of the nation.

#### IMPROVED MARKETING SYSTEMS NOT ENOUGH

The mechanics of marketing must be improved as a matter of course. The road from producer to consumer must be shortened and made as smooth as possible. Scientific methods of production must continue and the cheapening of farm costs must be striven for. These changes are essential to a better marketing system, but contrary to the opinion of many people, these alone will not solve the problem. They must be accompanied by a policy that will get rid of all classes whose incomes are unearned and from whom society receives little or nothing in return. We can't have good markets until the wealth of the country goes to those who are responsible for its production and is made use of to supply legitimate wants.

## Hard Times Come Again

THE receding business boom is here. Unemployment is here. A decline in the prices of farm products has affected the purchasing power of the farmers, and they are reducing consumption in consequence.

The building industry is still held in check by prevailing high costs. International trade is a factor in producing prosperous business, and this shows no sign of reviving, contrary to expectations. The poverty of Europe is unfavorable to the industrial development that would redound to our own prosperity. The people of Europe cannot yet afford to buy goods at the prices that prevail.

The textile industry is in bad shape; the wool market is in a like condition. The percentage of idle wool machinery is the largest in six years. In leather, prices have dropped entailing a loss of over seven millions due to shrinking values. Cotton goods are being sold below present production costs in the belief that wage costs will be reduced. Retailers are still desperately striving to maintain prices, and the reduction in wholesale costs has not yet reached the consumer, save in small measure.

The most obvious factor in the situation appears to be the uncertainty. Everybody is holding off his purchases until lower prices set in.

In the days to come that will bring falling wages and unemployment, men and women workers may turn to consider fundamentals, which in the last election and for two or three years past have been ignored by those who dwelt in a fool's paradise and were satisfied with a temporarily high wage rate.

## A Splendid Tribute To Henry George

IN the *Journal of Law and Order*, published in Boston, our old friend, Poultney Bigelow, has a remarkable tribute to Henry George which would be well worth reprinting in its entirety did space permit. We cannot forego the opportunity of reproducing extracts from this article. Mr. Bigelow wields a pen that has given him no little fame in this country, and great causes have always enlisted his fine genius and splendid sympathy. In his home at Malden-on-the-Hudson, surrounded by his books, he has left unsought the prizes held out to those who take part in political activities. He has been wholly satisfied and happy in the literary work that has engrossed so much of his time, and the fruit of that effort is by no means inconsiderable in quality and quantity.

Mr. Bigelow says in part:

"Of the many and noble and unselfish men that have loomed on my social and literary horizon, Henry George stands out with remarkable vividness. His life is perhaps the nearest to that of our Saviour which it is possible for an American to live. He died young. He lived all his life in poverty. He knew no period of rest or earthly pleasure—his work was always for others, rarely for himself. At a time when other boys are in elementary schools, Henry George was a sailor before the mast, circumnavigating the globe, visiting the Far East, and studying man under different conditions.

### A WARRIOR PACIFICIST

Henry George was a theoretical pacifist, but a practical man of blood; he denounced Governor Tilden for urging the importance of coast defences, yet he enlisted with a gang of adventurers to make war in Mexico under the bloody banner of Juarez.

His conduct was paradoxical only as was that of the meek and lowly Jesus when he broke the tables and no doubt the heads of the Jew money lenders.

### HIS GREAT UNSELFISHNESS

The key to Henry George's poverty was his invincible unselfishness. He deemed it a sin to earn money from his books. He wanted his gospel to reach the poor and for them he virtually abandoned all hope of returns from a work that went into millions of grateful homes. It is also worth noting that Henry George, in common with many of the world's great writers, had his book rejected by the leading publishers of his native land.

### A LITERARY TRIUMPH

Finally the author borrowed money, set the type up himself; made the plates at his own expense and then after having achieved his own success found plenty of pub-

lishers ready to share his glory—and secure all that there was of profit.

In 1881 Henry George woke up to find himself the literary hero of two continents—but heroes of the pen are much like those of the sword—they often fight on empty bellies.

### OUTRAGED TRUSTEES

He had written much on political economy and had achieved considerable fame as a speaker who treated questions of the day from a philosophical and not merely political point of view. The University of California suggested to him the idea of preparing a course of lectures on political economy with a view to a chair in that department—as yet unfilled.

The day came, the platform was occupied by all that could lend importance to a great academic event. The hall was crowded with under-graduates and the prospective Professor was at his best.

Success was instantaneous and overwhelming, but the applause was limited to the body of the hall. The platform with its load of trustees, patrons, politicians and paid pundits shook hands but languidly when the lecturer ceased—and Henry George was not invited again to Berkeley.

The lecture was a masterpiece. . . . It is a lecture that might do good if given once a year at every American college.

Here is an extract well calculated to administer a spiritual jolt to even less conservative communities than California:

"For the study of Political Economy you need no special knowledge, no extensive library, no costly laboratory. You do not even need text books nor teachers if you will but think for yourselves. All that you need is care in reducing complex phenomena to their elements, in distinguishing the essential from the accidental, and in applying the simple laws of human action with which you are familiar.

### UNIVERSITY IGNORANCE

"All this array of professors, all this paraphernalia of learning cannot educate a man. They can but help him to educate himself. Here they may obtain the tools; but they will be useful only to him who can use them.

"A monkey with a microscope; a mule packing a library are fit emblems of the men—and unfortunately they are plenty—who pass through the whole educational machinery and come out but learned fools, crammed with knowledge which they cannot use—all the more pitiable—all the more contemptible, all the more in the way of real progress, because they pass, with themselves and others, as educated men."

We can see the platform plutocrats writhing at these revolutionary sentences, for they are words of truth—and therefore bitter to the many.

### A CHALLENGE TO SOCIETY.

Progress and Poverty was eagerly read and hotly discussed, but the older and more sagacious wagged their

heads when the conclusion was driven home logically and society was invited to surrender property in land.

A little club of Henry George students met weekly in my bachelor rooms near Gramercy Park. I recall at this moment J. Kennedy Todd, Cleveland Dodge and his brother Earle, Percy Pyne, Oliver Northcote, and many others of their age and kind.

Mr. George listened always with utmost courtesy, and in his answers had a winning manner of apparently sympathizing with his interlocutor. Many were the long walks and talks we had together, particularly of a Sunday morning, and I was fortunate in being able to fortify a subsequent edition of his great book with citations from the writings of the French Physiocrats, Turgot and Quesnay.

## Robert C. Macauley Stirs Lewiston

(From the *Lewiston Journal*, Lewiston, Me.)

**R**OBERT C. MACAULEY of Philadelphia, candidate for president of the United States on the Single Tax party ticket at the last election, is in Lewiston. He came here from Boston, where he has been spending the last ten days with National Organizer Robinson, looking over the ground and meeting those who have an interest in the Single Tax proposition.

Mr. Macauley, who at present is secretary for the national committee of his party, is visiting this city for the same purpose. He is here to meet all who have a working knowledge of just what the Single Tax plan means. In this way he expects to gain new enthusiasm and ideas, and at the same time to awaken added interest in the cause in this section of New England. During his stay in Lewiston he is to talk at a number of public meetings.

A well built man of middle age, with bright, snappy eyes and a grey Van Dyke beard, Mr. Macauley has an appearance and personality that hold the attention of his hearers. And when he begins to talk in a clear cut and pleasing tone, rapidly warming to his subject, he becomes very interesting.

In an interview granted a *Journal* reporter soon after his arrival from Portland, Mr. Macauley emphasized his belief that at the present time in politics a man does not vote as he thinks is right, so much as he does according to his obligations. For instance, a man may consider that the Single Tax proposition is a clear solution to the problem of taxation. He works, however, for a company owning wild lands on which it pays few if any taxes. Is it probable that this man will oppose his company by voting for the Single Tax plan?

This idea of taxation originated in this country with Henry George, at one time a candidate for the office of Mayor of New York. He advocated the abolition of all taxes upon industry and the products of industry, and the taking, by taxation upon land values, irrespective of improvements, of the annual rental value of all those various

forms of natural opportunities embraced under the general term land. To point out the numerous reasons why this is practical is a story in itself.

The Single Tax party originated in Philadelphia about five and a half years ago, stated Mr. Macauley, not for political purposes but to advertise the proposition and to get its ideas before the people. "We do not desire to be a separate party," continued the visitor. "What we do desire is to convince the people of the practicability of the Single Tax idea, and to get one of the two greater parties to adopt it in its platform."

He went on to say that the party is fully organized and working at the present time in 21 states, being particularly strong along the Pacific Coast. "But," he added, "as I stated before, we do not measure our success by votes. It is measured by the extent to which our propaganda—our basic idea—has reached the people."

"Are there any places where this method of taxation is in effect?" asked the reporter.

"No, there are none," was the ready answer. "In British Vancouver they started ten years ago on the proposition, but they took only a part of the idea. They exempted all improvements from taxation, but did not adopt the main feature—the collection of the annual rental value of the land. Thus land values were greatly increased. In no place has the Single Tax idea been given a fair trial.

"Under the present form of taxation they tax dogs, thus decreasing the number in a community. If a person commits an assault he has to go into court and pay a fine or tax, and so on. A man builds a house and he is at once taxed a large sum. Is this proper? It works as in the case of the dogs—it cuts down the number of new buildings. It puts more of a fine upon a man to build a new house than it does to break the law. It places the builder in the same class with the criminal, one paying a fine for being a menace to the public and the other for being a benefit. Taxes as they are at present put a penalty on men's production; the more productive you are the more you pay."

He cited as an example the case of a man in an insane asylum—incurably insane. Property had been left him. While the owner is in the asylum a railroad decides to build across country, the site being along the insane man's land. This land, of course, increases in value, due to no action on the owner's part, and the person in charge of the property sells a narrow strip of it for a large sum, besides getting an increased rental from the other land along the railroad line. Thus a man incurably insane has his bank account greatly increased through no skill or effort on his part. Single Tax would prevent this, as the increased rental from the land would go to the county or town where it was located.

A PEOPLE set free from land monopoly would not tolerate government as we know it today, with our silly political campaigns!

## California

THE Single Tax League has been reorganized for the 1922 campaign in California, with William DeMille as president.

The demand for Mr. DeMille's "What d'ye mean Single Tax," a collection of his ironical advertisements in leading daily papers during the campaign, continues, although the supply is exhausted. It went far in counteracting the mendacious lies told by the antis, who, being much alarmed, could neither keep silent or tell the truth.

The biggest thing on record is the offer of Mr. George A. Briggs to tour California, as organizer and lecturer. His greatest need was an automobile, and his friend, Mr. James A. Bell, of Elkhart, Ind., maker of the Elcar, promptly shipped a new car, freight prepaid, for the sole use of Mr. Briggs for this work. If the Elcar is advertised by the noise, no Single Taxer ought to be sorry.

Mr. Briggs began his touring about January 1. He asks no pay for his work, and says he is having the time of his young life; is inclined to pay for the privilege rather than to accept a salary. Outside of the office, the League pays no salaries. Dues and contributions, we expect, will pay Mr. Briggs' expenses, and for needed literature.

