



May — June, 1921

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

The Rent of Land Belongs to The People

By Joseph Dana Miller

What The Single Tax Would Do

By J. W. Bengough

The Engineer's Service to Society

By Major Fred. J. Miller

Washington Single Tax Conference
Endorses Party

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

What "The Single Tax Review" Stands For

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

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

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

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

Published by

SINGLE TAX PUBLISHING Co., at 150 Nassau Street, New York
JAMAICA OFFICE, 72 Johnson Avenue, Jamaica, Long Island.

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SUBSCRIPTION PRICE:—In the United States, Canada and Mexico, \$1.00 per year. Payable in advance.

Entered as Second-class Matter Oct. 2, 1913, at the Post Office, New York, N. Y., under the Act of March 3, 1879.

MAY—JUNE, 1921

VOL. XXI

No. 3. WHOLE No. 106

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PUBLISHER'S NOTES

OUR readers are asked to note our publication of pamphlets, notice of which appears on our advertising pages. Friends who desire to contribute to this phase of the Company's activity can be of great assistance.

A MOVEMENT is also on foot to supply newspapers with matter bearing on the industrial problem. Full details of our plan will be furnished later.

The Single Tax Review

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Current Comment

COLONEL JACOB BAKER was a soldier in the Revolutionary Army and the American forces of the War of 1812. In recognition of his services to the cause of Independence he was granted a tract of land on which the city of Chillicothe and part of Philadelphia now stand. The land has been under a ninety-nine year lease, it is declared, which lease has now expired. Two Seattle families, descendants of Colonel Baker, are designated as heirs to this land worth from \$500,000,000 to \$800,000,000, and Judge Atwood, of Chicago, is now preparing to make final demands for his clients. Joy be with them!

WE hope their rights will be formally recognized. Their legal rights in the land which the people of Chillicothe and part of Philadelphia for 99 years have made valuable, who have been born and have lived, labored and departed may be a matter for learned dispute in the courts. But their moral rights to the land of Chillicothe are just as good as those of the present landlords of that city, who have drawn an increasing tribute for 99 years from the people who do things worth doing in that city, all the farmers, mechanics, tradesmen, clerks and captains of industry who for a century have served one another.

WHAT shall it profit a man to select wisely his ancestors if the fruit of his foresight be denied him? There is no other title to most of the land of this country save that which rests upon such foresight. To disturb this tradition, to question its validity, is to shake the very pillars of the house. The foundations of our curious civilization are based upon it; the security of our national ideal is involved in its recognition. To question it is Bolshevism. But let us see—was it not Jefferson who said: "The earth belongs in usufruct to the living and the dead have no right nor claim over it." The gallant Revolutionary soldier is dead and his grant of land has ceased to interest him. It may be that the land of Chillicothe belongs to the people of Chillicothe and not to this dead man. How strange it would seem should this turn out to be true and people should begin to think that way.

IN June of iast year *Colliers*, of this city, offered to both political parties the following plank for their platforms:

"We aim to put the landowning, permanent, family-raising, farmer back on the soil of the United States. We pledge ourselves to extend the Federal Farm Loan principle not only so that farmers already owning land may borrow on farms, but so that properly qualified citizens may buy farms. We pledge ourselves as a party to press upon all State governments to readjust their taxation with the

direct purpose of placing the burden of taxes upon the holders of land either idle or not operated by the owner, and of removing the burden as far as possible from the land-operating owner and from all the improvements he makes upon the land."

The Republican Platform after a little flabdoodle about the farmer being the "backbone of the nation," which he always is at times when his vote is needed for "the party of great moral ideas," contented itself with this plank:

"The Federal Farm Loan Act should be so administered as to facilitate the acquisition of farm land by those desiring to become owners and proprietors and thus minimize the evils of farm tenantry, and to furnish such long-time credits as farmers may need to finance adequately their larger and long-time production operations."

And that was all. Now as the Loan act has failed to relieve the farmers, why not pass the Ralston-Nolan bill and put some of the burden on the holders of idle land?

JOHN R. FINLAY, writing in the *New York Times* of Sunday, May 8th, in an article on the late Lord Moulton, of Bank, known as "the best informed man of his time," says:

"Baron Moulton was, as he called himself, an "old Free Trader," but he modified somewhat his definition of a "Free Trader" as a result of England's experience in the field of dyestuffs and explosives. His enlargement of the definition is indicated by the italics: "If your main object is the rapid acquisition of wealth and its enjoyment *and you are sure of continuous peace* then the best way is to buy in the cheapest market." In a speech which he made less than three weeks before his death (his last public utterance, I think) this life-long Free Trader who "looked back without any feeling but that of delight on much that he had said in former years" was insisting on "the national duty of protecting key industries by the method of giving them a fair breathing space."

THIS conveys an entirely erroneous impression. Giving industries "a fair breathing space" had in the mind of Lord Moulton a very different meaning from what it seems to convey in the mind of Mr. Finlay. There is a curious misapprehension in the mind of the writer, for there is nothing in what he quotes from Lord Moulton to indicate that he had ever modified his definition of free trade, unless an unequivocal and extended application of the principle to all industry can be called a modification. He would have swept away every impediment to trade and production. For he was one of the leading apostles in Great Britain of what has come to be known as the Single Tax. It is curious that in a highly laudatory article on this gifted man no mention should be made of the principle that engaged so great a share of his tremendous energies.

SOME of the less discerning opponents of Single Tax party action point as illustrating its futility to the small vote cast for Macauley for president in the eight States where we were on the ballot. It is true that the vote was disappointing, though to it is to be added the 229,000 votes cast in Ohio for judicial candidates, the 9,000 in New York city, and the votes in other cities and States. It would be well for those critics to inform themselves on the political history of the country. Many political parties in this nation which have accomplished their purpose and then ceased to exist, as well as some still existing parties—the Republican Party, for example—have had far less formidable beginnings than the Single Tax Party.

IT may be that Single Tax Party action is not the best nor the only way to get the Single Tax. But the number of votes cast is not the only indication of the value of such a method. Criticism of party action based upon the election returns loses sight, it seems to us, of much more important considerations. We like best the candor of our old friend, John B. McGauran, of Denver, who is among those who do not subscribe to the party. Mr. McGauran says of himself: "I am a pussyfooter, an out-and-outer, and a one hundred percenter." Yet Mr. McGauran says: "Nothing in two decades has resulted in such publicity for the Single Tax as the Single Tax Party convention in Chicago. I was amazed on taking up paper after paper in the west to read articles from a column to a stick-full on the first page featuring the Single Tax." May we indicate to the sincere opponents of Single Tax Party action that such advertising publicity for the Single Tax could not have been bought for millions of dollars—indeed it could not have been bought at all.

AND now comes a signal testimony to the value of party action in the invitation extended to the late candidate of the party, Robert C. Macauley, to lecture on the western circuit of the Chautauqua. This invitation comes unsolicited and will carry with it a flattering honorarium. For years we have been going down in our pockets to keep our lecturers in the field. Think how we would exult if our speakers, hitherto employed and paid for with Single Tax money—Louis Wallis, James R. Brown, John Z. White, and James F. Morton, Jr.—could occupy the position of Mr. Macauley as a paid Chautauqua lecturer. Also consider this: During the three months course on the Chautauqua Mr. Macauley will address perhaps over one hundred thousand persons, more than will listen to all four of the eminent men who have been named for an entire year. And this is the direct result of Single Tax party action and the publicity attained for the movement by Mr. Macauley as candidate of that party. Surely the sincere opponents of the Single Tax Party will be willing to concede that this incident alone makes it really worth while.

THE DUKE OF NORTHUMBERLAND, who owns many thousand acres of land is horrified at the pro-

posal of the British Labor Party to impose higher death duties and surtaxes to force land into use, says: "We are informed that the Labor Party, having dispossessed the landowners, will continue to feed and clothe them if they work, and for this small mercy I suppose we should be grateful."

Surely the eminent Duke does not expect to be fed and clothed if he doesn't work.

IN COUNT WITTE'S MEMOIRS, published in the *World's Work*, some remarkable comments are made on social and other customs of the benighted Americans. These comments make a very unfavorable impression, even to the extent of throwing doubt upon the competency of the observer. Therefore, when one reads the following statement, in the April number, page 590, some question remains as to the correctness of the quotation. Evidently the Count does not favor the Single Tax. This is unfortunate, since it offers the most effective means to remedy the distressing conditions in his own country.

THE Count's statement is: "While examining the economic division of the the library at Columbia, I remember, I asked the professor of Political Economy whether he expounded to his students Henry George's Single Tax doctrine. He assured me that Henry George was studied in his classes very carefully. 'In the first place,' he said, 'Henry George is one of our most gifted writers. Besides, I consider it useful to acquaint my students with his views on the land problem, for the purpose of exposing its fallaciousness.' Many of our home-spun economists and also our great writer but naive thinker, Leo Tolstoi, would do well to go to school to that American teacher."

IS it true that a Columbia Professor of Economics does bring up the Henry George teachings concerning land ownership "for the purpose of exposing its fallaciousness?" Some of us would like to know how this achievement in exposure is accomplished. If the principles we suppose to be sound, which have found such world-wide acceptance, are false, cannot the professor who has discovered a means to expose their wrong be induced to share his knowledge with the readers of this REVIEW? So far as we are acquainted with the subject, those principles have never been shown to be fallacious although very widely published and printed in all languages. If the professor is right, then the REVIEW ought not to continue to mislead its readers. The professor should let us have the truth as he gives it to his students. But if, as may be possible, he is himself in error, he should feel morally bound to cease misleading his students. One may justly wonder to what extent a serious student of Henry George can be influenced to a conclusion adverse to his teachings, by any class-room instruction. However, college students are not usually able to qualify for argument against professional "authority."

WOULD a man who lived at the North Pole fight for his home?

Words, Idle Words

TO the eminent Nicholas Murray Butler is ascribed the utterance, that much of the trouble in the world is due to the inexact use of words. For more than a generation Single Taxers have been deploring the inability of economists and people in general to attach precise meanings to the terms that they use. A most excellent example of the confusion wrought by the use of a phrase to signify things, which are in their nature conflicting, is to be found in the legal and popular use of the term real estate. The Standard Dictionary gives as its meaning, the legal definition "lands, tenements and hereditaments." This phrase may be taken as the equivalent of land and improvements attached thereto. When, however, we come to apply taxation to this composite subject, we find that the same cause operates in distinctly different directions when applied to the component parts. Applied to land it tends to diminish selling price, to limit individual holdings to such amounts as their owners can profitably use, and hence to make self-employment on cheap land a possible condition of life, for those who prefer it to industrial subjection. Fortified by easy access to near-by land from which a living can be made in case of necessity, the worker might smile at the lock-out, and need never be compelled to resort to the strike as a weapon of self-defence. Non-participation, except on terms agreeable to him, would be his sufficient answer to attempted exploitation.

How differently does the same tax operate when applied to buildings! True, once the building is erected the tax can be collected, but when it becomes unduly onerous, further production is discouraged, and high rents are forced by the artificial scarcity imposed by unwise taxation. It is this condition which makes it possible for agents of real estate interests to contend that high taxes make high rents, and that taxes on real estate can be passed on to the tenant. Again at this point we come to another illustration of the inaccurate use of terms, growing out of the former error. To speak of the rent of a building is misleading. Only that part of the payment which is paid for the use of the lot should be called rent, the rest is interest on the capital employed in the construction of the house and its appurtenances.

Whenever we come to the time when land alone is taxed on its value, until taxes have risen to a point where they absorb the entire annual value of the land, they cannot begin to affect the annual price which must be paid for the use of the lot plus the building. On the other hand, whenever and to whatever extent taxes on buildings discourage production of buildings, to the same extent is it possible to shift to the occupier some if not all of the tax, because of the partial or complete scarcity thus created.

WHEN Single Tax is suggested, "confiscation" is the yell. Yet a 2.25 per cent. tax on a building doubles its cost during its lifetime.—H. M. H., in *Cleveland Citizen*.

Incomes, Psychic, Sensational and Shedding Utility

IT is a great responsibility that rests upon the professors of fiscal and economic science. They feel this responsibility very keenly. Without the knowledge that is their special possession the legislator must "flounder" in a sea of ignorance. We have Professor Seligman's word for it, in his introduction to "The Federal Income Tax," by Robert Murray Haig.

What can the legislator know of "income," for example, by the light of his own unaided intelligence? How can he know that some incomes are purely "psychic," that some "shed utility," and some are "sensational?"

Says Prof. Seligman:

"On every side, in fact, we are confronted with problems bristling with difficulties, into which the economist has thus far put scarcely more than an entering wedge and without a successful treatment of which the legislator must necessarily flounder.*****Unless fiscal science reaches a definite conclusion on these problems the way of the legislator will be a thorny one."

Says Prof. Robert Murray Haig:

"First of all, consider what the economist means when he speaks of income. In this case, as in many others, the economist uses a term in approximately the same sense as it is used in ordinary intercourse.*****It has merely been necessary for him to be more precise as to exact limits and distinctions."

We are glad to hear that the economists have condescended for the time to speak in terms used in ordinary intercourse. This is so unusual that it is doubtful if they will understand one another. In the barbarous jargon with which they clothe their imaginary refinements they seem to find no difficulty in making themselves understood by their fellow professors if by nobody else, but when once they begin to speak in terms of "ordinary intercourse"—or like rational beings talk—it is certain that they will find the language a foreign one and very difficult to make such thoughts as they have clear to themselves. By this it is not meant to imply that their customary statements are clear to themselves. We suspect them, one and all, of indulging in elaborate tomfoolery in order to avoid saying anything that might mean something.

Prof. Taussig, of Harvard, says:

"Our food, clothing, furniture, may be said to yield psychic income. They shed utility, so to speak, as long as they last."

Prof. Ely, of Wisconsin, delivers himself of this:

"Wealth refers to the stock of goods on hand at a particular time. Real income, on the other hand, has reference to the satisfaction we derive from the use of material things or personal service during a period of time."

And finally Prof. Seligman, in his "Principles of Economics," says:

"We desire these things at bottom because of their utility. They can impart this utility only in the shape of a succession of pleasurable sensations. These sensations are our true income.*****"

Well, what do you make of it all? We have at least learned that an income is a pleasurable sensation. We can only suggest that the pleasure is in proportion to the size of the income, that the larger it is the more pleasurable the sensation. But did it need a professor of economics to tell us that?

How can one deal with this extraordinary gibberish? Are these men thinking? *Can* they think? Or do they just start their mouths going and then go away and leave them to chortle on? Is it automatic writing of a sort? Is it a phonograph going of itself, left to its own devices, so to speak, and instinct with some impish motive power undirected by any human intelligence?

And then the naive and almost impudent assumption that this clotted nonsense is needed for the guidance of the legislator lest he go astray and "flounder" in the usual way of legislators. After this we suppose there is no excuse for further floundering. Fortunate lawmakers! Their task is now made easy.

The Lesson of Prohibition

FOR many years the proposal for the suppression of the liquor traffic was anathema among Single Taxers whose philosophy made them consistent supporters of personal liberty in its most extreme form. They felt that the elimination of the drink evil, which they viewed all the more adversely because the great majority of them were total abstainers, would greatly benefit human society, but they also recognized that bad social conditions lay at the root of intemperance and they preferred to see intemperance eliminated by the curing of the bad fundamental conditions rather than by artificial legislation.

A new aspect of the case began to force itself upon many of them, twelve to fifteen years ago. They found the liquor interests lined up solidly with the monopolies in every political contest, evidently with the expectation that the monopolists would stand by them whenever an attempt was made to put them out of business by legal enactment. In this expectation the liquor people were badly deceived; they would have been wiser to have remembered the warning, "Put not your trust in princes." They were thrown to the wolves, if such a simile may be permitted when one is referring to the godly. Monopolists have such bad consciences that they are looking over their shoulders all the time, and don't want to assume the burden of other people's sins. For generations liquor dealers have been held up to public reprobation as the real causes of all the poverty and misery afflicting humanity. A large proportion of the public came to believe this legend in spite of the disturbing fact which the general public took no notice of, that poverty and misery exist among nations and races whose faith prohibits the use of alcohol in any form and who live up to their beliefs, and we think it is true that most of them concluded that while they could not consistently support a policy of repression, they would not on the other hand fight for the salvation of their enemies.

One fact, however, emerges from the Prohibition fight, assuming that the Eighteenth Amendment stands, and that is the recognized legality of an Act which confiscates, without compensation, property whose value depends upon legal rights conferred. A most weighty objection urged against the taxation of land values has been that it was confiscatory, but what is sauce for the goose is sauce for the gander, and some of our most powerful and influential property owners support prohibition on the theory that the consequences of the traffic are shocking to humanity. If the principle underlying the statement is sound, then another institution which has similar effects may be subjected to like treatment. Never in its most prosperous days did the liquor traffic exact a tithe of the tribute levied by land monopoly and all the horde of young monopolies of which it is the prolific and legitimate parent.

