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September—October, 1921

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

A Single Tax Party in Argentine

The Christian Science Monitor Interviews
the Review Editor

A Sermon on the Genesis of Rent
F. M. Padelford

Editorials—Leaders of Forlorn Hopes—Decrease of Land
Values in Manhattan—An Enlightened Public Official
The Shepherd of the Unemployed
A School for Social Research, etc.—News From Many States

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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

SUBSCRIBERS whose subscriptions have expired are requested to renew promptly, thus saving us postage for notification.

THE REVIEW should go to the editorial desk of every labor paper in the country. Who will begin with a contribution to this purpose?

The Single Tax Review

Vol. XXI

SEPTEMBER—OCTOBER, 1921

No. 5

Current Comment

THE New York *Globe*, commenting on the birth rate in France, turns its attention to the United States. "Increasing population," it says, "spells prosperity for no one save the landlord, and not always for him. The United States has industrial depression, unemployment and misery just as readily with 105,000,000 as with 80,000,000, or half that."

The *Globe* says that "While the development of machinery makes it possible for each worker to produce far more than he can consume, we have counterbalanced this by creating a very large parasitic class not engaged in production or distribution." "Getting warm," as the children say in their games. What is the chief parasitic class? The *Globe* has answered it when it says that "population spells prosperity for no one but the landlord, and not always for him."

BUT why not be more explicit? Many will read the editorial and make nothing of it. The idea in the editorial mind is not clearly indicated, save to the economic elect. But manifestly the *Globe* is not writing for this class. It wants to convey an idea to its readers now only partially informed, and perhaps groping for a solution of the economic difficulties confronting us. Its diagnosis is accurate enough, but not couched in terms that the reader can follow readily.

WHAT the *Globe* wants to say is this. The vast increase in production goes chiefly to those who own the natural resources of the country. The producer does not get it. The reason he does not get it is because this parasitic class absorbs the increase in ground rent, and because we encourage the holding out of use these always abundant opportunities for employment there are industrial depressions, unemployment and social misery. Of course, the remedy for this is indicated in the very statement of the problem, but the *Globe*, like a timid swimmer standing on the bank, hesitates to take the plunge. Yet if it does not jump off soon, it is going to get pushed off.

M. R. J. SPRAGUE, of the Department of Economics and Sociology of the Massachusetts Agricultural College, speaking on the causes of race suicide among native Americans, says: "We throttle the family and penalize those who attempt to have homes by excessive taxation on dwellings. . . . We are allowing the old unjust property tax system to kill the home. We penalize by taxation any man who extends his house for the accommodation of his children, his mother or any other dependant, while if he spent his money selfishly for his pleasures the tax collector

would not see him." It is such utterances as these from our educators that suggest an awakening knowledge of the real significance of the problem that these men must take a hand in solving.

SOME one having discovered the Dollar Mark along with the Lover's Knot over the door of St. Thomas' Church, the architect, E. Donald Robb, explains that he "drew the design with the notion of conveying something symbolic of marriage and particularly what modern Fifth Avenue marriage has so often been."

The architect is surely frank enough. While it is true that such curious symbolism was greatly prevalent in the religious architecture of the middle ages, running even to fantastic extremes, its introduction into modern decorative design is carried here to a point that cannot but suggest deliberate intention at satire.

How some of the wealthy pew-holders of St. Thomas', whose daughters have passed over the threshold of the Bride's Door, will regard the curious symbolism and the architect's explanation, may furnish matter for conjecture. But in our modern society, based essentially upon Privilege, the conjunction of a perfunctory religion, calculated matrimony and the Dollar Mark, suggests a Trinity that might appropriately take precedence over that to which a rather more formal allegiance is professed.

AN illustration of what Single Taxers mean when they say that "The Rent of Land Belongs to the People," is the recent offer made for the Democratic Club, 5th Avenue and 85th Street, of a million and a half. It was purchased for \$175,000. This increase in value is due to the growth of the city, to its increasing population, to all that is being done, publicly and privately, by the teeming millions of those engaged in the industrial activities of a great city. It is a value earned by all the people and pocketed by the few. Now merely as a question of *meum* and *tuum*, should it not go to the people who produce it?

THE American Child Hygiene Association has issued its report for 1920. The report covers 519 cities with a population of over 36,000,000. Those who believe that everything is all right in this best of all possible worlds, will perhaps find food for reflection in the revelations of this report in which is disclosed the "wastage of human life due to ignorance, poverty and bad housing." Eleven out of 100 babies die during the first year, and 20 out of every 100 school children show the effects of malnutrition.

MORE than one thousand brokers have been licensed by the State Real Estate Department of California to maintain offices at Long Beach to sell real estate. Only

a few of these men under present conditions render any real service to society. Granting the desirability, even the necessity, of the functions performed by real estate agents in bringing together buyer and seller, most of what today is called the "real estate business" is based on land speculation and represents neither a direct nor an indirect contribution to production. Yet all those engaged in what after all is a mere parasitical industry must be housed and clothed by those who are doing the real work of the world. To a very great degree these 1,000 men live on the others.

THE mayor of Boston, Hon. Andrew J. Peters, is not above the usual run of mayors in his knowledge of taxation. He calls the real estate tax of his city "excessive." It is "excessive" because "out of all proportion to the profits from that form of investment"—which dictum if applied to that part of real estate which is land will not greatly appeal to Single Taxers or the tenants of Boston. But another statement of the mayor's is interesting, and may well reassure the landlords that no matter what the tax is on land they will escape it. (sic) "Even the tax on land, in defiance of economic theory, is usually shifted," says the Honorable Andrew.

If this is the case, it is so unique that it calls for investigation by the National Tax Association before which, at its annual convention, this address was delivered. But the fact is that the National Tax Association, instead of being what it once promised to be, an organization for the study of taxation in all its incidence, is now merely a reactionary body that is being used by the opponents of genuine tax reform. Its declared purposes are not its real purposes.

OF course, the tax on land is not "usually shifted," nor is it shifted at all. The statement, unaccompanied by any attempt at demonstration, is merely an attempt of Mayor Peters to deceive, not his hearers, who probably know better, but the rent payers of Boston.

Thus the question suggests itself, how much longer are the mayors of American cities to be permitted to act as agents for the real estate interests of the communities over which they are called upon to preside? Either Mayor Peters is a rank humbug and a fraud, or he is grossly ignorant of a subject on which it is his duty to be informed. In either case he is unfit to be mayor of Canarsie, not to mention the city of light and leading.

I went to France and fought the foe
As sergeant in the infantry;
My landlord and his many sons
Stayed home and waved the flag for me.
—JACK HONEST, in *Evening World*, N. Y.

AS WE understand the Communist, if you knock him down and give him a thorough licking, he has no rights at all.

—H. M. H.

Leaders of Forlorn Hopes

IN July-August REVIEW we wrote as follows:

"The usual quadrennial farce of selecting candidates for municipal offices is now being played to empty benches. How poverty-stricken in character and capacity the old parties are is shown by the men who are being touted for the nominations—at best amiable accidents, at worst, mercenary mediocrities, men without a glimmer of an idea how the city can be extricated from the morass in which it is floundering as the result of the treachery or stupidity of its past governors and the hopelessly rotten economic system which lies at the root of all its troubles. Surely some citizen of capacity and character can be found willing to take up the ungrateful but honorable task of pointing out the only road that leads to redemption and salvation."

The foregoing was particularly addressed to men like Amos Pinchot who have the vision but who lack the intrepidity that makes leaders of men, and who at critical times in the world's history betake themselves to their closets, and leave their followers to fight in a leaderless army. It is melancholy indeed that when such men choose the "easiest way," and refuse the great call that comes to them perhaps only once in a lifetime, and who at such times begin to weigh the hazards of battle, and their personal preferences for more peaceful activities.

It is a difficult choice, indeed. We do not condemn; nor do we doubt that these men are acquitted of their consciences. But it is impossible not to feel a keen and profound sorrow that their courage is not equal to their vision, that because victory seems so doubtful they prefer the quiet of the camp to the hazards of the field.

The leaders of forlorn hopes! These are the men who sallied forth when the future seemed darkest. The Cobdens, the Brights, the Garrisons, and he, our leader whom we delight to honor, Henry George. These are the men who make history. No hope is forlorn, and no faith fails of triumph that is linked with a splendid truth. The leaders of such "forlorn hopes" mould institutions—their cause is never hopeless.

There are men in this country now in public life whose courage is equal to their idealism. We can only regret that they do not possess the full vision. Nevertheless we do right to honor them.

We open the August number of the *World's Work*. Here is an article by Henry Morgenthau. He tells of his work in electing Wilson. He pictures the conflict that waged within him between idealism and materialism. It is a frank and interesting self-revelation. He says:

At fifty-seven years of age, rich in money and experience, and recently released from the toils of materialism, it ceasely confronted me with my duty to pay back, in the form of public service, the overdraft which I had been permitted to make upon the opportunities of the country."

Henry Morgenthau did not hesitate in choosing the paths that stretched before him. It matters not whether his vision lacked completeness, or whether we elect to quarrel

with his choice. The essential thing is that he chose with high courage. He was one of the leaders of a "forlorn hope." A title of such courage in some of our public men who know the source of our troubles and the remedy for them, would give us leaders for a movement whose triumph sometime, somewhere, with or without them, is as certain as tomorrow's dawn.

Automobiles Increase Land Values

MR. MACAULEY, of the Packard Motor Company, in a recent statement says:

"There is another gauge on the value of the automobile to the farmer. During the twenty years before the motor came, that is, up to 1900, the population of the United States increased at the rate of 2½ per cent., while farm values went up \$400,000,000 a year. During the next sixteen years, which had not yet given the farmer the full advantage of motor transportation that has come since, but which did mark the arrival of the passenger car on the farm, the population increased only 2 per cent. a year, but the average farm values increased \$1,300,000,000 a year. This means that during twenty years without automobiles the population increased 50 per cent. and farm values 57 per cent., while during sixteen years with automobiles the population increased 33 per cent. and farm values 100 per cent. This gives a difference of about \$900,000,000 a year, a total of \$14,400,000,000 in value due largely to the automobile, for this one branch of industry alone! The total capital invested in the automobile industry in 1919 had not reached the size of this increase for a single year!"

The New York *American* makes this comment:

"Next to some inconceivable agency that would supply the farms with free fertilizer, free labor and free live stock, nothing could be conceived of that would do more for farm values in this country than has been done by the automobile. Think of more than FOURTEEN THOUSAND MILLION DOLLARS added to land values by one single agency."

