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Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Single Tax in New South Wales

By Percy R. Meggy

To Soldiers of the World War

(Second Article)

By Joseph Dana Miller

The New York Mayoralty Campaign and
Single Tax Party News

Editorials—Penalizing the Poor—A Helpful Foe—
Tax Exemption—The Unemployment Conference, etc.

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What "The Single Tax Review" Stands For

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

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

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

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PUBLISHER'S NOTES

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The Single Tax Review

VOL. XXI

NOVEMBER—DECEMBER, 1921

No. 6

Current Comment

THE provision by which new buildings are exempted from taxation, for a period of ten years, for which Borough President Curran was mainly responsible, is likely to be extended. This law exempts all dwellings whose construction begins before April 1st of next year. The modification suggested is an extension of the time for construction to one or possibly two years longer.

Fearing that this may trench upon the danger point, that the policy of exemptions may become increasingly popular and necessitate heavier taxation of land values, the newspaper organs of privilege in this city, are sounding the alarm. They are warning the legislators to go slow in the policy of exemptions. The *New York Times*, which once said that the Single Tax was "the ideal form of taxation," leads in these whispered words of warning.

THE exemption act is encouraging building in this city. It is a lesson in economics which may bring the people to their senses as to the far-reaching nature of the Single Tax proposal. For if a little measure in our direction helps then a larger measure will help more, and possibly bring permanent relief. It will never do to encourage the people to look at the question in this way. The experiment of exempting dwellings in part for a limited period, is dangerous. What would happen if we should become accustomed to the thought that it might be well to exempt every product of labor? We are to have more homes by exempting new dwellings from taxation. Maybe we would have more of everything if all taxes were abolished.

HERE is the danger foreseen by the organs of privilege. As you proceed along the path of exemptions midway somewhere there must come an increase of land values. Now this is not a bad thing—this increase of land values—if the community to whom it belongs gets it. It is an evidence of new sources of revenue at the command of the community. Exemptions mean more dwellings, and more dwellings with no higher land taxes, mean higher land values. But if this value is not taken in taxation it leads to land speculation, so that exemptions are not an unmixed blessing. The exemption policy may teach the people to think, however, and this is just what the organs of privilege are afraid of.

HERE is a real estate adv. The cat is almost out of the bag, you will notice. Read, consider and inwardly digest this advertisement, very frank and more candid than the editorial columns of your favorite newspaper, whatever it is. This delectable advertisement

appeared in the *Real Estate Record and Guide*, of New York, in its issue of Nov. 12:

"Land is the one commodity which has not yet advanced in price. This has been due to high building costs and to government restrictions against building during the war. These conditions have caused an acute housing shortage. With the fall in the cost of building, and the increased demand for houses, land MUST ADVANCE IN PRICE."

BUT note that what will happen in New York is just what happened in Vancouver. Exemption of all buildings created a boom in building. This was followed as a consequence by increase in land values. It is true that the tax rate was much lower than here. But the *Real Estate Record and Guide* is probably right. Land values will rise as a consequence of the increase in building following the exemptions. The public needs to be educated in the necessity of taking the rent of land so that most of the benefits of exemption may not flow to a single class.

NOW to whom does this advance in land values belong? As it is due to decrease in building cost resulting in more houses—a phenomenon of social activity—it is not an individual but a "common wealth." As a friend ingeniously puts it: "Does the Rent of the People belong to the landlords, or does the rent of the land belong to the people?" On one side or the other of this great controversy all persons must soon range themselves.

JAMES R. HINCHCLIFFE, Republican candidate for mayor of Cleveland, in an address issued to the voters during the campaign, said: "Municipal government is primarily a problem of wise spending." Is not municipal government primarily rather a problem of wise collection? Did it ever occur to you, Mr. Hinchcliffe, that to get the money first, and get it in ways that are honest and not burdensome to the man who pays, preceded the problem of spending?

DR. NICHOLAS MURRAY BUTLER, president of Columbia College, says that the Smoot Bill embodying the Sales Tax is "scientific." So are the operations for the successful and efficient burglar. Even the methods of our high class pickpockets are "scientific." It is not a recommendation for any unethical method to call it scientific.

THE Superintendent of Public Instruction in California, Wm. C. Wood, has raised the ban against Single Tax Essay contests in the public schools of that State on the ground that the subject is a partisan one. Just to what degree Mr. Wood is influenced by the great land speculators

of California we do not pretend to say. In his communication to Mr. Waldo Wernicke, of Los Angeles, he seems to be very fair and is seeking to act impartially. He has indeed prohibited lectures treating of other subjects on the same ground. But we desire to point out to Mr. Wood that if his decision is a sound one he must close the schools of California to the teachings of Adam Smith and John Stuart Mill as well as to those of Henry George.

Political Economy is partisan to the degree that men must divide into the partisans of privilege and partisans opposed to privilege. These questions will always be partisan—in that sense. But we fear Mr. Wood must relegate much that is of value to civilization in literature, in economics, and in religious teachings. The Bible will have to go along with the rest.

SAID Congressman Fess: "The government must do its part in removing the handicap on production." Well that ought to be easy. These handicaps exist everywhere in taxes laid upon industry. Then there is the tribute exacted of industry by the rent lords. This is the chief handicap. If government is seriously desirous of freeing industry there is one simple way to do it—transfer taxes from production to the rent of land. Is Congressman Fess prepared to suit the action to the thought?

THE Cleveland, Ohio, Community Fund is an organization which maintains out of private contributions a number of charitable organizations in that city. The school teachers of the city are supplied with lessons aimed to instruct the pupils in the purpose of this Community Fund. The parents of Cleveland should protest against this use of the public schools. The children are sent to school to be educated, and for this the parents are paying. To make the schools an instrument for the extraction of pennies from the children for the maintainance of charitable institutions is a monstrous perversion of the real office of the public school.

The newspaper account of this enterprise says: "The lessons point out that in this way the Community Fund brings about the betterment of our city by removing or alleviating the causes of poverty." Of course, it does no such thing. The institution that produces poverty in Cleveland is not touched upon. We note among those who are to discuss the plan at a meeting of the executives the name of Newton D. Baker. Let us see—was not Mr. Baker at one time a Single Taxer, friend and coadjutor of Tom L. Johnson, and professedly an advocate of the only remedy that will effectually remove the cause of poverty? And the name "Community Fund." Should not this phrase occur to Mr. Baker as a reminder of the creed he once professed? For the only real Community Fund, because made by the community, and therefore belonging to the community, is the rent of land. Mr. Baker heard that from Tom Johnson ever so many years ago. He has never formally renounced it.

EDNA K. WOOLEY, who conducts a column in the *Cleveland News*, advances the theory that only those who pay taxes should have the right to vote. She heads her article, "No tax receipt, no vote." This would be an admirable suggestion if those who held tax receipts actually paid the taxes, and if those who held no tax receipts paid none. But, Miss Wooley, don't you know? Have you been writing for the papers so long and yet failed to learn some of the most simple truths about taxation?

Penalizing the Poor

PERHAPS, if politicians confined themselves to speaking on subjects about which they are informed, the oratory output of the United States would be sensibly diminished, but that would be a diminution of production which the country could bear with patience. Some of the worst offenders are cabinet officers who, elevated from obscurity to eminence by some whim of their chief, blossom forth in all the panoply of omniscience and feel divinely inspired to instruct all sorts of gatherings on all sorts of subjects.

Recently a cabinet officer, we think it was the Postmaster-General, talked to a dinner of New York merchants on the Federal Tax Bill, now laboring its stormy way through the shoals and quicksands of Congress. He came out in favor of a sales tax on the new and original ground that it was a just punishment to mete out to people who spent all their incomes instead of putting some of it by for use as capital. Not since the French princess perpetrated (if she did) the awful blunder of asking why the people did not eat cake when they could not get bread, has anything more indicative of fundamental economic asininity been uttered. At a time when the census figures show that the *average* family earnings are so low, that at present prices, they are not enough to support the average family in decency, this cabinet officer would penalize those who do not save by making their cost of living more expensive. Does the gentleman think that we are going to lessen unemployment by practising thrift?

We hold no brief for the income tax. Time and again have we pointed out how its operation leads to perjury, evasion and fraud, and to the extent that it falls on earned incomes discourages enterprise and industry. But compared with the proposed sales tax it comes near being ideal. Yet it seems to President Harding's entourage the only means of relieving good campaign contributors from burdens which seem onerous. We wonder that the great journals now so valiantly upholding the cause of peace do not point out how strongly conducive to peace those heavy income taxes are. The people who have the most money exert the greatest influence on the public mind; if they find that wars, instead of being sources of gain, are causes of loss, they will throw their influence against militarism, rather than in favor of it as they have done in most recent wars.

We have indicated in another part of this issue where the taxes can be found which will permit the reduction of

income taxes without taxing the poor man's dinner pail and the poor woman's market basket. Let the rich, suffering from excessive imposts on incomes, help Representative Keller's revenue bills and they will at once save themselves and benefit their country.

The country should be grateful to the so-called agricultural block in Congress, which has stood across the path of those who would compel the poor of the country to pay the cost of a war, which, whatever its other consequences, has further concentrated wealth, and enriched holders of special privileges and raised the greatest crop of war millionaires that the world has ever seen. The nation needs, in high places, to tide over the coming years, genuine tax experts and not taxidermists, whose sole qualification for their posts is their experience in skinning the poor.

Tax Reform in Congress

TWO very significant speeches dealing with federal taxation were made during the present Congress—one by the Honorable Oscar E. Keller, of Minnesota, on "Taking the Taxes Off Industry," and the other by the Honorable Florian Lampert, of Wisconsin, on "Reducing the Farmers' Taxes." They are admirable compendiums of the utilitarian arguments for the taxation of land values as a substitute for the taxes which now press so heavily upon industry and enterprise. As copies of these speeches can be had by merely addressing either of the gentlemen named, readers of the REVIEW could not do better propaganda work than by sending Congressmen Keller and Lampert the names of such persons as they may wish to receive copies of these speeches. They are very carefully prepared, well supported by statistics, and cannot fail to influence anyone who reads them with an open mind. It is worth noting that Representative Lampert is a member of the Republican party, while Congressman Keller, elected to the 66th Congress as an Independent, was re-elected to the 77th Congress as a Republican. These facts tend to confirm the impression which many people have long entertained that on the question of taxation we are as likely to find support on one side of the House as the other. We feel justified in urging our readers to write to the representatives of the districts in which they reside to support the following bills: H. R. 6767; H. R. 6768; H. R. 6769; H. R. 6773.

A Helpful Foe

RECENTLY a Farm Mortgage Bankers Convention was held somewhere in the United States. This much we know from the remarks of a Canadian delegate. *The United States Investor*, which published the proceedings, does not state its whereabouts. Its habitat is unimportant. Its soul goes marching on—or rather its pocketbook. The pages are adorned by portraits of the officers and speakers of the convention. The composite effect of their countenances is one of benevolent canniness.

They invited our old friend, whose departure into what

seemed oblivion we had long mourned, Leslie M. Shaw, once Secretary of the Treasury under Roosevelt, to speak on "Sane Taxation vs. the Single Tax." From this circumstance we may infer that what they were seeking was not information but vituperation. They got it, and liked it so well that they gave him another chance to unveil his mind at the closing banquet. Economically it was an indecent exposure. Every movement for social betterment which had thrust itself on a somewhat impervious mind was made the subject of ridicule. England, he declared had nearly put herself "out of the running by giving labor everything it asked for during the war," but "what did Germany do? Stood them up in line and shot them." Hence "Germany occupied the most favorable position in Europe today because without any nonsense they have gone to work 12 to 14 hours a day. Wages? No matter about wages" and so on, world without end. Even the so-called "Welfare Department" of the Federal Government, pledged by his own party, came in for the bitter denunciation of the Iowa Thersites. And this man was twice Governor of Iowa and was appointed by Roosevelt, Secretary of the Treasury of the United States!

Surely the Single Tax could hope for no better fate than denunciation and ridicule from such lips. If causes are ever loved for the enemies they make, the Single Tax deserves a large measure of such affection.

It seems hardly worth while to deal at length with the arguments of such a man against the Single Tax theory. He showed his inability to understand the difference between selling value and real land value, seeming to believe that the taxation of land values would destroy land value, instead of merely eliminating selling value. From this contention he proceeded to the "reductio ad absurdum" that if Single Tax exempted all improvements and wealth from taxation, and at the same time annihilated land value, there could be no revenue at all and hence anarchy and chaos would ensue. He warned his credulous auditors that, under such a policy, sixty billions of land values on which they (his hearers) had lent ten billions of dollars would vanish into thin air and then, what would the mortgage holders do? And more in this strain. . . .

So much for insane taxation known as Single Tax, sincere, but brainless and mistaken! With what a relief he turned to sing anthems to that eminent example of sane taxation—the tariff. Study this gem which though divorced from its context fairly represents his views. "I do not care half as much what the farmer pays for his coat as I do that the farmer shall grow the wool and the cotton and feed the men that make the coat. That is the issue. That is *sane taxation*." The sanest taxation of all according to Leslie is the sales tax. After this statement the word "applause" appears in parenthesis. "A sales tax in my judgment is the sanest tax, because it is the most equitable, the simplest, the easiest collected, and in addition will yield the most revenue."

Perhaps we owe our readers an apology for inflicting all

this senile drool upon them. But it was poured all over a convention of representative bankers who stood and cheered the speaker at the end of one of the most disjointed, illogical and jumbled perorations it has ever been our misfortune to wade through and then invited him to speak at their banquet where he was even more hysterical. It all has a value as a picture of a statesman's mind painted by himself. It was not so much what he said that his auditors applauded as it was the obvious venom against the poor, lowly and distressed which animated his discourse. God help the farmers of the United States if their financial fate, in these hard times, lies in the hands of the men who make a hero of the plutagogue—Shaw!

Tax Exemption

THE Lockwood Committee announces its intention to urge the extension of the period during which, if dwellings are erected they will be entitled to the \$5,000 exemption. Everyone concedes the success of the experiment of taking taxes off improvements. Very few people understand that this policy is only fruitful because, accompanying it, in this city, is a heavy tax on vacant land assessed at very near its full value. Numerous advertisements have appeared in New York papers offering vacant lots at three-quarters of the assessed valuation.

To persons caught with such property on their hands, the tax exemption has been a boon. They have had to sell at a loss, but at least they were able to salvage something. If the tax exemption terminates in April, as originally proposed, these people would have to let go, for building would experience a check almost as spectacular as its sudden revival under the influence of exemption and they would have to pay taxes on unproductive property for an indefinite period.

Therefore there is an active interest behind the proposal to extend the exemption period. Some of this interest is that of the real estate auctioneers who consume enormous amounts of newspaper space in trying to convince wage earners that they may own their own homes. The advertisements manage to keep on the safe side of the line which separates legitimate boosting from actual fraud and misrepresentation, but they skate on pretty thin ice, sometimes. We should be duly grateful to these gentlemen for the service they have rendered the cause of tax exemption by spreading its merits broadcast, in their attempts to sell vacant lots. With all this convincing demonstration made by New York, it continues to be amazing that the public in other cities of the State remains so indifferent. Other cities suffer from lack of good homes but only five small communities outside of New York City have made a move to take advantage of the State's permission to exempt. Here is an opportunity for Single Taxers to do some practical work, for measures, which though only slightly leaning in our direction, nevertheless afford a magnificent opportunity for the advocacy of correct principles of taxation, and to back them up with an illustration which has already begun to attract universal attention.

The Unemployment Conference

THE President's Unemployment Conference has met and adjourned. That is about the whole story.

It will be recalled that President Harding announced that he looked with disfavor upon any discussion of social changes, thus erecting what the New York *Globe* called an "unscalable fence."

The *Globe's* further comment is refreshing. It goes on to say that "The Conference took the view that unemployment is an emergency question. This is not more than a half truth. Unemployment is an incessant product of the industrial system."

The Conference made eight general recommendations. These include speedy completion of the tax bill, definite settlement of tariff legislation, limitation of world armaments, steps looking to the minimizing of fluctuations in exchange, readjustment of railroad rates, etc. There were a few other recommendations equally innocuous in which unemployment was declared a problem for local solution—what the boys call "passing the buck."

What the Conference really was may be gathered from the newspaper comments, which were very enlightening.

The Newark *Evening News* said:

"Stage managed and manipulated with unflinching caution from rise to fall of curtain. . . . One of its major purposes that of recommending means to bring about permanent employment generally, is unfulfilled. This is for no other reason than that the delegates were steered away from serious discussion of basic issues, because Mr. Hoover and the other engineers of the conference would permit nothing 'controversial' at the general sessions."

The *Washington Post* said:

"No formula devised by the conference will automatically cure the situation. Only an internal remedy will prove effective."