Blind Leaders of the Blind

ONCE more the lair of the Sacred Codfish furnishes us with an illustration of the dictum, "With how little wisdom the affairs of men are governed." Under the holy seal of the City of Boston, which bears as a motto in Latin, the stand-pat prayer "May God be as good to us as he was to our fathers!" there has been issued a "final report of the *Committee on New Sources of Revenue*," signed by nine men who doubtless incarnate the civic wisdom of the Hub. We do not print their names for we have high hopes that some day they may wish to disclaim association with their findings and we would place no obstacles in the path of their progress toward a merciful oblivion.

The fact that the City found it necessary to appoint such a committee makes it clear that present revenues are inadequate. It has made preliminary reports to the Mayor and out of its wisdom evolved a tax on cleanliness by raising the water rates, a tax on itinerant merchants, which we presume is Bostonese for peddlers, a tax on transportation in the form of a tax on special taxicab stands and motor vehicles in general.

An increase of fees in the Building Department, and finally an additional tax on intoxicating liquors sold by druggists operating under sixth-class licenses; the report sadly adds, "Nothing has come of this suggestion," probably because drink in Boston costs quite enough already. Well may Boston stand in amaze at this monument of fiscal wisdom!

But perhaps the committee is not entitled to so much blame when it is considered that the Mayor who appointed it, put in his letter: "The burden on real estate is already heavy and should be diminished rather than increased." This dictum naturally closed the gate leading to the only alley in which relief might hopefully be sought. But to do the committee justice, it finds itself in harmony with the Mayor. Hear it: "Real estate in Boston . . . pays much more than its fair share of the total burden of taxation." How the committee arrives at a computation of "real estate's fair share" is not revealed. Not only so,

but it states further, "the committee met no serious claim that real estate is not paying too much both absolutely and relatively." This statement is untrue or discourteous for later in the report we find reference to a brief filed by Mr. John R. Codman, whom we opine to be as respected and intelligent a citizen of Boston as any of the committee members, in which he urges that the way to find new revenue is by imposing an excise tax on land holding. Of course, Mr. Codman, being a life long student of taxation, is waved aside as a mere theorist.

A large part of the committee's report is devoted to deploring the excessive burdens on real estate; we are forced to conclude that it never occurred to the committee to analyze real estate and ascertain what is included in that most misleading title. We go a long way with the committee in condemning the crushing taxation imposed on buildings, especially dwellings. We share their view that such taxation should be lightened where possible and we believe, abolished if possible, but as to the other element in real estate—land—we have quite contrary views. Heavy taxation of buildings makes home ownership difficult—taxation of land up to its full annual value makes home ownership easy. We can humbly accept this conclusion of the committee which it italicizes: "*What is needed is a system of taxes which will spread the burden of government more equitably over all persons having taxable ability.*"

Having thus concluded that it must abandon the idea of getting more taxes out of real estate, the committee proceeds to make affirmative suggestions. First and foremost it proceeds to take nearly everything which adds a little joy to life; "theatres, movies, concerts, operas, circuses, exhibitions and other forms of amusement, billiard and pool rooms, bowling alleys, dance halls, scenic railways, etc." These are supposed to be proper subjects for taxation—not that they are exempt in Boston now, but they get off much lighter than in other centres of civilization. As the sapient committee points out, if a man does not wish to contribute to these taxes, he can stay at home—"loaf and invite his soul" as it were. And this in the birthplace of the Symphony Orchestra, and the home of the "Pops."

Then the following classes of persons could be fined annually for permission to pursue their criminal callings: "Auctioneers, hackney drivers, junk collectors, manicurists, peddlers, used car dealers, wagon drivers, common victualers, innholders." Just why a manicure comes in this list, and not a chiropodist does not clearly appear, nor why a dealer in used cars, if not in new cars—perhaps used cars are presumed to be purloined and that therefore the dealer should be grateful for permission to sell them.

Then obstacles must be placed in the way of electric wiring. Fees charged for permits to turn on current, etc. We used to laugh at the French window tax, but we are quite serious about its American correlative.

Then we come to signs—for putting up a clock on a building to tell the time to the public a fine of \$2.00 shall be paid, but if the clock be on the sidewalk the tax is \$5.00.

We offer the committee gratis the suggestion that it would produce more revenue to let time vendors put out their clocks without charge but fine them every time the clocks stopped or were incorrect. Awnings and marquess are also anathema and must be taxed. As if horse-drawn vehicles were not disappearing rapidly enough their disappearance is to be accelerated by a tax, probably to reimburse the municipality for the cost of removing the horse droppings.

Saloons being eliminated, the committee recommends a license on soft drink establishments. The reason given is amusing if not convincing. "Many of the objections to places where liquor was formerly sold apply to these places. For example, the danger of men and women being allowed to *mingle without control or regulation* by licensing authorities, thus giving opportunity for immoral solicitation, unsanitary conditions and temptation to sell liquor secretly." Of course if the same conditions occur in a place which is taxed they are all right.

The recommendation to tax special taxicab stands is backed up by amusing reasoning. The stands are usually located in front of hotels, clubs and restaurants. They are used as instruments to gouge the public. The committee in substance asks, shall the city stand idly by and not share in the graft?

But the real progressiveness of the committee is revealed in its proposal for a sales tax of 1% on all articles purchased for final consumption. Of course the idea is not original because the Federal government is already considering the idea for national purposes. The committee reprehends this action and says in substance, "if the municipalities do not rush in and shake out these sources of revenue the Federal government will preempt them all and then what will the cities do, poor things?" They will actually be forced to raise all their taxes on "real estate" and they will be even as Nineveh and Tyre. To do the committee justice, it sets forth the fact that not all authorities are agreed as to the desirability of the Sales Tax. Their conclusion is that it has considerable advantages and the objections are not "insurmountable." We may judge how much store the committee sets by this proposal from the fact that it expects all the other taxes to net about \$1,200,000 annually, while from this source it counts upon \$4,000,000.

A subdivision of the report is given up to an examination of the Taxation of Site Value as a remedy for insufficient revenue. The proposal was made in a brief filed by Mr. John S. Codman. On this subject the committee is of "opinion that an excise on site values as they now exist in Boston would in fact be shifted to the tenant and to the consumer in the form of higher rent and prices, *all theories to the contrary notwithstanding.*" The awful experience of Western Canada is cited as well as the impartial report of the Manitoba Assessment and Taxation Commission, on which we commented in a previous issue of the REVIEW. The committee then commits itself to the following *obiter dictum*, which may be said to indicate that fine spirit of impartiality which informs its whole report; "The committee on new sources of revenue is of the opinion that the

proposal to levy a special tax on the privilege of holding land in Boston is but an entering wedge in the direction of the Single Tax, which is unsound in theory and impossible in practice."

So the committee writes its own epitaph. Committees to discover new sources of revenue have been appointed in many cities and States, during many years past; they made exhaustive inquiries, but made few contributions of merit to the literature of the practice of taxation. The reason is not far to seek. There *are* no untested sources of revenue. Democracy of the very qualified sort under which we live is all the time trying to make omelets without breaking eggs, to pay poor Peter without making monopolist Paul disgorge.

The nine wise men of Boston are not worse than their fellows elsewhere, except that usually there is found at least one person to testify for righteousness, but in this instance there is no minority report—all vote aye.

No blame attaches to the Committee for not being wiser than their fellows, but their report indicates bias, not impartial judgment. They wind up with a lame and impotent conclusion urging that in any event their minor recommendations be adopted which will result in an increase of one million dollars in city revenue. But the city needs much more. We suppose that it is quite hopeless to expect the committee to see that the assessed value of land is untaxed and might therefore properly be made to bear the excise tax which Mr. Codman proposed. But to do this would lead toward the cave of the Cyclops, where the sanguinary minded Single Taxers sit, waiting whom they may devour.

The Man at the Margin

SUPPORTERS of despotism have long recognized the influence of mystery on the minds of the masses and availed themselves of its power, by shrouding potentates in impenetrable veils or concealing them behind impregnable walls. Hence it is not surprising that the most powerful man in the world has never been identified and that many doubt his existence. The Man in the Iron Mask is not more of a mystery than the Man at the Margin. He is probably a mystery even to himself. He does not know that he is IT. Yet his influence on all the countries of the world, whether autocracies or democracies, is indisputable.

The power of the Man at the Margin consists in the fact that it is the average return for his normal labor, from working upon the economic margin, which fixes the wages of the world. But what is the economic margin? It is the point at which economic rent begins. If it were farther from the market, either in distance or accessibility, the cost of producing and bringing the goods to market would be more than the market price. Hence they could not be sold. If it were nearer in distance or accessibility, rent would appear. Naturally the location of the economic margin is constantly shifting, and it is different for different goods. Whenever by monopoly devices, such as withholding land

from use, the normal margin is pushed further out than the natural conditions require, the Man at the Margin is forced into poverty, for though he determines involuntarily what other workers shall receive, he is powerless to help himself in the clutch of bad economic institutions. In a word, the Man at the Margin is the man who, enjoying no advantage of location, tries to extract from the earth by the exercise of his brain and brawn the wherewithal to live and support a family.

A Lesson in Incidence for Prof. Bullock

The proposed "overturn sales tax," according to its opponents, would give big business an unfair advantage over small manufacturers. Take the case of a small concern making steel products. Here's what would happen to it:

Mine sells iron ore to jobber—and pays a sales tax.
Jobber sells ore to blast furnace. Second sales tax.
Furnace sells pig iron to jobber. Third sales tax.
Jobber sells pig iron to small steel mill. Fourth sales tax.
Mill sells steel billets to small manufacturer of steel products. Fifth sales tax.
Mine sells coal to jobber. Sixth sales tax.
Jobber sells coal to coke oven. Seventh sales tax.
Oven sells coke to blast furnace, steel billet maker and manufacturer of finished products. Three more sales taxes, 10 sales taxes in all!

They are passed on to the small manufacturer of steel sheets, cold-rolled shafting, etc. While he in turn passes them on to his customers, still these 10 sales taxes become a part of his production costs and increase the minimum price at which he can sell.

On the other hand, take an outfit like the U. S. Steel corporation. In large part, it owns and mines its own coal and iron ore, makes its own coke, pig iron, steel billets and finished products. No sales tax would appear in U. S. Steel's production costs.

Result: U. S. Steel could undersell the small manufacturer whose costs would include at least 10 sales taxes.

South Bend (Ind.), *News-Times*.

WE vex the poor with indirect taxes, we squeeze the rich, we ransack heaven and earth to find some new impost palatable or tolerable, and all the time, these hardships going on, neglected or misapplied, there have lain at our feet a multitude of resources ample enough for all just common wants, growing as they grow, and so marked out that one may say they form Nature's budget. Such seems the rationale of the subject of which the land question forms a part. And so we may say that, if property in land be ever placed on a theoretically perfect basis, no private individual will be the recipient of economical rent. . . .

—JOHN MACDONNELL, 1873.

W. W. HUSBAND, new Commissioner of Immigration, wants to "put" immigrants on swamp lands in the Southwest. Isn't he kind?—H. M. H., in *Cleveland Citizen*.

The Rent of Land Belongs to the People

THIS is the slogan of the Single Tax Party. It is rapidly coming to be that of the entire Single Tax movement. It is the animating thought of "Progress and Poverty." It describes what Single Taxers aim at, and it points to the method of its accomplishment, for if the rent of land belongs to the people it follows that the method of getting the rent of land to the people to whom it belongs is by the taxing machinery of government.

There has been entirely too much emphasis laid on the advantages to be derived from partial or even total exemption from taxation of houses and other improvements; there has been too little emphasis laid upon the results that will flow from taking rent in taxation.

For lighter taxes on improvements mean higher land values. The experience of cities where buildings have been exempted from taxation has demonstrated how limited is the distribution of such benefits. In many cases such exemption has actually resulted in increased tribute to the landlords. Higher prices for land have almost everywhere followed exemptions. It is probably true that a continued process of exemptions will finally reach a point where land will be cheapened and made more easy of access by reason of the increased tax on land values made necessary by the deficit caused by the abolition of other taxes. But the point where this will occur is uncertain, and in the meantime, and for a long period during the process of exemptions, the landlords reap an increasing harvest.

It may be desirable to point out the impolicy, hardships and absurdities of our taxing system. It may be desirable to indicate the advantages of the Single Tax as a substitute for other taxes. Its fiscal advantages are not the least of its recommendations.

MERE FISCAL CHANGES MAKE NO APPEAL TO LABOR

There is little in the fiscal appeal to attract the man who has only his labor to sell. The coldness of the reception which labor as a rule has accorded to our advocacy of the Single Tax is not entirely without reason; the fault is largely our own. Labor cannot be readily interested in a proposition that is presented as a taxing measure. Henry George never preached it in that way, or solely in that way, though he was careful to indicate the method that remained open. But he indicated it only as a method; he never urged the Single Tax as an exemption measure. That was a later and rather curious development of the Single Tax movement. It has led to many peculiar emasculations of the principle by well-meaning groups who have sought for an opportunity to introduce what they termed "the entering wedge."

There is no reason at all to condemn any well meant efforts to advance the principle by easy stages, by gradual steps, if the goal is at all times indicated. Nor should we refuse to support such measures when they arise. But they must have a correct starting point; they must move in the direction of taking all of the ground rent, and as soon as

possible. To advocate exemption measures in the interest of the Single Tax, to present the doctrine piecemeal is to extend the long road that we must travel before we attain the goal. The unfortunate thing is that where Single Taxers devote their efforts to that sort of thing that sort of thing is all they will get—if indeed they get that. Experience tells us all too plainly that where Single Taxers become tax exemptionists and tax reformers their usefulness to the fundamental principle is not increased, but on the contrary is diminished. The cause suffers in consequence.

DEMAND ALL WE ARE ENTITLED TO

We are sometimes told that we are trying to move too quickly—that we should demand only what we can get. The contrary is true. We should demand not what we can get but all we are entitled to—then we shall get more quickly what we can get. Henry George answered these "counsels of timidity" in a notable sentence: "When told that they must beware of moving too quickly, people are not likely to move at all."

THE FULL DEMAND MEANS FASTER LEGISLATIVE STEPS

Labor—and by Labor we now include every man conscious of the fact that he has nothing but his labor to sell—will never be attracted by piecemeal measures. Labor will welcome them only when it understands their real significance. Therefore the importance of making our demands for the full one hundred per cent. of ground rent. If Single Taxers stood everywhere for this principle, without deviation or equivocation, the five or ten per cent. measures that will then come from legislatures whose members are responsive to nothing but one thing, votes, will increase. That they should be responsive to anything else but votes is to misunderstand what constitutes representative government, and the duties of a duly elected member of a legislature in such a government as ours. To quarrel with a legislator for not advancing something on which the people have not expressed themselves, is to ask him to do something entirely contrary to the spirit and intent of representative government.

MAKING A FETISH OF THE SYMBOL

I have said that labor is not likely to be attracted by the method of advocacy which presents the Single Tax as an exemption or tax reform measure. *To do so is to begin at the wrong end.* Exemptions from taxation are merely one of the secondary benefits of the Single Tax; its primary and important benefit is to restore the rent of land to the people and open up the earth. The Single Tax is primarily a land question and not a tax question at all. Its essential principle is that the land belongs to the people, or as many would prefer to say, the rent of land

belongs to the people. Just as it is the besetting sin of many devotees of religious denominations to elevate the symbol to the importance occupied of right only by the truth for which the symbol stands, so, in the same way, the Single Tax has become a fetish that leads us temporarily to forget what our philosophy stands for—its real purpose and its tremendous implications.

THE REAL PURPOSE OF THE SINGLE TAX IS TO OPEN THE EARTH

Labor stands at the door of mine and factory. It knocks entreatingly at the reservoir of the earth where is stored the natural wealth of the world. The door is now closed and barred against labor. The Single Tax is the method that will open it. In towns and cities an increasing tribute is being poured into the laps of the landowners. The Single Tax will turn back this stream of wealth to the people to whom it belongs. It will give to Cæsar the things that are Cæsar's and to Smith the things that are Smith's, for it will ask of him nothing but the greater share of production which is his by reason of the use of the more valuable land—that difference which gives for a like application of labor and capital the addition of a bushel or more here, a ton or more of coal there—the difference in the volume of production due to the difference of location which we call land rent, and which if it does not go to the State must go to the landlord.

NO LACK OF LAND ANYWHERE

There are miles and miles of vacant land. There are millions of idle men. The Single Tax will force this land into use—it will tickle these idle acres until they laugh with harvests. They can be forced into use only by the belief of the owners that the value which will come to them—the "people value," as land value or land rent has been termed—will not go into private pockets but into the common treasury. This will destroy the only incentive that encourages the holding of land out of use. It will furnish employment to every man willing to work, and it will establish an era of industrial peace. JOSEPH DANA MILLER

Tax Them Out

WHY are rents high? Because much of the land is held out of use. The law of supply and demand, about which the wise men prate when complaint of low wages is made, seems to be forgotten when the housing problem is being considered.