To the extent that the automobile has increased the facilities of distribution it has been a benefit to the farmer; to the degree that it has increased land values it has been of no benefit to the farmer who is not a landowner, and little benefit to the farmer who is.

There is perhaps too much of the *post hoc ergo propter hoc* fallacy in Mr. Macauley's argument, since a lot of things have happened in those sixteen years in addition to the appearance of the auto, but it is safe to assume that motor transportation has increased the market facilities of the farmer, while it has also enormously increased land values. If these values were taken for the benefit of the farming communities everywhere where such values have arisen, it would be an unmixed blessing. But as it is: "To whosoever the soil at any time belongs, to him belong the fruits of it. White parasols and elephants mad with pride are the flowers of a grant of land." So goes the Indian maxim. It is good political economy.

Decrease of Land Values in Manhattan

WE quote the following from the *Real Estate Record and Guide*:

As the result of a letter written by Nathan L. Ottinger to *The Record and Guide* and which appeared in the issue of June 4, pertaining to increases of land values in Manhattan, considerable interest in the matter was aroused among its readers which is reflected in a letter by Carlton Robinson in reply to the argument of Mr. Ottinger. The latter stated that there were fewer tenement houses in this borough because land values were constantly rising and that more land was being used annually for business purposes.

In his letter Mr. Robinson says that as everybody is interested in the housing problem he is looking for light on the subject; and he is surprised at Mr. Ottinger's statement that land values are constantly rising. He says that if they are "the Tax Department does not seem to be aware of it." He continues: "Ten years ago, according to the *Brooklyn Daily Eagle*, real estate in Manhattan was worth \$5,037,872,685; today, according to the same authority, it is worth \$5,186,771,887, or \$150,000,000 more, or about 3 per cent. increase altogether in ten years. But the value of new buildings erected in ten years must have been vastly more than that sum, so that, as I figure it, land values must have greatly diminished in ten years, without taking into account the depreciated dollars in which they are computed. As Mr. Ottinger makes this supposed fact of increased land values his main contention, how can his conclusion be correct?"

This paper, as a result of the colloquy, has made inquiries at the Department of Tax and Assessments. The situation as developed by the figures shows that Mr. Robinson is correct when he says that there has been a decrease of land values.

Assessed real property valuations had not increased markedly until 1911, when, during the administration of Mayor Gaynor they became higher than ever before. The assessors call it the banner year of high values. Vast municipal improvements were being carried on and projected. Assessed values continued high throughout his term and during the first two years (1914-1915) of Mayor Mitchel's term. In 1916, however, real property valuations in Manhattan decreased in the sum of \$51,000,000; in 1917, \$66,000,000; in 1918, \$20,000,000, and in 1919, \$14,000,000. In 1920 property values ascended, gaining \$27,000,000 over the previous year; while this year, 1921, will show the marked increase of \$234,000,000 in round numbers. These figures also include taxes on real estate corporations and special franchises.

The comparative figures between 1921 and 1911 follow:

	Land	Buildings	S'pl. Franchises	R. E. Corps	Total
1921	\$3,061,515,951	\$1,743,568,195	\$267,947,816	\$113,739,925	\$5,186,771,887
1911	3,114,812,658	1,517,740,852	324,651,100	80,668,075	5,037,872,685
	\$53,296,707 Decrease	\$225,827,343 Increase	\$56,703,284 Decrease	\$33,071,850 Increase	\$148,899,202 Increase

The above quotation from the *Record and Guide* will be of interest to our readers as instancing the fact that the steady upward march of assessed land value in the kernel of New York has had a check and that in 1921 it is \$53, 296,707 less than in 1911. It will also amuse our readers to observe what a poor hand the presumably expert *Record*

and Guide makes of explaining the figures. Of course the population of Manhattan fell off about 50,000, but this was not the main factor in holding land values stationary or causing them to recede. Even if the population of Manhattan fell, the rest of the city grew and New York as a whole had 850,000 more people in 1920 than in 1910. Under normal circumstances that number of people should have added about \$1,250,000,000 to the value of the city's real estate but only about \$150,000,000 was added to assessed value. What became of the rest? A billion has to be accounted for. We do not have to go far to seek it. The city budget grew \$182,441,129 between 1910 and 1921 and that made the tax rate grow. So that it may safely be said that the increase in the budget for the past decade absorbed practically all the increased land value, which the increased population created during the same period.

So it is not true that real land values decreased—they grew. What did decrease was selling value, which the man in the street often mistakes for land value. If this process continues, as it must, it is bound to create a situation which will force attention. We are limited as to tax rate; with a diminishing tax base the 2% rate will be insufficient to meet municipal needs. Of course, we must anticipate a great effort by real estate interests to prevent the removal of the limit, though in the long run they will be the heaviest losers if it is maintained, for no community really thrives where adequate municipal services are not provided and there is no other method of raising taxes for local purposes which in the long run is not more injurious to real estate interests than direct taxes on real estate. This sounds like a paradox but is true nevertheless.

An Enlightened Public Official

HON. THEODORE S. FETTINGER, president of the Newark, N. J. Tax Board, contributes an article to the *Newark Evening News*, of September 9. In it he outlines a tax programme. It embodies (1) a recommendation for a land value tax to supply the bulk of revenue; (2) a per capita tax on males and females over 21; (3) income taxes very limited in extent and incidence.

Mr. Fettinger says:

"A tax on land alone is stoutly advocated by a growing group of thinking men. Their proposition has the merit of at least being basically sound and, aside from the proposed income tax, the only taxing plan that is worthy the name that is being seriously advocated.

But we may not be ready for a plan so drastic as the Single Tax. At least the plan is not very generally accepted. It is, however, made a basic part of the plan here advanced as feasible and practical and easy of adoption by any State in the Union.

The tax on people is not distinctly new, but the reason for its being levied and the method of apportioning it is perhaps novel.

The income tax is approved by most people and some think it should be the primary tax, but this plan regards it as a secondary tax—one that should be levied at the

will of each community, when necessity or conditions warrant, and not used as a penalty for prosperity.

It may be essential in the adoption of such a plan as here outlined, for the State to levy, in addition to the taxes proposed, taxes upon railroads and other public utilities, to raise revenue to defray the cost of extraordinary State enterprises, although a proper application of the land tax should take care of the public utilities' contribution to the State's revenue.

It also may be necessary for municipalities to require license fees for the establishing of certain classes of business, or for their regulation and restriction. Such taxes or licenses would be optional with each community, according to its own requirements, and could be regulated by local ordinances."

Under a sub-heading, "The Primary or Fundamental Tax," Mr. Fettinger well says:

"The tax on land is intended to supplant the tax now generally imposed upon improved realty, including the homes of the people and their contents, the industrial establishments and their machinery and raw materials, the stores and their merchandise and personal possessions generally.

The land tax should be made to yield revenue sufficient to pay the fundamental expense of government, the acquirement of property and the upbuilding of the material side of the State, county and city, such as construction of water works, sewers, canals, highways, docks, bridges; the building of schools, hospitals, asylums, fire houses, police stations, etc.; the payment of interest on bonds and their redemption and the creation of a reserve fund for emergencies.

Land is the one permanent form of property; it is always in evidence—immovable; can be measured and zoned scientifically; its possession is a monopoly of a common heritage, bequeathed by the Creator to all humanity; it is the primary source of all property, all wealth."

Mr. Fettinger condemns the taxation of improvements in the following terms:

"Since all wealth comes from land, private ownership of it should be paid for in proportion as it enriches the holder. Taxing land will tend to bring much waste land into use and encourage improvements of every kind, whereas taxing other forms of real estate and possessions generally tends to discourage improvement and places a fine on the merely thrifty and a penalty on the enterprising home-owner, manufacturer or merchant.

We want factories. We want stores and offices and theaters. We want attractive homes. Why put up a tax barrier against them?

Tax placed upon buildings, be they residential, mercantile or industrial, is a tax upon development, enterprise and progress.

Tax levied upon raw materials, ready for conversion into goods, or upon manufactured goods, or personal possessions, be they furniture, clothing or luxuries; or wealth the result of thrift, is and must of necessity be obnoxious, because it is virtually a fine imposed upon those who practice the virtues classed as essential to a well ordered life and a successful community."

On the personal property tax Mr. Fettinger says:

"It is the opinion of almost all who have studied tax questions that the tax on personalty is not a just tax and should be abolished.

Probably seventy per cent. of the cases in dispute before boards of taxation are over personal taxes, notwithstanding the tax imposed by no means begins to cover the value of personal possessions.

It is manifestly impossible to inspect every home, store and factory; and, if this were possible, it would be impossible to get an adequate inventory of their contents. Especially would it be impossible to get at the value of the contents of safe deposit boxes and such other secret storage places as are utilized to keep most costly valuables.

Even if every avenue for inspection were opened and sworn detailed statements made of all personal property they would be impossible of verification annually without enormous expense."

Toward the conclusion of his very admirable article, Mr. Fettinger says:

"It would seem that the land tax is immeasurably superior to the income tax in reaching unearned incomes. Yet the income tax might reasonably be utilized to cover inheritances when they run into large amounts."

The entire article is well worth while. It is good to hear a public official speak in these terms. That a tax official should show a knowledge of the fundamental laws of taxation is unusual, but refreshing.

Great is Efficiency

ANOTHER great idea has been launched. It is embodied in the Industrial Extension Institute. Although it pays the metropolitan dailies for space, we give it this notice gratis. Its slogan is greater productivity, its sponsors are men who steer great commercial enterprises, most of which are engaged in cutting wages and hence reducing consumption to the best of their ability. But still they cry for more intensive production—otherwise the "low paid competitive forces of foreign lands" will put it all over us. They predict that the fight of the next ten years will be as tragic as the war. Harken to these words of menace and of wisdom. "The foreigner who sells his goods in the market you should have *takes what belongs to you.*"

What a charming philosophy! What a world "red of tooth and claw" these gentlemen foresee. "Do or you will be done by," is their substitute for the golden rule. Of course it's all only an "ad" to induce ambitious would-be captains of industry to take training courses in the aforesaid Industrial Extension Institute, but the significant thing is that a lot of men who are important in the business world underwrite this kind of economic fallacy and spread their poison gas among the men and women of the rising generation. Small chance has disarmament or even reduction of armament in an atmosphere generated by minds which look upon the artisans of foreign countries producing useful goods for exchange with the same hostile eye that they regard embattled foes. If the world war proved anything it showed that we had developed productive capacity far beyond the power of consumption. Unless unemployment

is to be the characteristic feature of the next decade, we must find some way to increase effective demand but no institute has been founded to do this. Fortunately it needs no institute. All that is necessary is to tear down the barriers that now separate the landless millions from the land, and they will furnish demands so unlimited that the world will wonder why it should have been racked and torn for ages by a disease for which the remedy was so simple.