The New York *Journal of Commerce* said:

"Its proposals offer nothing for the betterment of underlying conditions. Why not regard the existence of unemployment as calling for the most thorough probing of our tax, tariff and railway problems with a view to establishing the causes and supplying the remedies for present evils."

The *American Contractor* said:

"The Unemployment Conference has offered nothing more practical in the way of immediate amelioration of unemployment save the recommendation that municipalities go ahead with needed public works and that local committees be organized to stimulate building and construction work in all localities."

"THE ordinary progress of society which increases in wealth is at all times to augment the incomes of landlords—to give them both a greater amount and a greater proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves. They grow richer as it were in their sleep, without working, risking or economizing. What claims have they, on the general principles of social justice, to this accession of riches?"

—JOHN STUART MILL.

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

SECOND ARTICLE

A FEW weeks ago all America paid homage to the Unknown Soldier. From the nation's highest to the lowest we bowed in reverence to those who sailed the sea to battle for the cause of world liberty, and who in that cause fought and fell.

Almost at the same moment the body of Albert Miller lay unclaimed in the Buffalo morgue. Friendless, jobless, emaciated from lack of food, Miller had died in a squalid rooming house. With unconscious irony the Medical Examiner said he had died of "natural causes." Is it indeed "natural" for men to die in this way? Is it not because we have set at naught all natural laws that should govern society? The world into which Albert Miller was born was a world owned by others. He found it preempted. He was a trespasser in the land of his Creator. He found none to employ him and no opportunity to employ himself.

FOUGHT FOR A COUNTRY OWNED BY OTHERS

He had fought for a country not one inch of which he could use save by the permission of others. Bravely indeed had he fought. As a Dispatch Rider, a particularly hazardous service, he had brought the news of the armistice to British General Headquarters. He was the first man to carry the news to the men in the line that the war was ended. He wore the British Distinguished Service Medal and he had been decorated for gallantry at Vimy Ridge. And the end of it all was an oak slab in the dimly lighted morgue, his soul fled from the poor starved body ticketed with a small tag marked "unclaimed."

Look you, lords of the land, law makers, you cannot remedy the injustice done to this brave soldier dying at 25, an age when to most of us life is just beginning. He has passed where you can do him neither good nor ill. He was told that he fought to keep the German hordes from laying waste our cities when they were through with France and England. He was asked to fight to keep them away from your perhaps more tenderly reared sisters and wives and daughters. And he took you at your word. And this is the reward you have meted out to him.

ALBERT MILLER ONLY A TYPE

But Alfred Miller is only a type. There are hundreds of thousands like him. We owe them a great debt. We should pay it, in so far as we may, if we have any self-respect. And we can do it without levying an additional penny of taxation. *Pay the bonus, and get it out of the rent of land.* Here is a mine of revenue in the annual land rent of the country many times in excess of the sum required.

The method by which you get the bonus is all-important. If you get it out of a sales tax, as proposed, you saddle

an additional burden on your own mothers and sisters; you have only transferred the wealth from one pocket to another, at best. If you get it out of the rent of land you do not increase taxes; you take what is being paid to the economic slackers by the economic producers. It belongs to the State, the people; it is an unearned income to those who are receiving it. Nearly all economists agree in this, whatever else they disagree upon, that the rent of land is a value that arises independently of what is done by the landowner. And all economists agree that a tax on this economic rent cannot be shifted to other shoulders. It is one of the few taxes that stay put.

PEOPLE AWAKENING TO ITS NEED

And such a tax, which is really not a tax at all, has other obvious advantages. For it does not add a penny to the burdens borne by the consumer. It actually lessens them by releasing land for use, and thus cheapening it. By taking the speculative value out of it, what is left is the real value, no longer determined by a market scarcity of land. It will release many opportunities for employment if heavy enough, forcing landowners to use their land or let others use it.

In my previous article, I pointed out that nearly half a million votes were cast in California, Washington and Oregon for this principle. It has made converts in every quarter of the country. By demanding that the bonus be paid out of the rent of land—by a State or Federal tax—you will enlist in its support able advocates everywhere.

BILL PROPOSED BY A DENVER POST

Already a beginning has been made. The Denver Post No. 1, World War Veterans, are circulating a petition for a bill providing for the money for the payment of the Bonus out of the site value of land. Unfortunately, it exempts land values to the extent of ten thousand dollars. This is with the object of making the measure palatable to smaller landowners, but we cannot believe that the exemption is well advised. Land value, economic rent, site value—all names for the same thing—are the creation of the people, of the public services supplied by government, of the social services provided by society. There is no reason why when this value is taken it should not be taken with something like equality. Five per cent. on \$10,000 is \$500 yearly. The exemption of this amount places the protagonists of this Bonus measure on the defensive.

Such a measure needs no apology in the shape of the proposed exemption. The rent of land belongs to the people. A tax on it is no burden to anybody. Nor are we asking anything from the rich that is rightfully theirs:

we are not asking immunity for those who hold titles to smaller shares in the natural resources of the country.

DANGER OF SUCH EXEMPTIONS IN PRACTICE

Another objection to it is this. Such exemptions defeat themselves, as is proven by the experience of New Zealand. There is nothing to prevent a division of estates among members of a family, or ten thousand dollars in land value being held by innumerable "dummies." We think the Denver War Veterans are ill advised, and that the exemption will subject the bill to attack as vulnerable.

Yet it is a step in the right direction. Better th's than nothing. Colorado ex-service men will get their bonus out of the land rent of Colorado. The land values of the State belong to the people of that State. If it be good policy to pay our defenders a bonus—as we think it is—and at the same time relieve the unemployment situation to the degree that such a tax will tend to force idle lands into use—at least that much is gained, despite what we consider a grave defect in the bill.

PUTTING MONEY INTO THE TREASURY BEFORE TAKING

It is now up to the ex-service men of every State to improve on this measure. Let them take the necessary steps to secure appropriate legislation; let them discuss it at their meetings, formulate such discussion in resolutions, sound the legislators, and take such methods of publicity as will make their demands irresistible.

To the Soldiers of the World War, we address this earnest plea. What you ask for in this way can be subject to no evil criticism. You will have buttressed this demand for the Bonus with the implacable logic that is vulnerable at no single point. You are not asking for something out of the public treasury; you are suggesting a method of filling that treasury and enabling government to pay easily and without trenching upon present resources, the suggested compensation which the voters of one State—New York—voted for overwhelmingly after hearing the arguments from all sides.

SOCIAL JUSTICE REINFORCES THE DEMAND

Any other method of raising the money needed means an addition to an already over-taxed people, as we have shown; any other method will meet with instant and plausible opposition from people who are weary of tax burdens, and who, though not opposed to the Bonus, think the tax scales are already weighted to the limit.

You will begin your agitation with an immeasurable advantage on your side. No issues of new bonds; no new or further taxation. You are asking for a share of the social increment—a pitifully small share in view of your sacrifices made or offered. The justice of your demand is reinforced by the demands of social justice.

JOSEPH DANA MILLER.

The Single Tax In New South Wales

THE anniversary of Henry George's birth has again come round, and brought with it the usual reunion of friends and sympathisers from all over the State. We met in the Highland Society's Hall, near the centre of the city, which used to be the German Club, but which since the war has been taken possession of by the Highlanders, and now instead of seeing the portraits of the ex-Kaiser and the rest of that unholy crew frown down on the spectators we see Burns, Sir Walter Scott, General Gordon, and the picturesque scenery around Edinburgh and the Lochs.

Years ago our principal enemy in Sydney was a Wesleyan minister—the Rev. Mr. Clutsam, the Secretary of the Wesleyan Conference, if I remember rightly. Today the President of that Conference (Rev. W. H. Howard) delivered the Anniversary address, while the President of the Free Trade and Land Values League, who occupied the chair, was the Rev. W. H. Beale, ex-President of the Wesleyan Conference, a venerable and lovable figure, with the soul of a poet and luminous eyes in which truth and justice and a power of expressing them are visibly enshrined. It was he who made that splendid declaration that "Democracy is the expression of Christianity," and who more than anyone was responsible for the framing of the elaborate resolutions adopted by the Wesleyan Conference last year for "the Christianizing of social relations," which concluded with the memorable pronouncement that "in the sphere of economics we aim at the Christianizing of industrial relations—the interpretation in economic terms of the Brotherhood of man and the Fatherhood of God."

CAPITAL A FRIEND, LAND MONOPOLY THE ENEMY

The Commemoration address, delivered by the Rev. W. H. Howard, was a fine exposition of the principles taught by Henry George. The following paragraph is worth quoting as it deals with the position from an Australian point of view. "Our Socialist friends," said the speaker, "are ever girding at the capitalist. The capitalist cannot hurt the worker apart from land monopoly. If there were no land monopoly all the capital of the country would be engaged in utilizing its resources. This continued denunciation of capitalism by the trades unions and labor leaders showed that the workers did not understand who was their real enemy. It was not Capital apart from landlordism, but the private ownership of land. The speaker quoted John Stuart Mill to the effect that land value was something to which no one could lay moral claim, but which should be taken and used for communal purposes. This was the object of the reform for which they were working today. This question vitally affected us in Australia. Cut off from land the people were restless and discontented. Individuals were allowed to own large areas without any obligation to put them to effective use. Even the present

tax on land values, which was intended to force land into use, was so unequal and unjust in its incidence that it failed to accomplish the good which it would otherwise have done.

The difficulty of getting land was great, but the difficulty of making both ends meet when you were on the land was greater still, and he pitied the man who would take up land under Sir Joseph Carruthers' scheme with conditions existing as at present. The present system of taxation, the heavy freights and fares, and the growing interference by Government with the working of the land, all helped to drive people off instead of attracting them to the land. The more difficult they made access to land the more we might expect trouble and worry of every kind. If, on the other hand, the Government would only take the unimproved value of land, which rightly belonged to the community, and apply it for the satisfaction of communal wants, it would serve the double purpose of "opening up the land and enable the Government to reduce freights and fares and get rid of some of the taxation which so heavily oppressed the workers today."

OUR CHAMPION LETTER WRITER

Few people either here or elsewhere have any idea of the great work that is being done by the Free Trade and Land Values League, and especially by Mr. A. G. Huie, who must surely be the original "able and energetic Secretary" of whom we hear so much about. He has marked ability, especially for seeing the weak points in an enemy's argument, while his energy is boundless. He is tall, spare, and wiry, he has been married for about fifteen years—to the Single Tax, and his children are now rather numerous—all the members of the Single Tax League, as it used to be called, although its present name is that given above.

If he had any other wife than the League he could never have accomplished a tithe of the work he has been able to perform. For years he acted as Secretary to the League without any pay; how he did it I never could make out, and even when we did manage to give him a salary it was a mere trifle compared with what he could have earned if he had attached himself to some business concern. He was aptly described a little while ago by a member of the League as "Our Champion Letter Writer," and as such his name has probably more publicity than that of anyone in the State. Letter writing in the press is a very important feature of our propaganda work.

Two examples of current date will suffice to show what he is doing in this particular line. Last month the Secretary of the Australian Industries Protection League had a letter in the *Sydney Morning Herald* on "Protection and Farm Implements," in which he gave figures to prove that "agricultural implements were dearer in New Zealand and the Argentine where they were admitted free of duty than in Australia after payment of a 25 per cent. and 30 per cent. duty." To which "Our Champion Letter Writer" promptly replied, quoting from current prices of machinery supplied to the House of Representatives by a Member of

Parliament showing that in every case the price charged in New Zealand was less than in Australia, while in Canada in some instances it was less than half the Australian price. Then followed the Protection Secretary with another letter in which he repeated a Ministerial statement to the effect that "for every 7 bushels of wheat harvested in the Commonwealth the duty on the harvesting machine would represent a penny, which would scarcely be called 'a crushing burden upon the primary producers.'"

This provoked a retort from Mr. Huie showing that the actual amount of the tax was often a very small proportion of the extra cost to the public, the extra cost of goods to the consumer in the United States on account of the tariff having been declared by an American writer to be seven times what the revenue received. On this point, Senator Thomas made some very interesting remarks in the Senate during the recent debate on the tariff. "A duty on pig iron," said the Senator, "makes pig iron dearer. That makes galvanized iron dearer, and that in its turn makes the building of a house more costly. Because the house is dearer the tenant must pay more rent. Because the tenant pays more rent the wages paid him in the production of pig iron must be raised; and because his wages are raised the cost of producing pig iron is increased; and so there must be a still higher duty on pig iron. So the thing goes round. I am opposed to these duties," concluded the Senator, "because, in my view, protective duties make things dearer in Australia."

A LAND VERSUS A GOLD RUSH

The second instance of the work done by our Secretary in the letter writing line is that in which he drew a very apt illustration between the rush for gold, which populated California and afterwards Victoria and New South Wales, and the rush for land. "Land is not scarce in the natural sense," he wrote, "like gold. But it is very hard to get. The account of the desperate land rush at Errowanbang in the Carcoar district should make us stop and think. Here is a case where 392 applications were lodged for 13 blocks of land. After a close examination 362 were allowed to ballot in a sort of land lottery with 13 prizes. But how about 349 who want land? When are they to have another chance?" Then he gave figures to show that the Central Tablelands Division of New South Wales—including within its area such important centres of population as Bathurst, Katoomba, Lithgow, Mudgee, and Orange—contained an area of nearly nine million acres, the expense of opening up of which by railways had been very heavy, some of the lines being run at a very heavy loss.

Out of 6,035,465 acres contained in holdings varying from 1 acre to over 10,000 acres only 225,549 acres, or less than 4 per cent., were cultivated. He suggested that the State should insist that land which it opens up by the railway should be properly used, and that the interest on the cost of railway construction should be charged to unimproved land values, which were enhanced by such facilities, and not to traffic as at present, and that there should

be at the same time a drastic reduction in railway charges for the benefit of the ordinary producer. The letter was dictated to the typist who worked off 100 copies on the duplicator which were sent to all the leading papers throughout the State. An immense amount of work is done in that way, letter writing to the country press forming quite a feature of the campaign.

WATER AND SEWERAGE RATES

One of the most important activities conducted by the League recently has been in favor of levying water and sewerage rates on land values apart from improvements instead of mainly on improvements, as is now the case in the Sydney and Newcastle districts. The history of land value taxation in the Municipal sphere in Australia may be summed up in a few words. Queensland led the way nearly 30 years ago, making the application of the principle compulsory throughout the Municipal and Shire areas of the northern State. In 1906 New South Wales followed suit to the extent that rating on land values in municipalities and Shires was made compulsory for a penny in the £ and voluntary afterwards, excepting only for the City of Sydney, which was brought into the system after a long and arduous fight about two years ago. The principle proved so beneficial that today nearly every municipality throughout New South Wales levies the whole of its rates on land values apart from improvements.

Outside the Sydney and Newcastle districts the water rates can also be levied from the same source, and municipalities and Shires do so. The fight now is to enable these two important districts to do the same. About 26 meetings have been held in the Sydney suburbs during the past year in advocacy of the principle, mostly convened by requisition of a goodly number of rate payers and almost invariably presided over by the Mayor whether he sympathised with the principle or not. All these meetings were held at the instigation of the League, as also a conference of Municipal delegates at the Highland Society's Hall, at which Mr. Huie delivered an exhaustive address on the subject, quoting all sorts of interesting and up-to-date statistics in support of his case. He delivered a similar address at most of the suburban meetings, at 19 of which resolutions in favor of the proposed change in the incidence of rating were unanimously adopted. The Minister has now promised to bring in a Bill during the present session in favor of the principle, which would probably be carried now that the Legislative Council has been strengthened (or rather weakened:) by the addition of a whole squad of Laborites put in for the express purpose of carrying through Labor measures including the abolition of the Chamber itself. Hitherto the Council has quashed several Bills which the Legislative Assembly had sent up in favor of rating for water and sewerage purposes on land values. Whether the present Labor Ministry will live long enough to pass such a Bill it is difficult to say, but the agitation in favor of it is steadily growing, as a result of Mr. Huie's work, and should the Nationalist Party get into power it would probably have to take the matter up.

One of Mr. Huie's most enthusiastic helpers in this campaign has been Alderman Brown, Chairman of the St. George's County Council, who has just issued a circular convening a public meeting to be held in Sydney next Thursday, September 22, for the purpose of forming a separate body, apart altogether from the Free Trade and Land Values League, to promote this system of rating for both water and sewerage purposes. "My main reason for this," he states in the circular, "is the fact that the Water Board's present system is not equitable and is restricting building operations. It is not a party question. It is recognized by all political parties that rating on unimproved values does tend to promote building, and better use of land generally. In that way a natural increase in values must follow, benefiting the municipality and the State.