The office of the Great Adventure here was closed, to reopen in San Francisco. With the G. A. in the North, and our League in the South, the same cooperation, on the same Amendment, is expected for 1922.—C. F. HUNT.

## Colorado

THE Lower Rent League of Denver has submitted to the voters of that city a measure as follows, amending the charter of the City and County of Denver:

BE IT ENACTED by the people of the City and County of Denver:

That to encourage building and thereby to lower rents, Section 212 of the Charter of the City and County of Denver, adopted on the 29th day of March, 1904, shall be and the same hereby is amended to read as follows:

"SECTION 212. Land and all interest in land including franchises in public roads, streets and alleys shall be listed, valued and assessed each year separate and apart from personal property and improvements on land; said assessments shall be made by the manager of the Department of Revenue.

(a) The Council shall levy state, county and school taxes as provided by general law. The Council shall also, after deducting the amount collectible from other sources, levy upon taxable property within the limits of the City and County of Denver the amount of taxes for municipal purposes necessary to provide for the payment during the ensuing fiscal year of all properly authorized demands upon the treasury;. Said taxes for municipal purposes shall be levied, regardless of any limitation on the tax rate, in the manner following and not otherwise:

(b) Each year the Council shall fix and determine

the tax rate to be levied for municipal purposes upon the assessed value of land and franchises in public ways, and shall also fix and determine the tax rate to be levied for said purposes on personal property and improvements on land, but the tax rate for municipal purposes, on personal property and improvements on land, shall not exceed one-half of the tax rate levied for municipal purposes on land franchises in public ways."

This is a very moderate measure, but it offers a talking point for the more radical presentation of our philosophy which Mr. Barney Haughey, who has charge of the work of popularizing the proposal has not neglected. In the *Denver Labor Bulletin* he relates his experience with an opponent from which we quote:

"I contended, that unless there was a demand for the land it would have no value, and as it is the presence and activities of all the people that creates the demand, the people have a perfect moral right to take as much of the rent as they want as soon as they get ready to vote for it. 'Oh, I know the people can take it by voting for it,' he wrathfully exclaimed, 'but tell me where the people ever got the moral right or the legal right to take a man's property away from him.' 'Property in land,' I said, 'is the gigantic wrong of the centuries. A man can have property only in things he produces or in things he renders an equivalent for; but the only right any one can have in land is the right to exclude others from it. That right the owner can and must have. But when the people give land owners exclusive rights in land they at the same time give them notice that there is no limit to the tax that may at any time be laid on those rights. In Denver, where the people have home rule in taxation, they can increase the tax on exclusive rights to land at any time by a majority vote. The increase provided for in our amendment is about six mills on a dollar, and if the land is assessed as low as it was last year the total increase in taxes on Denver land will be about \$1,250,000 a year. A little figuring will show that a yearly tax of that amount on Denver rent will reduce the selling value of the land to about \$280,000,000, or \$20,000,000 less than it is now"

Three thousand seven hundred signatures are required to get this proposed amendment on the ballot at the regular city election on May 17. Two thousand signatures have already been secured, and the forces of the Lower Rent League are confident that they will have the required number in time to file the petition with the city clerk thirty days before election. The labor unions are friendly to the measure, but have yet offered no financial support.

A pamphlet has been issued for distribution to the voters explaining the measure and giving the history of land value taxation in various countries.

## Michigan

THE people of Michigan are apparently, by an overwhelming majority, in a state of unbounded ignorance regarding true principles of taxation. The situation in this state would be highly amusing if it were not so serious.

Producers and consumers alike, in common with those of other states, are the intended victims of those who are searching for new sources from which can be extracted

the billions of dollars required annually to replenish the Federal treasury. But in addition to this, they are also the objects of attack by those who must decide what new provision must be made for raising enormously increased amounts for the various departments of the state and local governments.

State taxation especially has been growing by leaps and bounds, the increase in the last decade being more than 250 per cent. And the air is now filled with argument for and against all the 57 varieties of taxation that the mind of man can, in desperation, conceive of. The proposals most often brought forth are those for a state income tax, an increased corporation tax, the assessment of mortgages, or increased taxes on automobiles, etc. The one definite conclusion left in the mind of the observer as the result of all the argumentation is that each of the plans proposed has been proven to be unjustified and indefensible. Why it does not occur to more of the legislators or tax "experts" that there is an easy way of escape from their dilemma is a puzzle.

It is surely easy to see that, while taxes have been increasing with far greater rapidity than either population or the aggregate of all values, there is one form of value that is keeping pace with taxes. That is of course the value of land of all kinds, which, by reason of the impossibility of creating new land that by competition would cause a reduction in price coupled with the greater desirability given to land by reason of the various activities of mankind, must increase in value far more rapidly than any other property.

An intelligent schoolboy should be able to see that this kind of property, not being produced by any individual nor subject to competition through variation of its supply, should therefore be the only property subject to taxation; and that in reality, as its value is solely the result of the demand for it on the part of the community as a whole, such value rightfully belongs to the community and may rightfully be taken in entirety for public purposes by means of taxation. "The Commonwealth for the Commonwealth" should be our motto.

But poor Michigan, and the whole United States for that matter, has not yet reached the schoolboy stage of economic intelligence, and will possibly worry along for years in futile wanderings through the same economic morass which has engulfed so many nations in the past.

RAY ROBSON.

## Ohio

JAMES R. BROWN, president of the Manhattan Single Tax Club, addressed fifteen meetings in Cleveland in February, among them being the Kiwanis Club, City Club, Woodland District Forum, North Church Forum, Single Tax Club, Real Estate Board, Federation of Women's Clubs, Chamber of Commerce, Industry, and West Side Chamber of Commerce.

The title of his address before the Woodland District Forum was "Something Better Than Socialism." He

addressed more than 4,000 persons in all while in that city, and the press gave liberal extracts.

John Z. White talked to the Rotary Club in Cleveland on March 3 and E. W. Doty to the Canton Rotary Club on March 4.

Louis F. Post spoke in Cleveland in March at the Western Reserve Chapel, East Technical High School, and the East High School.

The Secretary of the Single Tax Club in Cleveland, reports a gratifying increase in membership.

CHARLOTTE SMITH.

## New York

ACTIVITIES in this city have not been wholly at a standstill. The recent visit of Robert C. Macauley to New York and his fine presentation of the Single Tax philosophy at the Hamilton Community Council of Washington Heights, at which meeting Hon. John J. Murphy also spoke, has helped to stir new enthusiasm.

A dinner of the Manhattan Single Tax Club tendered to Louis F. Post at the Machinery Club, presided over by Hon. John J. Hopper, took place on March 18th, and was largely attended. It was a reunion of all Single Taxers of this city. Among the speakers were Sylvester Malone, James R. Brown, Chas. H. Ingersoll, Solis Cohen, and others. Mr. Post's presentation of the Single Tax lifted the subject to the high plane it occupies as the means for the restoration to all men of their rights to the use of the earth, and left nothing to be desired.

On the night of February 11 a dinner was held at Keen's Chop House in the interests of the California movement. Chas. H. Ingersoll presided, and said that if the Great Adventure served no more serious objective it provided the means of getting together once a year. He spoke of the differences that existed in the Single Tax ranks as after all unimportant and transitory. Frank Stephens made an eloquent speech. Miss Schetter said that there were two movements which had her support, the Great Adventure and the Single Tax Party.

Mr. Ross spoke of the progress of the movement and the work done in California, where 500,000 pieces of literature had been distributed. There had been nothing of the spectacular, but a great deal of hand-to-hand work. Dr. Hussey told how she had interviewed people at the rate of 60 to 80 a day. Her address was most happy. There were other speakers, among whom were Miss Hicks and Miss Colbron, and George Lloyd concluded the dinner with a speech that told of his interesting experiences at open air meetings.

A work originating with Mr. George Lloyd will be pushed in this city in the coming months. This is the circulation of petitions to the *New York World* reading as follows:

"We, the undersigned readers of your progressive and representative paper, respectfully petition the *World* to advocate the abolition of the income tax and all other taxes (direct or indirect) now levied on our wages, salaries, food,



*clothing, homes and other products of labor, and that all revenue for federal, state and local expenses be obtained by a SINGLE TAX on the entire annual rent of land."*

These will be circulated in thousands throughout the city. Below the petition it is stated that they are issued by the Single Tax Party, 32 East 13th Street, N. Y. City, the question appended: "Shall \$400,000,000 of our individual earnings or \$400,000,000 of our untaxed ground rent be taken for public purposes."

## Oregon

MR. HERMANN and the forces behind him in the Oregon fight are preparing for the campaign that is to come, and Mr. Hermann will start shortly for a trip to the East, lecturing on the way. Several engagements have already been secured for him, and those who desire to secure appointments in this part of the country can address him care of this office. He is an orator well worth listening to for the message he brings. He is convinced that Oregon furnishes the real battle ground for the Single Tax, and can claim at least that the largest vote ever cast for a straight out Single Tax measure was polled in Oregon in November.

Mr. Hermann will be in Denver the first of May, and will spend a week in Oral, South Dakota.

The gratifying thing is that Oregon labor seems aroused to the question. The last meeting of the Executive Board of the State Federation reaffirmed the Single Tax and will send out an appeal for funds. So the fight is really on in this state.

## Texas

CONFUSION of thought and uncertainty in action are quite as prevalent in Texas as elsewhere. Doubt begets fear in the Legislature and out. There are insistent demands for reduction of state expenses and other demands just as insistent for increased state activities. The regular session of the legislature just adjourned passed the unusual emergency appropriations. The governor acting within his rights has vetoed at least one third of those appropriations. Candidates find it easy to talk economy, consolidation of departments, and efficiency, but quite another matter when it comes to carrying out those platform and stump speech measures. The state's business must go on and the means found. It is all confusion confounded.

"Taxation" and "The land question" have been political pawns for several years. No action worth while was taken on either of them. In the early days of the state, Texas had so much land she could hardly give it away. In her generosity and hope, she gave thirty two million acres to the railroads of the state. Its present value would more than build all the present mileage in the state. Then she built a capitol building that cost her three million acres. Other million acres were given to the public school fund, most of which has been sold at low prices, and con-

verted into low interest bearing securities. The university still owns some millions of acres of grazing land. There is persistent demand that these should be sold outright, although the rentals are producing quite as much as the interest from invested funds would bring.

We are now faced by the land problem from the other side of the question. Many years ago forty acres were set aside for the university. Since then a city of 40,000 has grown up around the university and the capital. It is now found that the university must have more land. There was talk of removing it to a large vacant tract near the Capital City. The citizens of Austin objected to the removal of this institution from the city. In response to this sentiment as well as figuring out the needs of the university and the sentiment grown up around the present site the legislature passed a measure appropriating \$1,350,000 to buy adjacent lands. At least \$1,000,000 of this sum goes for land values. The balance may be considered for improvements that will be have to taken over. It is the old familiar illustration of the state having to buy back the values that it has created.

The average citizen grumbles and growls and sighs at the inevitable, refusing blindly to see the way to obviate such difficulties in the future.