Yet it is everywhere—this law of supply and demand. It does apply to land and houses just as much as to other things. Create an artificial scarcity of land in a community and you have reduced the supply and increased the demand for houses. Up goes the rent that you must pay.

Now you cannot increase the natural supply of land, since no one can add an inch to the surface of the earth. But you can reduce or increase the market supply of land. We are reducing it now by leaving land rent in private

hands. This is an encouragement to hold land out of use. A vacant lot benefits no one—it is a detriment to the community.

Every vacant lot commanding a market price that is withdrawn from use is one more contribution to the condition that makes for higher rents. It makes one less opportunity for a home, perhaps one more homeless family. Is that a desirable condition for a community to maintain? Is it good policy to maintain a condition in which the supply of land is made artificially scarce?

What is the remedy? It is very simple. Tax them out. The cure is at hand. It lies in the taxing power. The dogs in the manger who will not use nor let others use the idle city lots, the unploughed acres, the unopened mines, must be made to understand by the only argument that they will recognize—the imposition of a greater penalty for holding these lands idle—that the condition that is maintained for their benefit is at last at an end.

Tax them out!

A POINTER FOR THE WORKER

Let the man who works consider this: if those who do not work get wealth for which they give nothing in return the worker must get less wages. There is a certain sum of wealth produced annually; if this were divided into two parts, wages and interest, the worker would have no just ground for complaint. Interest—real interest, not the spurious kind, nor the usurious rates squeezed out of the necessity of those who are poverty-stricken—is what people pay for borrowed money in order to secure those forms of wealth the immediate enjoyment of which seems more desirable than to work and wait to buy them some time in the future. When wealth is made more plentiful, wages permanently higher, and individual possessions increased, as they would be with natural opportunities thrown open to use, payment for the use of money would soon decline. Some have held that it would disappear altogether under the Single Tax, but we may leave this conjecture for the present.

The point to be emphasized is that the wealth produced is not divided in this way; there is another portion of the product that goes to neither labor nor capital that is called rent—not house rent, but land rent, a payment concealed in the rent of the building, and of which the payer is for the most part unconscious.

That this payment of land rent is a steady drain on the product of industry, reducing the return going to labor and superintendance, is something that every man who works for his living should know. When more know it the day of deliverance is at hand.

LORD ALLENBY declares "Egypt is prospering," for "ordinary cotton-growing land sells at \$3,500 an acre."

—H. M. H., in *Cleveland Citizen*.

MR. ZANGERLE'S 175,000 tax blanks will wreck more morals in a week than churches can straighten out in 10 years.—H. M. H., in *Cleveland Citizen*.

Amos Pinchot on Municipal Reform

IN the Summer of 1913 Mr. Amos Pinchot wrote "A Letter to the County Chairman and Other Chairmen," a pamphlet of twenty pages. Every word of it applies to the situation today. The evils whose existence he deplors are still with us; the futile remedies and suggestions for reform that were heard then are heard today.

We offer no apologies for making these liberal extracts from this "Letter" of Mr. Pinchot's. His words are full of the fighting spirit; they are as instinct with inspiration as when they were written.

REFORM MOVEMENTS SHORT-LIVED

An East Side gangster in a storybook once remarked: "These reform movements are like queen hornets. They sting once—and die."

Unfortunately, history compels us to admit that this is true. After every decade or so of Tammany misrule, Reform comes to life for a while, blazons the motto: "Kick Out the Wicked" on its banners, buzzes around busily, stings once and dies incontinently, unhonored and unwept, leaving the Tammany tiger smiling on the stricken field.

We political reformers do not like to look back, or to think of "the lost chances, the past days, of the service due and not rendered." And yet, as we review the history of New York we see that the forces of reform, virtue, fusion, or whatever we choose to call ourselves, have generally left the plow sticking in the unfinished furrow, and have accomplished little or nothing, either toward cleaning up the government of New York, or helping the people of the city in their daily life; for these, after all, have, we hope, been the objects and justification of all our efforts, wise and unwise.

A municipal election is just ahead of us, and we are planning once more to kick out the wicked and save the city. It is time, therefore, to ask ourselves some simple questions and answer them if we can.

Why has political reform failed and become discredited in New York? And why has Tammany flourished like a green bay tree?

You and I know the answers to these questions, and it seems to me that we may as well state them now—even at the risk of seriously offending other people—and perhaps ourselves.

Reform has failed mainly because it deserved to fail. And we have deserved to fail because we have generally lacked the virility and courage to stand for the things which we know are right and necessary for the people of the city.

In the midst of great and real issues we have chosen little, false issues. We have beaten around the bush, advocated easy ways to do hard things, adopted a get-good-quick policy, and rarely, if ever, claimed the confidence of the community by fighting for measures or policies which, if accomplished, would make a real difference to the men, women and children within our gates.

Moreover, we reformers have made the fatal mistake of

standing for men instead of measures. "Let us throw out the bad men and put in good men (i. e., ourselves), and all will be well," is our eternal appeal to incredulous New York. Thus we have grossly exaggerated the importance of personality and of men's names—and foolishly underestimated the irresistible power which sound ideas have when set loose among the people, especially if they are endorsed in a platform and backed by candidates pledged to carry them out.

HOW TO ABOLISH PRIVATE MONOPOLY

We can abolish private monopoly in New York. We can lift the immense economic burden which it imposes on the public. We can destroy the power of Wall street, Tammany and the old Republican ring. But we must begin by conscious determination to do this thing.

It will be a long, hard fight. But it must and will be undertaken and won. And let us remember that private monopoly is entrenching itself for the conflict and each delay will increase the difficulty of victory in almost geometric ratio.

What we reformers need at this moment is a little vision and a little courage. Put a courageous and determined Mayor in office who sees the situation clearly, and he will soon have private monopoly on the defensive. He will make the attack through the courts and through taxation, by denying privileges, reducing rates and squeezing out inflated values and assailing defective franchises. And above all he will go to the legislature with the people behind him, and demand the things that are necessary to make the city free. Such a fight cannot be won by merely putting respectable men in office unless these good men are irrevocably pledged to carry on the fight.

INNOCUOUS RESPECTABILITY IN GOVERNMENT

Immense pressure is now being brought to bear upon the more progressive and human element in the anti-Tammany group to make this municipal campaign merely another of those edifying but purposeless spasms of outraged respectability which we are all familiar with.

For all who feel that political reform means something larger than party politics and more vital than pleas for special privilege disguised in the jargon of social betterment, there is now just one chance of any success that is worth having. And that is to present a programme to the people which, if put into practice, will do something for the people. Unless we do this—unless we go beyond a mere list of respectable candidates and an empty and meaningless platitudes, such as the fusion camp has already sketched, it will matter little so far as the welfare of the average family is concerned—whether Tammany sweeps the city or not.

Indeed, I can imagine nothing more harmful to real reform and surer in the end to strengthen the hold of Tammany on New York, than a successful fusion campaign based upon no constructive propositions, and side-stepping the real issues and the fundamental reforms. Victory in such a case would simply mean the coming back of Tam-

many on a tidal wave four years hence, with the reform element more discredited than ever. If Fusion won this Fall with such a programme, we would no doubt have, as in the Low and Strong administrations, a few years of innocuous respectability in government, a little better policing perhaps, a possible retrenchment through petty economies and a good deal of civic virtue talk. But on the other hand, the underlying sources of graft and corruption would not be affected, Tammany's power would be unscathed, and the conditions of existence of millions of men, women and children of this city would remain unchanged; while the forces of reform, having been given another opportunity to make good and having signally failed, would again be cast into the discard. And we would remain, as of yore, associated in the public's mind only with the lost chances and the services due and not rendered.

INCREASE IN LAND VALUE GOING TO THE LAND SPECULATOR

The average man in New York is, in fact, a poor man. What he and his wife and children care about is neither that "political uplift" with which we are so anxious to furnish them, nor that improved machinery of government, which is necessary in a democracy, but after all only a means to an end. Nor yet is it respectability in the city hall, with the added concealment and suavity in graft and corruption which reform administrations have been able to insure. What men want is economic rather than political improvement. What they need is more prosperity—a little more ability to obtain for themselves the things which they must buy in order to live. Give them these, give them an increased purchasing power for their wage or salary, a lower charge for some of the necessaries of life, such as rent, fuel, light or transportation; give them, in fact, some slight relief from economic pressure and an easing up in the grinding struggle of poverty, and half the battle of political reform and good citizenship has been won.

I marvel at the courage and patience of reformers. I cannot conceive how they have been able to summon the fortitude to go on year after year dressing the wounds and diseases of our poor city without once trying to prevent those wounds and diseases. With their eternal mottoes: "Kick out the Wicked" and "Anything to Destroy Tammany," ever before them, it is hard to understand why they do not attack the sources instead of the symptoms of Tammany's power, so that "the wicked" will not forever need to be kicked out and Tammany will not have to be "destroyed" rhythmically through the years. But above all it is difficult for the mind to compass why the reformer, who must surely be a brother of the poor and of all frail clay, does not ask himself if it is not possible to do something for the poor beyond the excellent but, we know, inadequate function of occasionally putting a few other reformers in office, to be themselves kicked out, discredited because they have failed to really reform anything, and have merely bored everybody.

Today seven hundred and fifty million dollars a year is paid in greater New York for rent, and one quarter of the average families' income is spent for rent. If the imagination of the reformer is to extend beyond police reform and respectability in office, the fight for lower rents through taxing land values more and buildings less is always at hand to be undertaken if one has the stomach for it.

Whatever Mr. Allan Robinson and the Allied Real Estate Interests may say, an unduly large proportion of the average man's income goes for rent and an unduly large proportion of the increase in land values, which are caused by the labor and industry of the community, goes to the land speculator who holds his property unimproved, and thus increase rents by keeping down the supply of tenable buildings.

Our Wall street Tammany promoters are today building additional subways for New York. What will be the effect of these new subways upon the congestion problem which our reformers are so deeply interested in? Will they make land more available for homes and tenements for the average family and reduce rents? By no means.

FORCING THE WORKINGMAN FURTHER FROM HIS PLACE OF EMPLOYMENT

Already the land along the new subway routes has been bought up by realty companies and private speculators. This land will generally be held until it can be sold at higher prices to home-seekers of considerable means, or builders of more or less expensive apartment houses. The result will simply be that those who want to build tenements or cheap individual dwellings, such as the average citizen can afford, will have to go five or ten miles further in the country to localities so remote that the working man or woman will find great difficulty in going to and from the place of employment. For this reason it is extremely doubtful whether, under our present system of assessment, the new subways will have any appreciable effect on congestion or on rents. But if we tax vacant land higher and buildings lower, the speculator will either have to build on his land or sell it to someone who will build.

Up to now reform in New York has made the unfortunate error of basing its hope of helping humanity on a false proposition. It has said to the people: "We are going to improve conditions in this city; we will help you—the people. But we are going to do it in such a way as not to interfere with our own interests. We will remember the poor, but we will not curtail the privileges of the rich or interfere with their opportunities to keep wealth concentrated in their own hands."

SAY THE THINGS WE WANT TO SAY—MAKE THE FIGHT FOR THE THINGS WE BELIEVE IN

Through political action we cannot materially increase the opportunities of the poor to make a competence without at the same time decreasing the opportunities of the rich to make large fortunes. It is simply a case of inflexible economic laws. Never in the world's history has a general or permanent improvement of the condition of the majority been made through political action except at the expense

of the privileged minority. In economics and politics alike you cannot serve two masters or ride two horses. You cannot be for the people and for the property interests. You cannot pay Paul, in any currency worth having, except by borrowing from Peter; and in this case Paul is the average man and Peter is the rich man, and the sooner we face this fact the easier it will be for everybody.

The average citizen, I mean the man who needs reforms but does not talk much about them, has developed a distinct genius for telling the difference between a man who is trying to do something useful and a man who is talking through his hat.

And speaking somewhat personally, it seems to me that life is too short and human strength too transient to continue playing around the edge of real things and merely flirting with fundamentals. We all get old or tired before the day's work is done. So why not say what we want to say, and make the fight for the things we believe in before Time has made old men of us, obstructing and protesting, as most of us probably will, against the progress of younger generations?

I am perfectly well aware that if we make real things the fighting issues of our campaign—cheaper necessities of existence, transportation, communication, light, heat and power and rents—we will array against us a majority of the wealthy and respectable citizens of New York, whom we have been taught to regard as the high priests of civic virtues, and who stand for privilege and preferred rights. We will have the solid opposition of the real estate interests, who are now so ably represented in the ranks of fusion. We will, of course, have Tammany against us. We will have the money power against us and many of the newspapers. In fact, we will have practically everybody but the people against us. But whether we win or lose, we will at least know that we have stood for what was sound and right and what must inevitably come in the future; that we have for once refused to "nail our banner to the fence;" that we have struck a real blow to relieve the average man from extortion and oppression; that we have at last attacked the source and stronghold of Tammany's power; that we have won for ourselves the confidence and respect of the majority, and that we have begun the fight along the lines that are certain to win. AMOS PINCHOT.

BASED ON HONESTY

I am a radical in taxation for I believe in Single Tax as the only system which is based on honesty and not robbery and crooked reasoning.—DR. FRANK CRANE.

THE distinguished scientist, Mme. Curie, who is paying us the honor of a visit, announces that she cannot understand the difference between Democrat and Republican in our political party divisions. She evidently has the true scientific mind. But she would make a poor citizen. For every four years every man and woman in the nation is expected to get wildly excited over the difference.

What the Single Tax Would Do

(From an address by J. W. Bengough, Toronto.)

AFTER dealing with the fiscal aspect of the question and showing that as a reform in taxation the Single Tax system would be superior in simplicity, practicability, economy and morality, Mr. Bengough proceeded as follows:

It is not, however, the consideration that the Single Tax would be an immense improvement upon the present system—that it would be the nearest conceivable approach to perfection as a reform in our municipal methods, that makes the Single Taxer an enthusiast. Nor is it this consideration which has brought back into the Christian ranks many who, in perplexity and despair, had thrown off the teaching of their youth in the presence of the black and lowering problems of our day, for which the Church seemed to have no practical solution, and in which indeed it seemed to have very little practical interest. It was when the ethical significance of this apparently simple reform in the taxation system dawned upon the minds of these anxious lovers of their race that they recognized the Single Tax as a newly revealed truth of God, and the necessary complement of the Gospel of Christ. And I have no doubt it is the ethical side of it that will appeal most strongly to you.

I address especially those of you who are preachers of Christ's Gospel. So far as that Gospel has to do with things of the present world, your hearts are often heavy no doubt when you see how very slowly the Kingdom advances. Notwithstanding all your labor, I know that you are prepared for the obstacle of man's depravity by nature, but every minister who looks beyond the individual to the environment in which that individual moves, must see plainly that there are institutions in our social system which vastly reinforce the natural depravity of man, and militate against the Christian virtues. Man's proneness to strong drink, for example, was evidenced even in Noah's day. How much harder is the fight against that weakness in the presence of the modern saloon—an institution which until lately was as legitimate in our communities as a schoolhouse or a church?

Perhaps the very root of man's depravity is selfishness. And yet how many of our laws and institutions put an enormous premium on this vice! We cry, let the Gospel have free course and be glorified, but it cannot have free course with these man-made and man-supported obstacles across its path. You, as preachers, call upon men to love one another; to prefer others to self; to live out the Golden Rule. I believe the average man would like to obey your injunction, and if nothing stood in his way but his own natural selfishness he would do it in some good measure. But his natural selfishness is buttressed and inflamed by the whole social system in which he stands. Greed, grasp, get, these are the watchwords of the civilization all about

him. "Business is Business"—but unselfish generosity: the preferring of one's neighbors to one's self in matters of practical everyday concern, the literal forgiving of the debtor who cannot pay you—these, our cynical civilization pronounces quixotic, and under the conditions which we have allowed to grow up around us, we even find ourselves giving tacit consent to the impious apology that Christ's doctrine of brotherly love is an impracticable dream.

Now, I don't hesitate to say that the most formidable obstacle in the way of Christ's Gospel—the most potent shield for human selfishness—is the system of private speculation in land—the thing which the Single Tax would destroy. I need not tell this audience that nothing can be more utterly fatal to the growth of the Spirit of Christ among men and the growth of the beautiful virtues which adorn the Christian character, than the lust of gold, the desire for riches, the feverish anxiety to get wealth quickly and for the least possible expenditure of labor.