When presiding at one of these meetings in my own municipality the other day I took the opportunity of pointing out that at the back of the principle of rating on unimproved land values was the theory that land values are directly created solely by the presence and needs of the community, and therefore belong by right to the community, and not to the private individuals who are now allowed by law to appropriate them; furthermore, that no body—Municipal, Federal or State—has a right to touch a penny of the improvement value until the whole of the communal value has been absorbed.

A FAR-SEEING VISION

About six weeks ago a great scheme was launched by Sir Joseph Carruthers "for the development of Australia by settling a million farmers on a million farms." Since then he has elaborated this scheme in almost daily addresses, interviews, articles, letters, and replies to numerous critics who either vigorously attacked the scheme or damned it with faint praise. Summed up in brief the scheme amounts to this—that Australia, larger than the United States, yet has only five and a half millions people as compared with a hundred million, that many of the so-called arid deserts in America have since turned out to be capable of supporting an immense population, and that the Australian interior should be capable of doing the same; that there are a thousand million acres in Australia upon which scarcely a single white man can be found that are just as capable of supporting population as Port Jackson, Botany Bay, or Hobson's Bay when first discovered. While our indebtedness aggregates £800,000,000, less than one per cent. of the total acreage of land available is cultivated, while barely 10 per cent. of it is carrying what can be termed "settlement." According to Sir Joseph Carruthers there are 850,000,000 acres of absolutely unoccupied land in Australia, including large areas quite as good as the best of the leased areas, and this unoccupied land is five times as great in area as the whole of the alienated land.

The alienated lands, he points out, are served by 18,000 miles of railways which cost £208,000,000 to construct and equip, and his suggestion is that we should construct another 18,000 miles of railway to benefit the unoccupied

land at a cost of, say, £250,000,000, a rather staggering sum to be sure, but Sir Joseph is one of our far-sighted seers who think nothing of obstacles except as difficulties to be overcome. He has little doubt that the offer of a concession of one-fifth of the unoccupied area would induce the much-abused capitalists of the world, probably America, to make offers which would settle the problem right away. He further suggests getting an initial loan of £30,000,000 from Britain and Australia jointly for the accomplishment of so great and desirable an object as settling Australia with the right kind of population, and thus providing the most efficient defence against alien attacks.

THE SCHEME CRITICISED

The stupendous scheme outlined above has attracted a considerable amount of public attention. It has been favorably received by all those, and they are very many, who believe in manufacturing prosperity by an orgie of loans. It has, on the other hand, been criticised by the few who have profited by the advice of the immortal William:

“Neither a borrower nor a lender be,
For a loan oft loses both itself and friend,
And borrowing dulls the edge of husbandry.”

Personally I look upon it as a grand opportunity for placing the Single Tax method of peopling Australia before the country, which Sir Joseph's eloquence has made keenly alive to the importance of the problem from many different points of view. What we want to show is that before embarking on a huge money-borrowing scheme to induce people to settle on our unalienated lands a vigorous attempt should be made to reduce the burdens and disabilities already placed on those who are here. In the first place, the Federal policy of exempting the owners of land valued at £5,000 and under from land value taxation and at the same time doubling and quadrupling the taxation on the owners of large estates, whether they be individuals or companies, has had the effect of preventing access to an immense portion of alienated land, and of sending up the price of land generally; the excessive freights and fares have made it much more expensive than formerly for settlers to get their products and everything they require to and from the coast; while the heavy taxation on agricultural and mining implements and machinery has considerably handicapped the producers—whether farmers or miners—and rendered it extremely difficult for them to make a decent living off the land. We are therefore asking Sir Joseph, before finally launching his great borrowing scheme to help those who are endeavoring, (1) to do away with, the exception and graduation clauses in the present Act; (2) to have the land of the Commonwealth properly valued at the earliest possible moment with a view to (3) imposing a flat rate of, say 3d, in the £ on all land throughout the Commonwealth without exemptions and without graduations; (4) to charge the interest on the cost of railway construction to land values instead of to traffic with the view of effecting a corresponding reduction in freights and

fares; (5) to let agricultural and mining implements and machinery in free; (6) to abolish the income tax with its inquisitorial provisions, its hampering regulations, and its farcical returns; and (7) to gradually substitute land value appropriation for the purpose of replacing the revenue now obtained by an old-fashioned system of taxation which is costly in collection, embarrassing to traders, and restrictive to trade.

It is not likely that Sir Joseph will move in any of the ways indicated above. He has staked his reputation on his scheme, and will probably push on with it notwithstanding all the objections that can be urged. But an immense amount of good could be done by this League in contrasting the Single Tax method of peopling Australia with this huge borrowing scheme. If we had the money we would at once organize a series of well-organized meetings in Sydney and throughout the country which would be largely attended, would be reported in the press, and would enable us to show how the present intolerable system of taxing incomes and commodities could be easily replaced by the fairest and most equitable system that the skill of man can devise, and which would have the certain effect of making Australia one of the most populous and most contented nations under the face of the sun.

PERCY R. MEGGY

NOT A “SALES” BUT A PURCHASER'S TAX

A committee representing 100,000 manufacturers, headed by John A. Edgerton, president of the National Association of Manufacturers, called on the president at the White house recently and told him that they unanimously favored the Smoot sales tax plan. That means that it is a fraud to call it a “sales tax”—as meaning that the seller is the real payer of the tax, but that while dubbed a “Manufacturer's Sales Tax” the manufacturers know that they, under it will only be tax collectors for the government, passing the tax itself on to the ultimate consumers of their products and that substituted for the excess profits or high income taxes now resting on them, it will to that extent relieve them from taxation. Can the people be fooled by this propaganda? Fairhope (Ala.) *Courier*.

“It may by and by be perceived that equity utters dictates to which we have not yet listened, and men may learn that to deprive others of their rights to the use of the earth is to commit a crime only inferior in wickedness to the crime of taking away their lives or personal liberties.”

—HERBERT SPENCER.

In her recent novel, “Mr. Waddington of Wyck,” May Sinclair ridicules the English country squire or landlord without any mercy whatever. He is pictured as idle, vain, silly, reactionary and tyrannical. What her economic views are is not disclosed, but she's evidently against the existing order.—H. M. H., in *Cleveland Citizen*.

Six days shalt thou labor, on the seventh turn over the proceeds to the landlord.—H. M. H.

NEWS—DOMESTIC

California

WHEN we decided to open an office here in San Francisco we realized that we had a hard job on our hands. This end of the State has been badly neglected for years. Those who formerly had been active and enthusiastic workers had nearly all become discouraged or indifferent. Besides, the seeds of discord had been sown with the usual results. But a good spirit is now prevailing. A number of our friends are interested in doing hand-to-hand work and are distributing literature while talking Single Tax to the voters. We have begun to hold outdoor meetings here, and Dr. Wahle, of Oakland, is arranging to work among the farmers and speak at their meetings.

Walter B. Lowenstein arranged a debate on the Single Tax between Professor J. B. Canning, of Stanford University, and the writer, which was held at the Community Forum at Palo Alto, November 17th. It was an interesting occasion and the attendance was good considering that there was a big demonstration in connection with the coming football match between Stanford and the University of California. Considerable interest was shown and several expressed the wish that a Single Tax talk be given again in the near future.

Mr. Lowenstein is doing good work in Palo Alto.

Dr. David Starr Jordan, former president of Stanford University, has accepted an invitation to speak at our dinner at the Washington Hotel in December.

A contributor to the Great Adventure some time ago offered cash prizes to school pupils for the best essays on the Single Tax. A number of pupils sent in letters stating that they would compete for the prizes. But the Superintendent of Public Instruction sent out warnings to the school children that the Single Tax is a political question and that they must not write essays on the subject. It would be too bad to corrupt the school children by showing them how to get loose from the grip of the California land profiteers.

Mr. John Cairns, formerly of Connecticut, now living in Oakland, a tireless worker for the Single Tax, voices the sentiment that all do who come from the East that seed sown in former campaigns is bearing fruit. He says that the field here is well worth cultivation as every other person he meets is familiar with the Single Tax. WILL L. ROSS.

Colorado

PETITIONS are being circulated in Colorado for the Soldiers' Bonus Bill as an amendment to the Constitution of the State. Its purpose is to derive the necessary revenue for the bonus from the land values of Colorado. All personal property and improvements will be exempt from the payment of the tax, as well as land values up to \$10,000.

Mr. Barney Haughey will have charge of the petitions in Denver. In the argument accompanying the petition it is

pointed out that the land values of the State are between four and five hundred million dollars, and that a tax of two per cent. will pay every ex-soldier in Colorado one dollar for each day he was in the service.

State headquarters have been opened in Denver, and Veterans of the World War in the State have been urged to join the State organization. Membership fees are one dollar, and dues 25 cents a month. This money will be used in getting the measure on the ballot. About 25,000 signatures are required. Meetings will be held and the nature of the bill explained. It is believed that the requisite number of signatures can be secured.

This movement is in line with our suggestion (see July-August REVIEW and elsewhere in this issue) that an agitation be started for the payment of the Soldiers' Bonus by a tax on land values. Now that Colorado has made the first move other States should come into line.

We have expressed elsewhere our dissent from the \$10,000 exemption of land values. We think this unnecessary and ill-advised. But we are quite willing to give our hearty adhesion to the measure as a step in the right direction. If the ex-soldiers organizations in Colorado think they can put this across, good luck to them. It is due them and will harm no one.

New Jersey

ESSEX COUNTY had 12 Single Tax Party candidates for the Assembly to be voted for. The vote was small, 335 for the highest nominee. But no real campaign was waged and the names were on the ballot merely to permit of Single Taxers recording their convictions.

In Bergen County, with one-fourth of the population of Essex, the vote is extremely gratifying. The highest vote last year was 114. This year, with the expenditure of only \$55, the highest recorded vote for one of the three Single Tax candidates for Assembly, Robert A. Shannon, is 898, or about 2 per cent. of the total vote. The vote for Alexander R. Koch is 832 and for Henry A. C. Hellyer 794.

An influence has been exerted in Bergen County through the column conducted by E. M. Caffall in the *Palisadian* and three other papers published in that county, in which the Single Tax is taught to readers who probably never heard of it. Any Single Taxer who can use Mr. Caffall's matter in his local paper should write to him, care of this office, for a sample of the matter he is now supplying to a dozen papers in New Jersey and elsewhere.

Ohio—Youngstown

LAST night I heard a lecture, in which the speaker said with great earnestness that regeneration was to see the truth, and as I began reviewing the story of our campaign I thought that this is what has happened to the Single Tax. It has been born again. Thanks to the Party idea the scales of pussyfootism have fallen from our eyes and we now behold all things new. What else but the Party gave

the well nigh departed spirit of Single Tax this healthy revivification? Where is the conservative now to deny it?

Here with the perspective of only a few days this second campaign appears already like the biggest thing in our experience in the cause. What may we not expect of the next, and the next?

And just as the Party has given new life to the Single Tax movement it has also given, taking the campaign for the Mayoralty in Youngstown this Fall as a criterion, new life to politics in general. The campaign was conceded by all to be the most unusual and exciting the city has ever seen and was so replete with dramatic incidents of one kind and another that it would take columns to relate them. We had rough house pretty much all of the time. We had threats, charges, indictments, criminal trials, assaults and (in our last Single Tax street meeting the night before election) a knock-down.

The part we took was to make the others fight. We were the eggheads and we made the democratic reactionaries transfer their support, which was originally behind the Democratic candidate, Kuhns, to George L. Oles, Independent. To be more specific, we hammered the Democratic candidate so hard that the reactionaries realized about four days before the election, that defeating Warnock, the Republican, whose scalp they were after, could not be accomplished with the Democratic candidate, so they switched to Oles, Independent, who was elected.

Warnock, who was a candidate to succeed himself, although not a radical, has nevertheless always had an old-fashioned wholesome respect for the constitution and the laws of his country—things not well calculated to make him popular with the reactionaries. Naturally, he was bitterly opposed by them in this campaign as he was two years ago when he was elected over Craver, who had ordered the arrest of Single Taxers for street speaking. The Single Taxers had then opposed Craver with equal or greater bitterness. Warnock, throughout his term, has stubbornly upheld the rights of free speech against all the scary demands made upon him and has otherwise refused to go outside of the law to favor big business. So that this time Big Business was determined to get him and had settled on the Democratic candidate to beat him.

"Well, but," says someone, "Oles is all that Privilege desires, is he not?" I do not think that Oles is all that Privilege desires. Although it is my opinion that he will do implicitly as Privilege demands this is not all that Privilege demands in a candidate. Privilege must at all hazards protect its respectability and preserve its reputation for superior brains; otherwise its very existence is threatened and responsibility for the elevation of Mr. Oles puts both these qualities in jeopardy.

"When the gods become ridiculous they lose their power."

The lesson which this campaign presents is that the voters are more inclined than ever to desert the old parties, and that they will not grieve over their destruction. What the radical parties have always lacked and what the Single

Tax Party now lacks, is a settled policy for attack upon them. My idea is that we should center all our attack exclusively on the Democratic Party. It may be true enough to say that we wish to destroy both, but it lacks common horse sense to say that the way to do this is to attack both. Keeping our drive exclusively against the Democratic candidate and making the servitor of Privilege always a Republican, has the double advantage of making both parties fearful of us. Let every Democrat everywhere north of Mason and Dixon's line be defeated for three years and the Democratic Party is extinct as the animal species of the saumaraian prime. We are then in a position to go after the Republican. Our fight, as I conceive it, is for the present a fight for position. I am not much on military tactics, but I know that no good general would engage two armies at a time if he could avoid it.

I think it is significant whereas my vote for Attorney-General last year was 69 it is now 406. This vote is questioned, and is placed at 602. I should not be surprised if later figures confirm this report.

The vote cast for candidates on our ticket was as follows:

For Mayor, Arnold Camm, 56; President of Council, Clarence E. Burnside, 542; for Auditor, Arthur J. Morcomb, 415; for Treasurer, William Mikesell, 433; for Solicitor, George Edwards, 406; for Councilmen-at-Large, A. D. Armstead, 379, Evan J. Edwards, 247, George J. Jeffries, 206.

The small vote cast for Mr. Camm is to be accounted for in two ways. First a great many radically inclined people recognized in Warnock a friend of free speech and knew that he was being attacked by the interests for it, and second, the complimentary vote.

The vote cast for him, however, is only six less than the vote cast for our candidate for Governor last Fall, while the vote cast for the candidates for the minor offices is three and four times as high as the vote cast for the minor candidates then.

As for publicity, we got all we asked for. Every night in both papers our schedule of meetings appeared. A news item was made of a challenge Mr. Camm sent to the other candidates. We got a picture of a cat on the ballot and on the Sunday before election a half column story about it appeared in the Youngstown *Vindicator*.

Perhaps the most satisfactory thing to the Single Taxer in this campaign was the eagerness with which the street crowds came for our literature. There was not a scrap of it wasted so far as I discovered, although we distributed not less than 9,000 of H. H. Willock's "Unused Democracy," 2,000 of R. C. Barnum's pamphlet, 5,000 platforms and 10,000 of *The Lincolnian*.

There was on the ballot a proposal to amend the constitution to provide laws for the levy of a poll tax which was overwhelmingly defeated.

We did not escape without trouble with the Socialists. In our first open-air meeting we outlined as distinctly as we could the difference between Single Tax and Socialism.

At their meeting the following evening, their candidate for mayor claimed his character had been attacked. As a matter of fact we had only discussed what he had said.

GEORGE EDWARDS

Ohio—Cleveland

FOLLOWING are extracts from a letter printed by R. C. Barnum in the *Cleveland News*—:

"Immediately after his indorsement by the Democratic political machine, Edmund B. Haserodt promised the leaders of both the State and National Single Tax Party to accept their indorsement for mayor of Cleveland. He said he would talk and fight for Single Tax principles whether indorsed by the Single Tax party or not. He said that if elected mayor he would do everything in his power to further the principles of the Single Tax, as he firmly believed that the government, in lieu of all taxes, should collect for public purposes the full rental value of land, exempting improvements; that the land and all natural resources, such as coal, gas, mineral and oil lands belong of right to all the people.

But Haserodt secured indorsement of the Democratic machine which stands for individual monopoly of natural resources instead of their public ownership and has already, even before election, submitted to the dictation of the Democratic organization. In vain will you search the newspapers for a single report of a Single Tax speech made by Haserodt since his indorsement by the machine.

Mr. Haserodt, if you have not, as we claim, already been chloroformed into silence by the Democratic political machine, and if you will not submit to dictation "after" election, there is still time "before" election to come out publicly, as you have previously done, and declare that if elected mayor of Cleveland you will do everything in your power to advance the cause of Single Tax and to further its principles. And there is still time for you to secure the endorsement of the Single Tax Party. Speak up, Mr. Haserodt. Do you still subscribe to the Single Tax doctrine which demands the abolition of all taxes, both direct and indirect, except one single tax which shall take for public purposes the full rental value of land exclusive of improvements?"