Vacant Land

WE ARE told that Nature abhors a vacuum. Flip-pant economists reiterate the truism "vacant lots buy no groceries." Sidewalks in front of vacant lots seem to accumulate more than their share of slush and snow and their owners can seldom be compelled to keep them in viable condition. Empty lots are the breeding grounds of noxious weeds and the reservoirs of rubbish. But in spite of these various causes of unpopularity, a certain toleration has been extended to them and their owners because they represented the vague thing called "value."

Now comes a most responsible corporation, the "Lawyers Mortgage Co," and issues a pamphlet "The Science of City Mortgage Lending," which treats them most spitefully. It actually plumes itself on its contemptuous attitude and prints in red letters the announcement that it "rejects vacant land as security for mortgage loans."

How desirable it would be if the public generally which puts so much real money every year into speculative purchases of real estate would inwardly digest the wisdom contained in the foregoing passage from Mr. Hand's pamphlet.

VACANT LAND

"Why should this be rejected? First, because vacant land—until a demand arises for its use—lacks utility and hence intrinsic value, this being the resultant of net rent capitalized. While vacant land may be said to have value in that it can be sold and converted into money, the more correct statement would be that vacant land has a speculative price which represents the community's discounting of its probable value when built upon and rented, such price being merely an estimate of the future, which may or may not arrive.

The clearest demonstration of the absence of any intrinsic value in vacant land on the outskirts of a city is obtained when the growth of a city is checked or reversed by a panic or depression. With decreasing business and population a city literally shrinks, the process being the converse of a city's expansion from the centre under the pressure of increasing business and population. While these conditions hold, a general decline in the value of all city property occurs, which is least at the centre of the city and increases in intensity towards the circumference, so that vacant land on the outskirts becomes practically unsaleable and hence valueless even for conversion into money.

A loan on vacant land then is a loan against *possible future needs* and clearly a speculative transaction. The only exception would be where the loan is made as a preliminary advance in connection with the erection of a building for which a demand exists. The mere erection of a building obviously will not give to land a value previously non-existent, since if the building does not rent, neither the building nor the land has value. If, however, the building rents for sufficient to earn average interest on the cost of land and building it proves that a demand existed for the use of the land.

While speculators in vacant land buy in and sell out at different levels, their profits or losses depending upon the relation of price fluctuations to carrying charges, it may be confidently stated that but little land when first built upon sells for more than enough to cover the taxes paid and interest on the taxes during the many years through which the land has been held unproductive, leaving nothing to cover the "intrinsic" value of the land itself.

Second, vacant land should be rejected because it has no income. When vacant land is loaned upon, interest and taxes must be paid but no earnings arise from which to pay them. The practical disadvantages of this in an individual case of foreclosure and enforced ownership are sufficiently obvious, but such an annual carrying charge in the case of a Mortgage Company guaranteeing many millions of dollars of mortgages on vacant land might, in the event of a financial or commercial depression, become exceedingly serious."

More and more does time prove that the Single Tax attitude toward land speculation is good morals, good philanthropy and good business. To anticipate the needs of a community and seek to satisfy them is praiseworthy, but to forestall those needs in order to take toll of public necessity is to deserve no consideration whatever.

The Shepherd of the Unemployed

WE salute Urbain Ledoux, of Boston, who has sprung in one day from obscurity to fame. He has accomplished the impossible. He has dramatized economics. He has put up for auction on Boston Common disemployed men, some of them ex-service men, and offered their labor for sale to the highest bidder. He got a column on the front page of the metropolitan dailies before the censorship got information as to what was happening. Our guess is that he will be ignored hard for the future, because such plain lessons as this are not particularly desired.

And yet this demonstration is a weapon which cuts both ways. If it evokes public sympathy on the one hand, it will probably make many men who are holding out for living wages hesitate on the other. These men, when rents are still rising and whose actual living expenses have fallen but little, do not see why they must cut down the price of their labor when everything else is up. We know

all that is said about the fall in wholesale prices, but retailers have been slow to reduce costs.

What Mr. Ledoux has done is merely to show in a concrete way what Single Taxers have been preaching to deaf ears for nearly fifty years, that, under land monopoly our individual system is even harder than chattel slavery. When slaves were bought and sold, the young and the aged were taken care of out of regard for human decency, but under our system labor is a commodity, whatever the courts may say, and it is bought without regard to the fate of the human machine that renders it. We had some hope that when labor's golden opportunity came during the war, leaders of enough intelligence would arise to understand how unsubstantial would be mere gains in wages and reduction of hours of labor, and that some attempt would be made to strengthen the worker's economic position. Any expectation which we may have cherished in that direction is gone, and the landless laborer stands helpless today before an embittered employer who is wrathful over the impudence of labor's demands when the laborer had the employer at a disadvantage, and the air is filled with threats to make the laborer understand where he "gets off."

A School for Social Research

THE new School for Social Research has been organized in this city. We have received what we may call its prospectus, with list of lectures and topics. The former begin October 10th. We note the names of Herbert J. Davenport, who deserves to be well regarded as a clear and original thinker along economic lines, Thorsten Verblen, who is usually interesting if rarely clear, and others. Mr. Verblen can never tell in simple English what he is driving at, though his satire has a literary quality which sets off his work from the duller pages of his more stupid contemporaries.

A phrase that arrests us is this:

"Political economy based upon the agricultural-handicraft life of the past, or framed in terms of Robinson Crusoe's isolated economy gives us no guidance for dealing with these situations." By "these situations" we understand the writer to mean, of course, the more complex conditions of modern industrial life.

Now let us see about this and if it is so or not. Robinson Crusoe was an isolated laborer on an island. Along came Friday. Now he was no longer isolated. The two were now a community. They exchanged services either as free men, or as slave and master, or as landlord and employe. Political economy, with all its implications, is now born. If there is a difference in the desirability of land, there arises the need of arrangements for its use and distribution; a Land Tenure is established. Then follows in the wake of this all the questions which we know under the terms Division of Labor, Production and Exchange, Co-operation, Wages, Capital, etc. They exist in the precise relation of the greater complexity of modern con-

ditions. In this greater complexity nothing is changed. Here is Friday with his Labor, Crusoe with his Capital, in the shape of tools he had already fashioned or recovered from the wreck, and the land from which both must live, and from which wealth and capital may be produced. This is all there in the Political Economy of Crusoe and Friday, or that of Crusoe and Friday multiplied a million times. To attempt to persuade their pupils that there is something vastly different between them, the New School for Social Research is pretending to something that may seem to add to their magnitude and importance. But we assure them that they are needlessly multiplying difficulties. The discovery of the island of Juan Fernandez and the coming of Man Friday is not essentially different from John Jacob Astor's discovery of the island of Manhattan and the coming of innumerable Man Fridays. No different relations are established; the elements of Political Economy are all here in the social and economic relations on the two islands.

But the New School for Social Research is now launched. All questions concerning man's social relations are now in a fair way of being solved. We rejoice at the announcement that "There will be an attempt at factual rather than normative generalization," and that "An attempt will be made to explain the implicit assumptions involved in the prevailing technical treatment of such subjects as frequency distribution, types and averages, measures of dispersion, homogeneity and heterogeneity (alas for Herbert Spencer, whom ever saw the use to which his collocation was destined to be put by men who do not possess his power to think clearly and to express themselves clearly!), index numbers, correlations, etc."

On Thursdays the Course (which is 42 on the programme), includes:

"Relation of the theory of errors to statistical theory. Theory and technique of the mathematical treatment of statistical frequency curves. The statistical problem of two variables. Linear and non-linear correlation. Importance of the equations of the regression lines as representing empirical laws. Infrequency of the linear law in statistical material. Correlation with time. Elimination of spurious correlation due to secular trend. Method of variate differences. Empirical laws of growth. The problem of three or more variables. Multiple and partial correlation. Simple cases of non-linear, multiple and partial correlation."

We lay down this announcement. Perhaps our levity will seem unpardonable, but we felt like Artemus Ward:

"We busted into tears and resolved to lead a different life—not necessarily a better life, but different."

"WHAT is wrong with our management of affairs when a man who is willing to support his family is denied the means of providing for them?" asks Edna K. Wooley. It's a good question, Edna; let's have your answer to it.

—H. M. H.

Fundamental Economics

SECOND PAPER

FINALLY, I come with considerable trepidation, to consider those who say, that not less government, but more, is what we need. Not to shake government loose from human activities, but to put all human activities into the hands of the government. I refer to our friends, the socialists.

We are dependent, say the socialists, in th's modern age, upon accumulated capital; that a very few people, the capitalists, control all this accumulated capital, which enables them to exploit the masses of the workingmen who have to use it; that the workers in addition to producing what is necessary to maintain their health and strength, produce a surplus value which is stolen from them by the employing capitalist; that this is the cause of the poverty, misery and want in the land, and that the only remedy is for society, in the name of all the people, to take charge of these means of production and distribution that are now under the control of the capitalist, and to operate them for the good of all the people.

The socialists are just as honest and intelligent a body of men and women as can be found anywhere, and I do not mean to disparage them in the slightest when I say, that in my opinion, they have not touched the fundamentals of the questions of economics.

SOCIETY DEPENDENT UPON ACCUMULATED KNOWLEDGE

Society is not dependent upon accumulated capital, but upon accumulated knowledge. Capital is but a form of general wealth production, and labor, basically considered, is not dependent upon capital either for employment or for compensation. Labor and land are really the only necessary factors in the production of wealth. It is land and not capital that supplies the material to labor, both for sustenance and machinery. It may be better for the individual to be under the benevolent tyranny of the bureaucracy, than under the selfish tyranny of employers, but because experience has shown, that in some instances, the government can obtain results with less expenditure of human efforts than can the individual, it does not necessarily follow that it can do the same in every case. Numberless articles of comfort and luxury can always be made to better advantage in individual shops—stamped with the craftsmen's individuality. The modern tendency seems to be turning in this direction. The scale of labor is actually fixed by what labor can earn under the simplest conditions, and not by what it can earn under the most complex. Labor in the nature of things is not dependent abjectly upon capital, for over three-fourths of the farm products are produced today with appliances of the simplest, and in some cases almost primitive, character. The poultry crop of last year about equaled the wheat crop, and the hay crop doubled the value of the cotton crop.

SOMETHING WRONG WITH THE WORLD

In addition to these classes there are a large number of persons who insist with Browning, "God's in his heaven—all's right with the world." Say these people, "Wages are increasing—comforts and luxuries are being enjoyed by the poor—labor has better food, clothing and shelter than had the nobles of just a few years ago."