Now, there are three short cuts to riches without the rendering of value for value—short cuts which it would be in the interests of human happiness and well-being to have barred up, viz.:

1. The ownership of land, in which God has stored coal or oil or metal, or which will yield abundant rent, or as it is called by the economists, unearned increment.
2. Special privileges in the ownership of public franchises such as railways, telegraphs, telephones, electric lights, gas, etc., or in the form of tariff legislation favoring the establishment of trusts, pools and combines.
3. Gambling—either in the vulgar literal sense, or in the more wholesale though equally immoral form of speculation on the stock exchange.

Only one other short cut to wealth without labor need be named, and that is plain stealing. Across this path we have the bars of law, and it is not considered a respectable path of life. Yet I do not think Christ would recognize any moral distinction between them, nor am I aware that he has authorized human governments to make the first three species of robbery legal by Act of Parliament.

Now, I want to read first here a few solemn words from the pen of Mr. Flower, once editor of the *Arena*:

"Unless early and radical social and economic reforms are brought about, all hope of a moral reformation will be illusive, because present conditions are day by day deadening ethical sensibilities. Moreover, he who knows anything about the power of wealth concentrated in the hands of a few individuals who have acquired it chiefly through unearned increment, special privileges or gambling, knows full well that it will steadily encroach upon the earnings of industry until the wealth producers will be absolute serfs in all but name, while any hope for elevation of morals from those who have deadened their consciences in the mad struggle for gold, will be vain."

There is little use in preaching to people who have deadened their consciences, and if men are to be salvable by the Gospel of Christ this process of conscience-deadening

must be stopped. But how? "By early and radical social and economic reforms" as Mr. Flower indicates—by these supplementing the earnest prayers and appeals to God and to men from the Christian pulpit.

And what social and economic reforms shall we have?

Well, first—because nearest at hand, and simple and practicable—the Single Tax. For at one stroke this measure will absolutely abolish these first two forms of thievery, and seriously cripple if not destroy the third.

I think it is easy to see how this simple change in the tax system would accomplish the vast results of actually realizing the radical reforms which, as Mr. Flower says, are necessary to the salvation of our civilization.

I. By extinguishing the speculative element in land ownership (which would be accomplished when the unearned increment was taken for public uses) an end would be put to landed plutocracy. It would no longer be possible for any man or family to live in luxury and idleness on land rent. There would be an end of millionaire landlords.

II. The vast monopolies, such as the coal companies, oil companies, and others which are based upon the ownership of land would be broken up because, with their land holdings taxed at their full actual value instead of at the nominal rate which now obtains, it would be impossible for them to hold these great natural reservoirs, or if they did continue to hold them, at least the public would get a fair equivalent. There would consequently be no more millionaire oil barons and coal kings.

III. The Single Tax system also includes the governmental or municipal control of all public franchises, these being the creation of the community and therefore the rightful property of the people as a whole. But, short of taking over the railways, for example, into government management, the Single Tax, by taking for public use the annual rental value of the road allowances, station grounds, yards and sidings, and all other land owned by the railroad companies, would compel something like a fair equivalent for the monopolies as they now exist and there would be no more millionaires of the Rockefeller variety.

IV. As to those plutocrats whose riches arise from the manipulation of stocks and bonds, they would be shorn of most of their power by the Single Tax, because most of the securities, so-called, in which they deal are, in the last analysis, based on landlordism.

The Single Tax, I repeat, would absolutely extinguish landlordism, and so long as landlordism remains there can be no radical solution of the other pressing problems of the day.

The fundamental error and wrong of our social system is the mistake which our forefathers made and in which we persist, viz.: the treating of the earth as a commodity of private ownership and speculation. Under the system which now exists it would be permissible and legal for one man to own the world. And I say, in the presence of that man and his legal rights all attempts to cure the

horrible evils of society which are patent to all would be utterly futile.

Take the great matter of tenement house reform in New York. There, as you know, in the tenement districts are vast bogs of misery and pollution, a scandal to Christian civilization and a heart-sore to all lovers of the human race. These terrible morasses are the fungus growth of landlordism. The land rent is so enormous in the lower sections of New York that wretched tenements crowded by squalid human creatures is the natural result. Earnest philanthropic men of that city have set themselves to the task of curing this crying evil, and the practical proposition to this end is rapid transit and decent dwellings for the poor in the suburbs of the metropolis. That ought to cure the slums, one would say, and New York is able to provide the funds for securing the rapid transit. But Dr. Felix Adler, though not a Single Taxer, saw the lion in the path. Some time ago he said:

"Rapid transit is suggested as the solution of the tenement house problem. Rapid transit and bridges would open up the suburbs, but this would result in capitalists and syndicates buying up the land and holding it for an advance in values. It would result in new landlord families that make the aristocracy of New York today, whose fathers and grandfathers were shrewd enough to buy up New York and year after year they are levying tribute upon us."

It is the same with every other attempted reform—every other plan for bettering the condition of mankind—every other project having in view the closing up of this awful gulf which is yawning wider and wider between the classes and the masses.

Everything rolls at last into the landlord's lap.

Take Free Trade. Why has not that great measure proved a radical and lasting cure for the ills of Great Britain? Why, after all these years since the abolition of the Corn laws, do we hear of Darkest England and the horrors of British slums? Because landlordism was not abolished with the Corn laws. If a Duke *owns* the East End of London what can the labors of a Booth do beyond affording some temporary help to some of its wretched denizens?

In the days of the Pilgrim Fathers they had neither paupers nor millionaires in the States. How comes it that a country capable, as is estimated, of supporting a population of 1000 millions is overcrowded with 100 millions? Has the country shrunk? No, but landlordism now has its barbed wire fences around most of it. Men were comfortable and safe so long as they had access to land freely within the bounds of civilization, as they had in the days of the Pilgrims, and for a good many years afterwards.

You as ministers are in the front rank of the fighters against war and drink and crime. God prosper your labors! But so far as any radical abolition of these evils is concerned, what is the use of your efforts? You tell your people that God will never answer the man who prays for a crop, if that man does not plow and sow. You are right, and I tell you that God will never grant your prayers that the

armies of the world may be disbanded, and that the prisons may be unoccupied, until you have first cleared away that man-made obstacle to God's glory on the earth: landlordism.

Peace—glorious prospect! Suppose your efforts are successful and you see the armies of the world disbanded: what of the millions added to the ranks of the workers who are already seeking work in vain? Simply an aggravation of the present difficulties, *but* infallibly an increase in the value of land, and more wealth poured into the landlord's lap.

Temperance Reform—noble ambition! Abolition of Crime and Prisons—grand prospect! But if the drunk and incapable became sober and capable, if the army of prisoners is reformed and liberated, and all are ready and willing to work—then what? A still further aggravation of the present problems, but again inevitably a rise in the value of land, and more wealth pours into the lap of the landlord. Can you question that such would be the outcome? Not if you consent to the statement that increase of population raises the value of land.

It does this because land is a thing which is limited in quantity and cannot be increased by man, though it may be and is diminished by landlordism. And this is the point I want to concentrate your attention upon—that Land differs radically from all else that may rightfully be *owned* and *speculated* in by man. When once the line of demarcation is drawn in your minds between Nature and the works of man in so far as ownership is concerned, the whole philosophy of the Single Tax will, I think, be indicated for you. We do not realize the monstrosity of the private monopoly of land for two reasons:

(1.) We have been brought up in the midst of the prevailing system. If we had been born and raised in a community in which air was similarly dealt with, or sunlight, or water, we would probably have been just as slow to question the righteousness of such a system, or to recognize in it the root of vast social difficulties.

(2.) For purposes of civilization it is absolutely necessary that land should be held in private possession, and we have failed to discriminate between the ownership of land and the ownership of land rent, a distinction which represents the difference between the land-user and the land-speculator—between the useful bee and the harmful beetle.

As I say, my great hope is to make clear to you the utter wrongfulness of the private ownership of land rent as we now have it, and to get you to recognize the radical distinction between land and labor products as articles of speculation. Land, air, sunshine, water—these are all natural elements, the direct gift of God, and each is essential to the very life of man. There is no argument in favor of the monopoly of land, that will not equally justify similar ownership of air, sunshine and water. They are all in the one category. Herbert Spencer has declared (*Social Statics*, Chap. 9), that equity does not countenance private ownership of land as it now obtains. He says in

effect that if we grant the rightfulness of one acre being held absolutely as the property of one individual of the race, we must grant the rightfulness of one man owning any number of acres, or the whole planet, and we must assent that the rest of the human family have no claim to a standing place except by his suffrage. Now Single Taxers say that the evil element in monopoly is the absence of an equivalent rendered by the holder of such monopoly. They have no objection to one man owning an acre of land, or any number of acres, *providing he gives an equivalent* for this ownership to the rest of mankind, and the only equivalent is that which the Single Tax would secure, viz.: the annual rental value. The size of the holding matters nothing, the principle remains the same, and whether it be an acre, a township or a continent, the amount of the annual rental value is the only true equivalent that can be given for its private possession and ownership; for

(a) A lump sum paid to another individual is no equivalent to the community.

(b) A lump sum paid to the State is no equivalent to the generation next to be born.

The annual rental value, perpetually rendered up, meets all the conditions of justice. It is not needful that all men should hold land, though all are equally entitled to its ownership. If all, as citizens of the State, share the revenue provided from the rental value, then just rights are vindicated. And on the other hand, the man who holds and enjoys the land, being asked to pay only the fairly estimated value of his opportunity, while the results of his personal labor are left entirely untaxed, is also dealt with on a basis of strict justice.

I think it well to emphasize the distinction between ownership and possession. Absolute ownership can only attach to those things which man can by his own powers either create or control in supply. A man may absolutely own a hat or coat because he can make such things, or trace a clear title back to the maker. He may own a house because he has power to control the supply of houses, either increasing or diminishing the same. But he can neither make nor increase nor diminish land, air or sunshine; nor can any individual secure a private title to any of these which he can trace back to the maker. Herbert Spencer says that a search into the land titles would show that the original deeds were written with swords instead of pens and in blood rather than ink—that they had their origin in the brute triumph of the strong over the weak.

God never made the earth to be held as a mere revenue-producing property for idlers. He made it for the use of Man. Single Taxers therefore demand the equivalent from all who hold the earth, whether they are idlers or workers. Under the present system absolute ownership, without anything like full equivalent, is supported by our laws, and to take the place of the righteous equivalent the present system makes up its revenues by unrighteously taxing the products of labor.

A Prevalent Misconception*

IF one is correct in assuming this old cry of "Back to the land" to be the philosophy of this remarkable novel, one can easily go further and assume that Hamsun is not unfavorably disposed to Henry George's philosophy. The government had no interest in this wild barren tract until Isak had built it up into something of value, and then there came down upon him the Lensmand—"Sheriff's officer in charge of a small district," explains the translator. Isak must pay for it now. In his conversation with the Lensmand, who is a fine fellow and by no means unfriendly to him, he discovers that he must pay a much higher rate than he would have had to pay if he had not improved the land so as to make it valuable and attract other settlers in the future. He is fined for giving the government something of value. This bit of satire could have come from no pen except one well disposed to the doctrine of Henry George.—*N. Y. Times*.

Not for the purpose of advertising Knut Hamsun's powerful novel do we reprint the foregoing extract from the Book-Review of the *New York Times*, but because it will illustrate to our readers one of the most prevalent misconceptions of the purpose of the Single Tax movement. Too many people are unable to distinguish between a movement organized to return the land to the people and one to return the people to the land. That it is possible to return the people, or a great part of them to the land without returning the land to them ought to be too clear to need emphasis. But alas! it is not. Foggy thinking and misunderstanding of language, plain enough in itself, is the cause of much human misery. How often is the answer given to advocates of the Single Tax "I don't want to be a farmer!"

Civilization is just as apt to suffer when there are more farmers than are necessary to produce the food supply as when there are too many mechanics to do the mechanical labor necessary for the facilitation of labor. What is really needed is the proper equilibrium between avocations which can only be attained in communities whose members are free to direct their energies to those forms of production which give them the greatest satisfaction in goods or in spirit. Such a condition can never exist where some are permitted to own what they cannot use while others must use what they can never own.

At this point I will doubtless meet the criticism of those, who deprecate the use of the word "own" when applied to land. This criticism opens up another question, which in my judgment has been a tremendous barrier to the spread of the Single Tax idea, the belief that the Single Tax philosophy denies the right of any man to own land. We know that Henry George directly states that ownership of land by individuals has no foundation in ethics and there is no denying this doctrine if we base all right to property in production.

To the man on the street ownership means right of exclusive possession and power to give or bequeath, subject to such regulations as the community may impose. Hardly

* GROWTH OF THE SOIL. Translated from the Norwegian of Knut Hamsun by W. H. Worster. Two volumes, New York: Alfred A. Knopf.

any one thinks that he has the right of absolute ownership in anything, for he knows that the State's power of taxation and even confiscation knows no limits in emergency.

The most that the Single Taxer requires to contend for the establishment of his case, and he does not always need that, is that the right of ownership created by production is a more sacred right than State created rights such as titles, and that necessities of the State shall be met by levying on the second up to their full annual value, before touching at all upon the first. That it may be necessary at times to trench on the first was made evident by the war.

The logic of events is doing more for sound economic processes than all our propaganda. The tariff, instead of furnishing a plenteous trough in which there was room enough for all the hogs to wallow, is now becoming a bone of contention, sharpened at both ends, which threatens to split the party of great moral ideas. (Does anyone call it that any more?) The Mayors' Council of New York State, backed up by the Committee on Taxation and Retrenchment of a Republican Legislature, actually advocates the repeal of the Personal Property Tax in New York State, and would have the bill passed if it could find a way of making up to New York and Buffalo the taxes that these cities would lose thereby.

New York City's legislative body, with many grimaces at the unpalatable dose, has finally decided to avail itself of the permission given it by the State Legislature for the purpose of remedying the housing shortage, to try the experiment of untaxing new dwelling houses for ten years, and already the real estate papers are chronicling the great building boom foreshadowed. The reaction from the war experience when government had to assume the role of divine or malign providence has discredited the socialistic programme as a remedy for social ills. More and more clearly is it seen that government is a clumsy instrument for performing functions outside its own domain. In business it is about as effective and graceful as a seal on dry land. If internecine conflict due to capitalistic arrogance and union labor bitterness can be postponed for five years, there is still a chance that civilization may be saved, at least in America, for there are faint signs like the foregoing that we have begun to move in the right direction. But so far as we can see with ordinary vision, moralizing or rationalizing has had nothing to do with it. We have explored every blind alley that our pseudo-reformers could discern anywhere on the horizon, and we marched plumb up against the wall at the end before admitting that we could go no further. But we have not gone up them twice, and now we seem to have seen some traces of the street, which we should have tried first, and which opens out more broadly the farther we penetrate into it.

No! the movement to which Henry George gave a sublime impetus, and which has continued under the uninspiring (except to its apostles) name of Single Tax is not a "back to the land" movement, nor a property in land confiscation movement, but a movement to restore to everybody his right of properly safeguarded ownership in land, safe-

guarded to the extent that no one's ownership of any land shall be equivalent to another man's exclusion from the land, and the relegation of governments, National, State and local, to the very limited functions which they can perform without endangering the common freedom.

The very fecundity of our law making bodies is forcing on the public attention the need for this latter policy. No man can begin to remember the number of governmental agencies now created for the public welfare. The natural characteristic of such bodies is to perpetuate themselves and extend their powers. No human brain can keep track of their activities.

MARTIN McMIX.

The Time is Here

AT no time in the history of the country was there a more opportune time for Single Taxers to advance their cause than exists at present. Wide dissatisfaction exists throughout the country among the producers. They complain of high prices, high rents, high taxes and unemployment. What better situation could be asked by those inoculated with the Single Tax to give the cause a tremendous advance? As one that has been connected with the Single Tax movement for many years may I say that now is the accepted time for all that have this cause at heart to actively take part in the Single Tax political party movement.

It will be remembered that the writer was secretary and treasurer of the Chicago Single Tax Club for nine years, and that under his term of office the club went into political action from the standpoint of propaganda and not with the idea of electing anyone. At that time more converts to the cause and more real free advertising was obtained than in the entire life of the club which extended over a period of fifteen years. Experience has proven that the majority of people are only interested in political matters that affect their personal well-being and discuss these affairs at election time. I regretted very much that I had not the financial resources to carry on this growing movement that is crystallizing into a substantial following and that the support of those who were not in accord with this necessary and most important step was lacking.

How long must we follow in the wake of every palliative measure, devote our time, money and energy to indirection, inference and the political montebank? Admitting that a certain time is necessary for incubation is there not a time when the chick must peck through the shell? History does not record a reform or movement that gained recognition and was adopted into law that was not made a political issue in some form. Single Taxers have seen in their time reform movements of a superficial nature that were unheard of when they first espoused the cause become not only great movements but were actually enacted into law. Single Tax propaganda without political action and a party for the following to rally around only can give us the opportunity to choose between the lesser of two evils. What hurts us most is that without political action our

field is limited to a few speakers when every political subdivision in the country can be made a contested field between politicians, privilege and justice G. J. FOYER.