Stung by Mr. Barnum's taunt, Mr. Haserodt did finally make a confession of faith as reported in the *Cleveland Plaindealer* of November 5:

Haserodt came out flatly for Henry George and the Single Tax method of doing away with the causes of poverty, crime and vice, in answer to one of the many questions following the speaking. The question was, "What is your remedy by which you propose to alleviate all the misery you described in Cleveland?"

"I don't know your politics, said Haserodt, "but I'll lend you a dollar to buy a copy of Henry George's 'Progress and Poverty' and you'll find out how I intend to."

"Does the speaker intend to say he would try to do this by applying the principles of Single Tax?"

"I would, if I could, in five minutes after I'm mayor," Haserodt responded.

A branch of the Single Tax Party of Ohio has been formed in the city of Lakewood, with Frederick N. Flick, as chairman.

Advices from Dayton, Columbus, and other towns in the State point to a vigorous and successful campaign

for Governor next year. The State Executive Committee plans to meet in Cleveland next December to nominate a ticket and start a canvass for workers. The sessions of the Committee will be open to any Single Taxer.

Speakers at the regular Sunday night meetings of the Single Tax Club have been Virgil Allen, Henry Strong and others who believe in voting for the Single Tax.

R. C. Barnum, late Vice-Presidential candidate of the party, and E. H. Foote, late candidate for Governor, are touring the West on a business trip. Incidentally they are helping to work up increased interest in the Single Tax Party.

J. B. LINDSAY.

Oregon

THE work preparatory to getting on the ballot is progressing. The Single Tax meetings in the Portland Library continue and are well attended. An effort will be made to have Harry Willock's pamphlet "Unused Democracy," printed in the State Pamphlet. There is need for up-to-date literature. Geritt Johnson has pledged one thousand dollars and this insures the Single Taxers a place on the ballot.

A resolution adopted by the Oregon State Federation of Labor has declared for the taxation of land values. The *Oregonian* is worried that Oregon is again to have a campaign for the Single Tax, and deludes its readers by the statement that Oregon already has a land tax that produces three quarters of its revenues. This is preposterous and the *Oregonian* knows it. It says that the State is sick of the Single Tax. "It spewed it out last year by an overwhelming vote." But 37,000 voted for it, and this is what is worrying the *Oregonian*.

Pennsylvania

THE Philadelphia County Committee of the Single Tax Party reports the results of the election of November 8th as not extraordinary in the aggregate but highly gratifying from a basis of comparison with the results of the previous municipal election of two years ago. The lowest vote cast for a Single Tax candidate at the previous election was 333. This year the lowest vote was 499, indicating an increase of 50% of the straight votes for the Single Tax.

The highest number of votes cast for a candidate on the Single Tax ticket at a previous election was in the municipal election of two years ago when the total of 1659 was recorded. This year the highest vote was 2124, making an increase of over 28%. The Philadelphia candidates this year polled as follows:

Receiver of Taxes, Charles J. Schoales, 721; Register of Wills, Robert C. Macauley, 622; City Treasurer, William R. Kline, 887; City Controller, Frederick E. Mayer, 667; District Attorney, Joseph B. Chamberlain, 499; Magistrates: Thomas J. Connelley, 2124; Michael J. Conway, 1786; Thomas Kavanagh, 1104; James McCormick, 1358; John A. C. Owens, 700; Kitti P. Robinson, 680; George A.

Haug, 762; Thomas J. McCaffrey, 1244; Leo W. Marks, 819; Samuel H. Reading, 662; Oliver Wingert, 703.

The Philadelphia County Committee made a special effort this year to hold street meetings in as many wards of the city as possible, but were limited by the funds available and the size of the working force. A study of the results by wards and divisions, but not shown above, reveals the fact that the greatest number of votes were cast in those precincts near where the street meetings had been held. The wards in which it was found impractical to hold such meetings were found to have produced proportionately only a few scattering votes. The election justifies the political party as well as the policy of the local committee in holding the street meetings. It also indicates the necessity of greater activity on the part of the party to increase the number of its workers. A special campaign is to be conducted to increase the membership of the County Committee.

At a recent meeting of the Philadelphia County Committee, an auxiliary organization was formed to be known as the Current Topics Lecture Bureau. The purpose of the Lecture Bureau is to provide speakers to appear upon the platform before various local organizations, which in their nature do not permit political discussions, in order that the Single Tax doctrine may be properly presented to them.

Only fragmentary reports have been received from the outlying districts about Philadelphia in regards to the vote for the Single Tax ticket. With only one exception, every precinct heard from in Delaware County reported a good substantial increase over the former record vote for the ticket.

John W. Dix, Ardmore Park, Pa., Secretary of the Delaware County Committee of the Single Tax Party, reports that through some mistake on the part of those responsible for the printing of the official ballot, there was no space provided for voting a straight Single Tax vote, but that in spite of this difficulty, which made it necessary for those desiring to vote the ticket to pick out the various candidates and mark them separately, the votes cast for Single Tax candidates showed a very gratifying increase over previous records, particularly in and about Ardmore Park and Llanerch. Mrs. Frances C. Lowe, of Media, Pa., Chairman of the Delaware County Committee, reports exceptionally good returns from Media and Chester.

JULIAN HICKOK

Washington

THE Washington State Grange has been for years the foremost of farm organizations in the country in its stand for economic freedom for the farmer. It has taken an advanced ground on public ownership of public utilities, controlled credits, and better sanitary conditions on the farms, better rural schools, and has for years been a champion of the Single Tax and anti-militarism.

On account of its progressive principles it has been singled out for attack by the National Grange, reactionary to the core and controlled by the reactionary and parasitic elements

of the community. Former Master Kegley was singled out for special attack, and no doubt his death was hastened by the unscrupulous assaults to which he was subjected.

William Bouck, who followed Kegley, was an eager champion of these principles and an ardent supporter of the Single Tax. In 1920 he was cited to Boston and tried for disloyalty to the Grange. He was not convicted, but his enemies swore they would get him.

At the Annual Convention of the Washington Grange at Colville in June of this year, Mr. Bouck delivered his address, taking strong ground against war and for the Single Tax. He was immediately assailed by the press of the State aided by the reactionary group in the Grange, and a few weeks later was suspended by Mr. Lowell, of New York, the National Master.

It happens that the Executive Committee of the Grange are thoroughly reactionary and as soon as his suspension was over they aided in crucifying him. At the National Grange, held in Portland, Oregon, on Nov. 18 of this year, without any warning, and without hearing or trial, a report was made by the Executive Committee recommending Mr. Bouck's expulsion, together with five others associated with him. This report was supported by Master Deal, of Idaho, who made the motion for its adoption. It was adopted without a dissenting vote.

This is the first time in the history of the Grange where free speech has been absolutely stifled, and it is a direct blow at freedom of discussion and economic action by the Grange. The National Master has made the purpose of this action plain in these words: "It is an ultimatum to other States to first seek the wishes of the National Grange and obey its dictates."

The policies for which Mr. Bouck stands have a great support among the farmers of Washington, Idaho, Oregon and other States, and an organization is being perfected in which and through which the ideas of progressive farmers in these States may find expression. It is now designed to build up an organization which shall express the viewpoint of the progressive elements among the farmers without being broken up by an antagonistic ring representing the plutocracy. The basic principle of the new organization will be freedom of expression, and its economic policy will be reform along site value or Single Tax lines.

The new movement is assured of substantial backing. It was inevitable that there should be an attempt to control the Grange in the interests of reaction, and the expulsion of Bouck and his associates is probably a good thing for the progressive movement among the farmers in Washington, Oregon and Idaho.

Mr. Bouck states that the new organization will not be political in the strict sense of the word, but will in no way bar political activities among the members and officers. He points out that under the more progressive policy of the group expelled from the Grange the Washington Grange has doubled its membership and influence in the State.

Mr. Bouck and his followers are delighted over the turn of events. They say the deal was so raw that it will drive

all the remaining grangers who were in doubt over to the new organization in a body. It means the beginning of the end of the old grange and the new West against the old East, with the Single Tax as the basic principle. The Single Tax will be the central if not the militant slogan of the new group. The initiative measure in Oregon will make it the militant slogan, if not this year, then in the not distant future, perhaps for other States than the one in which Mr. Hermann is making his indefatigable campaign.

Wisconsin

A FRESH and convincing view of the Single Land Value Tax is set forth in a pamphlet which is being widely distributed by its author, John Harrington, who is Inheritance Tax Counsel to the State Tax Commission. Mr. Harrington entitles his pamphlet, which has received an appreciative notice in the REVIEW, "A Tax that is not a Burden." He calls "Progress and Poverty" the greatest book ever written by an American, covering the field of economics and sociology. Mr. Harrington says:

"But in spite of criticism and hostility the teaching of Henry George is re-making the world today, and chiefly through those who do not even know that it is from him their ideas are derived."

Mr. Harrington's pamphlet is devoted to the demonstration of three propositions:

1. The value of land is created by the public and not by the owner.
2. The value of all other things than land is created by human labor.
3. Ground rent paid to private land owners is a burden on society for which no economic return is made to society, and is therefore an economic waste.

Lieutenant-Governor George F. Comings, ever since the adjournment of the legislature, has been addressing farmers' meetings in both this State and North Dakota. In his speeches he always stresses the fact that land values are different from other values and should be used for public purposes.

Edward Nordman, the State Market Commissioner, is another Wisconsin State official who has seen the cat, and never loses an opportunity to point out the distinction between earned and unearned incomes.

During the last session of the legislature a number of bills, defeated but fought for with ability, were introduced exempting from taxation improvements on real estate. Mr. Grimstad introduced a bill providing for a surtax on land values which was drawn by Prof. John R. Commons, of the University of Wisconsin. It provided for a surtax on the right to the use and enjoyment of land values in excess of \$10,000, and in excess of the value of improvements, preparation costs, standing timber and fertility. There were two hearings on the bill. Prof. Commons, Edward Nordman, John Harrington and other Single Taxers spoke in its favor.

CHESTER C. PLATT.

Texas

WE are indebted for two generous contributions of Single Tax literature. The Manhattan Single Tax Club has made two shipments of good things for special distribution, such as "The Crime of Poverty," and "Moses." Mr. H. H. Willock has just contributed 12,000 copies of "Unused Democracy." This may prove a hint to some other Single Taxers to contribute an edition of ten or twenty thousand copies of some good literature. We want everything that goes out to bear the imprint, "The Single Tax League of Texas."

A conference of labor men, National Farm Labor Union, Farmers' Union and Nonpartisan League, was held last month in Waco. It was an interesting all-day conference of representative men from the various organizations, looking towards political action next year. One plank in the platform adopted demands the exemption of all farm improvements and implements from taxation and definitely recites that unimproved land shall be assessed the same as improved land of like location. We did not ask for a specific declaration on exemptions of all improvements and personal property. The State Federation of Labor has for six consecutive years specifically demanded the submission of an amendment to the Constitution exempting all improvements and personal property from taxation, and placing the entire tax burden for State, county and city, on land values.

The National Farm Labor Union is a new organization. Its activities date from October, 1920, and now reports some 50,000 members in Texas. It is made up of actual farmers, men who make their living by working the land. We have not as yet asked any demand on taxation from this organization. It is following the lead of organized labor and when the proper time arrives, we believe will follow labor in its tax demands.

Our political activities in the near future will be centered on the election of members of the legislature. We submitted a Single Tax amendment to the 36th Legislature, which met in January, 1919. The Committee on Constitutional Amendments refused to report it out and it was brought out on minority report. When it came up in the House, there were only 13 votes for it, although in a previous test vote 18 votes were cast in its favor. The same amendment was submitted to the 37th Legislature last January. The Committee on Constitutional Amendments voted it out with only one dissenting vote. That does not mean that every member that voted for a favorable report endorses the Single Tax. It does mean that they are interested and wanted it debated on the floor. There was another significant situation in the House. Several revenue measures were introduced taxing business in various forms. None of these measures had any standing before the Committee on Revenues and Taxation. The House of Representatives is not ready for Single Tax but it is against any added taxes on industry.

If the 38th Legislature, that will be elected next year, will

give us 60 votes in the House and 10 votes in the Senate for submission of our amendment, the 39th Legislature that will convene January, 1925, will submit the measure.

There will be no serious contest for Governor this coming year as Texas has a well established tradition for reelecting its chief executive. The present Governor has no land policy. Early in his campaign last year he laid considerable stress on the Graduated Land Tax. As the campaign progressed he weakened on this issue and finally seemed to forget that we have a land problem in Texas. In 1924 there will be a candidate for Governor who will have a Single Tax plank both as a revenue producer and as a solution of the so-called "Land Problem." If that candidate is big enough to satisfy the people that he is fitted for the office of chief executive, his Single Tax platform will give added strength to his candidacy.

The politically wise readers of the SINGLE TAX REVIEW will understand from this report what we are doing in Texas. In addition to these political activities we are doing a great deal of "general publicity" work. More of the country press of the State are accepting Single Tax contributions than heretofore. The labor press freely print what we give them. Many trade and special journals also publish our contributions.

We have submitted Single Tax resolutions to a number of conventions. In almost every case they have been fairly considered, but no important ones passed, nor have we pressed for their passage.

At no time during the nearly six years of work has this League shown any impatience at delays or apparent indifference. The sentiment for Single Tax is growing every day and we are trying to direct it towards political action. We are going to write a Single Tax amendment into the Constitution of Texas just as soon as it is possible. It may be in five years or it may be 10 years. Whatever the period it will be done, it will be well done.

WM. A. BLACK.

The New York Mayoralty Campaign

IT was not an election—it was a census. "A Five Cent Fare" took the place of "Bread and the Circus." People have not changed much since the days of old Rome. They act in the same way where the economic pressure is the same. Socialists make rather too much of this, it is true, forgetting that there are other forms of social stimuli, perhaps in the main stronger and more enduring and much more potent when the people are deeply stirred.

TAMMANY A PATERNALISTIC ORGANIZATION

Tammany is so much closer to the voter. Its leaders, from Hylan down, are "good to the poor." The people are not self-reliant; they love to lean upon government—even though the help extended is sentimental and largely imaginary. But it is a paternalistic relationship, just the

same. Thus Tammany Hall begins every election with a big advantage in the running.

DO NOT EVEN KNOW THE USE OF THE VOTE

It is absolutely certain that the voter does not yet realize the use to which the ballot may be put. I do not refer now to the large number who vote because they want to be on the winning side. I refer to the much larger number who will not vote for an independent party because they fear to "throw away their vote." Yet that is what they do when they vote for the old parties standing for nothing but the offices. Even if success of party is the main consideration nearly fifty per cent. of the voters must throw away their votes at this year's election and nearly fifty per cent. of another set of voters take their turn at "throwing away their votes" the following year, and thus on in the never ending see-saw of municipal politics.

THE POTENCY OF THE VOTE

Perhaps the voter will some day realize the use to which his vote may be put. He can use it effectively by not voting at all, by voting for the opposition, or by voting for some independent party, all depending on circumstances. At this Fall's election every Single Taxer could have made good use of his vote by casting it for the Single Tax Party. A vote of 40,000, even 25,000, would have been potent to secure an extension of the exemption act so as to include all dwellings within the exemption. Such a vote would have meant that we were that much nearer to the taxation of land values for public purposes. And there are of course that number of Single Taxers in Greater New York and no doubt an equal number of "near Single Taxers."

THE IMPOTENCY OF THE PRESS

It is to be noted that the influence of the press is now entirely *nil*. Ten of the leading newspapers of this city—all except the Hearst papers—supported Curran. Yet so entirely impotent has become their influence that the vote cast for Curran was in inverse ratio to the newspaper support he received. A few more newspapers supporting the Republican ticket—and lo, Hylan's election might have been unanimous! The papers have been rather chary about printing Single Tax matter in their news columns and Single Tax arguments in their editorial columns. They can go right ahead now and print all they like—no one will pay any attention to them anyhow!

ADVANTAGES OF THE CAMPAIGN

At this writing no information can be given as to the Single Tax vote in this city. The official returns are not yet procurable. Hon. John J. Hopper, running on the Single Tax ticket as well as the Torrens Law Party ticket, appears to have received 18,000 in Manhattan. We can, however, do but little at this juncture in the Single Tax movement save to mark time. It is demonstrable now that small public meetings, lyceum and lecture work, are not sufficient to keep alive interest in the Single Tax. In

this campaign new converts have been made, interest has been aroused, and considerable publicity secured.

Counting the official ballots, the sample ballots sent out by the parties, and the ballots printed in the newspapers, the Single Tax was printed more than ten million times. Every voter saw it. If he did not know what the Single Tax was he was moved to ask. Whether he voted for it or not is relatively unimportant now. Advertising men know the value of constant repetition. The publicity secured in this way was of inestimable value.