The city of Houston has a similar problem. Years ago the city with the surrounding district voted upon themselves some ten million dollars in bonds to build a ship channel and turning basin. The lands along this channel and around this turning basin were of but little value at the time of digging the channel, but now that the work is completed and used these same cheap lands have increased from ten to a hundred fold in value, and the city of Houston and industries that want to locate convenient to this shipping facility have to pay these increased values. The people of Houston recently refused to issue bonds to buy back much needed frontage on this turning basin and channel. Probably the greatest evil of this is the check on industry and the robbery of the people of an opportunity to work and produce.

These are but familiar examples common to every city and community in the state. One would think that the average lawmaker would learn how to draw the proper conclusion from these facts, but the average lawmaker does not reason much out of the conventional channel. He is afraid to venture forth into new fields. We had the usual crop of revenue measures, proposing additional burdens on business. The tax in vendor's lien notes was there, the exemption of mortgage values and the taxation of equity values only in real estate, additional taxes were placed on motor trucks to keep up the good roads recently built by a tax on automobiles. A strenuous effort was made to raise the tax on gross receipts on oil from 1½ to 3%. Other gross receipt taxes on production are proposed for the coming Called Session. All these to meet the added requirements for revenues. There is this much to the credit of the lawmakers, and the thing that gives hope which is that the majority are against added burdens on business. More and more of them are looking to the land. It is not

so much opposition to the land tax as it is fear of trying something different. The man in the responsible place fears to follow his own judgment. There is but one rational conclusion from all this. We must go to the people and direct to them. Make them see the truth and demand of their representatives that they act rationally. I have learned to be charitable toward the legislators and the average citizen who does not know. My unqualified condemnation rests on the man who knows and yet is indifferent to making his neighbor understand. There are a hundred thousand in Texas who must bear this responsibility.

WM. A. BLACK.

## Washington

**A** LOU COHEN, who is candidate for City Councilman, is urging the passage of a constitutional amendment exempting homes from taxation. The *Post Intelligencer* of Seattle, says that so impressed was Senator Sinclair with Mr. Cohen's arguments that he immediately conferred with the attorney-general and requested him to draft a bill for him. Mr. Sinclair is a banker and a power in the legislature.

Mr. Cohen said to a representative of the *Post Intelligencer*:

"It seems to me that in all the talk that has been heard on the subject of radicalism and the spread of discontent in our state, the one big factor in community contentment has been overlooked, and that is the factor of home owning. Who ever heard of a man owning his home joining in a movement to tear down the government? The great incentive to a happy and contented citizenship is pride and interest in home life and its environment. The great obstacle to home owning by the working classes has been taxation. The more home owners you have, the less radical agitators there will be, and my proposal is to tell the man of small means to buy a lot and build his home, exempting him from taxation up to \$2,500 on the improvements he makes and taxing him only for the lot.

### ECONOMIC DEMAND CREATED

"There is another side to this question that is worthy of legislative thought. I refer to the economic side. Every time you lay the foundation for a new home or a new structure of any kind you immediately create a demand for everything that goes into that building, such as plumbing, electrical fixtures, finishing materials, and the actual furnishings of the home. This demand means greater manufacturing and industrial output for the state of Washington, and, of course employment for more men. The history of every great metropolis shows that where there is work for the men who are willing to work radicalism and discontent are reduced to a minimum."

MANAGING EDITOR: "Don't write that article on taxation." Editorial Writer: "Why not?" M. E.: "Because every Single Taxer in the U. S. will send us a letter telling us we're dead wrong."  
—*Cleveland Citizen*.

WHEN selling, grocers don't mention public improvements; lot dealers do! Why?—H. M. H. in *Cleveland Citizen*.

## Canada

**A**LL the incorporated cities of Manitoba, namely, Winnipeg, Brandon, St. Boniface and Portage la Prairie assess land at its full value and improvements at two-thirds value. In British Columbia, Victoria and Prince Rupert exempt improvements. This has been in effect since 1911 in Victoria. Most of the other municipalities of the province also have total exemption of improvements on over 50 per cent. of value, with land taxed on full value. In Vancouver improvements may not be taxed on over 50 per cent. of value and the actual exemption has ranged from no tax to 25 per cent. Calgary, the chief city of Alberta, assesses improvements at 50 per cent. and land at full value. Edmonton assesses at 60 per cent. and 100 per cent. respectively. There is total exemption of improvements in most of the other municipalities of the province. In Saskatchewan, Regina, the capital city, assesses improvements at 30 per cent. This rule has been in effect for six years, though subject to change by vote of the city council. Of the other cities of the province, Saskatoon exempts improvements to 75 per cent. of value; Moose Jaw exempts 55 per cent. and North Battleford, 70 per cent. Provincial law limits the taxation of buildings to not more than 60 per cent. of value.

At the recent municipal elections in Toronto, a by-law was carried by a majority of 11,570, providing for a partial remission of taxes on residences costing less than \$4,000. This is the third time that the people of Toronto have asked for lower taxes on buildings by public vote. The first by-law was carried by a vote of two to one and the second by four to one, but the council, after submitting the measure to vote, refused to act.

—*Single Taxer*, Winnipeg, Manitoba.

## Victoria

**T**HERE has been an active campaign for land value rating in Victoria. Mr. P. J. Markham and F. H. G. Cornwall have addressed audiences in many towns with the result that Bairnsdale cast a vote in favor of land value rating as follows: 748 in favor, 167 opposed; Tambos Shire 209 in favor to 105 opposed; Dandenong 632 to 167. One town recorded a majority against the reform. Other towns have adopted the reform through their town councils without referendum though this can be called for if desired.

## New Zealand

**T**HE *Liberator* of New Zealand gives the number of places which have adopted the rating on unimproved values:

Boroughs, 66; Road Districts, 37; Counties, 34; Land Drainage Districts, 15; River Protection Districts, 13; Drainage Area, 1; Tramway, District, 1. Total 167.

Polls for recession to the capital value system have been taken on 16 occasions, and only 5 places have gone back.

## Denmark

THE new Danish land law gives landlords until January 1, 1921, to sell 33 per cent. of their land to the government at a fair valuation. They must also pay a special tax amounting to 20 to 25 per cent. of the value of their lands. If they fail to accept this plan, before the end of 1920, they can take it during 1921, but they must pay an additional five per cent. land tax. If they do not sell one-third of the land to the state in 1921, then the offer is withdrawn, and the regular taxes are permanently increased by 1 or 1.2 per cent. of the capital value of the estate. In any case they must pay the 20 to 25 per cent. levy this year. The government proposes to rent the land thus acquired to qualified persons who will work it and will lend them money for improvements, the rental to be  $4\frac{1}{2}$  per cent. on the land value.

## Italy

VAST tracts of land comprising what is known as the Campagna Romana for miles around Rome have lain fallow and neglected for centuries. Anciently it was a populous and prosperous district. Now the sole habitations are the huts of the herdsmen who tend the half wild cattle.

The *New York Herald*, of January 29 says:

"Many of the great Popes tried in vain to reclaim this lost land. A law recently passed decreeing that land not cultivated to its utmost capacity is liable to confiscation was the real turning point. The owners of some of the largest estates undertook their cultivation. The results were beyond their greatest expectation; the land, which seems to have stored up the fertility of centuries, yielded immense returns on labor. Hundreds of acres on other estates have been drained, plans made for irrigation and modern farm machinery installed. These efforts are believed to be the beginning of a restoration which will eventually include all the arable tracts of the Campagna. In this transformation the ancient city sees a new hope for the supplying of her two greatest needs, a nearer and cheaper source of food and a change for the long demanded extension of her present limits.

All countries are discovering, slowly but surely, that the land question is at the bottom of every social question.

## Brazil

AS is known to readers of the SINGLE TAX REVIEW and the Single Tax Year Book, the most Southern State of Brazil, Rio Grande do Sul, adopted some six or seven years ago a land value tax for state revenue purposes which aimed progressively to take the place of all other state taxes.

A few years later, the city of Garibaldi adopted the same system for municipal revenues.

And now we have documents to hand showing that the City of Montenegro in the same state has adopted the same tax system.

The following Decree of the Mayor of Montenegro, Senor Affonso Aurelio Porto, is an inspiring document:—

Decree No. 4, of Dec. 4, 1920.

Affonso Aurelio Porto, Mayor of Montenegro, in the exercise of the attributions conferred upon him by the Municipal Charter, etc.,

Whereas the Municipal Council, by Law No. 1, of Nov. 7, 1920 decreed the Urban Land Tax for the City of Montenegro, thus inaugurating the gradual substitution of all urban taxes by a tax on land, fountain of all wealth, and the liberation of capital and labor from the onerous fiscal charges with which they are now burdened;

Whereas this tax, from its eminently social and human character, the simplicity of its mechanism, the facility of its practical adaptation to our conditions, modifies fundamentally our fiscal system, that old and outworn inheritance from colonial times.

Whereas it corresponds to the public authorities, within the sphere of their action, to stimulate useful initiatives, to facilitate and reward social and industrial development, to protect and not *penalize* with onerous burdens the multiplication of efficient endeavor and the beneficial effects of the employment of capital, which, like labor, are the propelling factors of wealth production;

Whereas No. 10 of Table A of the law above cited authorizes the Mayor to regulate the Urban Land Tax, organize the respective assessments, fix fines, etc.;

Therefore be it resolved:

Art. 1—To approve the Reglamentary By-Law that follows:

Art. 2—The Regulation of the Urban Land Tax shall be enforced on Jan. 1, 1921.

The following extracts from the By-Law regulating the new Urban Land Tax of the City of Montenegro, Rio Grande do Sul, Brazil, will sufficiently explain its character and scope:—

Art. 1—The Urban Land Tax created by Law No. 1, of 22 Nov. 1920 (Budget Law for 1921) promulgated by Decree No 26, of 23 Nov. of the same year, affects all land, whether built upon or not, existing within the urban and suburban areas of the City of Montenegro.

Art. 2—This tax will consist of a fixed rate of one and a half per cent. ( $1\frac{1}{2}\%$ ) on the real value of the land above mentioned.

NOTE:—From the calculation of the real value shall be excluded any buildings, houses, cultivation or improvements representing individual labor, said value being the total of improvements of a public nature,—sanitation, transit, embellishment,—in the urban district; and location, the quality of the land reserved for cultivation, in the suburban district.

Art. 4—For the making of the rate, the superficial area of the lots in the urban area shall be divided into square metres, and in the suburban district, for large landed properties, into hectares; and the tax shall fall upon the value of one or the other, in accordance with the dispositions in the Note to Art. 2.

Art. 6—Annually, in view of the increase of land values, the Mayor shall propose to the Municipal Council the suppression of other taxes from the urban budget, and increase the Land Tax until all taxes levied in the City are substituted by the Land Tax, which thus becomes the Single Tax of the urban budget, and liberates the industry, trade, consumption and other necessities of the population from every fiscal burden.

Art. 9—The following City taxes are hereby suppressed:—

(a)—City rate on the rental value of all properties.

(b)—The industrial and professional license on the following businesses:—(Here follows a list of thirty-eight businesses).

(c)—Special Trade: (Here follows a list of four).

(d)—Various taxes:—The area charge for building within the city limits, license for same, metre frontage tax on land without fence or sidewalk.

(e)—The statistical tax on the export of all products of factories established from 1st Jan. onward, which have no similar competitors in the city.