Speaking Dates for Robert C. Macauley

CORT-ALBER CHAUTAUQUA INTERSTATE CIRCUIT FOR 1921

THE appointment of Robert C. Macauley as Chautauqua lecturer on the western circuit is noted on page 4 of this issue of the REVIEW. Following are his speaking dates:

Hudson, Ohio, June 18; Cuyahoga Falls, Ohio, June 19; Girard, Ohio, June 20; Canfield, Ohio, June 21; Leetonia, Ohio, June 22; Lisbon, Ohio, June 23; Mingo Junction, Ohio, June 24; Amsterdam, Ohio, June 25; Jewett, Ohio, June 26; Smithfield, Ohio, June 27; Warwood, West Virginia, June 28; Hundred, West Virginia, June 29; New Martinsville, W. Va., June 30; Pine Grove, W. Va., July 1; Middlebourne, West Virginia, July 2; Harrisville, West Virginia, July 3; Roi Grande, Ohio, July 4; Oak Hill, Ohio, July 5; Wellston, Ohio, July 6; Piketon, Ohio, July 7; Mt. Sterling, Ohio, July 8; Danville—Buckeye City, Ohio, July 9; Shreve, Ohio, July 10; Smithville, Ohio, July 11; Wadsworth, Ohio, July 12; Wellington, Ohio, July 13; New London, Ohio, July 14; Bloomville, Ohio, July 15; Crestline, Ohio, July 16; Mt. Victory, Ohio, July 17; West Mansfield, Ohio, July 18; West Liberty, Ohio, July 19; DeGraff, Ohio, July 20; Brookville, Ohio, July 21; Waynesville, Ohio, July 22; Morrow, Ohio, July 23; New Holland, Ohio, July 24; Junction City, Ohio, July 25; Cumberland, Ohio, July 26; New Lexington, Ohio, July 27; Reynoldsburg, Ohio, July 28; Cardington, Ohio, July 29; Milan, Ohio, July 30; Delta, Ohio, July 31; Montpelier, Ohio, August 1; Paulding, Ohio, Aug. 2; Delphos, Ohio, Aug. 3; Rockford, Ohio, Aug. 4; Ft. Recovery, Ohio, Aug. 5; Mooreland, Indiana, Aug. 6; Lapel, Ind., Aug. 7; Carmel, Ind., Aug. 8; Milroy, Ind., Aug. 9; Bethel, Ohio, Aug. 10; Williamsburg, Ohio, Aug. 11; Winchester, Ohio, Aug. 12; Peebles, Ohio, Aug. 13; New Vienna, Ohio, Aug. 14; So. Charleston, Ohio, Aug. 15; Cedarville, Ohio, Aug. 16; Versailles, Ohio, Aug. 17; Rushsylvania, Ohio, Aug. 18; Dunkirk, Ohio, Aug. 19; Basil, Ohio, Aug. 21; Ashville, Ohio, Aug. 20; Seville, Ohio, Aug. 22; Cambridge Springs, Penna., Aug. 23; Girard—No. Girard, Penna., Aug. 24; Andover, Ohio, Aug. 25; Madison, Ohio, Aug. 25; Minerva, Ohio, Aug. 27.

"THE children of today, when they are allowed to be born at all, are born in a cubbyhole. They have no fields where they may get foot room. The real American home, the bulwark of the nation, is fast disappearing."—SARAH LOUISE ARNOLD, Dean of Simmons College.

TAXATION—a method by which the industrious are deprived of their property by due course of law.

California

THE enlistment roll of the Single Tax League is a thing to be proud of these days.

Stoughton Cooley, successor to Louis F. Post as one of the editors of the *Public*, arrived about ten days ago to make Los Angeles his home.

John Goldstrom, formerly editor of the *Ground Hog*, is here to stay. He came from New York by aeroplane on a commission from one of the big news agencies to write up the Air-Mail Service.

Frank Butler, formerly of Chicago, one of the ablest, staunchest and best known Single Taxers in America, has engaged in business here.

All these seasoned workers have volunteered for the duration of the war against Privilege.

Professor Lewis J. Johnson, of Harvard University, is visiting Southern California. He is scheduled to speak this week at the City Club on "Proposed Political and Economic Changes."

The Los Angeles *Examiner* is recognizing the numerical strength of Single Taxers. Once each week in its Sunday edition it has carried an article on Single Tax from the brilliant pen of William C. DeMille, president of the Single Tax League. This series had first page position in the Real Estate section. Later it will be published in pamphlet form. The Sunday *Examiner* has a circulation of almost a quarter of a million.

Our Farm Center meetings have convinced us that the California farmer is ready to welcome Single Tax when he understands it. Every night some farmers tell us that they never understood Single Tax before. Others say they have always voted against it but now see their mistake. The most disheartening but not surprising experience perhaps was when Dr. Benson, the Fresno County Farm Adviser and his three assistants, all highly trained college men, some of them Ph. D.'s, all told us they had never heard the Single Tax explained before.

Those of us in the movement can scarcely realize how little the average man knows about it. Often he knows nothing except what he has read in the newspapers against it. It is our job to tell him in terms he will understand and like. It will take lots of cash; but as our needs are explained folks are contributing as liberally as their hard-upness will permit.

In addition to our Farm Center work we are preparing two series of six folders each illustrated by that prince of cartoonists, J. W. Bengough. One series will be addressed to the farmer and the other to the small business man. They will attack the problems immediately confronting each class and will be designed to show, in the words of Jas. F. Morton, that "the significant feature of the Single Tax is not the burdens it imposes but the burdens it removes."

Visitors at headquarters are welcome. There is plenty for them to do addressing envelopes, folding circulars, checking lists and doing other useful things. GEO. A. BRIGGS

Denver

THE so-called Lower Rent amendment to the city charter (see March-April SINGLE TAX REVIEW, p. 47), was defeated in the May elections by a vote of 7,400 in favor, to 32,038 opposed.

The campaign resulted in educating many people at small expense, for it cost but \$250 and six months of the secretary's time.

It may be indicated here that a measure of more far-reaching importance—say one that made a direct demand for the taxation of the rent of land—would in all probability have received quite as many votes, and might have received many more. For all the opposition, along with the usual misrepresentation, that is brought into play to defeat any measure looking in our direction, was used in this campaign.

Nor did Mr. Barney Haughey and those associated with him evade the issue. Not for a minute were they permitted, even had they so desired, to shirk responsibility for the doctrine that would take one hundred per cent. of the value of land for the use of the community.

The privileged interests fought the measure with page "ads" in the newspapers. The vote is evidence that much education is still needed in Denver.

The Civic League of Denver in opposing the amendment said that the Single Tax was tried in Pueblo and failed. Mr. Edwin B. Haver, of Pueblo, nailed this lie in the *Denver Express*, the only paper in Denver supporting the amendment, by pointing out that while the charter amendment of Pueblo allowed a fifty per cent. exemption of improvements, the assessor disregarded the permissive feature of the amendment by raising the valuation of improvements. Mr. Haver concluded his letter by saying:

"This was anything but Single Tax. In fact it was the very opposite; increased taxation on improved property and lower taxes on the very valuable property in the downtown section, where lots are never sold for taxes."

As much was made of the failure of the Pueblo experiment at a debate by the students of the State University, Mr. Haver's trenchant denial was timely.

New Jersey

THE Manufacturers and Merchants Taxation League, of which Alfred N. Chandler is the active and efficient secretary, has addressed the following Questionnaire to the 700 tax officials of the State and to 700 officers of the Granges of the State:

Do you favor repeal of taxes on personal property?

Do you favor a State income tax?

Either an increase of the tax on land values or a tax on \$1,000 incomes will likely be enacted. Which do you prefer in place of the present tax on personal property?

Of the tax officials replying 72 per cent. favor repeal of the personal property tax.

31 per cent. favor State income tax; 69 per cent. are opposed. To the third question 15 per cent. of tax officials

are non-committal, 27 per cent. prefer an income tax, but all the others favor an increased tax on land.

Of the officials of the Granges replying 80 per cent. prefer an increased tax on land values, though the sentiment on the repeal of the personal property tax seems about equally divided for and against.

New York

IN this city the little group of workers are by no means idle. The Wednesday night lectures at the Single Tax Party headquarters, 32 East 13th street, at which Mr. Oscar Geiger acts as teacher, continue to be fairly well attended.

Two addresses of Mr. Geiger were delivered in this city during the month of May, one before 150 members of the School of Accountants and another at the Alumni of Speyer's School.

Morris VanVeen addressed the congregation of the Labor Temple, about three hundred in number, in May. The Temple is situated at 14th street and Second avenue, in this city, and the pastor expressed himself as pleased at the lecture and promises another opportunity for Mr. VanVeen or some other Single Taxer to be heard later in the year.

Mr. Robert C. Macauley made a splendid address at the Church of the Ascension, 10th street and Fifth avenue. This church has been made famous by its People's Forum. The well known Rev. Percy Stickney Grant is the pastor.

Another address which we failed to chronicle in recent issues was one delivered by Hon. John J. Murphy before the Osteopathic Society in this city at the instance of Dr. Brill, a well known Osteopath and old time Single Taxer.

An incident worth mentioning is one in which Mr. George Lloyd figures. Mr. Lloyd spoke for six hours and a half at an out-door meeting on the corner of 96th street and Broadway. This is probably a record for out-door speaking unless William Everett Hicks holds the palm for a speech made some years ago in the city of Cleveland during one of Tom Johnson's campaigns. At all events, it breaks all records for these parts.

The presence in this city of Messrs. Macauley and Robinson has put life into the movement here, and the political situation, about which we hope to be able to say something definite in next issue, is taking shape. A candidate for the mayoralty on a platform that would feature the Single Tax, even though presenting other issues, might result in a combination of political groups that would be really formidable.

AN EARLY SINGLE TAXER

Mencius was first of all a Taoist, but later he became one of the most brilliant exponents of Confucianism. He advocated many means of reform and, interesting to state, had conceived the Single Tax theory a thousand years before Henry George.

—"The Wisdom of the Chinese," *New York Times*.

Ohio

In Youngstown and in all probability in Cleveland as well, the Single Tax Party will put up candidates at the municipal elections in the Fall.

Fred. Rumpf, Single Taxer of Chillicothe, reports that the REVIEW is on the table of the thriving young Chamber of Commerce of that city.

Mr. C. A. Dyer, of the Ohio Home Protective League (save the mark!) spoke at the Forum of one of the exclusive churches in Cleveland on April 20. This League is composed of a few farm capitalists and city landlords and its real purpose is to fight the Single Tax. R. C. Barnum, Charlotte Smith, Billy Radcliffe, J. B. Lindsay, and others were there and by their questions and arguments exposed the falsity of the arguments. Instead of answering the questions in the usual manner this very crude servant of the landlord interests replied with offensive and irrelevant personalities, such as "Do you own any land?" "Do you believe in taxing this church." Mr. Barnum handled him in this dialogue fashion much to the joy of the Single Taxers present.

Otto K. Dorn, of Cleveland, a lifelong subscriber to the REVIEW, spends much of his time in New York which is convenient to the eastern territory of his business.

Geo. J. Foyer, old-time Chicago party man, is organizing a rent club in his ward in Cleveland.

E. H. Foote, Single Tax Party candidate for Governor of Ohio, is on a trip to the West Coast, dropping seeds of the gospel along the way.

Wisconsin

A MODIFIED Single Tax measure prepared by Prof. John R. Commons has been introduced into the Assembly. It has the backing of the administration, it is said, and is modeled after the Ralston-Nolan bill now pending in Congress.

The measure provides for a tax of one-half of one per cent. levied on the first \$10,000 of land value exclusive of improvements and a flat rate of one per cent. on all additional values. According to its sponsors the purpose of the bill is to

- 1st. Open up idle land for cultivation.
- 2nd. Reduce taxes on industry.
- 3rd. Increase the buying power of the consumer.

J. R. Hermann's Speaking Tour

J. R. HERMANN, the man who puts the Pacific Northwest in the race for Single Tax, and who speaks in behalf of almost 200,000 electors in Oregon and Washington who voted for the first time for straight-out Single Tax measures, started early in May for his trip east.

Before he had fairly begun his journey Umatilla, Oregon, manifested its interest in him by holding a sort of Single Tax religious festival and raised a contribution toward

sending Mr. Hermann on his way. The whole town turned out, and it is not any exaggeration to say that this meeting in honor of the Oregon leader was a testimonial from the public at large, who are becoming aroused to the great movement now gathering impetus.

At Salt Lake City Mr. Hermann met Mr. Parley P. Christensen. Mr. Christensen was candidate for president on the ticket of the Farmer-Labor Party and the efficient chairman of the convention of the 48ers. Mr. Hermann would have spoken in that city but for the fact that his stay was shortened. Mr. Christensen expressed himself very emphatically that the Single Tax is the only issue on which all forward looking groups may get together.

The unemployed are increasing in Salt Lake and other western cities. Mr. Christensen, being importuned for aid for the unemployed, and in reply to earnest entreaty that help was necessary to keep them alive, asked: "Why do you want to keep them alive—in order to vote the Republican ticket next Fall?" The leader of the Farmer-Labor Party gave it as his opinion that Oregon is the pivotal point for Single Tax in the Northwest.

At Leadville the Old Guard, Youngquist, Kennedy and others, still alive and active, gave aid and pledges in support of Oregon.

At Colorado Springs a meeting was called together at Dr. Sinton's office and the Oregon situation was gone over thoroughly with the result that those present pledged themselves unanimously to the campaign in that State.

In Denver Dr. Edward Jackson pledged \$25 quarterly to the Oregon campaign until it is won.

At Sioux City Mr. August Willeges, the real standard bearer in that city, expressed himself as approving the stand of the Single Tax Party at Chicago, though previously dubious as to the wisdom of party action.

At Cedar Rapids, Iowa, Mr. Hermann met the active men of that city, Messrs. Kennedy, Jenkins, VanVechten and others. At Quasqueton he saw Frank Vierth, who is now postmaster there; N. H. Hyde was seen at Manchester, and Frank Neidig at Muscatine, who is practically alone in his town but active for thirty years.

When Mr. Hermann arrived in Chicago, Gerrit Johnson and Messrs. Ross, Schilling and others were preparing for a dinner in the interest of the California movement. It was agreed that a formal reception would be given to Mr. Hermann on his return. Mr. Hermann could not fail to remark that the same men who spoke on the occasion of his visit to Chicago thirty years before spoke on this occasion—Messrs. Hardinge, Schilling and others. Few new Single Taxers have been made.

At Cleveland Vance Cooke, Lindsay, Billy Radcliffe, and Miss Charlotte Smith, secretary of the Single Tax Club there, met the Oregon leader, who spoke at the City Club.

At Johnstown, Pa., a good meeting was held at the Liberal League on May 15th. There was a fine meeting at the Hungry Club at Pittsburgh; all the Single Taxers of the city turned out. It was a live, big meeting, and the

Single Taxers pledged their support and contributions to Oregon.

At Boston the reception accorded to Mr. Hermann was very gratifying. The Single Tax League here is considering the advisability of sending William Lloyd Garrison to take part in the Oregon campaign. Mr. Garrison says that as soon as possible he intends to close his business and devote the rest of his life to the Single Tax movement.

In New York City a meeting was held in Keen's Chop House, 36th street, on Saturday, May 28, at which some forty five persons sat down to dinner. Joseph Dana Miller acted as toastmaster, and among the speakers were J. R. Hermann, Mrs. Roswell Skeel, Jr., Robert C. Macauley, William J. Wallace, E. Yancey Cohen, George Lloyd and others.

Mr. Hermann told of the effect that the Single Tax Party convention at Chicago had had on the vote in Oregon in showing the voters of that State that there was a national movement behind the State movement of Oregon. Also that the refusal of the Single Tax Party at Chicago to make common cause with the Socialistic element in the Committee of 48 and the Farmer-Labor Party had been the means of reassuring the more conservative voters of the State that the Single Tax movement stood apart from the so-called radical and Bolshevik elements of which the State stands in wholesome dread.

Mr. Hermann will attend the Single Tax conference at Washington, and will make dates from here to the Coast. In the meantime he keeps the *Portland Journal* and labor press of the State supplied with information as to the events of his trip and incidents that arise.

Mr. Hermann has aroused immense interest in the Oregon and Northwest movement to put the Single Tax on the map. He tells his story simply, but effectively and with native eloquence. What he has done with small resources at his command and with only the aid of the little group of devoted workers in Portland, is a revelation to those who listen to him. Personally he has made hosts of friends.