OTHER MODES OF PUBLICITY

But this was not all. Hundreds of thousand of pieces of campaign and other literature were distributed. An advertisement of the party and its purposes, admirably laid out, appeared in the *New York Times* and reached hundreds of thousands more. My challenge to the candidates to debate the issues of the campaign, put out with little hope and small fear that either Mr. Hylan or Mr. Curran would accept, was printed in a number of the newspapers to which it was sent, with dignified and serious captions by the city editors. An advertisement similar to the one in the *Times* was printed in the *Amsterdam News*, which has a circulation of forty thousand among the colored citizens of the city. The *Globe* interview, printed elsewhere in this issue, was a notable contribution to the campaign of publicity which would not have been secured but for the fact that we were in the political field. In addition to many outdoor meetings, three wagons with the party slogan, "The Rent of Land Belongs to the People and Not to the Landlords," covered nearly all parts of Greater New York. This should convince even the most skeptical of the value of such campaigns as these.

COMPARATIVE VALUE OF EDUCATIONAL METHODS

It is solely a question of the value of educational methods. As these campaigns are purely educational there is no disappointment at any time as to the vote. Whatever heart-burnings are experienced by other candidates there are none so far as we are concerned.

The sole question is—what method reaches the largest number of the people? What method is most likely to make the largest number of converts? When people ask, "What is the Single Tax?" or, as many voters asked on receipt of our literature, "Is this something new?" it is clear that the lecture work of so many years, independent of political activities, has not yet got its message over to the men and women who are to decide this question when it is decided.

It is something new, of course, in American politics—a political party for education. And because it is new, it is evidence that not only have Americans but little conception as to the use to which their votes can be put, but is conclusive evidence that we do not yet realize the office of political parties in a democracy such as ours. A democracy is really a vast debating society. The Single Tax

Party thus not only fills the purpose of educating the voter on the Single Tax, but is a real lesson in democracy. Parties are instruments for effecting changes in legislation. Third parties, in spite of the indifference of the electorate, have been singularly effective in securing the triumph of their principles, though unable to win preponderance at the polls. To the historical student instances in proof of this will immediately recur, the Liberty, Free Soil, Prohibition, and Populist parties, not to mention the Socialists. It is a moot question, on the whole, whether they have not been more potent in securing legislative changes than the two dominant parties. But to this the voters in their slavish adherence to party labels are not yet sufficiently awake.

CONTRIBUTORS TO THE CAUSE

Following are the contributors to the campaign fund:

Rev. Daniel Burke, Mrs. Emma J. Carr, W. A. Carpenter, W. Rowley Reid, Dr. Bucker, E. C. Brown, A. Feldblum, Geo. H. Atkinson, Wilbur M. Stone, Edw. Hannity, Frank G. Anderson, A. J. Steers, H. A. C. Hellyer, Geo. H. Barritt, Wm. Ryan, J. Ferrier, Jas. S. Graham, A. M. Allen, M. W. Norwalk, R. C. Albro, P. C. Farrell, Cornelius Donovan, R. Bostroem, W. B. Vernam, A. M. Leitch, Miss Hayward, John H. Allen, Miss Jennie Rogers, Morris Van Veen, Dr. Mary Hussey, Dr. M. C. L'Hommedieu, H. I. Dunbar, W. Fairchild, A. Molina, S. W. Simpson, L. S. Dederick, Thos. M. Osborne, H. M. Kilpatrick, G. Von Auer, Wm. J. Boulton, F. J. Margulies, P. Barnes, Samuel Cohen, Henry W. Mitchell, Mrs. Wm. H. Coolidge, Miss Shannon, Miss Caffall, Miss C. O. Schetter, Miss A. M. Hicks, S. Lloyd, Miss Lillian Carpenter, Miss Corinne Carpenter, E. Y. Cohen, Mr. Smalley, Mrs. Black, E. M. Caffall, M. T. Washbourne, F. C. Leubuscher, Mr. Montalvo, J. E. McLean, B. M. Jordan, Mr. Faulhaber, Miss Clara S. Hill, J. B. Connell, Dr. Goldwater, T. P. Ryan, John Luxton, P. J. Tierney, M. Gay, W. Wilkinshaw, Jas. C. Rogers, Chas. Dickson, M. A. Smith, J. C. Clement, Ch. K. Ovington, Augustus M. Pauli, Miss Susan H. Hildreth, Miss Mary E. Tuthill, Chas. W. LaRue, Edw. Crown, Rudolph Roller, H. W. Schroeder, Wm. Chasin, Harold Benedict, Fred. Deveral, W. E. Dowler, C. W. Strobell, Arthur Frisch, Dr. Mendelson, N. C. B. Fowles, Mrs. R. Skeel, Jr., Mrs. August Lewis, Mrs. W. D. Donaldson, Miss Honoria McLoughlin, Chas. Goeller, H. J. Perrin, Mrs. H. J. Perrin, Nicholas Sekreta, Geo. A. Hall, Jno. L. Murphy, Fred. W. Hinrichs, Alfred J. Boulton.

SUCCESS IS NOT THE ONLY THING

On the surface of things there may seem little to encourage us, and yet we may be nearer to an advance along our lines than circumstances indicate at the moment, and it is reasonable to hope that our day will come ere long. Even if it does not come in our time, has not Henry George told us: "Truth and Justice have something of their own to give. Success is not the only thing."

Our meed of praise should be given to those who bore

the brunt of the campaign. How few they were in number! Heroes of a campaign who gave night after night of the best that is in them: Morris VanVeen, George Lloyd, M. W. Norwalk, Dr. Sneiderman, Benjamin W. Burger, Bradford DuBois! To these men, who made real sacrifice of time, money and energy, differing as you may with this method of keeping the torch burning, gentlemen of the opposition—hats off!

JOSEPH DANA MILLER.

Death of A. M. Molina

ANTONIO M. MOLINA, born in the City of Ponce, Porto Rico, in 1849, died suddenly of apoplexy in his home in East Orange, N. J., on Oct. 15, at the age of 72. He died as he would have wished, lapsing into a peaceful unconsciousness after spending the evening among members of his family and leaving them for his room in apparently good spirits.

Mr. Molina received his elementary education in Porto Rico and completed it with a university education in Paris, Brussels and London. In 1875 he married Terese de St. Remy. Three sons and a daughter were born of this union, Antonio H., Edward C. and Henry George Molina. A daughter, Caroline, is the wife of Gaston Haxo. All three sons have made their mark, one being a distinguished oculist and another a well known civil engineer. To the son, Henry George Molina, Mrs. Henry George presented a cradle.

Mr. Molina was exiled from Porto Rico on account of his political views, and became an American citizen before his marriage.

Some time before the George campaign of 1886 he was given a copy of "Progress and Poverty" by Mrs. Dr. J. J. Henna. The reading of this book made a profound impression on him and the rest of his life was devoted to the propagation of George's ideas. These he preached in and out of season. He took a prominent part in the campaign of 1886, being one of the original 18 who nominated George and also took part in the campaign of 1897.

The accidental meeting of Mr. Molina with Dr. Felix Vitale, of Montevideo, about 1900, had quite unusual consequences. The story is told in the SINGLE TAX YEAR BOOK. Dr. Vitale, who was visiting New York in connection with a monograph on Tuberculosis he was publishing, had occasion to interview Messrs. Munn & Co., the publishers of the *Scientific American*. In their offices he met Mr. Molina. Inevitably, economic questions arose in conversation. A long and animated debate ensued, out of which Dr. Vitale came a convinced apostle of the Georgist philosophy.

Returning to South America, with the new truth in ferment within him, Dr. Vitale determined to make its saving value known to Spanish speaking peoples. His little work, "Poverty and Discontent" (*Poberza y Descontento*), is probably the most persuasive exposition of Georgism in any foreign language. In the form of a fictitious Official Report prepared by order of Antonio M. Molinas, (Minister of

Education of Greece,) Dr. Micario Bios, the assumed envoy of the government, gives an account of his investigations into the economic problems of other nations, particularly those of the United States. So plausible was the work that it was widely accepted and quoted as an official document. It was circulated by the hundred thousand through a great publishing house of Barcelona.

Dr. Baldomero Argente, well known writer on economics in Spain, became through this little work a disciple of Henry George, and later translated his works. Dr. Manuel Herrera y Reissig, the leading economist of South America, was another convert of Dr. Vitale's book. The two became great friends, co-operating in the organization of the forward movement in the southern continent. Dr. Herrera's book, "The Land Tax," (*El Impuesto Territorial*), was the first aggressive militant work on the subject in those countries. Action soon followed its publication in 1913. The South American Single Tax Committee and the Argentine Single Tax League were founded simultaneously. The campaign that followed had wide-reaching effects. The SINGLE TAX REVIEW has from month to month referred to these activities, which have culminated in the recently formed Georgist Liberal Party in the Argentine.

This incident in the many-sided activities of Mr. Molina in the Georgist cause should encourage every Single Taxer convinced of the justice and immense importance of the Single Tax in the economic readjustment of the world, to neglect no single opportunity that may offer to bring a new adherent to our ranks. In his chance conversation with Dr. Vitale, Mr. Molina, in wholehearted devotion to the Georgist philosophy, was building better than he could at the time possibly know.

In addition to his profound interest in and knowledge of political economy Mr. Molina had a passion for science in general. He knew by heart the work of such writers as Herbert Spencer, Charles Darwin, Huxley and Ernst Haeckel. He was associated with the *Scientific American* for thirty years and was editor of the Spanish edition for about twenty years. He had great talent for music and would have been a fine pianist had he devoted himself to it.

Excepting Louis F. Post he was almost the last of the group surrounding Henry George in the campaign of 1886.

THERE are more than 3,000,000 idle in the nation, and labor leaders say that the number is nearer 5,000,000. Government statistics put it more conservatively at 2,000,000 New York, Philadelphia, Chicago, Detroit and Cleveland send out the worst reports. In the State of Oklahoma, where there are vast tracts of unused land, 18,000 are without employment. The State Labor Commissioner of California says, "There is a surplus of men in the State at present." The Georgia Commissioner of Labor reports "a superabundance of unskilled labor."

Yet in every one of these localities there is a natural opportunity—a vacant lot, an unploughed acre, an unused mine.

SINGLE TAX CANDIDATE EXPLAINS HIS IDEAS

From the *N. Y. Globe*, Nov. 4, 1921, by BRUCE BLIVEN

“MOST of the candidates for the mayoralty are interested in lessening existing evils.

“The Single Tax party is interested in curing them once and for all.”

In these words Joseph Dana Miller, candidate on the Single Tax ticket, explained for *Globe* readers his party's attitude toward the campaign.

“The two big problems facing the city are unemployment and housing,” says Mr. Miller—just as all the other candidates do. “The Single Tax Party is the only one in the field with a sound, workable solution for both these questions.

“The housing shortage can be cured by putting taxes only on land values, and exempting all improvements of every character. The only relief for the shortage yet produced has come through the measure exempting new residential building from taxation for ten years. That is a partial Single Tax measure, but it doesn't go far enough. It should be universal and permanent.

TO RELIEVE UNEMPLOYMENT

“Unemployment would also be relieved by the application of the Single Tax. The exemption of taxation on any product of labor would lower the selling price and at the same time land would be forced into use, thus lowering the cost of living. The landowner, prevented from keeping his land idle, would have to engage labor to help it to produce, and a great demand would be created for the services of those doing something useful, whether as so-called capitalists or laborers.”

The transit question would be solved by Mr. Miller by municipal ownership, and the construction of additional facilities as needed, these to be paid for out of taxes on land in the outlying sections reached by them and made more valuable by their new facilities.

“This principle,” Mr. Miller says, “is now embodied in the rapid transit act but has not been used.

“Under the present plan, the city borrows money for extensions, collects principal and interest out of the riders, and then these same riders have to pay for the subway all over again in the form of increased rents to the landowners whose property has been enhanced in value.

“This increase in land values—and therefore in rents—in the Bronx alone, was ten times the cost of the original subway.

THOUGHTS FOR STRAPHANGERS

“The people who live there and have had their rents boosted can reflect in misery upon this as they ride home in the evening jam—a jam which might be lessened if the part of their nickels used for paying for the subway went for better service.”

The solution for the housing question proposed by the Socialists—that the city build houses itself and rent them to the people—is ridiculed by Mr. Miller. “Any one with a grain of economic knowledge,” he says, “will realize the futility of the city's building homes for the people. This experiment has been tried fully in Great Britain, with disastrous results.

“If, under our present form of government, the city should build homes, who would get them?

“Those nearest to the seat of government! And if some tenant were objectionable, would the city dispossess him? And if he were righteously dispossessed, can we not visualize the horde of politicians clamorously urging that his rights had been violated?

“Government is brought into contempt when you lay upon its shoulders burdens which it has not the intelligence nor the capacity to carry.”

OTHER WRONGS TO BE RIGHTED

Other matters in which the Single Tax candidate is interested are:

Parks and playgrounds. More of these are needed, but cannot be had because ground values are prohibitively high. The Single Tax would cure that.

More schools. Lack of school facilities in New York is a permanent, not a temporary, problem. It is due in part to the sudden movement of population within the borders of the city, putting a strain on school equipment in one section, decreasing it in another.

As a temporary expedient, but not as a substitute for the Single Tax proposal in any way, Mr. Miller thinks the financial interests of the city ought to change their attitude on lending money on city property mortgages. “I have in my possession,” he says, “a booklet issued by one of the well known and strongest trust companies, in which they state clearly and concisely that they are not lending money on New York City dwellings, but are sending their money south and southwest. Is it any wonder that labor attacks the banks and advocates the establishment of working men's savings institutions?”

WHAT A MAYOR CAN DO

Mr. Miller admits that many of the economic reforms he advocates lie outside the province of the mayor. He says, however, that while in office he would try to educate the people on the fundamental facts, and, in particular, seek to teach them that no relief may be expected from persons who are entirely lacking in economic ideas.

“The land question today is to the fore in all countries,” he says. “In New York it happens to express itself as a housing shortage, but it exists equally everywhere—except

in a few happy spots where it has been partially solved by the application of Single Tax ideas. Sydney, Australia, for instance, raises all revenues from a tax on land values. As a result, suburbs have developed enormously—about 60 per cent. in twelve years—while the population has increased only very slightly. Buildings in the congested area are taller and better constructed, and a great improvement toward homes for working people in suburbs has started. New York needs the same principle applied. Our campaign is for the purpose of putting the land question into politics."

It is interesting to note that Mr. Miller, who is the founder and editor of the *SINGLE TAX REVIEW*, and the *SINGLE TAX YEAR BOOK*, belongs to the same family with Charles A. Dana. Miller was born in New York City in 1864, and has spent most of his life here. When he is not engaged on his favorite theme of economic wrongs and how to right them, he is a fashioner of graceful and interesting verse.

The Incompatibility of Socialism with Judaism

FROM THE JEWISH FORUM

(Revised by the Author for the *SINGLE TAX REVIEW*.)

EVER since Haman condemned the Jews because "Their laws are different," they have been charged the world over with the same accusation.

Outside of Russia, where the Jews are being persecuted and ostracized by the Bolsheviki as reactionaries, in Poland and other places where unspeakably horrible and cruel deeds are perpetrated against the Jews, the charges are made that the Jews are advocates and leaders of Socialism, Bolshevism, Communism, etc.

There is no denying that many Jews are infected, more or less, by these economic ideas. The question is, are the Jews psychologically or traditionally collectivists, lovers of a strong centralized government, or are they individualists?

If the Jews were made up of different elements, a mob or sect, without an historic past or literature, there would be no use to think over the subject. But it is a well known fact that the Jews are, more than any other people, and have been for thousands of years, a nationality, made up of people of a very near or similar character, with very slight admixture of strange elements. While individual characteristics reflect the surroundings to a small degree, the psychology of the nation, as a whole, is more or less a fixed one, and can be traced throughout its ancient and modern habits, its laws and literature.

Now if Socialism, Communism or Collectivism possess any truth, or some merit akin to Jewish ideals, or, if by diligent investigation into the psychology of the Jewish people, any trace of an inclination towards Collectivism or Socialism, in any form or degree, could be found, then the Jews, who have been willing for thousands of years to suffer for the truth of their ideals, would gladly assume a responsi-

bility for advocating Socialism, and other isms, in and out of season.

Here is a case of "Lo Dubim V'lo Yaar" (No bears and no forest). There is something to Socialism, aside from its being based on false foundations, contrary to every religious law and ideal revered by the Jew, as he has always been, and still is a stubborn individualist.

There are so many schools and types of Socialism, that to try to prove the inconsistencies and differences would take many an article. And since every group or clique is hatefully accusing the other groups of misrepresentation, we need confine ourselves only to those fundamentals on which the conception of the various groups or schools are based.