This sounds plausible, but what a contrast to actual conditions as shown by the Walsh report, made after the most exhaustive investigation into labor conditions that has ever been undertaken. Says this report: "Two-thirds of the families of the wage-earners are living below the standard of decent sustenance, while about one-third live in a condition of abject poverty. In New York City, one out of every twelve persons who die is buried in Potter's field. One third of the male workers of the United States earn less than ten dollars a week. One-half of the women workers earn less than six dollars a week. The babies of the poor die at three times the rate of the babies in the families of the well-to-do. Sixty-five per cent. of the people earn but five per cent. of the wealth, while two per cent. of the people own sixty per cent. of the wealth."

God may be in his heaven, but all is far from being right with the world.

If, therefore, these reforms are not fundamental, what is fundamental?

In the first place, let us establish these facts: Labor is not necessarily dependent upon capital. Labor is not paid by any fund accumulated for its employment, for every laborer helps to create the very fund from which he is paid—his wages being but a draft upon the wealth that he has already created and that is stored in the markets of society. There is no natural competition between laborers for employment, for every increase in the number of laborers makes possible a more minute subdivision of labor, and a consequently greater production of wealth. Increase of population should, therefore, make conditions better instead of worse, and the Malthusian theory, that population tends to press upon the means of sustenance, has no foundation in fact.

THE SIMPLE LAWS OF POLITICAL ECONOMY

Political economy, the laws governing the production and the distribution of wealth, are, in reality, based upon a few simple propositions:

1. There are but three factors in production: Land, labor and capital.

2. All wealth is divided into three parts: Rent of the landlord; wages to the laborer; interest to the capitalist. The condition of society is dependent upon the manner in which this division takes place.

There are no other factors in the production of wealth; it can be naturally divided in no other way.

Before we consider the laws that govern the distribution of wealth it will be necessary to define the terms. Half of

the conflict that arises in a discussion of any proposition is by reason of a misunderstanding of the terms. The terms that we have to define in this instance, are: Land, labor, wealth, capital, rent, wages and interest.

1. Land includes all material on which and out of which wealth is produced. It embraces the surface of the earth, and cannot be increased or diminished a single yard. It includes the sites of railroad tracks, farms, factories, coal-beds, and mineral deposits, in fact, all the products of the earth as they lay unused and untouched by the hand of man.

2. Labor is human effort, both mental and physical, applied to material things for the purpose of producing wealth. It includes the work of the brain in organizing, inventing and managing. It includes the work of the employer as well as the work of the employee.

3. Wealth is any material thing produced by human toil which gratifies a human desire, such as food, clothing, buildings, machinery, ships, etc. Nothing else, in the economic sense, is wealth. The fact that a thing may be bought and sold and wealth obtained for it does not make it wealth. Stocks, bonds, and notes, are but the promises to pay wealth previously borrowed, and if all these evidences of ownership were destroyed, the real wealth of the world would not be lessened one cent. Land is not wealth.

4. Capital is that portion of wealth that is used to produce more wealth. An ax in the hands of a laborer is as much capital as a dredging machine. Capital includes all instruments, simple and complex, that are used in producing more wealth. Capital is something the use of which makes labor more productive and more effective. As land is not wealth, it can, of course, never be considered capital.

5. Economic rent is what is paid for the use of land without regard to the improvements upon the land. It is what both capital and labor pay for the privilege of producing wealth. It is what is paid for access to the storehouse of nature. It is the price paid for the opportunity for employment.

6. Interest is what is paid for the use of capital.

7. Wages is what is paid for services rendered by labor in the production of wealth.

WHAT IS INTEREST?

Interest is the share of the produce going to capital, and wages is the share going to labor. Wages includes the highest officials' salary, as well as the amount that is paid to the laborers and clerks.

It is admitted by everyone that labor should be compensated, but there is considerable objection to the payment of interest. The objection, however, should be directed against interest as commonly understood and not against economic interest.

A vast amount of interest is paid on indebtedness incurred, not for assistance rendered to labor in the production of wealth, but for articles that are immediately consumed; powder blown from the cannon's mouth, and immense warships creeping toward the junk heap. Most important of all is the fact that a large proportion of in-

terest that is paid is for indebtedness incurred in the purchase of land or for the use of land. Interest paid on indebtedness of this kind cannot be regarded as wages paid to labor, since it is not for the use of appliances produced by labor which assist in the production of wealth.

The conclusion therefore is, that interest is what is paid for the use of wealth employed as capital in the production of more wealth; that it is the reward for thrift and self-denial; that its payment is inevitable owing to the inherent differences in the abilities and tastes of mankind; that it is but the deferred payments of wages to labor; that its payment works no hardship on labor nor does it lessen the portion of the product that labor would otherwise receive, since but for its payment, there would be no incentive to provide labor with the use of labor-saving appliances.

Now that we have defined the terms, what are the underlying laws? We have said that in every enterprise the produce is divided into rent, wages, and interest. The whole question for political economy is to discover the natural laws that underlie the division of the produce into rent, wages, and interest. Production in its simplest condition has but two factors: land and labor. The basic law, therefore, is the one that defines the relationship between land and labor.

WHAT MAKES WAGES LOW?

It is the difference in the desirableness of land that divides wealth into the two funds of wages and rent. Labor naturally applies itself to that land, from which, all things considered, the most wealth can be produced with the least expenditure of labor force. Such land is the best. So long as the best land exceeds the demand for it, laborers are upon an equality of opportunity, and the entire product goes to each of them as labor in proportion to the labor force they respectively expend. But when the best land falls below the demand for it, some laborers must resort to land, where, with an equal expenditure of labor force, they produce less wealth than those who use the best land. The laborers thus excluded from the best land naturally offer a premium for it, or, what is the same thing, offer to work for its owners for what they might obtain by working for themselves upon the poorer land. Thus we have the differentiation of rent from wages. Rent goes to the landlord as such irrespective of whether he labors or not. Wages go to the laborer as such, irrespective of whether he owns land or not. Wages fall and rent rises, as demand for land forces labor to land of lower productiveness. "Wages for a given expenditure of labor force, are no more, anywhere, for any great length of time, other conditions being the same, than the like expenditure of labor force will produce from the best land to be had for nothing—rent takes up the difference."

TWO-THIRDS OF THE WORLD UNUSED

It is this law that induces people to grab all the land that they can secure, and keep it out of use, creating a legal scarcity and an artificial demand, to force up rent and the resulting land value. It is this law operating all over the

world that induces the private owners of the earth's surface to keep two-thirds of the world unused. This law does not apply to agricultural land alone; every business, every activity of life, is dependent on some land—city, town, or country. Says Henry George:

"Land is the source of all wealth. It is the mine from which must be drawn the ore that labor fashions. It is the substance to which labor gives the form. And hence, when labor cannot satisfy its wants, may we not with certainty infer, that it can be from no other cause than that labor is denied access to land?"

"When in all the trades there is what is called a scarcity of employment; when, everywhere, labor wastes, while desire is unsatisfied, must not the obstacle that prevents labor from producing the wealth it needs, lie at the foundation of the industrial structure? That foundation is land. Milliners, optical instrument makers, gilders and polishers, are not the pioneers of new settlements. Miners did not go to California and Australia because shoemakers, tailors, machinists and printers were there. Those trades followed the miners. It is not the storekeeper who is the cause of the farmer, but the farmer who brings the storekeeper. It is not the growth of the city that develops the country, but the development of the country that makes the city grow. And, hence, when through all trades, men willing to work cannot find an opportunity to do so, the difficulty must arise in the employment that creates a demand for all other employments—it must be because labor is shut out from the land."

These laws are natural and basic; they cannot be changed without changing the nature of man, and the fundamental law of his nature, that every individual seeks to gratify his desires by the least exertion.

OUR FAILURE TO RECOGNIZE SIMPLE LAWS

It is the failure to recognize these simple laws that has brought about most of the troubles of society. The failure to prevent the increased land value, caused by the growth of population, improvements in the arts and sciences, and division of labor from going into the pockets of private individuals instead of into the coffers of the society that produced it. The failure to recognize the fact that to permit private individuals to gamble on the future effects of the invariable law of rent, has kept a vast continent unoccupied; has kept banks bursting with capital and laborers crying for work, while unused opportunities for the employment of both labor and capital lay at their very door. The failure to see that the artificial scarcity of natural resources and the irresistible law of rent will grind the wage-earner to the position of a medieval serf—it has already done so, even in this supposed land of the free. Under present conditions the tendency of wages to fall can be resisted only by trade unions, or by a public sentiment that favors the payment of a living wage. The struggle against advancing population and the artificial scarcity of land, must, however, finally prove a hopeless one. Strikes, boycotts, riots, can accomplish little in the end against the

irresistable law of rent. The wages of a constantly increasing class of laborers must ultimately fall to the starving point as the price of unused land increases. There is absolutely no hope for the average working man under the present conditions.

THE EVIL DOES NOT FOLLOW FROM THE LAW OF RENT

The evil does not follow from the law of rent, but from the results of the private appropriation of rent. The rental value of land alone arises from the presence and activities of the public, and to the public alone it belongs. Here is a small city. The wages are about the same as they are in other places in the country. The return to capital is about the same and the value of land is low. Come back to this city in twenty years. It can now boast a million people. Wealth pours into it in a never-ending stream until in its granaries, and store-rooms, and factories, is wealth beyond the dream of avarice. Have the wages of the workmen been increased? Comparatively not one cent. Has the interest of those whose capital is invested in the many industries been increased? Very little if any. How about the value of land? The same naked, unscratched soil that was worth a few dollars an acre now commands hundreds of dollars a square foot—Why? Because the golden stream has been diverted from the pockets of those who produced it into the insatiable maw of the class that owns the earth.