## A Prize to High School Students

THE Henry George Association, 538 South Dearborn Street, Chicago, Ill., has offered a first prize of \$30, a second prize of \$20 and a third prize of \$10 for the best essay on "The Single Tax—what it is and what it will accomplish," submitted by students of high schools on or before July 15.

All essays must be forwarded to the office of the Association. The principal or some official of the high school faculty must certify that the writer of the essay is a student enrolled in his school between March 15 and the close of the school year. All prizes will be awarded on or before September 15, 1921.

## How Do They Do It?

IT seems scarcely credible that the following resolutions could have been passed at one and the same meeting of grown-up men. Yet the event actually happened at the annual session of the National Grange, at Boston, in November last, as reported in the *Rural New Yorker*, of December 4, 1921:

1. "Opposing the Nolan Bill (the 1 per cent. land tax and all Single Tax proposals.)"

2. "All taxes should be levied so as to encourage home-owning, and to discourage speculation and tenantry as far as sound public policy permits, by graduated land tax and exemption."

The probability is that the good-natured indifferent mass of the members were willing, for the sake of peace, to oblige Single Taxers and the antis alike, with fine impartiality,—leaving the score a draw. It is also evident that the farmers do not take seriously the political function of this organization.

## Exemption of New Buildings From Taxation

THE City Government of New York has taken a step which may have far reaching consequences.

Confronted with the task of finding the means to solve the housing shortage the legislature, as related in the September—October number of the *SINGLE TAX REVIEW*, gave permission to municipal authorities throughout the state to exempt new buildings for dwelling purposes, from local taxes for a period of ten years.

The proposal was not received very cordially by New York municipalities. Some cities, like Niagara Falls, where the need for more houses is acute because of the growing population attracted by the establishment of new industries, actually voted down the proposal. Saratoga Springs, on the other hand, adopted it. The City Government of New York delayed action from September 1920, to the end of February, apparently trying to discover some method by which political capital could be made out of it. F.H. La Guardia, President of the Board of Aldermen, was a most vociferous opponent of the proposal. Whatever benefit the city may derive from the final enactment of the measure will be due to Henry Curran, President of the Borough of Manhattan, a Republican, Alderman William Collins, the Democratic Leader of the Board of Aldermen, Senator Charles C. Lockwood, a Republican, Raymond V. Ingersoll, Secretary of the City Club and Dr. Copeland, the Health Commissioner of the City of New York, whose insistence on the need for more houses and whose lurid presentation of the inevitable consequences of failure to provide them stirred into action our sluggish representatives.

The text of the ordinance as finally adopted reads as follows:

*Be it Ordained, by the Board of Aldermen of the City of New York, as follows:*

Section 1. Pursuant to and in accordance with the provisions of section 4-B of the Tax Law of the State of New York as such section was added by chapter 949 of the laws of 1920, entitled, "An Act to amend the Tax Law in relation to the exemption from local taxation of new buildings planned for dwelling purposes," it is hereby determined that until January 1, 1932, new buildings in the City of New York planned for dwelling purposes exclusively, except hotels, shall be exempt from taxation, as herein provided, for local purposes other than assessments for local improvements during construction and so long as used or intended to be used exclusively for dwelling purposes, or if a building of four stories or more in height used exclusively for dwelling purposes above the ground floor, provided construction was completed since April 1, 1920, or if not so completed that construction be commenced before April 1, 1922, and completion for occupancy be effected within two years after such commencement, or if on September 27, 1920, in course of construction within two years after such act took effect.

Sec. 2. It is further ordained that such exemption shall be granted to the extent only of one thousand dollars for each living room, including the kitchens, but not

including the bathrooms, in each such building, provided that the total amount of such exemption shall not exceed for every single-family house coming within the terms of the statute, five thousand dollars of the value of the building, and for every two-family house coming within the terms of the statute ten thousand dollars, of the value of the building, and for every multi-family house coming within the statute, an amount of the value of the building equivalent to five thousand dollars for each separate family apartment therein contained.

Sec. 3. This ordinance shall take effect immediately upon approval by the Board of Estimate and Apportionment.

The consequences of the adoption of the ordinance have up to the present been marvelous. The official journal of the real estate interests of the city in its issue of March 12th, one week after the adoption of the measure heads a long article as follows: "Tax Exemption Sets Speculative Builders to work." From that article we quote the following passages:

#### TAX EXEMPTION SETS SPECULATIVE BUILDERS TO WORK.

Immediate effects of the tax exemption ordinance, passed two weeks ago by the Board of Estimate, are already manifest in the number of plans being prepared for multi-family dwellings to be erected in Greater New York during the coming Spring and Summer. For the first time since the out-break of the World War in 1914 every borough of this city will, during the current year, become the scene of activity for apartment house builders who are actively planning to resume operations on a large scale because of the favorable combination offered through the exemption from local taxation for ten years plus a decidedly favorable market for building materials and labor.

One of the most encouraging facts which shows apartment house projects scheduled for an early start in the various boroughs of Greater New York, is the return into the active building field of such well known speculative and investment builders as A. J. Schwartzler, Julius Tishman, the Rhinelander Real Estate Company and others of the same class. It was these builders in combination with many others who, in the pre-war period, were the leaders in multi-family house construction and who materially aided in the development of this city as a community of modern dwelling places. Their return at this time, after a long season of relative inactivity, indicates a strong confidence in the future of city real estate as typified by speculative and investment construction. What is even more important at this moment is that under the leadership of experienced builders of this type many other prospective builders, who are less conversant with the inside conditions of the real estate and building material markets and who have been more or less timid about starting prematurely, are being influenced to commence work on their contemplated operations without further delay.

Concerns like the F. W. Dodge Co. which make a business of collecting information as to contracts for construction of buildings, report similar conditions.

Of course, as readers of the SINGLE TAX REVIEW would anticipate, prices of lots have shown a tendency to advance in correspondence with the building boom, but it may be doubted if this movement will get very far. There are a

great many vacant lots in New York. Their owners have been sweating for several years under high taxes based on nearly full value. These people know that the exemption of new dwellings will only last until 1922, and that if they have not improved or sold by that time they are likely to be in for some more hard times. So we are not unlikely to see before the end of the exemption period owners of lots bidding against one another to get them sold.

There is always the possibility that New York will not have satisfied its needs for new housing by 1922, in which event a popular demand may arise for the extension of the exemption for a longer period.

Some opponents of the exemption measure oppose it on the ground that it was an entering wedge for "Single Tax." But the same stupidity which prevents the multitude from understanding the Single Tax made it impossible for the rank and file to see any relation between untaxing new houses and that philosophy. It is still an open question how far the general run of people would benefit from a system, which merely untaxed houses and still left other systems of taxation operative as now. All advances in civilization redound to the benefit of the landowner and to the extent that we stop short of taking the full rent of land in taxes we shall fall short of the ideal solution. But the results in New York for the next two years will be worth watching and may afford the whole world a striking lesson.

## A Remarkable Will

THE Houston Foundation for public welfare is the beneficiary of a remarkable will—that of the late Edward Pinkney Hill, jurist, capitalist and ranch owner, who died in San Antonio, Texas, during the summer of 1919. The provisions of this will, described in the November issue of *The American City* by H. Wirt Steele, director of the Department of Charity, Benevolence and Public Welfare of Houston, show that its author recognized a concept of social responsibility which might be that of some future utopia.

"I give, bequeath and return to the people of Houston in their corporate capacity as the city of Houston, and the Houston Foundation as created and organized by and under the ordinance of said city passed March 22, 1915, and for the uses and purposes expressed and defined in said ordinance, all my property, real and personal, that I may own at my death.

I am influenced to this disposition of my estate by the reflection that I went to Houston early in 1886 with nothing. When I had made a few dollars above necessity I invested in city lots and continued like investments while I lived there up to 1897, before which time, after a division of my property, there remained to me enough to enable me to retire from business. This good fortune came unearned by me through increased value of real estate, and it seems appropriate that the city of Houston should have such share in that good fortune as I am in a situation to return."

—*The Survey.*

## California, The Jap Problem And Idle Land

GERRIT J. JOHNSON in *Grand Rapids Herald*.

THE writer having just returned from California, finds what seems to him a general misunderstanding here in Michigan regarding the so-called Japanese menace on the Pacific coast, and believes that the readers of your valued publication might be interested in getting the facts from first hand observation.

Before the World War California papers were full of this Japanese menace. They told us seriously that Japan was shipping troops into Mexico and massing them close to our border line; that Japanese submarines were seen near our coast. The atmosphere became so charged with fear that some of the well-to-do, those who occupy the beauty spots on the ocean front, actually moved into the interior. Many Japanese were arrested as spies and we were told they had maps, photographs and drawings of our forts and ports. Then Congress declared war on Germany and the Japanese troops along our border line must have faded away; the Japanese submarine disappeared and the Japanese were let out of jail. Then we appealed to these same despised Japanese to help us raise food to win the war and place democracy on the world map. They responded with a will. They thought here was their chance to show us Americans that they too could be Americans to the core.

After we placed democracy in Europe what happened? In the last election California passed an amendment which not only disfranchises them but prevents them owning or leasing land, or owning stock in any company that owns land. All that is left for them is to be our servants. I sometimes wonder who among us foreign born or of foreign descent are so important we have the right to say that the Japanese shall not have the same privileges under the Stars and Stripes that we enjoy. Surely if there is such a thing as priority right it would belong to the Indian. If Thomas Jefferson could come back to life and get our present idea of Americanism and democracy, would he drop dead again?

What's really troubling California? We could ask the same question of all other states. In California moving picture houses spring up like mushrooms. Movies, movies everywhere and yet crowds are lined up for blocks waiting to get in. It is the same with football, baseball and prize fights and there must be the jazz music while we eat our soup. The lectures where there is food for thought usually go unattended. We point with pride at the numerous \$1,000,000-a-year movie stars but the teachers who are supposed to be the foundation of this republic have an awful time making both ends meet. I sometimes wonder if Nero is again playing his old fiddle.

Is it really a Japanese menace that is ailing us or are we who call ourselves Americans becoming a menace to ourselves? Had these Japanese been frugal French peasants instead California would have hated them just the same.

It is not a racial but an economic problem that confronts California and the rest of our country.

Here is the trouble as I see it. California land boosters have boomed a fictitious value on the land. The land that the Japanese use for truck gardening is held from one to three thousand dollars an acre. The Japanese are very frugal. Their whole families will work 16 hours per day, every day in the year. They have to do this to eke out an existence. Americans can not compete in long hours and low wages with the Japanese in tilling this high-priced soil, so they get peeved and they think it is a racial and do not see it is an economic problem. They do not see the land profiteer. In California there are still millions of acres of idle fertile land in its natural state, but held out of use by land profiteers. While Californians were attending the movies, football, baseball and prize fights, and while the fizzle-headed sports were doing the shimmy, sharpers stole their lands. Now the sharpers realize they cannot get Americans to work this high priced land, so there has been a quiet movement on foot to import four or five million coolies. Land profiteers would rather flood our whole country with cheap coolie labor than sell their land at a price that enables Americans to buy and till the soil.