What is accepted as a true statement by the Collectivists is, that the economic system of most of the world is capitalistic; that the world is divided into two main groups, capitalists or employers—those who own all the things required in the production of necessaries; and laborers, or proletariats, those who own almost nothing and work for wages, producing goods. The capitalistic class lives through interest, rent, and profit, and thrives on the exploitation of the working class. There are other classes, as, for instance, a middle class: storekeepers, salesmen, etc.; another class which gives service, but does not produce nor work for wages: artists, writers, lecturers, teachers, etc. But these classes are disregarded.

To make this world a better one than it is, Socialism maintains that we must get rid of the prevailing system; the collectivity of the people must own all the capital and through its government employ every able bodied person in a disciplined army of production. On this all Socialists agree. How the whole people or the government will acquire the capital, and how to employ the people, are the greatest differences amongst the various groups. Let us examine the so-called fundamentals of Socialism. Is the present economic system of Society capitalistic? In other words, do so-called capitalists exploit the laborers? And if so, what is it that gives them the power to do so? It could not be that the simple ownership of tools and machinery in itself is enough, since tools, etc. are produced by labor and skill applied to nature. Why, then, cannot labor and skill produce other wealth, such as tools, etc. for use by labor? (Many mechanics, like carpenters, do have their own tools.)

Then, again, every workman knows that a great majority of so-called capitalists—employers—work more hours with body and brain than many of the commonest laborers would consent to. Yet more than 85 per cent. of these business men sooner or later fail or die poor. The success of the minority cannot be traced to its possession of depreciating machinery, or other products of labor.

What is more, every workingman knows that the so-called employers' part in production is as much, if not more needed, than that of any of the employees, and everyone knows that those who require service are workingmen in

the full meaning of the term. Even Bolshevistic Russia is finding it out.

Not only are the Socialistic premises absurd, but you can trace almost all the trouble of every country to the blind acceptance of the classification of the population into two opposing camps, labor and capital. Instead of working hand in hand as partners in production, each camp is ready to jump at the other's throat, losing sight of their common enemy, monopoly, which produces nothing and squeezes out the biggest share of their joint production.

If the so-called two groups would diligently investigate, they would find that it is the 5 to 15 per cent. of the population which owns (1) most of the natural resources of the country, (2) who, instead of helping in production are retarding it by holding out natural opportunities for speculation, or are extorting the lion's share for the permission to live or produce on or from these natural resources.

One could bring more evidence to bear, but the above ought to be sufficient to prove the absurdity of the statements of Socialism.

Now, as to the remedy offered by Socialism. Anyone who has observed the situation in many parts of the world, even though he be not proficient in economics, knows that the country whose government most interferes in private affairs, suffers the most. Russia, under the Tsar's regime, which pried into private undertakings, was by far less prosperous than England, which has much fewer natural resources but suffers less governmental interference. Now that Russia has substituted government bureaucracy for private initiative and endeavor, she has to be fed by the world instead of remaining the granary of Europe.

From the ethical aspect of the Socialistic remedy, one is astounded at the audacity.

It can never be expected that every proposition shall be agreed upon by more than a majority; therefore, under the socialistic system where government is the sole arbiter, the majority will rob the minority of its life and liberty.

Of course, no one will deny that the present economic state of society is, to say the least, in a most disturbed state; so it is no wonder that the suffering people, who have neither ability nor inclination to scrutinize, are apt to accept any proposition to relieve conditions.

Jews, who are the most affected by bad conditions will, naturally, be converted quicker to any proposition that on the face of it looks good; but, search all the Jewish history and literature accepted as authority among the Jews, and you can find nothing which could be made to mean, by any stretch of the imagination, to show any inclination towards Socialism or Collectivism. Quite the contrary is the case. The Jewish people, whom God (Exodus 33:5) and Moses (Ibid. 34:9) called "Stiff-necked;" who by disposition would never think of being ruled by a king unless they imitated their Gentile neighbors (Deut. 17:04); a people, who were strictly ordered not to abide by the wrong rule of the majority (Exod. 23:); for a Democratic Government which rules by the vote and command of the majority cannot legalize such actions for itself which are

considered criminal when committed by an individual; (3) A people who were ordered to observe the Sabbath and Holidays, to put on Tephilin (phylacteries) on all other days, and to fasten "Mozuzoth" on their door posts to remind them continually that they were redeemed from Egyptian bondage, so that anyone should feel himself an absolute free agent; a people, whose learned Rabbi (Samuel Tractae Sab. 63:1) has no other conception of the days of the Messiah except that everyone will be free from governmental interference of one's rights, a people who, at the Passover Sedar, when the Jew prays that he might live in Palestine during the coming year, and in the same breath prays that he might be a son of absolute freedom; a people of such psychology can hardly be believers in, or leaders of a theory of Socialistic or Communistic enslavement. Nay, more—most pious Jews must consider such theories as these semi-atheistic.

NOTE 1. In view of the fact that natural resources were created or produced by no man or set of men, no man or government ought to have the right to own or sell land. When one or more people wish to have exclusive possession of valuable natural resources they ought to pay into the public treasury the annual marketable rentable value thereof for the upkeep of government service to be expended for the benefit of all the people.

NOTE 2. "Dynamic America," by Henry Kline and Senator Kenyon, in a speech by the latter in the United States Senate, both quote the census of 1910 and 1920.

NOTE 3. For instance, the collection of revenue, through taxes on the production of buildings or other wealth, importation of goods, and proceeds from services rendered; taxes on sources of income from labor skill and industry, the value of which the government had no part in making or increasing—such taxes are illegitimate sources of revenue. Such extortions would be regarded as criminal by Jews who are true to Jewish psychology—when made either by an individual or by a government. Public revenue may and ought to be derived from the collection of the full rentable value of natural resources, since such value is brought about only by the nearness of a great number of civilized people, together with the governmental service necessitated by their presence.

This would be the only way of making land (natural opportunities) free to every man or co-operative body of men, without having to pay to anyone but the government the annual rent. People would either work for themselves, when, and how they wish, or for captains of industry who knew how to organize work and who would pay them more than they could make by working for themselves.

The government would give only such services as would increase the value of adjacent land sufficient to pay for these improvements, and would not have to rob the people by different schemes of taxation.

M. W. NORWALK.

"THE land is a solemn gift which nature has made to man; to be born then is for each of us a title of possession. The child has no better birthright to the breast of its mother."—MARMONTEL.

"SUFFER little children to come unto Me, for of such is the Kingdom of Heaven." The landlord takes all the joy out of their lives on Earth.—H. M. H.

FAITH, Love and Charity is the foundation of the Church, the foundation of the landlord is Money. His creed is "to get it while the getting is good."—H. M. H.

NEWS—FOREIGN

Argentine

THAT our Argentine Single Taxers are awake to the opportunities presented by political action is evidenced by a letter received from C. Villabos Dominguez, who writes to the REVIEW:

"I have much pleasure in advising you that we have formed in this city the 'Georgist Liberal Party,' with the object of putting into practice in this Republic the great principles of Henry George in their most out-and-out form. We note that our seed, only recently scattered broadcast, has already begun to take root all over the country.

Our Manifesto, Statutes and other printed matter, which we send you herewith, will give you sufficient information as to our activities, and we beg of you to communicate same to your readers.

We are very shortly to edit a fortnightly periodical, the official organ of our party, which we shall have much pleasure in sending you regularly in exchange."

Single Tax Before The League Of Nations. An Argentine Initiative.

THE honors of perhaps the most practical financial proposal for the rehabilitation of Europe belong to the Argentine. In its issue of Oct. 3, 1921, the *Journal de Geneve* gives the following details, which will be read with interest by every Single Taxer:

"Mr. F. Lodi, president of the Argentine Association for the League of Nations, whom we interviewed yesterday, handed us the following note which he has submitted for consideration to the General Secretary of the League. It refers to the proposal of an international financial institute for the aid of Russia, a proposition to be presented to the Brussels conference which is to take up the Russian problem. Its provisions are (in part):

"To arrange an agreement between the Russian Government and an international group of financiers. The latter would take charge of the external and internal debt of the Russian State under a mortgage guarantee in the public ownership of the national lands and properties of the State. The financial group would have the right to establish a tax on the value of the land, apart from improvements, whether of the State or of private property.

"This organization alone would have the power to fix and collect the taxes. Buildings, trade, industry and imported and exported goods would be tax exempt.

"The Russian Government would undertake to maintain freedom of trade and the free exploitation of pastoral, agricultural, forest and mineral lands, as well as freedom of labor, while respecting the laws passed at the last conference at Washington, which are registered in the International Bureau of Labor of the League of Nations.

"As only a single tax on the amount of the bare land value is proposed, it will be assessed and collected by each municipality, and the percentage to be distributed between

the municipality and the State would then be adjusted. It is understood that the share going to the State must cover the amount of interest due to the creditors represented by the international financial group. As the situation improves, measures would be taken for the gradual amortization of the State debt.

"The international institute would regulate the emission and the amount of paper money in circulation. The basis for its value could be fixed on the total value of the Russian territory; but for the moment, the legal national currency would have values corresponding to the gold franc, the dollar or the pound Sterling."

The Argentine proposal, which is to be considered at the Brussels conference, has no doubt in view, besides the interests of Russia's creditors, the economic, fiscal and monetary rehabilitation of the Russian people. Most of Europe is badly in need of the same treatment.

Bulgaria

THE sole aim of the Bulgarian Single Tax Association bearing the name "Fund Henry George," hitherto has been to educate the people. Now as land values increase and the vacant lot industry flourishes, there has followed a general housing shortage.

It is true the politicians are suggesting measures of amelioration, but they do not hint at heavier taxation of idle land. That idle land may be taxed into use is not yet a truth obvious enough to induce them to propose such a measure of relief. The Agrarians and the Radicals, though showing a slight interest in the question, hesitate to avow the real remedy.

The government is now proposing a bill by virtue of which no one shall be entitled to own more than 30 acres. A proposal to indemnify the landlords is embodied in the measure. Most of these awaiting higher prices hold their land altogether out of use.

It is curious how little the people remember how private property in land grew up in Bulgaria. Forty years ago, following the liberation in 1878, land was largely held as common property. The Community disposed of land in and around the city. Community land began to be looked upon as real estate to be sold so as to bring in revenue. Friends of the government bought much of this land at very low prices. These landlords thus created now demand indemnification for the land that is now needed. Perhaps they will get it.

I need not say that Bulgarian Single Taxers will do their duty. The question is how to get nearer to the taxation of land values. Should we refrain from political agitation? I do not think so. I think we should rather follow the encouraging example of our Single Tax brethren in the United States.

Plovdiv, Bulgaria.

BOYAN BOTUSHAROFF.

IT IS easier for a camel to go through the eye of a needle, than a rich man to enter the Kingdom of Heaven. The landlord's heaven is the first of the month.—H. M. H.

THE October issue of the *Revista del Impuesto Unico* comes out in a new cover, the front page of which is taken up with a striking symbolical picture, showing the terrestrial globe being pushed by two human figures, man and woman, toward a rising sun, the Single Tax.

This number contains many items of interest for Single Taxers.

Accompanied by a photograph of the house where Henry George was born is the following notice:

“COMMEMORATION OF RIVADAVIA AND GEORGE”

“On September 2, the anniversary of the birth of Henry George and of the death of Bernardino Rivadavia, a public meeting was held in the headquarters of the Argentine Single Tax League in honor of these two great men.

Dr. Andres Maspero Castro delivered an interesting address on Henry George. He dwelt in general terms on his work, and brought out the immense importance of the great reform advocated by the Prophet of San Francisco. “The latter must be considered undoubtedly as the greatest man of the last century, since, with the inevitable triumph of his doctrine, he will pass to posterity as the founder of The Kingdom of Justice.”

WE have just received the first issue of *Land and Liberty* (Tierray Libertad), of Nov. 3, 1921, the official organ of the Georgist Liberal Party of the Argentine. It is of newspaper size and contains six pages of matter and is published fortnightly. We wish our Argentine brothers the best of success in their enterprise.

ROSARIO MAYOR PROPOSES SINGLE TAX

FROM the *Revista del Impuesto Unico* for October organ of the Argentine Single Tax League, we take the following editorial note:

“The Mayor of Rosario, Cecilio Juanto, has sent to the city Council a message and draft of by-laws proposing the adoption of the Single Tax.

“A few years ago the then City Councillor, Daniel F. Perez, presented to the same body a Single Tax project which was never taken into consideration; and it is to be hoped that the project of the present Mayor will have a better fate, if, only in deference to the serious and detailed study which it reveals.

“The tax capacity of the ground in Rosario, even if the valuation were put at a quarter or a fifth of the amount named by the Mayor, is so great that a reduced rate of 4 or 5 mills would be sufficient to cover amply all the budget requirements of this, the second city in the Republic.

“The system of zone valuation is proposed in the project, in a form similar to that recently discussed in our own City Council. The tax, instead of being a rate of so many mills on the land value, would be uniformly distributed (within each zone and class into which the municipal area is divided) at so much per square metre. This was probably done in obedience to some constitutional scruple.

“In this work, our old associate, Dr. Oscar P. Rubino,

actual secretary of the Municipality of Rosario, has co-operated most effectively.

“The economic work of Bernardino Rivadavia was the subject of an address by Juan B. Bellagamba. The Argentine statesman was presented as a true precursor of George. Rivadavia’s initiative of the enfiteusis or leasehold system of land tenure under the State was described. Had it been finally established, it would have made of the Argentine the richest and freest country in the world. The speakers were frequently applauded by the large audience.”

Brazil

From the October issue of the *Revista del Impuesto Unico* we take the following item of news:

THE TAX SYSTEM IN BRAZIL. THE BRAZILIAN RURAL SOCIETY AND THE LAND TAX IN SAN PAULO

“IN the Legislature of San Paulo, Fernando Costa has presented an important bill, proposing the progressive substitution of a single tax on land values, free of improvements, for all the old taxes.

“In reference to this proposal of Deputy Costa, we see by the important newspaper, *The State of San Paulo*, that the Rural Society of Brazil, an important institution containing in its membership the most prominent agriculturists and coffee planters, has memorialized the said deputy as follows:

‘Hon. Dr. Fernando Costa: The Brazilian Rural Society begs to assure you of its support and warmest congratulations for your timely and patriotic initiative of presenting to the Congress of our State your valuable Bill No. 8, which substitutes the progressive land tax for our present anachronous and anti-economic tax regime, which oppresses those who are producers. For coffee planters particularly it is highly advantageous, because, notoriously, they are unjustly burdened with the many export taxes, super-taxes, etc. which enormously increase the cost of their products in comparison with those of other countries; and besides, their properties are so loaded with transfer dues that realty transactions are becoming more and more difficult.

“The land tax is one of the most important elements in the permanent defensive program of the coffee industry, because it will make possible the cheapening of our product, thus enabling us, not only to extend its consumption, but also to surpass our competitors in the economic field.

“Therefore, with our prayer that your Bill be accepted and made law by the public authorities, as in the State of Minas Geraes and other units of the Federation, we beg to assure you of our highest esteem and respect.”

ANTONIO M. ALVES DE LIMA, President.

THE poor ye have with ye always. The landlord insists on keeping them poor.—H. M. H.

“IN the sweat of thy brow shalt thou eat bread,” so says the Bible, but the landlord makes the tenant sweat for it.

·H. M. H.

Commissioner Samis of Calgary

WE have received a copy of Report of the Proceedings of the 16th Annual Conference of the Union of Alberta Municipalities of a year ago. It is an interesting pamphlet. Not a few of the mayors of the cities of Alberta appear to have a realization of what is at the heart of municipal well-being.

A notable address was made by Commissioner A. J. Samis, of Calgary. Some of this has reference to what are purely local considerations, and to understand it, it would be necessary to be somewhat familiar with existing conditions in that city. After pointing out that there are 20,000 vacant lots in what now constitutes the available area of that city, Mr. Samis said:

Another proposition that the Public Utilities Board has in mind, and I fear this one also, is the question of unearned increment. The Council of the City of Calgary has said they want as large an unearned increment as we can get. I do not know that they have stated any particular percentage, but in any case they have asked for a very substantial portion of the unearned increment. I fear that the Public Utilities Board have not a very high percentage in their minds. I would like to say something with respect to that unearned increment. It seems to me to be logical to say this; that land is valuable in direct proportion to the number of people who want to use it. I made that statement the other night in Calgary and a gentleman there whose opinion I value very highly made a reply that was very good but I do not think was a complete answer. He said, "You say land is valuable in direct proportion to the number of people who want to use it. Suppose there is a lot nobody wants to use. It therefore would have no value?" Well, that sounded pretty good and I was pretty nearly stumped for the moment but I came back quickly. I said, "There are vacant lots on Eighth Avenue in Calgary. Would you suggest that those lots, which everybody admits are worth thousands, right close to the centre, would you suggest that because they are not built upon that they have no value?" He said, "No, I admit that it has a potential value." I would use another word, I would say site value, and I would say that out here there is a great big area of land there very close to the centre, as you see, within a mile of the post office, that has not been built upon, and at the present time our street railway, going away out here (south); wherever the street railway goes there the public utilities and public works must go also; that is practically a fact. Now, it seems to me that question of site value can be demonstrated by the fact not as to what land is being used for but what it should be used for, and it should be taxed for what it should be used for, and not for what it is used for, and therefore, if land is valuable in proportion to the number of people who want to use it, the fact that that land close in, splendid land right close to the centre of the city, is vacant and idle, it is not because people do not want to use it, it is because the owners have placed a prohibitive price upon it.