Divert this rental value of the land from private to public hands, and you have begun to solve the problem. It would mean that millions of acres of farm land, forest land, mines and coal land, would be thrown open for the employment of labor and capital. It would mean that the conflict between labor and capital would cease, as capital would be unable to take advantage of workmen who had the means at hand for employing themselves. It would mean that cities would grow naturally, and that every additional worker would mean additional wealth and not lower wages. It would mean that every increase in the wealth producing power of the people would go to labor directly in wages, or indirectly, through its absorption by the public and its expenditure for the people's need. All dissensions and the multitudinous "isms" would vanish, as there would be no further need for them. We would have no need for protection, for we could produce enough to exchange our products with every nation on the globe without any fear of their competition. We would have no need for a petrified theology to keep men good, for with want removed, justice and righteousness and the feeling of brotherly love would be the natural growth of the human heart. We would hear no call for anarchism, for under such a government we should have a government of co-operative freemen filling all the essential demands of the ultra individualistic philosophy. We would have no demands for the socialistic state, for with the proper division of wealth which a recognition of these laws would bring about, there would be no need for the annihilation of private industry

except in those things that are in their nature public and monopolistic. To quote Henry George once more:

"This revenue arising from the common property we could apply to the common benefit as were the revenues of Sparta. We would not establish public tables; there would be no need for it. But we could establish public baths, museums, libraries, gardens, lecture rooms, music and dancing halls, theaters and universities, technical schools, shooting galleries, playgrounds and gymnasiums. Heat, light, and motor power as well as water, might be conducted through our streets at the public expense; our roads lined with fruit trees; discoverers and inventors rewarded; scientific investigations supported, and in a thousand ways the public revenues made to foster the public benefit. We should reach the ideal of the socialist but not through governmental repression."

REGULATING OUR RELATIONS BY A KNOWLEDGE OF SCIENCE

The advantage of a knowledge of any science is simply that it will enable the people to regulate their lives so that they can live in accordance with the laws of nature, reduce friction to a minimum, and assist in increasing the happiness of the human species here on earth. The knowledge of the science of political economy will have the same result. It will cause people to see the folly of permitting unrestrained speculation in the basic element of production. It will induce them to recognize the injustice of permitting private individuals to levy toll upon all labor and capital in the world. It will open people's eyes to the folly of taking the wealth created by the individual, for the purpose of supporting the government, when the government, by its own activities, has created a fund of its own. It will cause people to see that the exploitation of labor by capital is impossible, so long as labor has access to the material from which capital was in the first place created. It will cause people to realize as they never have before, that land grabbing, the desire to own men by owning the earth upon which they live, has been the cause, since the dawn of history, of internal conflicts, bloody reprisals, labor conflicts, oppression, high rents, slums, panics and half the ills to which humanity is heir; that it has overthrown nations and peoples and even entire civilizations, and that it has smothered the best instincts of humanity under the blasting shadow of the dead hand. It will awaken people to the fact that the only real cure for the ills of society is to declare the rental value of land to be the common property of all and to do so by the simple and natural expedient of compelling every owner of every foot of ground in the nation, to pay its rental value every year into the public treasury for public uses. A simple expedient that will unlock the portals of a new continent whose millions of acres of fertile soil and virgin forests and mines and water power could keep a world in comfort. It will make it possible for labor and capital to co-operate in the production of wealth. It will destroy the congestion of the city; lessen vice and poverty and crime. It will create a new earth.

A Sermon on the Genesis of Rent

THE discontent, class hatred, and poverty, which have increased steadily as wealth has accumulated, cannot reasonably be attributed either to envy or to lack of religion, or even to capitalistic methods of production. Nor are they fortuitous. Behind these things, and responsible for them, is some great wrong.

Were we to attempt to enumerate the many things that have influenced profoundly the social evolution of man at the head of the list we would put the institution of marriage, and next below it private property rights.

Labor constitutes the only valid basis for the private ownership of property. To the producer belongs the thing produced. He who owns a given thing may do with it as he pleases; use it, sell it, give it away, or bequeath it. If his right to do any of these things is abridged, to a corresponding degree are his private property rights infringed upon. If the principle is once admitted that the government may take for public use, without the individual's consent, any part of that individual's property, it follows as a matter of course that in the event of apparent need the government may take it all. Then of what value are labor-titles to property?

The fact that modern methods of production are complex and that it is difficult to determine how much of the total product a man's labor may actually have produced, affects not at all the fundamental proposition that he whose labor has produced a given thing may claim this as his own. There is a science of mathematics. That I personally am unable to solve a given problem in mathematics by no means reflects on this science; it evidences merely my personal incapacity.

Our present tax system is a denial of private property rights. It is socialistic. It is but the entering wedge of a socialistic commonwealth. A socialistic commonwealth is the antithesis of democracy.

While we are fully conscious of the many shortcomings of democracy and deplore its weaknesses, we yet believe that in it there is to be attained a degree of liberty and happiness that men have been unable to secure under other methods of government.

Either the individual owns property, or he does not. If he does own it the determination of the use that is to be made of it rests with him. If the government owns it the man, in using it, is but the agent of that government. The deprivation of property may be, sometimes really is, the deprivation of life. If we concede to the government the right to take and use the products of individual labor we virtually deny the *natural right* of the individual to life, liberty, and the pursuit of happiness; we subordinate the individual to the group.

But we must have government. Government must be supported. For the support of government revenue must be obtained. Private property rights must not be violated

by the government. But without such violation how can public revenue be secured? To answer this question let us picture to ourselves a small but growing settlement in and about which there are available for cultivation sections of agricultural land of different grades of fertility, and an annual demand for one hundred bushels of wheat.

Let us assume that at a labor cost—interest need not here be considered—of \$100 per section, there can be produced in one year, upon the first, one hundred bushels of wheat; upon the second, ninety bushels; and upon the third, only eighty.

The yearly demand being for but one hundred bushels of wheat, obviously but one section of land will be cultivated, and this the best of those that are available—that which may be termed "the one hundred bushel land." Wheat will now sell for \$1.00 per bushel, and the crop for \$100.

When, owing to an increased population and a consequent increased demand for wheat, the price of this commodity advances to \$1.12 per bushel, the land of the second grade will be used. Ninety bushels, at this price, will bring \$100. But now the product obtained from the highest grade land will sell for \$112.—twelve dollars of which is "rent."

The poorest land that is available will be used when its crop can be sold for \$100. This is, of course, when wheat brings \$1.25 per bushel. When this point has been reached eighty bushels of wheat will bring \$100; ninety bushels \$112.50; and one hundred bushels, \$125.

Three hundred dollars, and this only, out of the total \$337.50, represents individual earnings. The balance is "rent." It is community-created. To whom does it belong? We may regard it as private property, if we choose. But the fact that we do so regard it doesn't alter facts. Let us not forget that as the population of this community of ours has grown the needs for government have increased. In virtue of the fact that the result of the growth of population has been to create this fund it would appear logical and quite in accordance with justice to regard it as public wealth. It can then be taken by the government without violation of private property rights. And if justice is to be done by the government *public wealth must be taken for public use*. If the government fails to exercise the property rights in community-created wealth private property must be taken. If private property is taken capital and labor must assume a double burden.: They must furnish money for governmental use and also support a privileged class.

The failure on the part of society to collect and use ground rent must ultimately divide the human family into two groups: A privileged class on the one side which reaps but which sows not, and on the other, a mass of men who sow but who partake not of the harvest. No democracy can endure if with it there exist two classes, one privileged, the other exploited. A privileged class is parasitic. A parasite can grow only at the expense of the host. Sooner or later the host must either do away with the parasite or be himself destroyed.

Wherever men live in contact with their fellows and cooperate in the production of wealth ground rent appears. This rent measures, with an approach to mathematical accuracy, the value of the advantages now accruing to some man or men by reason of ownership or control of certain tracts of land. Its natural function has been said to be "to equalize the natural opportunities available to men." But it can fulfill this function only if it falls into the hands of its rightful owners. But whatever the disposition made of it, it is produced without cost to either labor or capital.

In return for the ground rent which landowners receive they give nothing. This fact we would emphasize. Did they give in return for it an equivalent in labor they would add to the common store of wealth as much as they take out. There would then be no loss. But they give nothing; they produce nothing. Hence what they consume must be provided by the labor of others. The burden on labor and capital is not in producing ground rent but in supporting the government and in addition producing the real wealth which is consumed by the privileged classes and their multitude of personal servants, and in doing this under the poorest possible conditions.

As the wealth of the privileged classes increases, their holdings extend and come finally to include the most valuable of the earth's natural resources: its coal, its metals, its lumber, and its oil. When also there fall into the same hands the great industrial plants and the lines of transportation and communication, and the press, the subjugation of the small capitalists and of labor is practically complete.

Three factors are involved in the production of wealth. These are labor, land, and capital. Were the land free; were labor in a position to make use of the raw materials that exist in the mines and in the forests, it could not be exploited. But the land is not free. Labor is compelled to deal with a combination which includes both the land-and-resource-owning and the capital-owning classes. Great capitalists, now powerful by reason of their alliance with those who control the land and natural resources, reduce to a condition but little removed from that of servitude the masses of the world's workers. And labor is impoverished. And poverty increases. As poverty grows ignorance and prejudice increase and as ignorance and prejudice increase, the hope of solving our industrial problems by an appeal to reason grows steadily less.

For the prosperous and continuous operation of our complex systems of wealth production and exchange it is necessary that every productive worker receive for his labor approximately the equivalent of what he produces. If he does not, and if such failure is general, it necessarily follows that sooner or later the storehouses and markets will become choked with goods. This causes a cessation of manufacturing, a stoppage of wages, and stagnation of business. From this vicious circle, while underlying conditions remain the same, there is no way of escape. Periodic "hard times" become the rule.

If the domestic market cannot absorb the goods that are

produced the surplus must be disposed of abroad. While there is a China, a Russia, a South America, or an Africa to exploit, our manufacturing plants may continue to operate. But when other peoples reach a point in development where they too are producing a surplus of goods that must be disposed of in these same foreign markets, friction is sure to occur. Superior goods, lower selling prices, or superior salesmanship, may suffice for a time to keep for a given nation the markets that it must have. But when competition becomes too keen and peaceful methods fail, other practices must be resorted to; a show of force, perhaps, must needs be made. The "open door" must be maintained. The last act in the drama is war.

The tax burden imposed upon the workers in this country, even before the war, was so great as to so reduce the purchasing power of American workmen that they could not buy goods in sufficient quantities to keep clear our storehouses and our markets. Profiteering, if it occurred, may have made the matter worse, but the indirect taxation of the masses made impossible the continuous prosperity of American industries and trade. Today conditions are worse. Seriously handicapped by the smaller tax burden, our industries and our already impoverished masses must shoulder an even greater load. And lest the poor may somehow escape it is proposed that a sales tax be adopted. In defence of this proposal an economist explains that incomes are measured, not by receipts but by expenditures; expenditures being an index of consumption. And an especial merit attaches to the sales tax, we are told: It is a means whereby purchasers of goods can be relieved unconsciously of their wealth. Deceit, then, is the price of peace!

To palliate the many ills that are manifested in the body politic the government assumes a paternalistic role. This but adds fuel to the flames. To enter the field which properly belongs to private enterprise and to support the army of officials and assistants whose employment is made necessary by these undertakings, more and more revenue is required. As bureaucracy grows, and as the taxes mount, the dependence of the working classes increases, suspicion of government and antagonism to it develop, individual initiative and self respect decline, and political ideals become debased.