How can we remedy this situation? By using our brain power. Our present system of taxation is all in favor of the slacker and suppressing industry and thrift. We are working hind end too. We must face about and take all taxes off things desirable and place them on the undesirable. Idle city lots, idle lands and idle mines are undesirable. Suppose we take all taxes off our stores, stocks, factories, homes and contents and instead tax the vacant lots just the same as the used lots, according to their location value. That would drive vacant lots on the market. Then the young men who are making goo-goo eyes at their best girls could buy a lot. That would mean new homes, new furniture and new life. Then take all taxes off the farmers' crops, stocks, buildings and contents and instead tax the idle lands and idle mines the same as the mines or lands that are in use. That would kick the props from under the land profiteer and throw idle land and mines on the market. It would give man the same privilege as the birds of the air who build their nests in any place not in use. Then the Japanese will not want to work 16 hours a day and the American can then also afford to till his own soil. As soon as we are ready to attend to the duties of our American citizenship with the same alertness that we attend the movies, football, baseball games and prize fights, just so soon will our troubles disappear. It is not the Japanese who are bothering us but our trouble lies with ourselves.

GERRIT J. JOHNSON.

IF, as one of Mr. Hanna's writers insists, some taxes are "wholesale thievery," and if, as the *Saturday Evening Post* asserts, a tax dodger is a criminal, are not citizens between the devil and the deep sea?

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

## Address of E. Yancey Cohen At Fairhope

[Following is the address of E. Yancey Cohen, National Treasurer of the Single Tax Party, at the Anniversary Dinner of the founding of Fairhope, the Single Tax colony near Mobile, Ala. Mr. Cohen is a veteran Single Taxer known wherever the cause is known. He was a frequent contributor to Henry George's *Standard*.]

MR. COHEN in acknowledging the chairman's complimentary words remarked that he had rather expected to be presented as a more or less objectionable character, inasmuch as he appears as Treasurer of the Single Tax Party—and treasurers are proverbially objectionable; while as for being a member of the Single Tax Party that alone, in the eyes of some Single Taxers, was a very objectionable, almost criminal stigma.

But in spite of these handicaps he was glad to feel that in Fairhope at least he and his family were receiving a friendly reception, which was grateful indeed and heartily appreciated and reciprocated. In speaking of the Single Tax Party he was reminded of the famous description of the newly awakened Third Estate in France given by the Abbé Sieyès at the beginning of the French Revolution. Paraphrasing these words one might ask concerning the Single Tax Party: "What was the Single Tax Party? Nothing. What is the Single Tax Party? Something. What does the Single Tax Party wish to become? Everything."

And first, why was the Single Tax Party nothing? Truly a strange admission to make, after thirty-five years of Single Tax agitation. But it must be remembered, said the speaker, that although the Single Tax movement started as a political movement, with the New York labor unions united in the endeavor to elect Henry George mayor of that great city and with the demand for the Single Tax on land values the first and only plank in the United Labor Party's platform, yet by a strange perversity in human nature, an unheard of lack of tenacity in keeping to the main point and feebleness in the difficult art of political organization, this movement which for a season or two attracted almost world-wide attention and struck terror into the hearts of the privileged classes, began almost immediately to disintegrate. Its leaders were not politicians. In vain did a minority element headed by Father McGlynn point out the necessity of building up an organization by gradual accretions of members and hard, hard work. Father McGlynn's ideas were side-tracked and Single Taxers rushed headlong into the Cleveland campaign for tariff reform; enthusiastically maintaining that this was a step in the right direction." And for thirty years they have been "kidding themselves" with the belief that the Democratic party is the party for them. What a delusion! They achieved no power within the Democratic party and they lost all semblance of an organized Single Tax minority. Tammany Hall was an organization without principle, while the Single Tax was a principle without organization. In vain did the Single Taxers maneuver for

the election of Single Taxers to office within the Democratic party. In vain, because when elected even though the Single Tax office-holder filled his position with the greatest intelligence and zeal for the public service he yet was invariably met with a solid refusal on the part of the Democratic party to listen to his Single-Tax proposals. His bills were invariably pigeon-holed in committee; or if, as in the case of the Johnson-Maguire bill, a vote was reached, a half dozen votes was the number cast in a House of over four hundred. The reason was clear. The Democratic party's platform contained no mandate for the Single Tax and the members of the party were in no way bound to vote for it. So it was an instance of love's labor lost.

Now such being the case, after a generation of such disappointments, some of our more militant and dissatisfied Single Taxers began to cast about for a way to revive the moribund movement. And their choice fell upon the original idea of an organized political party movement. A bunch of obscure persons in Pennsylvania set the ball rolling. A local party was organized in Philadelphia. New York was the next adherent to the new thought. Then New Jersey followed, organized by counties. Meanwhile the inspiring influence of Luke North had begun to rouse Single Taxers generally from the lethargy into which they had fallen, following the diminishing activities of the Fels Fund. Why not at least take advantage of favorable election laws, wherever found and seize upon the free advertising offered by the State's Board of Electors? The circulation of millions of ballots, sample and official, the natural cooperation of the press in presenting the political news of the day, these and the publicity afforded by candidates' speeches and many other ingenious methods of propaganda were opportunities too good to be missed. And so the Single Tax Party was born, and in 1920 it held in Chicago its first national convention and in the late election it appeared on the ballot in eleven states. At least, according to the Abbé Sieyès, the Single Tax Party is proving to be something.

But by the same token it aims to be "everything." Why this supererogation? Because a life-time of study in the science of political economy has convinced Single Taxers that they have a remedy and a way out from the distressing results of fatuous ignorance on the part of millions of their fellow men. They have a means of putting an end to the cataclysm which privilege has at length brought upon mankind, and of bringing order out of chaos. The tragedy of the Single Tax movement lies in the fact that at this time of world crisis its lack of strength is so palpable. Where is the voice of Henry George? Why is it not resounding now like the horn that rang through Roncesvalles? The reason lies with Single Taxers themselves. They appear to be individuals first, last and all the time. They refuse to combine, refuse to cooperate. The discipline of a political party will teach them to cooperate and will prove to them the virtues of organization. This is perhaps the chief present merit of the Single Tax Party. Let us take a leaf

from the book of the socialists and communists. Even as they call to the workingmen of the world to unite, let us cry, "Single Taxers of the World, unite."

## A Fading Theory\*

Only those who still distrust representative government and insist that everything should be determined by a vote of the people, regardless of the ignorance of the people of the merits of the propositions upon which they vote, still consider the initiative and referendum bulwarks of democracy.

We have had nearly a score of years of practical experience with them in this country and the net result has been the defeat or long delay in putting into effect of some excellent measures that were unpleasant to private, special or political interests, through the referendum route, all at much expense to the state.

The theory that corrupt legislatures need to have the referendum check kept upon them has been exploded by the practical working of the law. The referendum in its practical operation seems merely to offer an opportunity for interests adversely affected by a new act to delay many months its going into operation, possibly to cause its defeat.

The initiative, on the other hand, has proved to be chiefly a means for a minority of theorists to thrust their theories upon the people for an expression of opinion at the ballot box year after year, each time at an expense to the state. Oregon was the pioneer state to adopt the initiative, the first election under it being held in 1904. At that time and at every general election since a small group of Single Taxers have compelled the people to vote on some phase of that question. It has always been defeated by a large majority, at the election last November, larger than ever before, but it has always come up again.

Even now the proponents of the Single Tax announce that they will have it on the ballot again at the next election by initiative petition and will keep it up until they succeed, which means until the millennium unless there is a great change of opinion on the subject.

To prevent this constant bringing up of isms and minority-held theories, annoying to the people and wasting the public revenues, it was proposed to amend the constitutional provision establishing the initiative by providing that any defeated measure could not be brought up again

\*We call the special attention of our readers to this editorial. It bears the ear-marks of imported matter, and is obviously not of local origin. For we have not the Initiative and Referendum in this state, nor have the citizens of Ithaca ever been called upon to register their views on the Single Tax question. Now what is the organization that is preparing such editorial matter for papers that will use it, and what political and "business" interests are behind it? If there is such an organization sending out this kind of editorial matter, the source should be indicated by self-respecting papers using it. And it might be well for papers possessing ordinary newspaper intelligence to make such changes as will prevent the intrusion of local anachronisms which to the discerning disclose the alien sources of supply.—

—EDITOR SINGLE TAX REVIEW

for 10 years, but this was defeated because it was realized that the prohibition might be evaded by a slight change and that some good measure might be defeated once and thus blocked.

The common sense of the people is asserting itself with regard to both the initiative and referendum, and doubtless both will be rendered more difficult to set in motion when the new constitution is framed.

Ithaca, N. Y. *Journal News*, Jan. 31.

## The Golden Rule

ACCORDING TO THE "*Bulletin*" of the American Building Contractors of recent date the members have been considering ways and means of bringing about harmony between the contractors and their employees. As a final summing up they came to the conclusion that the Divine rule "Do unto others as ye would have others do unto you," was the only solution of the problem. This is true. No other solution is possible. How to attain it, is the next procedure. That also is so simple that it is wonderful no one ever found it out before.

A minister once preached a sermon in which he stated that if any broker tried the Golden Rule in Wall street, he would be bankrupt in an hour. It would take, perhaps, weeks in Mr. Rockefeller's case. These men are on the horns of a dilemma. If they combine to keep up the price of building they become criminals. If they don't combine they must compete and the lowest bidder gets the job. How can you exercise the Golden Rule in the latter case? For you must avoid self-seeking among yourselves before you can extend fellowship to your men.

Now the men must be Golden Rulers, too, otherwise the contractors will share the fate of Mark Twain's "Good Little Boy." This boy on Sunday walked out on a plank to remonstrate with a number of his little friends who were going off in a boat to fish. The plank was loose and tipped him into the water, whence he was barely rescued from drowning, and he got whipped when he arrived home, for spoiling his Sunday clothes.

You cannot exercise Love unless Justice is first established. Eliminate unjust laws before you try to exercise charity. All attempts must fail woefully unless this is done. Idle men outside the union will make every union man a loyal supporter of his union and the interests of union men who try to monopolize their trades for the benefit of their members will always be antagonistic to the interests of employers who are forbidden to form contractors unions, but are forced to struggle among themselves for business.

Open up the land to labor and capital alike and the Golden Rule will come into automatic existence. At heart the average man feels that way.

EARNEST I. SOPEN.

GRANGERS demand all money be taxed; then howl at high interests rates—H. M. H. in *Cleveland Citizen*.



# Extracts from Our Contemporaries Showing the Growth of Public Sentiment

## FROM A SOCIALIST CONTEMPORARY

Labor is prohibited from having free access to land and the raw materials and means of producing and distributing wealth—it is heavily fined through the levying of profits, rents, interest and taxes when it seeks to increase production.

*Cleveland Citizen*

## CLOUDCROFT, A SINGLE TAX CITY

The question is frequently asked "Has the Single Tax ever been tried?" and the answer is no, not in its entirety for that involves the abolishment of all taxes whatsoever, leaving only a tax on site value. And a fair trial of the Henry George proposition would have to be on a scale wide enough to obviate all of the multitude of taxes now imposed, including income and tariff taxation. But the Single Tax has been applied in several individual places and it is interesting to report that one of these is at Cloudcroft, New Mexico, where I have had a cottage this summer, and where for 10 years there have been no taxes on improvements, vacant lots contributing exactly as much in taxes as equally valuable lots on which cottages have been placed. And the plan, I am told, has given universal satisfaction except where one man bought for speculation.