In conclusion Mr. Samis said:

I am going to finish with this one thought; you say we ought to sell that land out there and that it is none of our business what a man wants it for. I take issue on that statement. I say we have a right to ask what that man wants it for. If he wants it for speculation, if he wants it so that he can finance out of the city treasury, then think

we have a right to say, No. But if he wants it because it has value in itself, in itself under inherent right, if it has a value to him, then it has a value to the city, and if it has a value to the city it can be leased to him and on a perpetual lease and as those values rise and fall (values of land do not always fall, sometimes a city moves away from a certain locality, the values fall) the man who has a perpetual lease has a perfect right to have a reduction in the rental that he pays for the land on that leased basis even as he has a right to have it increased if, by virtue of community values having been created there he has had that increased value. If 75,000 people in Calgary, by reason of their activities, make that lot worth \$1000, if I happen to be an old timer there and to have obtained it for \$25, does it not stand to reason that as that land increased in value, not by my activities but those of the community, I should pay the community for the value they put in it? I say the thing is moral. It is perfectly equitable and it does away with the ridiculous spectacle we have in all cities—I know of no city that is not more or less ridiculous on account of this very situation—it does away with that situation and we should give these lands out on a perpetual lease. I do not want to go into a long discussion of the development and the objections, as it is late, that a man would not build on a perpetual lease. I will say this about it, that a perpetual lease is just as strong as a title, just as strong as the government that gave it. If the government is overturned both your lease and your title is overturned. If a man has a perpetual lease he has a tenure of security that is just as strong, the only difference being this, that under the title the individual takes the value which the community creates while under the perpetual lease the community retains it by a sliding scale of taxation in accordance with the assessed value, the value which the community itself creates. I think that is all I have to say at the present time; I think I have said enough. (Applause.)

A Progressive Chamber of Commerce

THE Parkersburg, Pa., Chamber of Commerce, at a regular meeting passed unanimously the following resolution:

"In view of the generally prevailing lack of employment, and seeing that we are suffering also from a scarcity of dwelling houses, this body would respectfully suggest that your organization give serious consideration to the expediency of alleviating both these troubles by the changing, at the next session of our Legislature, of our State's tax laws, so that the taxes which now fall on real estate (land values and improvements) may be concentrated on the communally made land values alone.

We do this believing that this change would be doubly beneficial; first—by the removing of the burden of taxes which now rests on those who improve their holdings, and secondly, by making land cheaper and more available for use through the checking of land speculation which would result from the increased taxes falling on land values."

IN the beginning God made the land for men and the children of men, now we pay the landlord for living on the Earth.—H. M. H.

An Inspiring Address

THE Annual Commemoration of the birth of Henry George was celebrated in Sydney this year by a public meeting which was well attended. Rev. W. H. Beale, President of the New South Wales Free Trade and Land Values League spoke as follows:

Eighty-one years ago on the second of September, 1839, in Philadelphia, Henry George was born; and on the twenty-eighth of October, 1897, at New York, at the comparatively early age of fifty-eight, fighting the battle of truth, justice and freedom, his life on its earthly side was quenched, and the mournful words trembled on thousands of quivering lips, "Henry George is DEAD!!" But Henry George lives today, more widely and truly in the vibrations of his beneficent influence and in the abiding memorials and monuments of his heroic work, than in the years that spanned and measured his earthly life; and we celebrate not his death but his birth, for—

"He is not dead whose glorious mind
Lifts thine on high;
To live in hearts we leave behind
Is not to die."

THE WORLD PROPHET OF HIS AGE

Henry George, whose birthday as on last Friday is being remembered and celebrated in all parts of the world and by millions of people, was a distinguished American, who, during his life, attained to world-wide fame as a thinker, writer and lecturer on political and economic subjects in their relation to social organization and progress; and whose writings have in increasing ratio as the years have passed since he left us, reached a circulation in various languages greatly surpassing that of the works of any other writer on the same themes. But he was more. He was a philosopher of rare, keen and penetrating insight into the foundation principles of social organization and life. But he was still more. Taunted in supercilious and cynical scorn by the Duke of Argyle as "The Prophet of San Francisco," the stigma, as in some other notable cases, becomes a badge of honor, and he stands accredited by his life and work, not as the prophet of San Francisco, but as the world-prophet of his age, and in the true line of the succession of "the goodly fellowship of the prophets" of all ages. He was a man with a prophet's vision of the moral significance and relations of material facts, and of the truths not discernible to the common ken; with a prophet's burden of solicitude for the cause of the needy and the oppressed; and with a prophet's fearlessness in confronting wealth, power and numbers, in defence of what he felt to be the cause of truth and righteousness. He was a man of noble Christian character who, with heroic unselfishness held not back life itself from the altar of sacrifice for others;

"One who never turned his back but marched breast
forward,
Never doubted clouds would break.

Never dreamed, though right were worsted wrong would
triumph;

Held, we fall to rise, are baffled to fight better,
Sleep to wake."

WHENCE HATH THIS MAN THIS WISDOM?

Thin-lipped and venomous sarcasm may dub him "dreamer" and his philosophy a "fad;" ignorance and prejudice, that blindly accept the things that are as the things that ought to be, may decline to turn aside to examine and ponder his teachings; wealth, gorged and fattened upon the existence of the evils, to the removal of which his life was given, may misrepresent and malign the character of his motives and the purpose of his work, as evildoers do the policeman who would wrest from them their ill-gotten gain; a self-complacent and pedantic philosophy may loftily affect to brush aside his teaching and ask, whence hath this man this wisdom, seeing he gained it not by academical courses and the method of the schools; and a smug and ill-mannered religiosity may liken the aims and methods of the reform he advocated to those of burglars and pickpockets; but these are among the identifications which fix for him his place in the true succession of heroes and reformers of all times, for so were regarded and spoken of and persecuted the prophets which were before him.

By the force of a noble personality and of self sacrificing work, and without any of the attractions and advantages of rank or wealth, political influence or scholastic fame, he drew to his side men from among the wisest and best of those of his day while he lived; and when dead a hundred thousand men marched past his bier, and thousands more pressed around the building in which it stood, to pay the tribute of affectionate homage to his character and work. And it may be said of him, in his efforts to liberate his fellow-men from industrial and social bondage, as of his countryman who died to rescue men from the curse of chattel slavery—

"His body lies mouldering in the grave
But his soul is marching on."

How Great Fortunes Grow

REAL estate in a part of New York City this year was assessed at a total valuation of \$9,947,323,092. And all of Manhattan Island, about three life-times back, was bought from the Indians for \$25 worth of beads and other junk.

The value of this \$25 investment grew in 300 years to 10 billion dollars because of the labor of the army of toiling human ants that have inhabited New York and because of the tribute the West pays to it. Less than 150 years ago the population of American cities was rated by the number of houses. New York then had about 5,000 dwellings. If you had begun then to toss a \$20 gold piece upon the air and it doubled itself every time it came down you would not yet have 10 billion dollars.

Capper's Weekly.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

DEMANDS THAT CANNOT BE MET, AND WHY

The splendid Ferry Museum, at once an object of pride to Tacoma, a source of information and entertainment for the public, and a great credit chiefly to private generosity, is likely to be in darkness soon having been unable for several months past to pay its light bills.

The city schools are without night session because the city has not money enough to pay for them.

A relatively small sum of \$45,000 has to be pinched away from the particular purpose for which it was appropriated, that of providing needed fire boat equipment, because the money must be used elsewhere.

Thus we might continue at length. The city is receiving and paying out tremendous sums, raised of course by taxation about which everyone is justifiably complaining, and yet it has not money enough to do many things that should be done.

Why is this? Is it incompetence on the part of the city officials? It is not. Is it dishonesty in office. It is not. Is it because of an excessive number of city employes at large salaries? It is not. Few if any of the employes could be spared and the salaries in many instances are absurdly low.

The truth is that the city officials are entitled to a good deal of sympathy. Any set of men who come into the municipal offices find themselves loaded with problems that are almost unsolvable, a great mountain of obligations and demands, most of which may not be avoided or evaded. Primarily, the trouble goes back past any administrations, good, bad or indifferent. It has its root in a system that has been and is a curse of the world. In the early days—and since—real estate speculation, land gambling, has been a popular and oftentimes a controlling activity with us. Thirty years ago, ninety men out of a hundred who came to Tacoma expected to carve out fortunes for themselves speculating in land, in lots and acres. Some of them did not succeed at it, of course. In the intermittent slumps and revivals, many lost, some gained enormously, but the operations of the process never stopped.

Each succeeding step upward loaded the site heavier for the man who would ultimately carry the load and use the land. To try to get away from this overloading and tribute, taking, as well as to find further fields for more speculation without use, the city's site was expanded. On and on they went with additions and divisions, and subdivisions and what not, until we have come to have, as we now have, a city area big enough to accommodate a city of many millions instead of one hundred thousand people. Now, what does this mean in its relation to city government and the cost of city maintenance? It means endless miles and miles of paving, of water mains, of light extensions, of fire and police extension and all the rest,

into or past the sparsely settled sections where there is but a house or two to the block, or there are perhaps no houses at all. Utterly needless expenditures of millions upon millions with no end in sight.

No matter what the tax rate, or how business and production are burdened, or how loud the laments and complaints of taxpayers, no matter how many millions are raised, these are the facts and there is the trouble.

As a part of the consequences of it all, the Ferry Museum cannot, apparently, be properly supported as a public institution, the city cannot provide night schools adequate fire protection on the waterfront must be denied, the public library must suffer. Though business, and industry, and home owners are sorely burdened with taxes, yet a thousand things which should be done must be left undone—because the city has not money enough to do them, and probably could not, in any event, raise money enough to meet the monstrous demands artificially created.

South Tacoma (Wash.) Journal.

TAX SIMPLIFICATION

Senator Smoot is earning a reputation as the Great American Tax Simplifier. The very multiplicity of the imposts under the present internal revenue law makes it irritating and onerous. To the average American, there is something decidedly savoring of governmental inquisitiveness and interference in the compulsion to pay a tax to the Federal Government every time he buys a drink at a soda water fountain, or a railroad ticket, or admission to a theater or a movie show.

There are some 30 of these annoying taxes in force just now, and it is practically understood in Congress that some of them must go. Senator Smoot goes further and proposes that they shall all be repealed and that the revenues of the national government be raised by six new taxes to the exclusion of all others. He estimates that all the revenue needed would be realized from a tax on incomes, the maximum of which is not to exceed 32 per cent.; a 10 per cent. tax on the net profits of corporations, a tax on tobacco, an inheritance tax, a three per cent. tax on manufacturers' sales, and a tax on imports.

Although the principle of Senator Smoot's sales tax has been indorsed by the United States Chamber of Commerce after a referendum to its members, its practicability is exceedingly controversial. In many cases, it is not easy to decide who are manufacturers and who are not. Several independent manufacturers contribute to the completed product in numerous instances. If each pays the tax, we have double, and so unjust, taxation. If the last man in the series pays the whole tax, all who went before are enabled to shift their burden to his shoulders.

Both in its assessment and in its collection the tax on

bank clearings already discussed in these columns appears to offer many advantages over Senator Smoot's six taxes. And if he is really going in for simplicity why does he not bring forward the sweet simplicity of undodgable and entirely equitable single tax on land values? Dearborn Independent.

THE DESTRUCTION OF THE POOR

UNDER the head, "For Sale—Residence Lots," pathetic stories are told. One man has made payments, amounting to \$950, on a lot. Unable to continue the payments, he wants to sell, although not at a loss. He's looking for someone to take the load off his shoulders. Another advertises that he is "out of work and cannot meet payments on lot." He is willing to turn the lot over for "a reasonable offer." Assuming that these are honest advertisements, and not mere bait for unwary investors, what do they show? Either the contracts were signed for speculative purposes, in the hope of selling at a higher price, or with the expectation of building homes. As a speculation, these were doomed to disappointment, for the allotment dealers themselves, who put the lots on the market, are selling at speculative prices; that is, at prices far above the present value for use. It would take a dozen years of steady city growth for actual land value to overtake the fictitious value fixed by the big speculators. But, supposing these men were buying lots in the hope of making homes for themselves. Again they are almost hoping against reasonable hope. Their labor and savings for a long time are mortgaged merely to get a place on which to build. Isn't that an absurd way? Should not every person who wants a home be able to secure a site freely? His earnings and savings could then go into the building. If he were also free from taxes on building, building material, furniture, food and clothes, it would be much easier to put up a home. There should also be freedom from unnecessary building restrictions made by speculators. Thus, in freedom from heart-breaking obstacles, any man who works could find credit for a cottage. And opening land to users rather than speculators would go far to prevent unemployment.

—Cleveland Citizen.

A HOT ONE

"WHAT is the luxury tax?" asks a searcher after truth. We don't know exactly, but we'll relate a story which seems to bear on the point.

The other day, feeling a bit run down, we dropped into a soda fountain and called for a glass of malted milk chocolate. Directed by the young lady drink mixer to buy a check from the cashier, we passed out 22 cents and returned to the bar.

"You might heat that drink, if you don't mind?" we remarked, and the young lady replied, "All right, get your 2 cents rebate at the cashier's window."

"For why?" we asked, surprised. She replied: "Oh, when it's cold it's a luxury and when it's hot it ain't—accordin' to the government, see?"

We didn't see, but we give you the facts.

Cleveland Press.

CAT APPEARS ON BALLOTS

WHEN the voter goes into the polls on next Tuesday he will see on the ballot for the first time the picture of a stately cat in repose. It is the emblem of the new Single Tax Party.

The cat is singularly suitable as an emblem of this party, not only on account of the cat's naturally extreme individualism, which is the underlying principle of the Single Tax philosophy, but also on account of the incident which gave rise to the familiar question asked by people of this persuasion. The question is "Do you see the cat?" Whenever a Single Tax man asks this question he is inquiring whether you understand the Single Tax.

The story of the cat in connection with the Single Tax is one of the oldest traditions of the movement. It is said that as Judge James McGuire of San Francisco, a friend and one of the first converts of Henry George, was on his way one evening to deliver a Single Tax lecture, he saw a curious crowd looking at a puzzle picture in a show window of a store room. As the judge approached he heard the people in the crowd saying one to the other, "Do you see the cat?"

The judge looked at the picture but saw nothing but a woodland scene. After gazing intently on it, however, the form of the cat became plainly visible to him and filled the whole view.

In his lecture that evening the judge told his auditors that the evil of land monopoly in society was like the cat in the picture. Once you saw it you saw it everywhere and could see nothing else as the remedy but the Single Tax.

It is said that ever after, when the judge passed the picture he could see nothing else in it but the form of the cat. Hence it is that the saying has this significance.

Vindicator, Youngstown, Ohio.

HENRY H. CURRAN, unsuccessful coalition candidate for Mayor of New York against John F. Hylan, said some radical things during the campaign. Here is what he said in an interview in the N. Y. Globe.

"Of course we are all for the five-cent fare and we are going to have it. But we will get little comfort out of a five-cent fare if there is a landlord at the end of the line waiting to relieve us of our entire wallet."

WHAT IS THE MATTER WITH US?

"LACK OF CAPITAL" is the cause of our economic difficulties, says Samuel M. Vaucrain, and almost immediately follows "work—not money—is the basis of prosperity."

Again "Steel is the basis of everything." (Does he include "prosperity?")

He is president of the Baldwin Locomotive Works, and says they are running 33 per cent. of capacity. It seems that a lot of capital is idle, (66 per cent. of capacity), in spite of the "lack."

We suppose the labor also is idle and so a large quantity

of the "basis of prosperity" is unused. On the whole Mr. Vauclain is a bit confusing—if not confused.

B. M. Anderson, Jr., economist of the Chase National Bank, New York, thinks some products too low and some too high by comparison, but the root of our troubles is in Europe, and that a tariff that checks Europe's American trade is injurious.

Some people will be inclined to agree that to check trade by law is a curious way of securing a revival of trade. Meanwhile, he wants railroads to buy more and at the same time to reduce "rates on steel and other bulky goods," which seemingly will interfere with their ability to buy more.