To return to our illustration, which is but a statement of the Ricardian Law of Rent, the poorest land at the time in use is known, in economic parlance, as "marginal land." The cost of production at the margin of cultivation determines the selling price of products.

If the current rate of interest is five per cent., and if land is regarded as a proper subject of investment, our "one hundred bushel land" should sell for \$500. and the "ninety bushel land" for \$250. Suppose we levy a tax of 5% on this capital value. This will reduce to nothing the selling price of land, but will not affect the price of wheat.

If a tax is levied on wheat there is nothing to prevent the addition of the amount of the tax to the price of this product. If a tax is levied on land, and this on the basis

of value, marginal land, as it produces no rent and therefore has no investment value, will not be affected. If, therefore, landlords, seeking to recover from tenants the amount of the tax, increase their rental charges, tenants may abandon if they choose, the rent-producing land and cultivate for themselves the free land at the margin. Here they will be as well off as before; their net returns will be the same. Being left without tenants landlords may pay their own taxes, or dispose of their holdings—or reduce their rental charges and again find tenants.

On marginal land wheat, in the illustration which we use, is produced at \$1.25 per bushel. Those who have wheat to sell must therefore meet this price. Consequently those having to sell wheat that is grown on taxed land cannot, by adding the tax to the selling price of this commodity, reimburse themselves for what they have been required to pay.

We would have the principle of property rights rigidly applied. We recognize fully the validity of the theory that "to the producer belongs the things produced." We would abolish all taxes with the exception of one that is to be levied upon land in accordance with its fair value, the rate of taxation to be such as to turn into the public purse the entire community-created increment. Such a tax on land values will make free marginal land; it will, in effect, create a public domain. In a public domain lies man's only way of escape from the house of bondage.

When marginal land is free it will be available for use without payment of purchase price or tax. When this condition applies, what men can earn for themselves upon land which costs them nothing will constitute *natural wages*. Upon natural wages the entire wage system should rest.

Where land is free there can be no exploitation of labor. The competition of free land, the fact that the free land always beckons to every worker, will compel those who would induce others to enter their employ to raise to the maximum the wages that they offer.

If nothing were accomplished by the reform which we advocate beyond creating a public domain much would yet be gained. Economic liberty would be established and wages would be much increased. But we shall accomplish even more: The untaxing of private property will indirectly still further increase real wages; this increase being proportionate to the taxes that are removed.

We desire and expect the government to make secure our possession of our private property. But except we insist that the government exercise its own property rights in community-created wealth we cannot expect that our private property rights will be preserved.

It should be superfluous to state that the law of rent, which we have sought to make clear, explains the origin of value not only of agricultural land but of all land, wherever situated and however used. Land values, of course, are greatest where population is most dense—in cities.

The natural order is not at fault. It is our failure to apprehend the natural order and our folly in ignoring the

ethical dictate in public affairs that has led us into the slough of despond in which we find ourselves.

Instead of trying to regulate by statute all the affairs of men, their comings and their goings, we should strive to discover the laws of life and to live in accordance with them. It is only by obeying such laws, it is only by adjusting ourselves to the natural order, that we can hope ever to see established upon the earth a peaceful human society.

Ground-rent is community created. This being the case, to whom does it belong? This question we must answer, and answer in accordance with justice or step aside and leave to another people with truer vision the task of carrying on to higher levels the civilization which we have been found unworthy further to develop.

In the genesis of ground rent lies the solution of the social problem which has so long vexed the hearts of men.

F. M. PADEFORD, M. D.

Ignorance or Cowardice

THE most sinister feature of the "tax revision" campaign to secure the repeal of the surtax on incomes and the excess profits tax is the way in which it has been dealt with by the press. Backed up by the great bankers, financiers, advertising manufacturers and the National Retail Dry Goods Association, representing the leading department stores, it has been able to induce the newspapers liberally to give space to the one-sided and unfair statements that constitute the case for tax "revision" that means tax "shifting." It is possible that many editors who favor real tax reduction have been misled by the pretense that this is the object of the "revisers," but there is no such excuse for the editors of our great city dailies. They all know perfectly well that "tax revision" is a mask for "tax evasion," and that if the alleged "painless" sales tax is adopted, and the surtax on incomes and excess profits tax abolished, there will be no further propaganda for lighter tax burdens. On the contrary, as admitted by the advocates of the sales tax, the burden of that tax will be so cleverly covered up that it will not easily be felt, and Congress will go on in its big appropriation way with little effective public sentiment to check it.

I have read daily for the past year eight or nine New York newspapers, and frequently see those of Boston, Chicago, Philadelphia and other cities. While filling their columns with canned arguments sent out by the tax revisers, they have practically, with a very few exceptions, given nothing on the anti-tax-sales side. When at a Tax Conference at the Hotel Astor in this city a representative of 1,500,000 organized farmers denounced the sales tax as an iniquitous scheme for untaxing the rich, not one paper that I saw published anything material of his remarks, and most of them ignored them.

While the hearings on revision of the Internal Revenue laws were being held a few months ago by the Senate Committee on Finance, the newspapers of the country gave, as a rule, from three to seven times as much space to those

witnesses favoring repeal of the taxes on wealth, as to those speaking for millions of farmers and workers. The latter do not advertise.

The chairman of the Legislative Committee of the National Grange, the oldest and strongest farm organization of the country, submitted a vigorous protest against the sales tax. I was unable to find in the public library a single newspaper that published extracts from this statement, and most of the papers did not even refer to it as an item of news. The American Federation of Labor, on behalf of 4,000,000 workers, denounced the sales tax, and was accorded by most of the papers a three or four line notice. When Mr. Otto H. Kahn rehashed his taxation platitudes at Plattsburgh, the New York Times gave them more than a column.

I am not a man with a grievance, but perhaps you will allow a brief reference to my personal experience. I have been a writer on economic questions for more than thirty years, and have had many letters published in the various New York newspapers during that period. Several of the leading morning journals and one evening paper which have frequently published my letters, have refused to publish brief criticisms of the sales tax. They have printed my letters against prohibition, against a return to a high protective tariff, and on various other subjects, but have uniformly turned down all letters pointing out the real nature of the movement for tax revision that is being conducted by the so-called "tax reformers," who are willing that somebody else should pay their taxes. This is not merely a coincidence. My letters were brief and to the point. They were suppressed because they exposed the ignorance of some of our alleged banker-economists, and showed the absurdity of trying to remedy conditions of decreased buying capacity due to high taxes, by putting a new tax on all articles of general consumption.

This is merely another illustration of the fact that either consciously or unconsciously the press is controlled by what it thinks is the desire of the business, financial and real estate interests. The pretension of a "free press," is, as shown by William Marion Reedy a few years ago, wholly a myth. The newspapers publish what is pleasing to the advertisers, and suppress what is likely to offend the privileged interests. There are a few honorable exceptions, but the great majority of the eleven thousand or more publications issued throughout the country are too cowardly to publish facts or arguments that tend to interfere with the present monopolistic, profiteering regime. The most urgent need of the time is a press published in the interest of all the people that will fearlessly print the truth.

WHIDDEN GRAHAM.

UNLIKE *Cleveland Press*, we don't know what the world will be in 3,000 A. D., but land speculators are eager to take a chance on what it will be 99 years hence.—H. M. H., in *Cleveland Citizen*.

WHEN government fails in regulating railroads, we are skeptical of its ability to regulate babies.—H. M. H.

NEWS—DOMESTIC

California—San Francisco

THE interest shown in the meetings celebrating the birthday of Henry George in San Francisco, Los Angeles and San Diego, make it plain that the movement in California is taking on new life.

Cary Richard Colburn, secretary of the Single Tax Society of San Diego, writes that a larger crowd than usual met at a dinner to honor the memory of our great leader and thinker. Mr. Colburn informs us with much enthusiasm that the best of feeling prevailed at the dinner and that arrangements have been made to have a dinner every month hereafter.

The Los Angeles Single Tax League also had a dinner attended by a hundred and fifty and presided over by William C. DeMille. Stoughton Cooley, former editor of the *Public*, spoke, and plans were made for organizing Southern California.

The San Francisco dinner received fine reports from the papers of that city. Among the speakers were Mr. Older and John D. Barry, of the *San Francisco Call*. Mr. Barry wrote three days in succession on the speech of Lincoln Steffens made at the dinner, and described the occasion in his usual interesting style.

As a result of the dinner much new strength developed. Dr. H. Wahle, of Oakland, has enlisted for public speaking and has already begun the making of engagements. During the past two months Mr. E. Backus has distributed over 5,000 pieces of literature. The distribution of advertising matter is Mr. Backus' business but he did our work without charge.

Dr. Ethel Lynn spoke to about fifty members of the Women's Business Club of San Francisco. I answered questions when Dr. Lynn finished. The questions showed that those present were thinking.

The State Superintendent of Public Instruction has issued a warning not to allow pupils to compete for prizes offered by the Great Adventure League for the best essays on the Single Tax on the ground that the question is a partisan one. Essays may be written for prizes offered on questions more academic. Today's papers offered cash prizes for essays written by school children on the question of who was responsible for the ideas of Thomas Jefferson in the Declaration of Independence. The statement did not say that Jefferson cribbed his ideas from French radicals and presented it in plain English terms, but this is what seems implied.

The revised edition of Harry Willock's "Unused Democracy" is an excellent presentation of the Single Tax. The Great Adventure League is having a large quantity printed for the campaign. The Single Tax Amendment will be printed in the booklet. The prospect for a successful campaign continues to be more and more hopeful.

WILL L. ROSS.

California—Los Angeles

THE Great Adventure League is not in charge of the Single Tax campaign in Southern California. Its operations are confined exclusively to Northern California including San Francisco, Oakland, Berkeley, Sacramento and surrounding territory.

The Single Tax League, on the other hand, does not operate in Northern California, but has charge of all the work in Southern California including, of course, Los Angeles, San Diego, Riverside, Redlands, Pasadena, Bakersfield, Fresno and surrounding territory.

This statement is made at this time because, since each league makes appeals for funds, some confusion has arisen in the minds of many Single Taxers. Especially so since the limitations of space influences each league to emphasize its own needs and the importance of its work without special mention of the work and needs of the other league.

The two leagues are working harmoniously for an initiative measure which in all essential respects is identical with the measure voted on at the last election. The two leagues have joined in the publication of the Henry George *Standard*. Joint committees covering many phases of the work have been selected, but each league is responsible only for the work in its own territory.