Cloudcroft consists of some 200 cottages owned mostly by El Paso people, and a hotel for summer use. The Single Tax plan was put into effect by the "directors" of the community, three prominent El Paso business men, all of them old friends of mine. One of these was Capt. H. D. Slater, editor of the *El Paso Herald*, to whom I gave a copy of "Progress and Poverty" some 16 years ago, and I am going to flatter myself that that book is largely to be credited with the common-sense but unusual plan adopted. HENRY WARE ALLEN in the *Wichita (Kas.) Beacon*.

## HOW THEY DID IT?

How did we do it? Simply by going without everything we needed. When I was first married my salary was thirty dollars a month.

My mother-in-law, who lived with us, decided to save enough out of my salary to build us a home.

When the cellar was finished, I became ill and lost my position, and had to mortgage the cellar to make my first payment.

Although we went without food for thirty days the first year, we never missed a monthly payment.

The taxes, interest on mortgage and monthly payment on house were now three times the amount of my earnings.

However, by dispensing with the service of a doctor, we lost our father and mother-in-law, which so reduced our expenses that we were able to pay for the parlor floor and windows.

In ten years seven of our nine children died, possibly owing to our diet of excelsior and prunes.

I only mention these little things to show how we were helped in saving for a home.

I wore the same overcoat for fifteen years, and was then able to build the front porch, which you see at the right of the front door.

Now, at the age of eighty-seven, my wife and I feel sure we can own our comfortable little home in about ten years and live a few weeks to enjoy it.—*Life*.

## A WELCOME UTTERANCE

Free trade in land has made it profitable to treat land as capital from which a money income is to be gained rather than as a source of subsistence for the human race. Ownership by absentee landlords and cultivation by tenant farmers is on the increase.

A land policy is needed which will encourage the tenant worker to hope to become an owner-worker. The divorce of land ownership from landworkership should be annulled. The nation will be the gainer when the men who work the land are the men who own the land.—From a pamphlet issued by the National Catholic War Council, Washington, D. C.

## NOTHING RAISED BUT THE RENT

"Don't they allow us to raise children in this apartment house?"

"No," said the janitor.

"Nor kittens nor puppies nor parrots?"

"No. Nothing is permitted to be raised here except the rent." *Detroit Free Press.*

## EVEN IN PERSIA!

"But the power of the landlords will pass. It is said that there are on foot plans to break the great tracts of land by voluntary sale. After that may come compulsory sale. Probably after that there may be some simple land tax, which, if it could be instituted and properly controlled would certainly supply enough revenue to run the country." (MAUDE RADFORD WARREN, in "The Country of the Caravans," a description of present-day Persia, in the *Saturday Evening Post*.)

## A RAILROAD PAPER SEES THE LIGHT

Labor has learned that "Life, liberty and the pursuit of happiness" depends upon access to this kind mother earth; that monopoly of it must be broken; and that he must use his government to break this monopoly. To Labor "the end of government is the welfare of mankind,"

and that to him means the welfare of all and not a few lucky ones.

The worker on the farm and in the factory, in the store and office now sees that freedom for himself and his children depends on breaking this monopoly. This man of toil has learned "to test" all authority, and is not afraid to search out a standard of truth and justice from his own inner consciousness. He discerns the elemental fact that opportunities must be equal alike to all and that every man must be protected in the right to what he produces and this cannot be realized until the "God-denying" monopoly of Mother Earth is broken. Man is by nature a child of the earth. Henry George saw this cardinal truth when he wrote:

"The ownership of land is the great fundamental fact which ultimately determines the social, the political, the economic, and, consequently the intellectual and moral condition of a people. And it must be so. For land is the habitation of man, the store-house upon which he must draw for all his needs." San Antonio (Texas) *Railroad World*.

#### NO LACK OF LAND IN JAPAN

The real reason that Japanese seek land ownership in foreign countries is that the Emperor, whom they worship, and the noble families, by whom they are dominated, refuse to permit them to own or cultivate the land that is now lying idle and waste in Japan. If the Japanese Government would pass a law opening the crown lands, now idle, to lease for the purpose of cultivation it would enable Japan to support on her present islands a population twice or three times as large as now exists thereon.

*New York American*

#### A LAND TAX.

"The Committee of Manufacturers and Merchants on Federal Taxation (incorporated)," with headquarters at Chicago, has on its list of members a lot of influential citizens in the business world. It was organized for the purpose of pushing through congress the Ralston-Nolan bill dealing with taxation. This measure proposes to reduce the Federal tax burden on business enterprises by twenty-five per cent. or thereabouts by substituting therefor a tax of one per cent. on the privilege of holding land—urban, agricultural, coal, oil, mining, timber, water power and the like, valued, after deducting improvements, at more than \$10,000.

It is claimed by the new organization that business must have relief from excessive federal taxation, and as there is little hope of reduction in taxation by the government for some time to come, it resolves itself into balancing the load. We are told by the literature of the committee that the "privilege of land ownership can well afford and ought to carry its fair and equal share of federal taxes."

A half dozen years ago nervous persons would have

seen in this the entering wedge for the Henry George theories of taxation, but today the matter is put forward by hard-headed business men instead of theorists and panaceaists. It depends upon whose ox is gored. War taxation makes us view many things in a new light.

*Rocky Mountain, Colo. News.*

#### ANOTHER PERPLEXED PHILOSOPHER

Joseph Dana Miller, editor of the *SINGLE TAX REVIEW*, has written an open letter to Samuel Untermyer regarding the latter's suggestion of appointing a state board of control over employers and employees. In this letter Mr. Miller points out the absurdity of the attempt to settle such a question by a board of control. Mr. Miller, however, observes that so many Socialistic features have been added to our government that one or two more will make little difference, but that Mr. Untermyer should expect to secure any satisfactory results would only lead him to failure and disappointment. Contractors and laborers are like two cats tied by the tail and suspended over a clothesline. What will the animals do till released? Fight, of course, and tear each other to pieces. Would you appoint a board of control to stop their fighting? How much easier to cut their bonds and let them down to the ground. That is the only solution of the question. Till men are free from the horrors of unemployment they cannot live peaceably.

*Palisadian, Palisade, N. J.*

#### TAX ON LAND VALUES WOULD STOP DODGERS.

"Millionaires know how to pay their taxes in strict accordance with the law, and in such a manner that they do not pay too much in punishment for their wealth, according to lawful standards. By putting their money in exempt securities provided for the purpose they keep their income intact, but also divert their wealth from more remunerative investments."

To this expose of tax-dodging millionaires, the Economic League replies:

"In other words, the income tax law bears lightly on millionaires, although supposed to bear heavily on them. There is nothing surprising about this. All efforts to levy taxes according to ability to pay must turn out this way.

"More millionaires would be reached by abandoning the income tax and similar taxes and levying all taxes on land values. That would reach the unearned income at its source. The millionaire might invest in stocks, bonds or other securities, but these have no value except what is given them by the property which they represent. In most cases this property is land, and by taxing the value of this land the securities based upon it will be taxed. Such a tax cannot be evaded or shifted. That this is known to millionaire tax dodgers is clear enough from the opposition of the papers they control to Single Tax measures wherever proposed.

"When it comes to a choice between the income tax and a land tax value the recipient of unearned incomes who

wants his privilege to continue is sure to prefer the former. He knows which one he can evade."

Buffalo, N. Y. *Labor Journal*

### NATIONALIZING COAL MINES

In *The News* of February 12 you make editorial reference to a communication from a reader who holds that as *The News* is for tunnel construction by the state, it should, to be consistent, favor state ownership of coal mines.

You say, "We do not believe in nationalization of coal mines, if it can be done without." There is but one alternative—taxation. It will never be necessary for the state to nationalize the coal mines if it will stop taxing the output. And instead of nationalizing the production of coal nationalize the economic rent attaching to valuable coal lands.

Taxation, not nationalization, is the remedy. Why tax labor and capital for producing coal? That is what we want them to do. Instead of taxing the coal producer would it not be more sensible to tax monopoly for not mining coal? In other words, tax monopoly for the value of the coal in the ground.

The monopolization of the more valuable coal land drives labor and capital to inferior land that is poorer not cheaper. Labor and capital are wasted and greater effort is expended producing coal on inferior locations. This makes the price of coal higher than it would be if coal mining could be carried on where the natural advantage is greatest.

Alexander Hamilton truly said, "We must tax land or commerce." They are the only two things that can be taxed. One or the other must be taxed, and which is done tells the story. One insures an aristocratic, the other a democratic society. A tax on property is communistic—a tax on privilege is democratic. A man has a natural, inherent right to mine coal. Those who withhold that right from him should be taxed for the privilege of maintaining a closed shop on the natural resources that God created for the use and benefit of mankind.

JOHN B. M'GAURAN in *The Rocky Mountain News*.

### TAXES

Charles G. Dawes cursed 'em all roundly and soundly at Washington the other day because government is now spending money (and, worse still, time) investigating our extravagance in the past war. Whether Mr. Dawes was justified or not, he warmed over a million hearts by his deep damnation of the investigation. The investigation is buncombe, and will be fruitless, even though it does result in our knowing exactly how much money was lost in Europe and America during the war owing to governmental incapacity. That knowledge will not be negotiable. If it could be possible to hang a few, even one of the men responsible for it, we would say that the investigation was worth while. But nothing is going to happen except a report, which will cost still more money and take us as a country still a little further along the path which leads us nowhere.

A friend of ours who is a Single Tax advocate gave us this line the other day, which he had found in the periodical *Life*. It is so good that it should be repeated over and over again until something happens as a result of it. Here is the line: "A penny saved is a penny taxed." At least that is a good enough quotation of it. The friend wished to know the reaction that the epigram would cause in our mind. Ever since then, that line and Mr. Dawes' testimony have been linked in our thoughts. It is not enough explanation that we benefited reflexly by Mr. Dawes' profanity. Vicarious swearing is not sufficient for relief when the subject of taxes is up in our minds.

*Life's* remark did two things. It refreshed a knowledge that our taxation methods are all wrong and antiquated and that they have always been. It bored into the brain a belief that the money now being spent in Washington to find out how other money was spent, might better be devoted to a constructive investigation, an investigation into the very heart of the whole thing. Government should investigate the question how money is raised, and here is why—because the money that government raises is the money that we spend, the people. We know it's going to be spent again and spent wastefully when we contribute it. But so far as we initially are concerned, our spending of it is done when we pay our taxes. We pay taxes every breath we breathe, with every mouthful of food we swallow, every time we pay our carfare, every time we give the bird a bath, every time we are born, or die, every time we do anything or, don't do it. There is only one tax-free occupation in this country, and that is loafing. The only person who is not taxed is the bum. The very medicine we must take to keep alive and able to pay taxes is so taxed that it is with difficulty our pharmacists can prepare them at all. That last, however, is a double evil, because taxation ignorance and prohibition inefficiency managed to effect a conjunction of evils on medicine. Alcohol is so universal a re-agent in drug making and mixing. Still, if our taxing authorities had not done this, they might have placed a sur-tax on good health, placing a premium on illness, just as they do, in complete blanket effect, on poverty and thriftlessness.—*Cleveland (Ohio) Topics*.