Walter C. Teagle, president of Standard Oil Co of New Jersey, indicates nothing specifically as cause for our troubles, but thinks we are convalescing from war times.

The three gentlemen agree in one matter—wages in most manufacturing lines must be reduced. This in fact is the burden of current economic literature.

It would seem that a child would realize that with increased productive power there must be increased consumption, or business stagnation must ensue.

The standard of living must rise as invention raises our power, and yet nearly all writers wish to reduce wages. Curious, isn't it?

"Overhead" as well as wages enters into business cost, but the writers have little to say of overhead. It should, however, engage their chief attention.

Overhead, not wages, is the trouble.

Nearly half of our farm land is vacant and over half of city lots are unused, causing a tremendous addition to normal cost. Three-fourths of our taxes are on products of human labor. Taxes on products and the excess price of land caused by the holding of so much valuable land idle give us the bulk of business overhead, and both burdens are unnecessary.

Remove taxes from products and increase taxes on the value of land until it will not pay to hold valuable lots idle and both lands and goods will appear on the market at their normal price and ninety-nine hundredths of our business troubles will vanish.

JOHN Z. WHITE, in *Cleveland Press*.

John Z. White's Lecture Appointments

SOUTH BEND, IND.: Rotary Club, Thursday, Dec. 15; CHICAGO, (Albany Park): Kiwanis Club, Tuesday, Dec. 20, noon; CHICAGO, (Hyde Park): Kiwanis Club, Wednesday, Dec. 21, noon; SPRINGFIELD, ILL.: Kaffee Klatsch, Saturday, Dec. 31, evening; SPRINGFIELD, ILL.: Lincoln College of Law, Tuesday, Jan. 3, evening; SPRINGFIELD, ILL.: Dec. 1 to Jan. 8; ST. LOUIS, MO.: Insurance Club of St. Louis, Tuesday, Jan. 9, evening; STREATOR, ILL.: Kiwanis Club, Tuesday, Jan. 10, evening; BLOOMINGTON, ILL.: Lions Club, Wednesday, Jan. 11, noon; JACKSONVILLE, ILL.: Kiwanis Club, Thursday, Jan. 12, noon; BLOOMINGTON, ILL.: Kiwanis Club, Monday, Jan. 16; DECATUR, ILL.: Lions Club, Tuesday, Jan. 17, noon; CHICAGO, ILL.: (West Englewood) Lions Club, Thursday, Jan. 19, noon; VILLA PARK, ILL.: Villa Park Men's Club, Thursday, Jan. 19, evening; ST. LOUIS, MO.: Central Trades and Labor Union, Sunday, Jan. 22, 3 p.m.; ST. LOUIS, MO.:

St. Louis Community Forum, Sunday, Jan. 22, 8 p.m.; ST. LOUIS, MO.: Jan. 23 to 28; FREEPORT, ILL.: Rotary Club, Monday, Jan. 30, noon; PEORIA, ILL.: Optimists Club, Tuesday, Jan. 31; CLEVELAND, OHIO: Wimodausian Club, Friday, Feb. 3, 2 p.m.; CLEVELAND, OHIO: City Club, Saturday, Feb. 4, noon; LAKEWOOD, OHIO: Chamber of Commerce, Tuesday, Feb. 7, evening; CLEVELAND, OHIO: Rotary Club, Thursday, Feb. 9; CLEVELAND, OHIO: Thursday, Feb. 2 to 9 inclusive; CRESSON, PENNA.: Commercial and Civic Association, Wednesday, Feb. 15, 8 p.m.; CLEARFIELD, PENNA.: Rotary Club, Thursday, Feb. 23; CICERO, ILL.: Rotary Club, Wednesday, March 1, noon; ATCHISON, KANSAS: Kiwanis Club, Wednesday, March 8, noon; ST. JOSEPH, MO.: Optimists Club, Thursday, March 9, noon; ST. JOSEPH, MO.: City Club, Thursday, March 9, evening; OMAHA, NEB.: Lions Club, Tuesday, March 14, noon; OMAHA, NEB.: Rotary Club, Wednesday, March 15, noon; COUNCIL BLUFFS, IOWA: Rotary Club, Thursday, March 16, noon; KANSAS CITY, KANSAS: Co-Operative Club, Wednesday, March 2, noon; KANSAS CITY, KANSAS: Kiwanis Club, Thursday, March 23, noon; MASCOUTAH, ILL.: Commercial Club, Tuesday April 4, evening; DELPHI, IND.: League of Women Voters, Wednesday, April 12.

Mr. White will probably devote August, 1922, en route to the Pacific Coast, via Denver and Salt Lake City; and September and October to California.

BOOK NOTICES

"THE TAXATION OF UNEARNED INCOMES."

It is a hopeful sign when an economic treatise so searching as Harry Gunnison Brown's "The Taxation of Unearned Incomes" can appear from the pen of a university professor. It is still more hopeful that after thus criticising the established order he is able to retain his professorship. Of course it may be explained by the fact that his university is a State university and is therefore not headed by a man whose principal qualification is his ability "to bend the pregnant hinges of the knee" to parvenu millionaires, "that thrift may follow fawning." The support of the University of Missouri derives from the State and not from a judicious titillation of the prejudices of the rich, the customary source of supply of so many of our Eastern forcing houses of plutocracy.

Professor Brown has chosen his title wisely. He has ample justification and high authority for talking to "a fool according to his folly." Taxation of income is now in high favor. To the man on the street, only the rich have incomes and therefore they may properly be "soaked" in his estimation. His usual response to objectors is "Give me the income and I'll pay the tax." He does not see that income is always, wages or rent or interest or a combination of all or some of these factors. If an income tax were called a wages tax he would not like it at all because he would have some fellow feeling for the man who had to pay that kind of a tax. Not owning any land or capital he perhaps has little sympathy with those who have to pay taxes on the returns from such property, but generally through the country the sentiment exists that there ought to be some difference in the rate of tax levied on unearned incomes and the other kinds of income.

The book before us endeavors to educate this existing sentiment so that people who entertain it may be able to formulate it intelligently. It makes clear that income which is purely wages of labor should be exempt, that income which is interest may or may not be properly exempt because sometimes it is earned and sometimes unearned but that income which is rent of land alone may properly be taxed to the disappearing point. In order to reach his conclusions he has to take issue with Socialism which he does, not uncheerfully. The believers in that doctrine, he describes admirably in the following passage "Eternal children in their comprehension of the working of economic forces unwilling, for the most part, carefully to examine any other economic philosophy than their own, the majority of Socialists are ready to follow the Marxian doctrines wherever they may lead, as the dancing feet of the care-free children of Hamelin followed into the dark moun-

at-ain-side the enrapturing music of the "Pied Piper." This is indeed happy combination of sound economic criticism and felicitous analogy. He does not fail to pay Socialism a just tribute for its usefulness as a critic of the unjust social conditions which exist and a challenge to the doctrines and propaganda of the privileged classes.

There is, of course, one grave objection to making income of any kind a basis of taxation, namely, that to do so instead of taxing the source of the income is to exempt valuable unused land from bearing the burdens which it should justly sustain. The existence of any return that can fairly be called income indicates that some use is being made of the source from which it is derived. There are innumerable sources of possible wealth in the United States, which as they are held idle yield no actual income which would escape any form of income tax that could be devised and on which the grip of monopoly would remain unbroken.

We recommend Professor Brown's book to all who wish to get a clear grasp of a subject, which the colossal expenditures of our Federal government is hourly making a burning question. As a practical program leading in the right direction it has great merit. Clear thinking and fearlessness in reaching conclusions mark its every page; we welcome it as a valuable contribution to the right solution of a problem which in a short time is going to profoundly affect our country and whose determination will decide whether our future will be a horrible example or a sign of salvation to generations yet unborn.

(The Taxation of Unearned Incomes, by Harry Gunnison Brown. The Missouri Book Company, Columbia, Missouri, 1921.)

NEWS NOTES AND PERSONALS

THE United States has again rejected the Sales Tax. An amendment proposed by Senator Smoot of one-half of one per cent, was defeated by a vote of 46 to 25. The Democratic members voted soldly against the business tax.

IT IS reported that one thousand farmers on the island of Kyushu, Japan, have refused to cultivate the land until rents are reduced.

ALDERMAN HONEYFORD, of Toronto, addressed 500 men at the Labor Temple of that city in October.

HENRY P. BOYNTON discussed the subject of rent at the Hollenden City Club Dining Room in Cleveland.

WE LEARN with sorrow of the death of J. B. Carroll, of Chicago, long active in the cause. Details of his life and death are lacking.

W. J. FLACY, of Kansas City, Mo., expresses a thought which must be with all of us at this time. He says: "I wish there was a Henry George present at the Disarmament Conference at Washington. It seems his equal does not live at this time."

The Nation's Business quotes from three letters received from Harry Willock, secretary and treasurer of the Waverly Oil Co., Edward Prizer of the Vacuum Oil Co., and J. C. Lincoln, of the Lincoln Electric Co. all in condemnation of the present tariff policy and in advocacy of free trade.

WE NOTE on a petition to amend the Charter of the city of Cleveland the name of Peter Witt as one of the Committee on Petitions.

H. M. HYNDMAN, styled the father of British Socialism, died on Nov. 22. His debate with Henry George will be long remembered. The report of this debate was printed and widely circulated by Single Taxers some years ago.

THE Free Trade League, with offices at 2 West 45th Street, has issued a ringing appeal to the members of the Disarmament Conference for

free trade among the nations. George Haven Putnam is president, R. R. Bowker, vice-president and Edward J. Shriver, secretary.

THOSE who hoped for the adoption of a land value tax in Russia under the Soviets are experiencing a rude awakening. Peter Bugdanoff, president of the Economic Council, has announced a programme of indirect taxes, business licenses, etc., all based upon the fallacious "ability to pay" theory. Peasants will pay taxes in a form of percentage of their crops, and there will be no land tax—so it is stated. There will be licenses for running stores and offices, and an income tax based upon the year's sales or gross returns. So fades another hope of some of our too trusting Single Taxers.

JOHN E. SMALLEY, of Dunellen, N. J., deserves credit for having arranged for a very successful Single Tax dinner in Plainfield, N. J. on November 18. He got together 45 diners from among the friends of the movement in Plainfield and adjacent parts, and then invited some out of town Single Taxers. Among those who addressed the diners were James A. Robinson, Morris VanVeen, Charlotte Schetter, Oscar Geiger and Joseph Dana Miller. The *Courier-News*, of Plainfield, gave an excellent report of the affair with big headlines.

J. C. LINCOLN spoke on the Single Tax at the North Church in Cleveland on Nov. 22.

WE HAVE received a copy of *The Westerner*, of Calgary, edited by R. J. Deachman, and published fortnightly. In it is an interview with Commissioner A. J. Samis, of Calgary, in reply to Commissioner Yorath, of Edmonton, whose tax proposals arouses the ire of Mr Samis, who has the advantage of knowing something of the subject.

THE Single Tax Party, 201 W. 13th St., N. Y. City, will hold a Rummage Sale on Dec. 17. Miss Corinne Carpenter has charge, and if you have any books, pictures, furniture, etc., send them in.

JOHN CAIRNS, formerly of South Manchester, Conn., and now of Oakland, Calif., has bought a Ford Sedan and has had painted on the four glass panels, Single Tax Means Better Homes, and three other mottoes. He says the people he meets know more about the Single Tax than those of any other place he has been.

THE Democratic Party, of Youngstown, Ohio, cast 6,000 votes out of a total of 29,000. It lost nearly 2,000 from the vote cast at the last election. This seems to strengthen Mr. Edwards' contention that the Single Tax Party where it has obtained a foothold should direct its guns on the Democratic Party in an effort to further reduce its strength as long as it remains the reactionary party it is.

PROF. LOUIS WALLIS at the Rotary Club in Chicago pointed out that the farm mortgage indebtedness of the nation has more than doubled in the last ten years. Prof. Wallis is doing admirable work and is meeting audiences which few among our Single Tax lecturers are able to reach.

SHERBROOKE, QUEBEC, a city of about 25,000 population listened to James R. Brown last Summer. The group of citizens who heard him invited him to come again this Summer, and now we learn that the city has decided to adopt the Single Tax at the rate of ten per cent. per annum, so says report.

HOW thorough, careful and impeccable are those English co-workers of ours! We are moved to this enthusiastic comment by the receipt of a pamphlet entitled, "Is There a Cure for Unemployment," by Frederick Verinder. If there is a better piece of literature on the subject we do not know of it.

ADELAIDE, SOUTH AUSTRALIA, now has a Single Tax paper, the first number of which has appeared. It is called *The People's Advocate*.

It will support Free Trade, Free Land, and Proportional Representation. Success to it!

We learn from the columns of the *Advocate* that F. G. H. Cromwell has passed away. He was one of the ablest advocates of our cause in Australia. His death is a severe blow to the movement there.

JOHN B. MCGAURAN spoke in Denver before an enthusiastic assemblage of World War Veterans on Liberty in which he proposed to them to appropriate some of the economic rent for the payment of the soldiers' bonus. The Colorado Bonus Bill mentioned elsewhere is the outcome.

THE names of the Assembly candidates on the Single Tax ticket voted for in Essex County, N. J., are not given in the column elsewhere devoted to the news from that State. They were as follows: William J. Wallace; Alfred Bourgeois; Eugene T. Leach; Elizabeth E. Bowen; Joseph E. Stegner; F. B. Conner; Mary D. Hussey; William A. Bock; Walter J. Triner; Harry T. Topping; Herman G. Loew; Rayner M. Bedell. It is our painful duty to chronicle the death of the last named who passed away early in November, too late to have his name removed from the ballot. He was one of the devoted souls who did much for the movement in his locality and State.

IRVIN W. MASTERS, of Muncie, Indiana, desires to get in touch with Single Taxers in Indiana, Ohio, Michigan and Illinois.

WE HAVE to chronicle the death of another of the friends of the movement, Thomas Kavanagh, of Philadelphia, who passed away on Sept. 28 of this year. No more devoted friend of the cause ever lived. He was a convinced party man, and was present at the Convention at Chicago when the National Single Tax Party was born. The Philadelphia County Committee of the Single Tax Party passed appropriate resolutions on his death. Typographical Union No. 2, of which he was a member, took charge of the burial with members of the local Single Tax Party of Philadelphia assisting.

THE Chicago Public Library is in need of an issue for binding of the SINGLE TAX REVIEW for Nov.-Dec., 1919.

THE leading paper of Buenos Aires, *La Nacion*, thus comments on the birth of the Georgist or Single Tax Party, as we would say here: "In the Argentine also this sect has appeared, born in the warmth of patriotic ardor, worthy of respect for the nobility of its purposes. It has gained importance by entering the public arena as a political party. It counts numerous adherents. It publishes magazines and has the support of publicists and organs of the Press, by the prestige of its likeness to a practical idealism and as a remedy for all social ills."

WE LEARN of the death of Fred Moore, one of the Dover Jail Single Taxers, and always a generous contributor to the cause. He was a member of the Single Tax Party. He was proofreader successively on the *Times* and *World* of this city, and a member of Typographical Union No. 6, which will see to his proper interment. For years a sufferer from epilepsy, Fred nevertheless kept ceaselessly at his newspaper work and devoted many hours of the last years of his life to labors for the cause. The peace denied him in life be with him now!

DR. J. T. YOUNG, of Fremont, Nebraska, last Winter gathered about a dozen persons at his office once a week for the study of "Progress and Poverty." This year they are meeting every Monday. Composing the group are three lawyers, one physician, dean of a local college, two school principals, two teachers, one Red Cross nurse, and one clerk. The work is interesting and the attendance is fairly regular.

AN ILLUSTRATED supplement of the Pittsburgh Sunday papers shows the growth of that city under the graded tax law which exempts improvements in part. It contains a picture of Mayor Magee, who was

responsible for the law. One illustration shows the building expenditure per 1,000 of the population in Pittsburgh, New York, St. Louis, Philadelphia, Cleveland, Buffalo, Detroit and Baltimore, and Pittsburgh leads them all!

A two column article on the Sales Tax Conspiracy, by Whidden Graham in the *Call*, of this city, gives reason for the hope that the Socialists may after a while pay some attention to the very important tax problem.

The Future of Land Taxation is the heading of an interview with Mr. C. H. Smithson, in the *Yorkshire Observer*. Mr. Smithson is one of the ablest of our friends on the other side of the water.

THE New York Public Library is in need of REVIEWS for Sept.-Oct. and Nov.-Dec., 1918, and Numbers 1 to 6 of 1919.

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

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 30th day of September, 1921.
[Seal] J. FREDERICK CRYER, Notary Public.
(My commission expires March 30, 1923.)