The Single Tax League is undertaking organization, educational and propaganda work. Mr. E. L. Duffy, of the editorial staff of the Los Angeles *Examiner*, has assumed responsibility for the work among retail merchants. Senator L. J. Quinby, formerly of Omaha, and ex-editor of the *Chancellor*, is in charge of the work among real estate men. The Farmer's Taxation League has been organized for work among the farmers. The objectives of these various activities are to show concretely the blighting effects of land monopoly on useful effort; and to emphasize the fact that the significant feature of the Single Tax is not the burdens it imposes but the burdens it removes.

GEORGE A. BRIGGS.

Georgia

THE Atlanta Equal Suffrage Association of Atlanta, Ga., noting the recent statement of Governor Thomas W. Hardwick on the desirability of discriminating in the tax laws between "earned and unearned" incomes has gone on record with the following resolutions: (Dr. Grace Kirkland is connected with this Association.)

"Whereas, the burden of taxation calls for immediate relief, and

Whereas, the demand for revenue whereby to maintain all governmental institutions was never so great, and

Whereas, the only means of harmonizing these two apparent conflicts is by enacting the principles of moral right and justice in our system of taxation, without fear or favor; therefore, be it

Resolved, by the Atlanta Equal Suffrage Association, that we commend that portion of Governor Thomas W.

Hardwick's message to the legislature enunciating the principle of discriminating for purposes of taxation between "earned" incomes and "unearned" incomes; and be it further

Resolved, That the admission that some may enjoy "unearned" incomes is proof of grave wrong in our economic system; and be it further

Resolved, That the power of taxation should be exerted at the very roots of this wrong so as to prevent its operation, rather than permit the wrong to continue and merely attempt to palliate its effects; and be it further

Resolved, That the way to accomplish this lies in the taxation of land values, since these comprehend all natural wealth which, by being monopolized without proportionate return to society, constitute a special privilege by which an increasing many are compelled to pay tribute to a decreasing few; and be it further

Resolved, That we stand for the Single Tax, or taxation of land value, as the only just means of raising revenue; and be it further

Resolved, That we pledge our support to any and all measures now possible which trend in the direction of the Single Tax; and be it further

Resolved, That we give this expression of our views to Governor Hardwick and other State officials on whom the financial problems of the State are bearing heavily, believing that those entrusted with momentous responsibilities and compelled to encounter obstacles should receive cordial encouragement in any meritorious effort.

Passed in open meeting July 20, 1921."

New Jersey

THE only candidates to be voted for in this State are those for the legislature. As there is no distracting question the time seems opportune for placing Single Tax Party nominees before the people.

The Single Taxers of Bergen County have not neglected the opportunity, and have placed in nomination for the Assembly H. A. C. Hillyer, of Tenafly, and Alexander F. Koch and Robert A. Shannon, of Morsemere.

There are peculiar difficulties confronting the getting of signatures to petitions for independent nominees in this State, since there must be five witnesses to every signature. This necessitated a tour of the county in an automobile, and in five nights the required number of signatures were secured.

At this writing we have no report from any other counties than Bergen, but we understand that Union County has candidates in the field.

Mr. E. M. Caffall has held a number of meetings and reports an increasing interest. He spoke to the Improvement Association at Fairview, N. J., before an eager audience. Mr. Caffall continues his column in which he discusses current happenings in the light of the Single Tax, in 10 papers in Bergen County. These discussions have

real distinction and have called forth the following from the *Palisadian*;

"The more one sees of the writings of Edward M. Caffall the more one is drawn to the conclusion that he is the best writer of good English in Bergen County. He is a thinker of rare abilities and ranks with the strongest men of the entire country."

New York

THE Single Tax Party of New York City have placed the following ticket in nomination: For Mayor, Joseph Dana Miller; for Comptroller, George R. Macey; for President of the Board of Aldermen, Morris VanVeen; for President of the Borough of Manhattan, Fred. J. Riley; for Sheriff, Norman C. B. Fowles; for Register, John J. Hopper, and for Judge of the Court of General Sessions, Robert Ferari. Mr. Hopper is also running for Register, an office which he once held with honor to the city and credit to himself, on the ticket of the "Torrens Law Party."

There was for a long time the hope that Mr. Amos Pinchot could be induced to accept the nomination for mayor, but after long consideration and many and protracted sittings of the committee with him, Mr. Pinchot declined to accept. He is busy writing a work on political economy and desires to give all his time to literary work. We regret this decision, since the situation in this city gives us an opportunity for presenting our doctrine with a candidate such as Mr. Pinchot that would attract universal attention.

Through the efforts of the Single Tax Party a plank appears in the Farmer-Labor Party that is straight Single Tax, since it advocates the taking of the entire rent of land. A vote for Mr. DeHunt, the party candidate for Mayor, or for Ben Howe, the party's nominee for Comptroller, will be a vote for the Single Tax. This concession holds out the possibility of a greater co-operation in the future along our lines. But the Single Tax Party maintains and will continue to maintain its separate identity as it has in the past. The great value at this time of putting a Single Tax ticket in the field is the unequalled opportunity that is now offered to present our doctrine as a solution of the housing situation that is still acute.

The new headquarters of the party is the best and most conspicuous home that the Single Taxers of this city have ever claimed as their own. It is on the corner of 7th Avenue and 13th Street, one of the busiest corners of the city at all hours of the day and night. Just below our windows is the subway entrance, and a block north of us is populous 14th Street. Along the avenue goes a ceaseless train of automobiles, and visible to the occupants is a sign that tells them that here is the headquarters of the Single Tax Party. Many thousands of passers-by halt daily before the inscription that tells them that the Rent of Land Belongs to the People.

The Single Tax Party offers school pupils four prizes of \$10, \$5, \$3 and \$2 for the best four essays on the question: "Shall we abolish every tax now levied on the people of

the United States and collect the entire rent of land for Federal, State and local expenses?"

Essays must not exceed 700 words, and the contest ends October 21st. Essays should be addressed to the Essay Editor, Single Tax Party, 7th Avenue and 13th Street. The contest is confined to pupils of the public schools of New York.

Splendid outdoor meetings are being held at 96th street and Broadway. The attendance at some of these meetings has been over five hundred. Morris VanVeen and George Lloyd have been the principal speakers. There is a crying need for more speakers. The people listen eagerly to the message.

A Get Together Supper was held on Saturday evening, September 24. Miss Schetter presided and among the speakers were Morris VanVeen, Dr. Sneiderman, James A. Robinson, Ben Howe and Joseph Dana Miller.

Ohio

ON August 6th the Cuyahoga County Single Tax Club met at the Summer home of Mr. and Mrs. E. W. Fisher, at Avon Lake Park on Lake Erie, west of Cleveland. About 40 were present and a fine time was had in spite of the rain. A lively discussion was started over Single Tax Party activities.

The anniversary of Henry George's birthday was commemorated at the Hotel Winton. Mr. E. W. Doty presided and Dr. C. F. Grumbine, John Z. White, and Mrs. Mary Spargo Frazier also spoke. Alexander Rose, custodian of the Tom L. Johnson monument, also made a few remarks.

Henry J. Davies, secretary of the Cleveland Railway Co., and former secretary of Tom L. Johnson, read a speech made by Henry George at the American Congress of Churches held in Cleveland in 1886. Mr. Davies at that time was a court reporter and covered the speech.

The County Executive Committee of the Single Tax Party met Saturday to consider the advisability of endorsing one of the candidates for mayor this Fall. It was unanimously decided not to endorse anyone, but to devote all our time to perfecting our organization for the campaign for governor next year and to aid the work in Cleveland and other parts of the State. The reason for this action is the peculiar provisions of the Cleveland charter which does not allow us to go on the ballot as Single Taxers. Everything must be "non-partisan." The result is that the Democratic and Republican parties each endorse one main candidate and then support two or three other subsidiary candidates as first, second and third choices of the "Mary Ann" ballot.

We are going into the campaign, however, to do what we can to defeat those candidates who are trading on the name of Single Tax but do not advocate it. We plan to hold street meetings during the campaign, recruit members for the party and sell subscriptions to the REVIEW.

In Youngstown Mr. Arnold Camm is candidate for

Mayor on the Single Tax Party ticket, with quite a number of Single Tax nominees for councilmen.

Mrs. H. O. Ruggles has been appointed County Organizer. The members of the Executive Committee of Cuyahoga County are Geo. J. Foyer, Henry B. Strong, Richard C. Barnum, George Cook, and James B. Lindsay, secretary.

Vic. Donahey, former State Auditor, Democratic candidate for Governor last Fall, and receptive candidate for the same office this year, in an interview in the *Cleveland Plain Dealer*, said:

"The most pressing need the people of Ohio seem to have at present is for some leader with courage to find a solution of the taxation problem, which governor after governor has put off and shifted responsibility for. To continue to do that much longer will be to run this State into a most burdensome taxation muddle. Until we do find some leader with the nerve to meet the issue squarely and rally the bulk of the people to his cause, the taxation question will never be settled." JAMES B. LINDSAY

Oklahoma

THE Oklahoma Labor Conference which took place at Shawnee last month, was attended by over three hundred delegates. Mr. A. J. Hamm was present, but not as an official delegate. He reports that he mingled with the delegates and found many of them hospitable to the Single Tax. The Declaration of Principles is, however, silent on the land question.

Mr. Hamm also reports that as a result of his work in Tulsa a Single Tax club will soon be organized there.

Oregon

SAVING only one, the labor unions that have to date voted on the Single Tax Amendment to be submitted, have endorsed it.

The *Journal* continues friendly, but the *Portland Oregonian* is as reactionary as ever. It says in a recent issue: "It is doubly good to be an American where landlordism has not gained a foothold and is commonly rebuked when it does appear. It is entirely possible in this country for any wishful (sic) citizen who feels the urge of the soil (whatever that may mean) to become his own landlord and till his own acres." Evidently the *Oregonian* is under the impression that the only use to which land can be put is to till it.

Mr. Hermann spoke before the machinists, who pledged support and will raise money for the campaign at their next meeting.

Among recent visitors to Oregon were Charles James, now of Oakland, California, and C. M. Carr, of Denver. Both are intensely interested in the Oregon campaign.

Pennsylvania

THE Single Tax Party, of Philadelphia, in convention assembled, have nominated the following ticket:

Robert C. Macauley, Register of Wills; Charles Schoales,

Receiver of Taxes; Frederick C. Mayer, City Treasurer; William R. Kline, City Controller, and Joseph B. Chamberlain, District Attorney. Men named for the judgeship offices were Thomas J. Wilson, Dr. John Purdy, John Kass, Frank Pfrommer and James A. Robinson.