### THE WHOLE WORLD OUT OF JOINT

Of course, prices and wages are out of equilibrium. Wages are always behind prices. Actually, however, they are not so far behind when prices are falling, if we allow for unemployment. It is largely because there are now 3,000,000 or 4,000,000 unemployed in this country that goods are not moving more freely and that railroad earnings are so poor.

The whole world is out of joint. Industry and trade have everywhere been broken down. As a result all countries and all industries are suffering. The delicate balance will not be restored for years. Russia may have to wait one or two generations before the equilibrium of her industries is restored.

GOODBODY & COMPANY'S MARKET LETTER, N. Y. CITY.

### THE VALUE OF LAND

Editor Plain Dealer— Sir: Here is some information for M. M. Bell and others who need it as badly as he does, as shown by his communication in the *Plain Dealer* this morning:

Applying any tax to the value of land decreases that value. The value of land as it exists today is the capitalized difference as shown by its annual rental price and the tax exacted. To illustrate: The ground rent of a parcel of land is \$120 per year; the annual tax is \$20 per year. Thus the difference is \$100 per year, which capitalized at, say 10 per cent., gives a present land value of \$1,000. This capital value is what we buy and sell in dealing in land. Increasing the tax on this parcel will not increase its usefulness. Suppose we do increase the annual tax to \$70; we would then have \$50 for the owner of the land. When he came to sell his land he would find it worth only half as much as when the tax was \$20. Taxing the value of land does cheapen land. This is A B C "stuff" and M. M. Bell is not the only one in Cleveland who needs it; some college professors are with him.

M. M. Bell does state a partial truth when he says: "Land, like everything else, is controlled by the ability of the people to pay."

Of course land is not "like everything else," but it is "controlled." We desire to unfasten this "control" by making land cheap, so cheap, that all may use it, so cheap that a few will not be allowed to live at the expense of all the rest. Taxing land value will cheapen land.. Land is the only "necessity of life" that we have. To cheapen the necessity of life ought to make life easier for all who do the work of the community.

E. W. DORY in Cleveland *Plain Dealer*.

### "PROGRESS AND POVERTY" MAGNIFIED

Shade of Henry George! The following items appeared in a recent issue of the *Washington Star*, a stupid but consistent defender of things as they are:

#### RENTS FOR \$10,000,000

Ten million dollars in rent from one building will be received by Capt. John Jacob Astor during the next 20 years, under the terms of a lease signed up last week in New York City. The property is the Hotel Astor and site, Broadway between Forty-fourth and Forty-fifth streets. The block is part of the old Eden estate, which originally sold for \$34,000.

#### TEN LIVE IN ONE ROOM

Ten persons were found living in one room by housing inspectors of Grand Rapids this week. They all eat standing and sleep in shifts. Occupants are a man and his wife, five children, the grandmother, grandfather and a boarder. Three small beds served the whole group.

Some wag of a printer who had read "Progress and Poverty," must have placed the items together so the effect would not be lost on thinking readers.

In no other way can we account for the appearance in a landlord's paper of such a powerful argument against land moonpoly.

Ten of God's children forced to live in one room while one man makes off with \$10,000,000 of "unearned increment"!—*Labor*, Washington, D. C.

## A Tribute to the Late General Gorgas

A BEAUTIFUL tribute to the late Major General William C. Gorgas, from the pen of Dr. S. Adolphus Knopf in pamphlet form, has been received. It tells of General Gorgas' life and work. In it Dr. Knopf says:

"Gorgas was an idealist, but an intensely practical one. In one of his most remarkable addresses entitled "Economic Causes of Disease," delivered in Cincinnati, September 29, 1914, he said:

"While dwelling upon thoughts such as these (better housing, better food, and better clothing for the laborers in order to combat disease) I came across Progress and Poverty. I was greatly impressed by the theory and was soon convinced that the Single Tax would be the means of bringing about the sanitary conditions I so much desired, and was striving for. It was impressed upon me in a concrete form everywhere, in the United States, in the tropics and particularly in Panama, the great benefit that some such scheme of taxation would confer upon sanitation.

The entire address, which to the men engaged in the combat of tuberculosis has a deep significance, was published by Dr. Walter Mendelson of New York and endorsed by many of our leading sanitarians, medical teachers, sociologists and economists throughout the country."

## Untaxing Our Tax Tangles

SUCH is the title of a little leaflet from the pen of Otto Cullman. Its eight pages are full of meat. We quote:

"To lessen the heavy burden on business, taxes must not be kept *on* business; they must be taken off. There is no other way to secure relief. In other words, if taxes on industry are to be lowered in any way, the solution is not to make up the deficit by placing new taxes on industry and its products; *the solution is to find a source of revenue that is not the result of industrial effort, but which is clearly separate and distinct from it.*

What is this source? The committee has found the answer in a remark uttered by Alexander Hamilton over a century ago: "You must either tax land or commerce." Since the heavy taxation of commerce and all the activities that go with it is the very thing we are seeking to get away from, there is consequently only one alternative: tax the privilege of owning land. By "land" is meant, of course, the earth itself (without improvements) and all the natural advantages that it embraces—agricultural and urban land, coal oil, and mineral deposits, transportation sites, timber rights, water-fronts, water-powers, etc. "

Mr. Cullman is the Chairman of the Committee of Manufacturers and Merchants on Federal Taxation who are engaged in pushing the Ralston-Nolan Bill for a federal land tax, which has received the endorsement of over 25,000 business firms.

## A Useful Pamphlet

**A**LABOR of Hercules is the title of a 16 page pamphlet by George A. Briggs, in which the cleaning of the Augean stables is likened to the task that is presented to us for the solution of the economic problem. The taxing power is the economic force—the river—which we must utilize to clean our economic stables.

Perhaps the analogy is not a perfect one, but the same criticism cannot be found with the reasoning of the pamphlet, which is admirably put.

On page 12 the author says:

*"Agricultural lands are valued at thirty-eight billions of dollars. Much of this is held out of use speculatively. The demand has overrun the supply of good land. Because of this, much land of very poor quality has been forced into use. This is an intolerable economic waste. Adequate taxation of land values would force the best land into use. Poor lands would be brought under cultivation only as the growing needs of society made such cultivation desirable. In the meantime the stimulation to agriculture and to business generally, by freeing business and labor from taxation, would increase enormously the consumption of agricultural products and of everything else produced by labor."*

And this deserves to be considered by every working farmer:

*"It is a demonstrable fact, too, that the majority of folks who use land must also use in connection therewith improvements and other labor products whose value as assessed for taxation is as great as the value of their land. The increase in the tax on their land values, then, would be offset by the exemption of their labor products. Such land owners would pay no more in taxes than they do now."*

But by the exemption of business from taxation, the farmer would be benefited perhaps more than any other business man. It would not affect his selling price, because he is always at the beginning of the chain of specialized industries through which all finished products must pass. The farmer would get as much, if not more, for his product than he does under the present system. His purchases, however, practically all, are finished products which have passed through the chain of specialized industries. These coming to him tax free would give his income an increased purchasing power of at least thirty per cent. This gain would be a real tangible gain, which would make of farming one of our most profitable businesses.

Even though the tax on land values took from land much of its speculative value, yet the farmer would be better off. *That speculative profit comes to him now only when he sells his farm; that is, when he ceases to be a farmer."*

ALEXANDER DUMAS, FILS, said that every human advance was, at its outset, opposed by ninety-nine per cent. of the people.

The following headlines appear in the *Cleveland* (Ohio) *Press* followed by a list of the penalties imposed by that state on all those engaged in any activity of life, liberty and the pursuit of happiness or wealth:

96! COUNT 'EM

THAT'S THE NUMBER OF TAXES COLLECTED BY STATE

AND MORE ARE TO COME

FEEES FOR SPORT S'FORT, WORK, BUSINESS AND EVERYTHING

## CORRESPONDENCE

WHAT SAY OUR READERS TO THIS?

EDITOR SINGLE TAX REVIEW:

In the issue for January—February, you print the new platform of the Committee of 48 and express the opinion that "the platform of the Single Tax Party is more explicit and more acceptable to those who want the Single Tax."

You will pardon me, I hope, for holding a different view. If the Forty-eighters stick to this new platform, then they are the Single Tax Party, and we had better recognize the fact and join them, for then the battle line is forming and the fight coming on along the whole front.

This platform of theirs is one on which many can join, and at that is good Single Tax all over. It seems to me as explicit as anything well can be, and in line with the current of the times—two great merits—and is all harmonious with the Single Tax in the broad sense of the word. It calls for not only the "public control of natural resources by taxation of all land values," but also for "public ownership of railroads, canals and pipe lines, necessary distributing and terminal facilities and means of communication," all of which is sound Political Economy. Civilized society is a cooperative institution in which these public utilities are appurtenances to the land. When they are left in private control and capitalized, their values are subtracted parts of the value of the land, and I fancy that if they were all left to unrestricted monopolistic exploitation without any government interference there would be precious little land value left for the government to tax. Even with the restrictions and regulations that they are subjected to, they absorb a large proportion of that value and prevent and repress and the development of more.

The demand for "equal rights, economic, legal and political, for all civil rights including free speech, free press and peaceable assembly is good Single Tax doctrine, too, and a necessary condition for the preservation of liberty.

I think the Committee of 48 have done exceedingly well this time. They must have consulted good counsel. I could almost have suspected you or Mr. Post. I think they should have our congratulations and unanimous support.

Chicago, Ill.

S. TIDEMAN.

## A CORRECTION

EDITOR SINGLE TAX REVIEW:

I think that an impression our friends may have received from reading various articles signed by our good friend, Mr. W. L. Ross, ought to be corrected. I know that Mr. Ross would not be guilty of deliberate misrepresentation, but in his recent communication he has overlooked the fact that the Los Angeles Single Tax League worked shoulder to shoulder with the Great Adventure League in the last California campaign, and that the Los Angeles League raised and spent nearly \$6,000 for the campaign. We were also responsible very largely for the initiative measure which resulted in the union of otherwise warring elements.

Mr. Ross also overlooks the fact that Mr. Briggs is financed entirely (with the exception of a generous contribution from an Elkhart friend of his) by the Single Taxers of Los Angeles, who are members of the Los Angeles Single Tax League.

He does William C. deMille an injustice, the fact being that Mr. deMille spent several thousand dollars of his own money in newspaper publicity in the 1921 campaign. If Mr. deMille's contribution be taken into consideration, we would be making a very creditable showing as to our contribution in this state. Under his brilliant leadership we anticipate that the next two years will be full of interest for those in the cause.

At the present time we feel that it is the part of wisdom to spend the money we obtain in actual work in the field rather than send an emissary east to collect funds.

We need money, of course, and any contribution will be greatly appreciated. Our present expenses are being met through contributions of members only.