National Committee of the Single Tax Party Meets

ENDORSES THE OREGON AMENDMENT

A MEETING of the National Committee of the Single Tax Party was held Saturday, June 4th, at the headquarters in this city, 32 East 13th street.

There were present from Pennsylvania, Messrs. Macauley, Robinson, and Haug; from New Jersey, Messrs. Wallace, Bourgeois, Cohen, Caffall, Dintenfuss, Loew; from New York, Messrs. Chodorov, Miller, Geiger, VanVeen, and Miss Charlotte Schetter; from Ohio, Messrs. Barnum and Edwards.

The situation was thoroughly canvassed. The Thousand a Month Club is increasing and Single Taxers throughout the country will be circularized until the membership

reaches one thousand and the National treasury is in receipt of \$1,000 a month from that source.

National Organizer Robinson was authorized to engage an assistant secretary to the National Committee.

Mr. Barnum outlined the situation in Ohio and told of the movement on foot there to form a general amalgamation of all Single Tax clubs and societies under one head. This movement to get together in Ohio is an auspicious beginning which will be watched with interest. Such a body, organized in one general association, can undertake the submission of a referendum measure while at the same time legitimate party activities may be furthered by those who believe in the party idea. This movement inaugurates an era of good feeling and co-operation that ought to succeed.

A committee of three were appointed by Chairman Wallace to be known as The Propaganda Bureau of the Single Tax Party, which will devote itself exclusively to the preparation and printing of literature. The Committee to direct this Bureau consists of Mr. Bourgeois as chairman, E. M. Caffall and Joseph Dana Miller.

Mr. Macauley reviewed conditions in those States where the Single Tax Party have complete or partial organizations. A fund of over \$1,000 was raised to send the Organizer to those State where organizations need help.

Resolutions were passed endorsing the Oregon amendment and wishing God speed to J. R. Hermann.

Single Tax Dinner in Chicago

A DINNER in the interest of the California movement was given at Chicago, April 27th, by the Chicago Single Tax Club, attended by over 100 Single Taxers. George A. Schilling, the new president of the club, was toastmaster, and said it was the first getting together of Chicago Single Taxers since the war. A friendly spirit toward California was manifest, and when W. L. Ross, the principal speaker of the evening, said that his experience had shown him that there were more people who knew of the Single Tax in California than in any other State there was a vigorous round of applause. He said that one of the signs of life in the movement was the existence of powerful anti-Single Tax organizations, and that these organizations were well financed by the railroads, oil companies, large land owners and monopolists in general.

Mr. Gerrit Johnson on his way home from California stopped off at Chicago to attend the dinner. He made a short address and an appeal for funds for the California campaign.

Other addresses were made by Henry H. Hardinge, Clarence Darrow and A. W. Ricker. J. R. Hermann, of Oregon, was in attendance. W. L. Ross.

Death of R. T. Snediker

ON March 29th of this year, Dr. R. T. Snediker, long a leading Single Taxer of Kansas City, Kas., died at the age of 69. He enjoyed excellent health up to ten days before his death when he was stricken with erysipelas."

His mind was an encyclopedia of statistical information and historical fact which worked with the precision of a clock. He was known for many years in Kansas as an educational and progressive influence.

Dr. John Emerson Roberts, who delivered the funeral address, paid a remarkable tribute to the lost leader, and it is so notable yet restrained an eulogy, that we venture to quote a paragraph, wishing only that we had room for more.

"I did not know Mr. Snediker closely. I knew him casually, or superficially, for years. But I always felt that there was a mental depth that I had not fathomed. Something was kept back. I appeal to you if it is not true. If you ever met him and spoke intimately with him, didn't you feel out of those peculiar, brilliant eyes of his, that there was something there you had not grasped?—an earnestness, a loyalty, a conviction, that challenged? We are made up not alone of flesh and blood. In varying degrees, there is something different, something different from the physical, something that marks and differentiates and makes each each; and in the measure that that indefinable something transcends, in the measure or degree that it is different, we have the masterly man, the great soul. It is a native endowment, it is something that nature did, and not that we did. It is not the result of culture or education, or acquired knowledge; it is something that some people have, that seems like a special endowment. He had that, whatever it may be. I am unable to analyze it. I would simply call it the transcendence of spirit or soul. Other people have had it in different degrees, and they have been extolled, and called wonderful, and they have sometimes been called divine. I would not say that about Mr. Snediker, but I would say that, in an unusual and rare degree he had that something about him that exuded health, strength, courage, resolve, self reliance. I think that when anybody has that peculiar power that makes health contagious, whose touch is healing, whose presence is encouragement and inspiration, I think whenever there is a man like that in society, he makes us all his debtors. I was indebted to him, I am indebted to him; not for silver or gold, not for instruction, but for that indefinable something that comes unbidden and helps unseen."

People Value

THE value that attaches to land because of the presence of population is essentially a "People Value." It goes where they go; and if they migrate to another place, they take the land value with them.

How absurd and unjust, then, to allow the individual with a title deed to land, to appropriate this community or "People Value."—*Square Deal*, Toronto, Canada.

KEEP us informed of tax questions in your town or city as they arise.

SEND us reports of lectures or addresses in your locality that treat of the Single Tax or the industrial problems.

The Engineer's Service to Society

PORTION OF PRESIDENTIAL ADDRESS BY
MAJOR FRED J. MILLER AT ANNUAL
MEETING OF AMERICAN SOCIETY
OF MECHANICAL ENGINEERS

WE are hearing constantly more about service as constituting the only just claim to rewards. Certainly the engineer need not fear comparison with others on that score. Yet there are those who, with the best intentions I am sure, charge a large share of our industrial and social difficulties to features of modern industry that have been created and are maintained by the work of the engineer.

Especially do they charge that things done by machinery instead of by hand, and the multiplication of large manufacturing establishments in which the work is minutely divided, have had a bad effect—have, indeed, made men and women slaves of the machine.

I think we may claim that there is a misapprehension about this and that machinery and large industrial establishments do not nor can they by themselves enslave or oppress human beings.

It is easily demonstrated by reason and by human experience that division of labor, machinery for increasing man's productive capacity and the use of capital in production all tend, by themselves considered, to help the worker—to release him from burdensome tasks and from the necessity for working too hard or too many hours per day for too little money.

TWO KINDS OF MONOPOLY

But certain monopolies may and do have the opposite and injurious effects referred to; especially monopoly of the earth's resources and the holding of such resources idle and beyond the reach of labor and capital that might otherwise be applied to them for the satisfaction of the wants of mankind.

And our tax system acts as though it were specially designed to promote this result, to discourage industry of all kinds and to encourage the holding idle of the earth's resources for higher prices to be brought about by pressure of population and the enterprise and labor of others.

Many a manufacturer has been hampered in making enlargements of his plant by the high prices of vacant and idle land needed for that purpose; said high prices having been actually created by the activities of himself and his employees and in no degree by those who had been holding the land idle.

Fourteen years ago our Society held its Spring meeting in Chattanooga and visited a water power development in the Tennessee River, near there. At that time the large dam was about half finished and I was told by a prominent member of this Society, himself a manufacturer, that already in anticipation of the coming cheap power, the owners of

factory sites on which it might be utilized had doubled or trebled the prices at which they were holding them.

LAND ABSORBS DIFFERENCE IN COSTS

We hear much of the blessings to humanity of the cheap water power that may be developed in large quantities from our streams. As a matter of fact, it will be found that in nearly every case where water power rates are substantially less than the cost of steam power, the total cost of the water power is nevertheless about the same as for steam; for the owner of available land on which to build factories and who, as such, has rendered no service of any kind either in producing power or in any other way, pockets the difference in prime cost—not the engineer, the manufacturer, nor the consumer of the goods produced.

Moreover, while as a general thing the manufacturer whose efforts and enterprise build up these values is taxed heavily for doing it, the vacant land owner escapes with nominal taxation on the ground that his property is non-productive, if you please.

I mention these things, not because it is the engineer's special province to deal with them, but it is at least as much his business as that of any other citizen and it has a direct and vital effect upon his work and his opportunities for employment, or for going into business.

If it is the engineer's business to render service, then it is equally his duty to see to it that so far as possible all others do the same, and he has only to look about him to see that very many do not render service, yet are "clothed in purple and fine linen." The cure is not to take away their purple and fine linen, but simply to see to it that their having it is not by reason of their being able to restrict the opportunities of others for access to Nature's storehouse of raw materials and to work for the general welfare.

Denmark

THE Radical Party this Spring again proposed its bills for land value taxation, national and local. There is nothing in the bills about lowering the tariff, but if the bills were law about half of the ground rent would be taken. The parties in power, the Moderate Left and the Conservatives, refused bluntly to discuss the question which was ably advocated by a member of the Henry George League, Berthold Delgaard, lately elected a member of the House. The Minister of Finance, Mr. Neergaard, refused to go into details because, as he announced, he expected, in the Fall of this year, to propose new bills in regard to the whole system of taxation.

In these bills we anticipate a measure of land value taxation, but surely in a very moderate degree, while the old system of robbery that taxes labor and improvements will be continued.

We work as we are able. We have a small weekly paper, *Det Frie Blad*, with more than 4,000 subscribers, and carry on many meetings at which much literature is sold. Still

the work is hard and the prevailing indifference and opposition difficult to cope with.

We watch the movement in California and Oregon with great interest
ABEL BRINK.

Japan

THE Imperial Finance Department is now directing its activities toward lots in Tokyo and other cities which are being held idle by reason of the light taxes they are compelled to bear. The question is rapidly coming to be considered as a very pressing social problem.

These lots which have escaped direct taxation by the citizens because registered in the Imperial tax books as rice fields, will now be taxed directly as city lots. Receipts from this source will be used in the improvement of streets and in city planning. It is argued that this tax will compel the owners of unoccupied lands to open such lands for rent.

The Finance department will work out this plan by Imperial decree, fearing that it would be defeated or delayed. Tokyo, it is stated, will thus find room for 20,000 more homes and accommodation for 40,000 families.

One of the most influential journals of Japan, the *Yomiuri*, states that the immense holding of the Iwaski family has not been used for a number of years. The same journal gives an instance of a widow who lives by herself on an estate of about ten acres, while in some quarters three families live in one room of 18 feet square. This is probably the poor widow of whom American Single Taxers are accustomed to hear.

The *Yomiuri*, in quite the fashion of the more far-seeing statesmen of this country warns the rich against the consequences of this state of affairs should they fail to supply a remedy, and that their own salvation depends upon changing conditions. Truly Japan is moving.

Benefactor and Robber

IN the year 1894, moving to the growing city of Alexandria, La., my husband and I paid a monthly rental of twenty dollars for a barny old house much out of date and repairs. Houses were very scarce and one had to take what they could get at any price the owners chose to ask for them.

Living in the town near us was a public-spirited citizen, Bringhurst by name, who, seeing the great and pressing need for homes, started in and built a number of houses all over our section of the city. These were built on his own land and rented anywhere from ten to thirty dollars. We rented one for twelve dollars which suited our purpose better than the one we formerly rented for twenty.

Another good citizen who was also our neighbor and stood well in the community, spent all his surplus earnings in buying up land out in West Alexandria, towards which the city was rapidly trending. He built no houses but cut up into building lots his various additions as the city approached him. These lots were nabbed up almost as

rapidly as were the houses our friend Bringham had built, and the people in their ignorance felt as grateful to this speculator in land as to Bringham, who really benefitted the town. They did as is the habit even to this day, taxed the benefactor very heavily and the robber very lightly. Mr. Bringham died several years since a bankrupt, though the town yet has a number of the pretty homes he built twenty-seven years ago. His daughters live there and eke out a scanty income by taking in boarders and renting rooms.

Jin O'Shea, on the contrary, grew rich and emigrated to New Orleans, though he is yet reaping a harvest from his "shrewd" Alexandria investments. Mr. O'Shea is now considered a much wiser and more prudent investor than Mr. Bringham. Thus you see how our laws punish the benefactor and reward those who rob and exploit them.

—JOSIE THORPE PRICE, in *Los Angeles Ledger*.

Giving the Single Tax A Trial in China

(Elsie McCarmick, in *Outlook*, April 13, 1921.)

SINGLE TAXERS who are tired of straining their eyes toward the horizon of economic change can find a fair realization of their dreams by the simple expedient of packing up and moving to Kwantung Province, China. The Single Tax has made its debut in one of the most populous and prosperous districts of the Far Eastern Republic. This section of China knows no income, inheritance, or personal property taxes, and outside the cities there is no tax on buildings or other improvements. It is now the purpose of Mr. Liao Chunghai, Commissioner of finance, to resurvey all the land of the province, register its value, make a second appraisal in ten years, and appropriate the unearned increment for the State.

"We are going to try, as far as possible, to put into practice the principles of Henry George," Mr. Liao told the writer in a recent interview. "As a matter of fact, what is virtually a Single Tax has been in existence in the country districts for many years. The farmer pays only a land tax and is not penalized for having the energy to improve his property. In the cities, however, the system is reversed. There the whole burden is borne by the buildings and the land goes free. This must be changed before Kwantung can claim to be a real follower of Henry George."

Mr. Liao anticipates no difficulty in carrying out his plan to collect the unearned increment, for Chinese farmers are accustomed to fairly high land taxes and Kwantung expects no sensational real estate booms that would raise the unearned increment to a dizzy figure. Though there is no direct land tax in the cities, its purpose is met by an assessment amounting to 8.4 per cent. of the property's value, which is levied whenever real estate changes hands.

At present Kwantung Province, of which Canton is the capital, is in a serious financial plight through no fault of its system of taxation. The militarists from the neighbor-

ing province of Kwangsi, who captured Kwantung during the ascendancy of Yuan Shi-kal and who were recently driven out by the Cantonese, left nothing in the treasury but the floor. Before retiring out of gunshot the military governor thoughtfully collected the taxes for three years in advance, and then departed, owing the public school teachers, policemen, and other government employees their wages for a period of nine months. The new Commissioner of Finance is therefore faced with a most unenviable job. Despite the vacuous condition of the treasury, however, Mr. Liao's first official act was to close up the city's gambling-houses, from which the government derived a revenue of ten million dollars a year.

"We hope to make up this deficit, first, by stamping out the 'squeeze' system, whereby several millions were lost to the government every year; and, secondly, by the resurvey of the land and a consequent increase in taxation," Mr. Liao explained. "The surveys on which taxes are now based are so antiquated and inaccurate that about one-third of the land escapes taxation altogether."

Mr. Liao hopes eventually to eliminate the salt tax, which, he says, is unjust, because it is borne chiefly by the poor. He wishes to supplant it by heavier taxes on wines, and tobacco to make up the temporary deficit. The fact, however, that the foreign Powers permit China to charge only a five per cent. duty on imports puts a serious difficulty in the way, for the province, by placing a heavy tax on its own products, will merely force its new tobacco industry out of business. The Commissioner of Finance has urgently requested the Powers administering China's maritime customs to permit a higher duty on tobacco and wines.

When, in a few years, the province has taken the kinks out of its finances and the appropriating of the unearned increment by the State has become a reality, the rest of the globe need merely take a "look-see" in Kwantung to learn whether or not Henry George had the right prescription for the world's economic stomach-ache.

The Tulsa Race Riots

IT is rumored that the Tulsa, Oklahoma, race riots, recently chronicled in the press, were engineered by a group of white oil men intent upon wresting from the negroes their valuable holdings.

Most of the Oklahoma land was originally owned by Indians and half breeds. White men and negroes came from all parts of the South. About five hundred negroes in Tulsa came into possession of oil lands, and when the boom in oil came the competition between whites and blacks became very bitter. White men tried to induce the blacks to part with their holdings which they obstinately refused to do.

Often the newspapers refer to race riots as "economic" in their origin. It will be found that in most cases they can be traced to land problems, or problems arising out of land. It is doubtful if editorial writers know just what they mean by "economic," but economic they really are.

That a large number of blacks and a much fewer number of whites lie dead in Tulsa is because we have treated land as unrestricted private property. That is the cold, hard truth.

Tulsa has shown that she regrets the tragic incident. Conscious of the disgrace that has been brought to the fair name of the city, she has set to work to redeem herself and repair the cruel injury that has been done to the colored population. But will her citizens direct their attention to the underlying cause of these race animosities, and realize that they are really economic in their origin? When they do the end of race riots is in sight.

The Source of Unemployment

THE effect of land speculation is to make jobs scarce and to keep them scarce. Jobs are never scarce in new countries. They are always scarce in old and settled countries, except in war times. Just as the price of land goes up the price of labor goes down. Only war and taxation can reverse this process—and this is precisely what is happening now.

It is the overcapitalization of the raw material of industry that paralyzes capital, turns labor adrift, limits production, produces involuntary poverty, and generates the workless man seeking vainly for a chance to toil. It is an invisible yet all-powerful agency, which by means of its impersonal character hides itself behind a harmless appearing and respectable exterior, and, like a plague, works endless injury to the human race.

Primarily it is not the badness of men that troubles our fair land; it is the absurdly high prices that we ask the capitalist and the laborer to pay for the use of land. We capitalize its fairness, its sunshine, its productivity and its social advantages—all against the man who does, or seeks to do, useful things with his hands and brains and the wonderful machines his invention and saving have accumulated (capital) and who sustains the human race. H. H. HARDINGE.

Thoughts for the Time

THE law of entail is the wisest and best of all economic laws. It was recognized as such by the Norman conquerors of England and confined by them to members of the aristocracy alone. Under its provisions the land can never be sold forever and only the rightful heir can enjoy it. Even after the lapse of hundreds of years if a flaw were found in the title the property would revert automatically to the legitimate family. Hence we have the Anneke Jans claims and many other famous lawsuits, the most notorious being that of the Tichbourne estate in England. Really the law of entail applies to all citizens of the country—the aristocracy being intruders and thieves of the common right. Under their own practices the rightful heirs should be recognized and installed into their property without compensation. Under the true law of entail the whole of the population of the nation are the heirs of the entire land,

and they should follow the custom of the aristocratic heirs in renting their property at its annual value under lease, if possible, to whoever is qualified to use it in whatever areas he or they may desire. It would not be necessary to levy "taxes" which are robbery pure and simple.

INSTINCTIVE WRONG

So repulsive to our innate moral sense is the private ownership of land that the Miller-Lux Corporation in California announce that, in deference to public opinion, they are about to dispose of most of their land holdings. These amount in all to about 22,000,000 acres. If it is a moral wrong for these people to own land is it not an equal moral wrong for anyone to buy their land? These are perfectly honest moral people and their title is legal and recognized by the nation, but if they should not own it, why should anyone else? Of course, public opinion prevents my wearing a straw hat on the 14th of May but I am not accused of being guilty of a moral wrong. I only suffer personal violence.

BETWEEN TWO FIRES

One bright sunny morning a few days ago I turned to cross Broadway, when I heard a lively chirrup. Along came an auto truck at a hard gallop. It was piled with bales of hay and on top of the load sat two chaps smoking glowing pipes with an air of utter and complete enjoyment. I could not help wondering if those bales of hay felt nervous with a hard working gasoline tank below and those two open fireplaces above. After all, that is the way we go through life, serenely unconscious of danger from the over-rich above and the unemployed below. "All's well with the world" is our motto.

UNDER-CONSUMPTION

A lot of these here, now, scientists gathered around the still form of a little blue bird and opened its crop to find out the food it lived on. When they found numerous insects that damage shrubbery and garden produce . . . they decided to protect the bluebirds forever. These same scientists should operate on a robin. I am sure they would find its crop full of cherries, raspberries and other fruit. This would stimulate all gardeners to produce more fruit than the robins could consume, and the principal objection to these songsters would be removed.

DENSE REASONING

The crowded condition of the New York subway in the morning is probably due to the fact that people take a full meal at breakfast instead of eating compressed tablets. This may not seem much at first glance, but reflection will show—well, it will show whatever you reflect. Some people are trying to reduce the high cost of living by following a similar process of reasoning. They want the laborer to take less wages, the farmer to get less for his produce, the storekeeper to charge less for his goods, and the landlord to charge less for his apartments, but nobody thinks of asking the landowner to take less for the use of his land. Indeed everybody smiles with approval when they read that some projected public improvement has caused land values to rise 500 per cent.

—EARSÉN I. SOPÉN.

Too Many Taxes

AND now, gentlemen," piped the orator, "I just wish to tax your memory." "Good heavens!" exclaimed one of the audience, "has it come to that?"

"How can you buy the right to exclude at will every other creature made in God's image from sitting by this brook, treading upon this carpet of flowers or lying listening to the birds in the shade of these glorious trees—how can I sell it to you is a mystery not understood by the Indian, and dark, I must say, to me."—N. P. WILLIS, Philadelphia, 1846.

High Rents Reduce Purchasing Power

THE failure of rents to follow commodity prices in their downward course is a source of considerable worry for the retail trade. High rents, from the dealer's standpoint, work as a double-edged sword in cutting down business, according to a prominent store executive here.

Since commercial rents have not declined and in many cases actually have advanced this year, he says, the retailer is balked along this line in his endeavors to cut down overhead. On the other hand the higher rents that are being exacted for apartments and homes mean a cut in the buying power of the public. *N. Y. Times.*

Mammy Takes in Washing While Court Ponders on Her \$15,000,000 Estate

DALLAS, TEX.—"Hush yo' mouf, chile; hush up. I ain't got dat money yet. Doan' fere wid mah work."

This is how excited Gussie Taylor, negro washerwoman, is about the decision of the Louisiana Supreme Court giving her title to oil lands valued at \$15,000,000. If Federal courts uphold the Louisiana court, Gussie will be the wealthiest negro woman in the world.

A tract of land left her by her father, and, until oil was discovered on it, considered almost worthless, is now valued at between fifteen and twenty millions.

Mrs. Taylor, busy washing for "white folks," declined to be bothered with any interfering, nosey newspaper men bent on "asting foolish questions." *News Item.*

It is possible that the great end in view might be more perfectly attained by a tax absorbing for the benefit of all the people the unearned increment of land values. Still there is time-honored sanction for the wisdom of taking the half loaf while waiting for the whole. Or must the United States of America lag behind the United States of Brazil in the adoption of practical measures for the relief of house shortage?—*Dearborn Independent.*

Tax Exemption and High Land Values

THAT exemption of homes from taxation does not as a rule inure to the benefit of the people as a whole, but to the landlords as a class was strongly put in a debate in the Aldermanic council of Syracuse. Alderman Frank J. Shaughnessy, who introduced a tax exemption ordinance, said:

"I challenge anybody to show that the exemption I propose will cost the present owners of property one additional cent. The lots on which these tax free dwellings are erected are still taxable. Adjoining and neighboring property naturally increases in value as vacant lots are improved. And at the end of five years, instead of cheap vacant lots, you have valuable residential property to produce taxes. "The laboring people of the city are behind this ordinance. They want it passed."

Whether the laboring people are behind this ordinance or not, it is at least clear that they have not much to gain from it, and for this we have the word of the alderman himself.

There has been a large increase in building plans filed in New York City since the passage of the tax exemption ordinance. This is a demonstration of the effect of tax exemption and to that extent is favorable testimony to the truth for which Single Taxers contend. But it must never be forgotten that such exemption can have no far-reaching effect as long as land values are not taken in taxation. The almost immediate effect of such exemption is to increase land values.

Joseph P. Day, the well known real estate auctioneer, explains this in a recent advertisement of a sale of lots, as follows:

"Tax exemption for new housing in the City of New York has created the strongest and healthiest demand for vacant lots, within the city's limits, I have ever known in all my long experience as an auctioneer. This means that rent-payers are getting ready to buy and to build, and to become their own landlords. This means that vacant lots are going to higher levels of value."

IN chapter 8 of "The Passionate Friends," by H. G. Wells, that popular and most widely read author, says:

"It makes a wonderful history, this history of mankind as a history of labor, as a history of the perpetual attempts of an intelligent minority to get things done by other people. It does not explain how that aggression of the minority arose. . . . one begins rather with a human society that sells and barter and sustains contracts and permits land to be privately owned, and having as hastily as possible got away from that difficulty of beginnings. . . . becomes extremely convincing and illuminating."

Mr. Wells does not advance this thought to its conclusion, but he has started right in his inquiry and it is hoped will go further.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

TURNING THEIR POCKETS INSIDE OUT

There is good news for all labor plutes who are owners of Lizzies or other gas machines. Senator Bender, having heard that John D. has eased up a bit after his multitudinous Standard corporations gorged themselves with profits during the past few years, comes forward with a bill to tax gasoline users a cent a gallon and estimates that this will furnish the spenders \$1,000,000 more annually to enable them to raise salaries and create more jobs for the faithful. The list of different kinds of taxes now levied in the State is close to a hundred, according to a Columbus correspondent, and the century mark will probably be passed very easily before the statesmen get through, so several of our wise lawmakers are quoted as saying that there are many more new ways in which levies can be made. Sure, Mike! Let us hope that the Ohio taxpayers will be shrewd enough to beat Congress to it when the Washington gents abolish excess profit taxes and impose consumption taxes, for by that time the dear people will be so accustomed to having their pockets turned inside out that they will instinctively throw up their hands whenever they see a politician or "business man" who acts as collector.

Cleveland (Ohio) *Citizen*.

THE SHIFTING OF BURDENS

President Harding said, in discussing taxation:

"The country does not expect and will not approve a shifting of burdens."

This perhaps is the most revolutionary statement ever made by a president of the United States on the subject of revenues. If the president means what he says and if Congress will carry out the policy he lays down, it means 100 per cent. free trade. For every economist knows that tariffs are added to the price of goods.

Taxes on amusements are shifted to the person admitted on the taxed ticket. Everyone knows this. Taxes on sales are always shifted. The president should come to an agreement with Senator Smoot to withdraw his sales tax scheme. A sales tax is not only added to price, but it grows like a rolling snowball at every transfer.

License taxes are shifted. They are a part of the expenses of the licensed business like rent and lights, and must be paid by the public. Taxes on notes and mortgages are always paid by the debtor in the form of higher interest.

Aside from income taxes, about the only tax we can have which cannot be shifted from the payer to someone else is the tax on land values. Even taxes on improvements are shifted; for men will not put money in improvements until the rent is high enough to pay interest and taxes.

—Cleveland *Press*.

OUR RESPONSIBILITY

Meanwhile, what are the Single Taxers doing or thinking to do to put forward their ideas and practical proposals? The Single Taxer knows what is wrong or professes to know. He must not keep this knowledge to himself, but take it out into the open streets, and wherever he can find a place in which his voice can be heard to any purpose.

The Single Taxer knows why the world is sick, what healthy life might be and that it is here for the asking. There is nothing mysterious about unemployment to him, and he has the means at hand in so much informing literature to make his friends and neighbors understand the plain truth of the matter. What is wanted is a conception of honest labor under free conditions.

We live in an age of disappointment, but to the Single Taxer an age of promise as well. Let us now, more than ever before, make clear the fundamental truth that land monopoly is the abiding obstacle to progress.

—JOHN PAUL, in *Land and Liberty*.

TRYING TO MAKE THE RICH PAY TAXES

Besides paying his direct tax, the average citizen, as we should all know by this time, pays every other tax under the sun in the prices charged for what he buys. He pays the excess profits tax, the surtaxes, the inheritance taxes and all the other taxes taken by the government from the rich man, because the rich man is in a position to pass on his taxes to the wage-earner and the salaried citizen. These latter cannot escape paying these taxes from higher-up. Nor can they escape the direct tax, for the higher-up must give the government a list of all employees and the amounts paid to them, which list the government uses in checking up your own little income tax statement.

So next time you think of high taxes as a means of getting something out of the rich, do a little more thinking before you "vote five times" or add a State income tax to the federal tax, or pass on other measures which will be proposed to the public to raise revenue for inefficient politicians to juggle. Just consider that you, as one of the common people, are already paying not only your direct federal income, State, city and country property and personal taxes, but that you are also paying all the other taxes in the country in your cost of living.

—EDNA K. WOOLEY, in *Cleveland News*.

CHANGE THE TAX LAWS

In a recent appearance before labor unions of the city, Hon. William A. Black, of San Antonio, explained briefly in part the philosophy of taxing land values and labor products. He clearly showed, to at least most of his hearers, how practically all taxes other than one on land

values were transferred to the consuming public by the owners of natural resources. In Wichita Falls, as elsewhere, one can note idle vacant lots in the business district owned by speculators holding for an unearned profit, while the lots in use would decrease rents and paving requirements and encourage activity. All taxes on labor products increase cost of goods to the consuming public. Exemption of land from taxation has the same effect of increasing cost of everything by adding to production the equivalent of interest or "reasonable returns" on the value placed on land advantageously located. If taxes were increased on land values, it would tend to increase the use of land—owners could not afford to hold it idle, and to cheapen the cost of food and houses. Exemption of taxes from products of labor would also tend to cheapen cost of living to the consuming public. Why not, therefore, tax land values and exempt products of toil from tax to lower the cost of living, instead of the present foolish system of taxes on products of toil and small taxes on land to increase the cost of living! Can anyone say why not?

Wichita Falls (Texas), *Labor Journal*.

LAND VALUES AND PEONAGE

A couple of weeks ago two items of news appeared in the papers, one of extraordinary human interest, while the other attracted little or no attention.

Our people were shocked by the dreadful story of the murder of eleven negroes on a Georgia plantation by a former landlord, who feared their evidence in a legislative investigation of peonage conditions in that State might send him to prison. The story excited widespread horror and was the subject of many indignant editorials.

The other news item was the prosaic statement that in the last five years land values have risen in an extraordinary way in the State of North Carolina, which is supposed to be somewhat of a backward State. Fairly good land, capable of growing corn or cotton, used to sell a few years ago at \$5 and \$10 an acre. This land has now jumped to \$30 and \$40 an acre, and in some parts of the State to \$100 an acre. The average citizen considers this an evidence of prosperity in North Carolina.

Few people will see any connection between the story of the Georgia negro murders and the rise of land values in North Carolina, but the connection is, in fact, close and vital.

All through the South and Southwest the tenant farming system is resulting in the steady rise in land values, and the consequent accumulation of land in large tracts in the hands of a few people. As the land shows a tendency to continually rise in value, the landholder becomes reluctant to sell at current prices and holds for a rise. No one who purchases the land at this speculative price can raise sufficient crops to pay the interest upon the investment and afford a fair living. Therefore large quantities of land are constantly held by speculators out of use, awaiting the future rise in price.

Most of the land that is used under this system is culti-

vated by tenants, who are forced to give up in rent all that they produce except the barest necessities of life. These tenants are always in debt, and if market and crop conditions bring them an exceptionally prosperous year, the former landlord absorbs the extra gain by charging an extra rent or extra price for supplies. These conditions are not only responsible for the comparative backwardness of civilization in the South and Southwest, but are the real causes of many of the race tragedies which are periodically occurring in that section.

The rise in land values, when analyzed, is plainly an evidence not of prosperity, but the reverse. Its tendency is to accumulate wealth in the hands of a few and to make independent home or farm ownership more and more difficult. Our periodic panics, business depressions and unemployment can be traced directly to this phenomenon of increasing land values in the times of prosperity.

It is one of the amazing incidents of our modern life that this tremendous fact is utterly ignored by publicists, statesmen and newspapers generally. Reams are written and spoken, and countless laws are enacted, dealing with the relations of capital and labor, but there seems to be a general disposition on the part of all representatives of public opinion to ignore the economic relation of land and its increasing value to the industrial problem.

If land, labor and capital are the three elements of production, as economists agree they are, why do we continually discuss the elements of capital and labor and refuse to consider at all the third and most vital element—the land and its value?

—GEORGE L. RECORD, in Hudson County, N.J., *Observer*.

ROADS AND SCHOOLS

When it is proposed that Federal financial aid to schools be given in certain States, the objection is raised that the government has no right to collect taxes in one State and expend them in another.

Within State lines plans for State aid to road building in thinly settled counties are opposed by those who claim that State taxes, necessarily for the most part falling upon the larger and so-called richest counties, should not be spent in places from whence but a small part of State taxes come.

These objections are perhaps not so well founded as they appear to be. It is especially a government function to provide widespread educational facilities and adequate equipment of good roads, and if this is what may be called a natural government function there must be some equally natural method of obtaining funds for the enterprises.

For one thing it may be said that in a broad sense one set of people has as good a right as another to places in the sun—to access to or common income from the choicest portions of our country as a whole, and of the counties as they are settled up and built.

Perhaps the so-called richer counties and the most thickly settled States are under an obligation in some respects to share natural opportunity riches with less favored localities.—Keansburg, N. J. *Beacon*.

National Single Tax League Endorses Single Tax Party and The Review

BY a vote of 25 to 4 the conference called by the National Single Tax League on Saturday, June 11th, endorsed the Single Tax Party.

The Conference also resolved unanimously, on motion of Dr. Stern, of Philadelphia, that the *Bulletin* now issued by the League be turned over to the Review Publishing Company and the details of such transfer be left to the officers of the Company and the officers of the League, acting in conjunction.

James A. Robinson made a speech in advocacy of the Party and George R. Macey made an appeal for support for the SINGLE TAX REVIEW.

The news of the death of George P. Hampton came as a great shock to the Conference. Resolutions deploring the death of this sterling friend of the movement was passed by the assembly.

A resolution as follows was adopted at the last day of the Conference:

"The 25 per cent. duty levied by Mexico upon oil for export is neither discriminatory nor confiscatory. It is not confiscatory because it is a fundamental right of the sovereign government to tax land to whatever extent its needs require, and when titles to land are given there is no guarantee that taxes on it shall at any time be limited or restricted. At the time titles to Mexican oil lands were granted the constitution of Mexico provided that the product of the sub-soil remained the product of the Mexican nation."