We hope you will set us right before our friends, so that the fact of our participation in the last campaign may not be overlooked.  
Los Angeles, California

R. E. CHADWICK.

#### MISSISSIPPI A PROMISING BATTLE GROUND.

EDITOR SINGLE TAX REVIEW:

For the consideration of those concerned, through the REVIEW I beg to submit the following:

I am a Single Taxer. As able, I contribute of my time, labor and money to the cause.

From a comprehensive review of the history of the efforts to establish the Single Tax in the United States, it is my idea that this can be more easily, quickly and economically accomplished in Mississippi than in any other state, based on the following facts:

The last National Census revealed that the rural population of Mississippi was still in the majority; the total voting strength of the state is about one-hundred-fifty-thousand; there is one political party and two distinct political alignments—Democracy and Autocracy; at about the center the state is geographically divided, the Eastern part hilly and poor, the Western composing the rich Delta; the population of the Eastern part constitutes the great majority of the voting strength of the state, and is composed of all white natives, mostly farm tenants and small farm owners and poor, but, through a liberal and equitably distributed public school system, and Ex-Senator James K. Vardaman's past thirty years continuous war for political freedom, are accordingly enlightened, and compose the alignments of Democracy of the state. As land monopoly is here as elsewhere, they are ripe for The Remedy; Mississippi already has an Initiative and Referendum Measure, requiring only seven thousand petitioners for the Initiative and six thousand for the Referendum, and this measure has successfully run the Supreme Court gauntlets; Meridian, a manufacturing town, railroad junction and center, is the largest city—twenty-three thousand, located in the Eastern part; therefore, a successful campaign for state wide Single Tax could, I think, be limited to the Eastern one half of the state.

Jackson, Miss.

E. M. WALTHALL.

#### AT LEAST THE LANDLORDS WILL PAY WHAT THEY NOW POCKET

EDITOR SINGLE TAX REVIEW:

Much mental confusion results from the failure of people to say what they mean or mean what they say.

Single Taxers propose an exclusive tax on land according to the value and also tell us that this tax will be paid by the landlords, who will be unable to shift it to the tenant. It is then a tax on landlords and not a tax on land. It sounds better to say a tax on landlords as land is an inanimate object and inanimate objects cannot be taxed. Only human beings can be taxed and then only if they are wealth producers. But landlords as such, are not wealth producers and can not pay taxes

—or anything else, for that matter. Landlords, as such, have never paid any taxes and never will, and small blame to them, seeing they can not do it.

It seems then that the Single Tax is not a tax on land; neither is it a tax on landlords. Who then is going to pay this Single Tax? Who is the modest and unobtrusive one who keeps and is kept in the back-ground?

The Single Tax will come out of the produce of the labor of the tenant. So called "land taxes" and "landlord taxes" have always been tenant-taxes and except when the landlord is also the land-user, the tenant has always paid them. This taxing of the tenant is sometimes called "taking the tax burden off of industry and putting it on privilege," as though privilege could pay taxes.

And so, the failure of Single Taxers to say what they mean or mean what they say, results in much mental confusion.

Cincinnati, Ohio.

JAMES BANN.

#### A SINGLE TAXER DEFENDS HENRY FORD.

EDITOR SINGLE TAX REVIEW:

I enclose one dollar for renewal of subscription. May I not say that your paper is in some respects almost as impossible as the Republican Party. You have the hatchet out too much. Your slap at Mr. Ford in the January-February issue of the REVIEW was so silly that it must make you blush even now. Those of us who have had the opportunity to watch him fight the bad in both parties, and know his fearless convictions, even though mistaken, are going to have a hard time listening to silly personalities whether uttered by Rabbi Stephen Wise or the Editor of the SINGLE TAX REVIEW.

Michigan.

#### CANNOT KEEP ON IN THE OLD WAY.

EDITOR SINGLE TAX REVIEW:

Let us realize that we cannot keep on in the old way. We have been throwing our votes away for the last thirty years and if that is to be in the laps of the gods for the future, we might just as well let it register our convictions. It will, at least, be that much gained.

We have been king's fools in the campaigns of the past—Political tramps who have been contemptuously given a berth in the political haymow and cussed for striking Single Tax matches whenever the party barn burned down.

Academic discussion of the Single Tax gets us nowhere with the American voter. He at least is a fighter and respects no one who is not. That accounts for the fact that the base ball hero usually outranks the presidential candidate in popular estimation and will in the future unless such candidates become open fighters, instead of moral cowards. It is this willingness, I believe, that accounts for the support obtained by the Socialist Party, although socialism is not indigenous to our American soil and has been, more or less, associated with a foreign accent.

Considered in their true value, third parties have been surprisingly successful, for the most vital reform measures now on the statute books have been forced there by their activity even though they did not become dominant political forces, and we need not be so very much concerned if the new party does not become the leading organization so long as economic liberty obtains.

Many Single Taxers tell us that it is a hopeless undertaking. Well, it seemed so to us in Kansas when Carrie Nation began wrecking joints and whisky selling drug stores in the state. Kansas had sown the joint and reaped the hatchet, but the crash of falling plate glass awakened the state as nothing else had although nothing seemed so insane at the time. With the heavy batteries of a scientific reform, we are certainly better equipped for the Great Adventure than that little poor old woman of Kansas.

Camp Verde, Arizona

N. A. VYNE.

## NEWS NOTES AND PERSONALS

OUR old friend, Fred. Skirrow, of England, has an admirable article in the *Yorkshire Observer* explaining the relations between the land question and the present state of industrial depression.

THE Community League for Industrial Democracy has been organized in Oklahoma. Zachary S. Taylor is president, Samuel H. Ming, Vice President, J. A. Hamm, Secretary and W. S. Kirk, Treasurer, and the general office is in Enid, Oklahoma. It announces in the preamble to the statement of principles that "it seeks to unite for righteousness and peace all the moral forces of the community." It announces its belief that "the Church and various educational and business institutions possess a possibility of influence that can save our country from further tendencies toward violent revolution." While conceding that the church must refrain from the advocacy of political schemes, it urges that "it is her duty to maintain the social ideal of her founder and leave the individual to deduce from such teaching a plan through political organization for attaining such ideal." It believes that Christian scrutiny should be turned on the present industrial system. Rev. Richard W. Hogue, 6335 Ross Street, Philadelphia, Pa., is Executive Secretary of the general order.

THE death of Richard A. Hould, in New Zealand, at the age of 87 is announced in the *Liberator* of Auckland. For twenty years until his eightieth birthday he was editor of the *Liberator*, and helped to make that paper a welcome visitor. He was gifted with a facile pen, and was for many years one of the strongest advocates of our reform in New Zealand. He leaves two sons and three daughters, one of the latter being the wife of Arthur Withy, well known to many readers of the *SINGLE TAX REVIEW*. The *Liberator* also chronicles the death of another of New Zealand's valiant workers, Thomas Webb.

HEALTH Commissioner Copeland of this city says the only alternative to safe housing for the 135,000 babies born each year in New York would some day be an uprising of the people and the forcible seizure of wealth.

WE regret to learn of the death of Jan Stoffel, of Deventer, Holland, long a subscriber to the *REVIEW* and one of the few active Single Taxers in that country.

It is only on very rare occasions that one meets with better Single Tax matter than appears in A. J. Orem's Market Letter. Mr. Orem is a dealer in securities, an active Single Tax Party man, and Boston's representative for the Single Tax Publishing Company. We shall reprint some of Mr. Orem's matter in future issues of the *REVIEW*. They are usually in the form of dialogue, and are delightfully humorous and pointed.

A MEETING to hear reports from California was held at the New Ebbitt Hotel, Washington, D. C., on March 17th, and among the speakers were Mrs. W. I. Swanton, Western Starr, W. L. Ross and others. Jackson H. Ralston presided.

CHARLES PIKE, of Vancouver, B., C. sends us an item of Vancouver news which is utilized elsewhere in this issue. Mr. Pike has been presenting some good aspects of Georgism to the Society of Friends and to the Adult School in this city.

A DINNER was tendered to Hon. Louis F. Post at the Engineer's Club in Boston on Saturday, March 19th.

HON. CALVIN TOMKINS, long a subscriber and friend of the *SINGLE TAX REVIEW*, died in this city on March 13th at the age of 62. He was Dock Commissioner under Mayor Gaynor from 1910 to 1913. He was

president of the Reform Club for a long time, and was noted as an out-and-out free trader.

AN open meeting of the Round Table Literary Club took place February 3, at the Wadleigh High School Auditorium, this city. These are the wonderful pupils of Oscar Geiger of whom mention has been made in these columns. There were prepared addresses on Thomas Jefferson by John Duff and Alexander Hamilton by George Geiger, and a symposium on taxation in which Murray DeLeeuw, Milton Bergerman and Chester Edelman took part. In addition there was a debate on immigration. Hon. John J. Hopper presided.

It is rumored that Mrs. Fels' contribution to the Palestine movement for 1920 will total \$50,000. It is also announced in a cable message from London that Mrs. Fels has pledged \$600,000 to the Zionist organization.

ON February 5 of this year, Mr. George Foster Peabody and Mrs. Spencer Trask were united in marriage at Saratoga Springs. Mrs. Trask is better known in literary circles as Katrina Trask, a poet of real distinction.

A LEGAL copartnership has been formed between F. C. Lebuscher and John W. Suling, which will henceforth be known as Lebuscher & Suling, with offices at 258 Broadway, this city.

THE *Seattle Union Record*, of Seattle, Washington, reprints from the *SINGLE TAX REVIEW* the article on "Public Ownership" in New Zealand. The *Oklahoma Leader* does likewise.

AN admirable series of articles on the tariff question from our old friend Whidden Graham, occupied the editorial columns of the *New York Globe* in February.

WE are glad to print these words from the *Oregon Journal*, which has been very fair to the Single Tax and Single Taxers in Oregon. What the paper says of itself we hasten to commend:

"The paper has found in the great Oregon country a great mass of people who think that America and the world should not stand still, that the standards of the latest generation are not fit standards for the present generation, that the man is above the dollar, that justice is the supreme earthly law, that the home is the refuge of the republic, that poverty is a hindrance to the rich and powerful as well as to the poor, and that the Golden Rule is the true guide to an enduring civilization."

PROF. C. VILLALOBOS DOMINGUEZ whose vigorous Georgist campaign in the Argentine we have referred to in previous issues, sends us this appreciative note regarding the November-December issue of the *SINGLE TAX REVIEW*:

"I have read with much satisfaction, the vigorous communications of Morris Van Veen, Frank Chodorov and Gerrit Johnson. Please congratulate these gentlemen on my behalf and ask them to send me any other writings of theirs, or their addresses, so that I may send them mine."

J. B. LINDSAY debated the Single Tax with Dennis V. Batt, on March 25, at Moose Hall, in Cleveland. Mr. Batt represents the new school of communism which proposes the "scrapping" of all idea of property. All the evils of our disordered industrial system are to be traced to machinery in private hands. In opposition to this Mr. Lindsay, who is one of the Ohio Single Tax Party men, presented the Single Tax as the simple and logical remedy.

"I HAVE great faith in the Single Tax reform."

—JUDGE LOUIS D. BRANDEIS.