The Conference went on record to the effect that "the only condition precedent to the recognition of Mexico should be the establishment of a just and stable government.

THE elimination of profit in labor and building will not be sufficient to bring the cost of homes within the means of the more poorly paid half of our workers. The cost of housing in cities is greatly augmented by the cost of land. The value of land in our cities is to a great extent due to the congestion of its population. Yet the individuals who are so dangerously crowded together in our urban centers get none of the increased value which results from their living in insufficient quarters. The land increment goes as profit to those who will never use the land or is wasted in land speculation. It forms a very large part of the total cost of housing our urban populations; according to the Housing Report of the Reconstruction Commission it is "generally sufficient to prevent a large part of our workers from escaping from the slums."

The portion of the cost of homes that is due to the waste of the unearned land increment can be saved, if the State or city will take by right of eminent domain all land on which houses are to be built. This land should be held for all time for the use of the community. It should be rented for long terms, but it should never be sold.

—*Better Times*, N. Y. City.

WOODROW WILSON*

As when we view a scene of wistful pathos or high tragedy,
Thus Melisande, out-breathing life upon a sigh,
Or Hamlet's stricken soul, still hesitant
'Twixt evil done and its deserved chastisement
Till kind death sets him free—
Then as the curtain falls, too moved for noisy plaudits, turn away
Enriched through conscious time by what has been
Engraved upon our memories; so now we let
This noble leader in a reverent silence pass.
Not ours to voice his hopes, achievements, aims,
Time is the skilled and busy etcher here.
The snow upon his temples means far more
Than all our ready laurels.
We who have watched his splendid spirit's urge
Like a flood-tide, rise and leave a mark
Upon the embattled cliffs, never to be effaced,
Turn and depart, saddened, yet quickened, too.
By that which he has given us of his best,
Making his day, his hour, though brief, indeed,
Momentous to eternity.

—EMILY E. F. SKEEL.

*The occasions are rare when we permit ourselves the pleasure of printing verses. We give these a place because of the merit of the lines, and because they are a tribute to a leader that is passing that will find an echo in the hearts of many Single Taxers. Woodrow Wilson had a vision, and that fact, despite his shortcomings, makes him kin to those who are the bearers of a message of far greater import. We believe Mrs. Skeel, herself a devoted worker for our cause, cannot help but feel that Woodrow Wilson failed at the most critical period in the world's history to announce the immeasurable import of that message which Henry George gave to the world, of which message, if we are to believe certain Single Taxers, he was in full and complete possession. If this is so, it is hard not to regard his failure, despite the splendor which his interrupted vision will take on the page of history, as little less than tragic.—EDITOR SINGLE TAX REVIEW.

SINGLE TAX ENCLAVES

We have received the advance sheets of a work of 150 pages entitled "Enclaves of Single Tax," which is a description of Single Tax colonies and a compendium of the legal documents involved. The author is Charles White Huntington and the publisher Fiske Warren, who also contributes a short introduction. Mr. Warren also includes in this volume a revision of his article on Single Tax enclaves which appears in the SINGLE TAX FIVE YEAR BOOK.

The Single Tax colonies, or "enclaves," treated of in this work are Fairhope, Ala., Arden, Del., Tahanto, Mass., Halidon, Me., Free Acres, N. J. and Sant Jordi in the Republic of Andorra.

The work is not designed for popular reading, but is intended to form a permanent record to which those interested may refer. As a complete history of this phase of the Single Tax movement it possesses a unique value as a work of reference.

CORRESPONDENCE

A VOICE FROM BUEONOS AIRES

EDITOR SINGLE TAX REVIEW:

The number of your REVIEW for Nov.-Dec. has caused me great pleasure, because I see reflected in its pages a regenerative and penetrating spirit, very distinct from the indecision, vacillation and supplicating tone which hitherto have been so common in the Georgist literature of propaganda. "But, please God," you say, "no more. The new era in the Single Tax movement has begun, in which the proposal will be urged as the Great Restoration. The old phrases, which had almost died out, will come into use again."

Yes, indeed. No more talking of land reforms of the type of the Bodenreform. No more giving the name of Georgism to cases like Vancouver or Kiao Chao.

I began here, early in 1919, a campaign tending to revive in our appeals the profoundly emotional and advanced significance that inspires the pages of Henry George; and I believe I have contributed and am contributing something toward breaking the dry crust of timid

"fiscal reform," which, far from teaching the people our doctrine hid it and made it inaccessible.

I am convinced that the greatest peril for our cause does not lie in our being taken as revolutionists, but in being regarded as conservatives. The success of our doctrine amongst the masses of the people (the only ones, outside of the intellectuals, who interest us; "Chambers of Commerce and Boards of Trade" you say, "do not make economic revolutions") depends on their being convinced that we are really revolutionists.

And above all, there is Truth—usually the safest guide.

Inspired by such ideas, we are here on the eve of presenting before the opinion if this country a political party (some notice of which you already have) which will be called the Georgist Liberal Party. I shall soon be able to send you a copy of the preparatory Manifesto. The dozen or so persons initiating the party in Buenos Aires are principally University men, and some of us, like Engineer N. Besio Moreno, who has filled the offices of President of the Argentine Scientific Society and Dean of the Faculty of Engineering of the University of La Plata, enjoy especial social prestige.

Buenos Aires, Argentine.

C. VILLABOS DOMINGUZ.

CRYSTALIZE NOW

EDITOR SINGLE TAX REVIEW:

Mr. Louis F. Post, the Grand Old Man of the movement who has done so much for it, in a recent speech in Cleveland counseled us to "wait a little till the time is more opportune" and to be careful not to crystalize the sentiment in favor of any definite course of action." He is wrong. We must trust our cause to the people. Crystalize the sentiment in favor of the Single Tax by voting for the full measure now.

The suffrage leader, Mrs. Carrie Chapman Catt, said recently: "One thousand votes persistently cast for any practical principle would cause it to succeed as surely as the suffrage cause succeeded."

Not by the expenditure of a little money here, or a few lectures in other places, or occasional letters to the editor, but by definite personal action looking toward the mobilization of political power for the straight Single Tax.

Let us crystalize the nebulous stream of hot air into political action. Cleveland, Ohio.

JAMES B. LINDSAY.

NEWS NOTES AND PERSONALS

A LITTLE pamphlet calling itself a Free Magazine and Forum and named *Money* has reached us. We note that Cornelius Donovan is one of the editorial contributors. Mr. Donovan was once an active Single Taxer of this city. He formally repudiates the faith in his advocacy of the new enthusiasm. George's proposal is characterized as "a scheme to benefit society by wronging many of its industrious members." "George had no real conception of the fundamental cause of the evil he sought to cure." What is really needed is cheaper money which in this age of linotypes monotypes and intertypes ought to be within easy reach.

CHAS. H. GOVAN, a veteran Single Taxer of this city, is dead at the age of 71. He was born in Milwaukee. Left an orphan in 1865 he was adopted by the late Judge Arthur McArthur, once Lieutenant-Governor of Wisconsin. He was a lecturer in the public schools, his subjects being Dickens, Burns and Scott. He was founder and president of the Manhattan Branch of the Dickens Fellowship. He leaves a son, two grandsons and a daughter, wife of J. William Oliver, also a Single Taxer. He was for many years proofreader on the *New York Herald*. Funeral services were held at the Masonic Temple, this city on April 27.

DR. WALTER MENDELSON is now a resident of Philadelphia. New York's loss is the Quaker City's gain in the transfer of Dr. Mendelson's activities to that city.

THE Coshocton (Ohio) *Tribune* is publishing a series of articles on Taxation addressed expressly to the farmers. Three are written by Mr. Hallenkamp, secretary of the Ohio Site Valuation League, and Fred S. Wallace who is editor of the *Tribune*. These articles in successive issues cover full pages and are careful and exhaustive examinations of all the phases of the tax question as it affects the farmers of the nation and particularly the State of Ohio.

E. J. SHRIVER in a letter to the *World* calls attention to the fact that Secretary Mellon of the Treasury, while evading the advocacy of the sales tax, proposes a tax on Corporations, which is not so far different in its incidence, because such a tax is a burden on the stockholders of corporations who are mostly people of moderate means. Mr. Shriver says that Secretary Mellon is silent on the only tax that does not fall on industry—that on land values.

MRS. WALTER I. SWANTON, president of the Women's Single Tax League of Washington, D. C., appeared recently before the Senate Finance Committee in opposition to the sales tax. She said that this tax was only another consumption tax and a family using all of its income to meet living costs would be taxed on every dollar of that income, while the wealthy classes would have a large exemption over and above living costs.

THE Brotherhood of the Commonwealth founded by Chas. Frederic Adams continues to grow in membership. Alfred J. Boulton is Supreme President and Gustave Bassler Supreme Recording Secretary. A Chas. Frederic Adams Council has been organized in New York City with Hon. John J. Murphy, former Tenement House Commissioner, Morris VanVeen, Joseph Dana Miller and others.

THE *Chautauqua News* of April prints the portrait of Robert C. Macauley in announcing him as one of the lecturers of the course. It says of him: "Mr. Macauley has an engaging personality, he is an able and entertaining speaker, and a thorough student of national problems." It announces him as late presidential candidate of the Single Tax Party.

JOHN FLETCHER MOULTON, widely known as Baron Moulton, of Bank, who died recently, was one of the leading Single Taxers of Great Britain. He was also eminent as a lawyer, mathematician, classical scholar and linguist. His great reputation in these lines conferred a distinction on his advocacy of Single Tax doctrines to the popular mind.

"TAX REDUCTION ESSENTIAL TO INDUSTRY" is the title of an admirable letter from Whidden Graham in a recent issue of the *Brooklyn Daily Eagle*. Mr. Graham is doing much work these days. His articles in the *Globe* of this city on the tariff have attracted much attention.

THOMAS J. DOLAN's many communications and contributed articles to the *Cleveland Citizen* make interesting and lively reading. Most of them are on the Single Tax. The *Citizen* edited by Max Hayes lays much emphasis on the land question.

A RECENT parade by practically all of New York's Chinatown took place in May in honor of the election of Sun Yat Sen to the presidency of the Chinese Republic. Sun Yat Sen is reported to be a Single Taxer, a convert of Dr. W. E. Macklin.

ONE of the most indefatigable letter writers to the papers is Josie Thorpe Price. Her Single Tax communications possess a literary distinction that marks them off from many "Letters to the Editor," and they make delightful reading.

OLIVER MCKNIGHT has moved from Philadelphia to Centreville, Md. The *Observer* of that town has already printed several Single Tax letters from our indefatigable propagandist.

PROF. E. R. A. SELIGMAN spoke in Washington against the Sales Tax and in defence of the excess profits tax and made such an analysis of the operation of the first as Prof. Seligman can make of questions on which he has at once convictions and a knowledge of incidence.

"I AM convinced that the main burden of my message is true, that it is laid upon me by the Lord and that it is the message of the times. I cannot promise to refrain in the future from speaking as I have in the past." Thus Bishop Williams of Michigan throws down the gauntlet to whatever powers there be in the church that would control the free expression of opinion on social questions.

PRESENT Federal taxation plans call for an average contribution of approximately \$40 a year from each man woman and child in the United States.

JOHN Z. WHITE will speak before the Rotary Club, at Coshocton, Ohio, on June 21; at the Advertising Club, Indianapolis, on June 23 and at the Lions' Club, Pittsburgh on June 28.

THE death of Franklin K. Lane is the passing of a public official who strove no doubt to further social progress according to his lights. We have found it necessary to make many criticisms on his proposals to provide swamp and cut-over lands for the returning soldiers when there was better land everywhere nearer their homes. But it is probable, despite the belief of some of our too credulous friends, that Mr. Lane never was a Single Taxer and had no conception of the principle. This is the explanation and in some degree the excuse for the legislation that he suggested.

IT is stated in a news item that the Manufacturers' Association, of Wheeling, West Virginia, which passed resolutions favoring a tax on national resources, will urge the State association to take similar action.

THE Free Trade League of which George Haven Putnam is president and E. J. Shriver secretary, reprints in tract form an article from the New York *Globe* by Whidden Graham, "Higher Tariff Means Higher Cost of Living."

SINGLE TAXERS of the District of Columbia made their annual pilgrimage to the hospitable home of Col. H. Martin Williams at Riverdale, Maryland, on Sunday, May 29. A picnic dinner was given on the lawn. Speeches were made by U. S. Senator Ladd of North Dakota, Mrs. Alice Thatcher Post, Lucy R. Swanton, president of the Woman's Single Tax Club of Washington, William Dean Ham, president of the Single Tax Association of the District of Columbia, and others.

F. J. RILEY, the newly elected chairman of the New York Single Tax Party, is one of the active young men attracted to the Single Tax by party activity. His election to the chairmanship of the city committee is a fitting recognition of the younger element in the movement.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for April 1, 1921. State of New York, County of New York, ss.:

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

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

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

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

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

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

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

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are none. None but Joseph Dana Miller own more than one per cent. of stock.

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

JOSEPH DANA MILLER,
Editor

Sworn to and subscribed before me this 25th day of March, 1921.

[Seal]

J. FREDERICK CRYER, Notary Public.

(My commission expires March 30, 1921.)

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Quinquennial

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150 Nassau Street

New York City

The Single Tax Publishing Co. Preliminary Prospectus

The purpose of this Company is to establish on a sound business basis an organization for the publication of periodicals, tracts, pamphlets and books needed by the Single Tax movement.

Among the things to be undertaken as soon as the stock is partly subscribed and paid for, are

1st. The issuance of the *Single Tax Review* as a monthly in its present form, and a nation-wide campaign for a circulation of twenty thousand.

2nd. The issuance in conjunction therewith of a weekly propaganda organ that shall act as a "feeder" for the larger publication and shall be adapted to the needs of the prospective convert.

3rd. The preparation and publication of up-to-date literature in tract and pamphlet form, which is sorely needed at the present time.

The *Single Tax Review* will pass under the ownership of the Single Tax Publishing Company, but Mr. Joseph Dana Miller will continue, under contract, the editorship of the monthly *Review*, and also of the weekly organ as soon as the latter can be financed. The *Review* will largely extend its policy and scope in the treatment of public questions.

The Single Tax Publishing Company is capitalized at \$100,000, in shares of ten dollars each. The proceeds from the sale of stock will be devoted solely to publication purposes.

HERE AT LAST IS A CHANCE TO BUILD UP OUR OWN PUBLICATIONS, AND TO RETAIN THEM IN COMPETENT HANDS. WE URGE UPON THOSE DEVOTED SINGLE TAXERS OF MEANS WHO GIVE YEAR AFTER YEAR TO PERIODICAL ACTIVITIES THAT EITHER DIE OUT OR MUST BE RENEWED BY SUCCESSIVE CONTRIBUTIONS, THAT THEY CAN NOW ESTABLISH PERMANENTLY A CENTER FOR THE PUBLISHING ACTIVITIES THAT ARE OF PARAMOUNT INTEREST TO THE MOVEMENT.

N. B. A feature that will appeal to purchasers of stock in the Single Tax Publishing Company is that shares may be liquidated in subscriptions to the *Single Tax Review*. Purchasers of stock will thus establish an account with the Company on which they can draw for subscriptions to the *Review* until their stock is partly or wholly cancelled.

SINGLE TAX PUBLISHING COMPANY

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OSCAR H. GEIGER, *Treasurer*

150 Nassau Street, New York City

Single Tax Review

AN INTERNATIONAL JOURNAL OF SINGLE TAX PROGRESS

Edited by Joseph Dana Miller

32 pages, large form

Published by-monthly, \$1. a year

The REVIEW is supporting a constructive programme, and has its own views of the methods of propaganda to be pursued. But it will give the news of the movement from all parts of the world, fully and without bias, recognizing that the way that the individual selects to propagate the doctrine is in all likelihood the best way for him.

What Readers of the Review Say of It

I consider the REVIEW the best edited paper on the continent.—WM. R. WILLIAMS, Toronto.

Though I do not always agree with you, I appreciate the good work you and the REVIEW are doing.—HAROLD SUDELL, Chester, Pa.

I hope the REVIEW will keep afloat until the movement no longer needs its help.—F. W. LYNCH, San Francisco, California.

I always find the REVIEW concise, explicit and highly edifying. Perhaps because I am in entire sympathy with its teachings on economics, politics and kindred subjects.—JOHN B. BOTT, Greensburg, Pa.

I do not wish to miss a single copy of your most interesting journal.—CHAPMAN WRIGHT, Birmingham, Eng.

I am glad to know that the REVIEW is increasing in circulation.—J. S. CODMAN, Boston, Mass.

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