Magisterial candidates are James McCormick, George A. Haug, Oliver Wengert, Thomas Kavanagh, Timothy J. Connelly, Michael J. Conway, John A. C. Owens, Thomas J. McCaffery, Samuel H. Reading, K. P. Robinson and Leo E. Marks.

Texas

THE first conference of Texas Single Taxers was held in Dallas, March 16 and 17, 1916, when the present Single Tax League was organized. There has been no break or let up in the work from that time until now. The past year has shown very marked advance in the movement. It now gives promise of becoming a live political issue in the near future.

This second conference was called to order at two o'clock Friday, Sept. 2, 1921, by the executive secretary of the League. A committee consisting of C. A. Teagle, Houston; R. G. Hollingsworth, Coleman, and John R. Fuchs, New Braunfels, was appointed to recommend officers for the coming year.

The resolutions had been prepared in advance by a number of those in attendance. These were read, section by section, by E. G. LeSturgeon, of San Antonio, and finally adopted.

The committee on officers for the coming year recommended the following who were elected: John W. Gaines, chairman, San Antonio; C. A. Teagle, vice-chairman, Houston; J. M. Penland, vice-chairman, Waco; J. B. Lewright, treasurer, San Antonio; Wm. A. Black, executive secretary, San Antonio.

On motion of Mr. LeSturgeon the conference instructed the executive secretary to name lecturers on the Single Tax from different parts of the State and print their names on the League letterheads.

There was general discussion of the previous work of the League. Plans for reaching the people through the metropolitan press, the country press, labor, trade and other class publications were discussed. It was the consensus of opinion that all these channels should be used, but the discussion developed that no uniform plan can apply to all alike. Systematic plans of newspaper publicity must be worked out in keeping with the funds available.

There was general discussion of ways and means. A proposed budget of \$10,000 was submitted and a determined effort should be made to raise it. This is \$7,000 more than the League has been using in the past. The executive officers were instructed to co-operate and make appeals to business men for the necessary support of the work. Five of those present pledged \$100 a year, three \$60 a year and one \$25. The meeting was marked by an intelligent dis-

cussion of conditions, prospects and plans and a determined effort to go forward in the firm belief that success is near.

The Texas papers contained good reports of the conference some of them printing the call from William A. Black, who is a representative in the legislature and executive secretary of the Single Tax League of the State.

The following resolutions were adopted:

WHEREAS: All necessities for our existence and the progress of civilization result from the application of labor to land or natural resources and depend upon the access of labor to that source of all wealth; and,

WHEREAS: The ever growing need of governmental revenues should be so met as to promote rather than discourage the development of natural resources and industry; and,

WHEREAS: The present methods of taxation permit industrial practices which prevent rather than promote development of natural resources; and,

WHEREAS: Labor being dependent upon the just use of natural resources for employment of the millions of unemployed is an indictment of our intelligence; and,

WHEREAS: Taxes as now placed cause an unjust distribution of wealth, hence progress is accompanied by deep-seated poverty alongside greatest wealth; and,

WHEREAS: Poverty, the slum tenant, ignorance, disease, crime, are the direct results of land monopoly; and,

WHEREAS: Taxes on improvements, industries and business encourage the withholding of large tracts of farm lands and vacant lots in the city from use by those who need them; now,

BE IT RESOLVED: That the first step in Texas required to produce the necessary revenues for State, counties and cities to encourage industry and to remedy these evils, is an amendment to the Constitution of the State of Texas, providing for the exemption of all improvements in or on land and personal property from taxation and placing the entire charge of taxation on the use-value of all lands and natural resources.

John Z. White's Lecture Appointments

BRANTFORD, ONT.: Rotary Club, Thursday, Oct. 13th, noon.

MEDINA, N. Y.: First Baptist Church, Friday, Oct. 14th, evening.

LONDON, ONT.: Rotary Club, Monday, Oct. 17th, noon.

TOLEDO, OHIO: Exchange Club, Tuesday, Oct. 18th, noon.

TOLEDO, OHIO: Chamber of Commerce and Adv. Club, Wednesday, Oct. 19th.

DETROIT, MICH.: Caravan Club, Thursday, Oct. 20th, noon.

LONDON, ONT.: Kiwanis Club, Friday, Oct. 21st, noon.

COBURG, ONT.: Monday, Oct. 24th.

YONKERS, N. Y.: Chamber of Commerce, Thursday, Oct. 27th, noon.

TRENTON, N. J.: Y. M. H. A., Sunday, Oct. 30th, evening.

EAST HARTFORD, CONN.: High School, Wednesday, Nov. 2nd, A. M.

MALDEN, MASS.: Chamber of Commerce, Thursday, Nov. 3rd, noon.

NEW LONDON, CONN.: Rotary Club, Thursday, Nov. 3rd, evening.

BENNINGTON, VT.: Friday, Saturday, Sunday, Nov. 4th, 5th, 6th.

HOLYOKE, MASS.: Forum, Monday, Nov. 7th.

SPRINGFIELD, MASS.: Hampden Club, Tuesday, Nov. 8th.

CONNERSVILLE, IND.: Chamber of Commerce, Tuesday, Nov. 15th.

EVANSVILLE, IND.: Kiwanis Club, Thursday, Nov. 17th, noon.

LOUISVILLE, KY.: Advertising Club, Monday, Nov. 21st, noon.

CHICAGO, ILL.: Executives Club, Friday, Nov. 25th, 12.30 noon.

CHICAGO, ILL.: Lions Club, Wednesday, Nov. 30th, noon.

BAY CITY, MICH.: Exchange Club, Tuesday, Dec. 6th, noon.

LANSING, MICH.: Kiwanis Club, Thursday, Dec. 8th, noon.

CLEVELAND, OHIO: Feb. 2nd to 9th inclusive.

CLEVELAND, OHIO: Wimodausian Club, Friday, Feb. 3rd, 2 P. M.

Fichte a Single Taxer

FICHTE, one of the profoundest philosophers of Germany, said: "Human freedom depends on the collective ownership of natural resources. How can one man have the right to prevent another from cultivating an acre in any other way than by cultivating it himself?"

A Gem

THERE are no cheap apartments anywhere in the City of New York. Tenants have found that hard fact out this Autumn and are reconciled to reducing the volume of their luxuries and applying the difference to their rent.
Real Estate Record and Guide.

UNEMPLOYMENT problem will vex us as long as earth-owners fence in idle land.—H. M. H.

THE League of Women Voters of New York, of which Mrs. Frank A. Vanderlip is State Chairman, have issued a Questionnaire in which neither Taxation nor Housing is mentioned. What's the matter, Ladies?

PROFESSORS of sociology don't classify respectable grafters among the defective, dependent and delinquent.

—H. M. H.

NEWS—FOREIGN

Argentine

THE Geogist Liberal Party, under the leadership of able and conspicuous intellectuals, is now an accomplished fact in the Argentine.

The national headquarters are at C. Pellegrini, 169, Buenos Aires. We have received samples of the propaganda literature being circulated there in pamphlets and bill-posters. An American will be struck at once by the fact that the portraits of Henry George and Argentina's first president, Rivadavia, appear side by side, as the spiritual leaders of the movement.

As illustrating the spirit and scope of the campaign now being carried on by the Geogist Liberal Party of the Argentine, we can perhaps do no better than reproduce in English the following manifesto which appears on one of the wall-posters above referred to:

"FELLOW-CITIZEN:

These are objects clearly stated, maturely considered, and based on the true and irrefutable principles of political economy, which the great Argentine, Bernardino Rivadavia, understood and attempted to apply in our country, and which the great North American, Henry George, analyzed and made as clear as day for all countries and all times.

The wealth, general progress and greatness of our country would be immense if these great reforms were implanted here, and our country's glory would be resplendent before the whole world if she were the first to adopt them. We would show how it is possible to pass from a social system of injustice and poverty to a state of universal prosperity and happiness. A lesson which we are better able to give than to wait for it from the peoples of Europe, who have lost their way and are too deeply sunk in error.

This can be accomplished easily and rationally as soon as a large part of our good and prudent citizens fix their attention on these truths and high purposes and take the trouble to make them known to their fellow-citizens. True universal suffrage, which fortunately we enjoy, and the organic structure of our institutions, enable us to arrive peacefully and speedily to this practical goal.

We are aware that many other problems and evils, not mentioned in our programme, demand solution and prompt remedy: The lack of hygiene in the home and workshop; the labor of women and children; crime and prison reform; prostitution; marriage reform; the high cost of living, etc.

But we know perfectly well (and anyone can learn it from the superb works of Henry George and by his own observation) that these evils are for the most part branches of that malevolent tree whose root is the private appropriation of the land, and whose trunk is the penalizing of labor and of the exchange of labor's products. If the root is left intact, it will be waste of time to cut the branches or even the trunk. They will only grow up again stronger than ever. But if we destroy the root, the whole tree will fall

to the ground and will inevitably wither and die. Only then will the field be free for other reforms.

We believe also that you should exhort, as we are doing, all your friends, Argentines and foreigners, to join our Party, in order that our numbers may be increased and that we may the sooner achieve for all, for ourselves and our children, the highest well-being and happiness that ever any century or nation has known. And we propose to achieve this, not by suppressing or depressing human individuality, but on the contrary by strengthening, elevating and dignifying it.

If you think seriously on this matter, you will come to the desire and resolve to send your adhesion to the Geogist Liberal Party. The organization of this Party is distinctly democratic. Its authority resides in frequent general assemblies of its adherents.

Consider that the most intelligent way of being revolutionary is to *support Geogism*; and that the most intelligent way of being conservative today is also by *helping Geogism*, in order to avoid grave and imminent upheavals, caused by the impatient unrest of the people and which cannot be solved by the imperfect social doctrines which have been inculcated in the people, no doubt with better intention than knowledge of human realities in general and economic realities in particular.

To wage war on so-called Capital is a stupid error, caused by the current confusion between Capital and Privilege, and between Interest and Rent, things quite separate and distinct. If you interfere with the production and peaceful possession of houses, machines and merchandise (which are part of what really should be called Capital), there will be fewer houses, fewer machines and less merchandise, and we would all suffer from their scarcity. But if you attack and interfere with the privilege of landholding, *there will not be less land*, but rather that which exists will be equally open to all. In the same way, if all certificates of public indebtedness were annulled, none of the existing wealth in the country would disappear; but on the contrary, the condition of all producers would have been improved, since they would have been freed from the enormous tax which such indebtedness means.

FELLOW-CITIZEN:—Join with us in freeing Land, Labor and Capital. Join with us in emancipating, enriching and beautifying the life of all who inhabit, or wish to inhabit, the Argentine.

Buenos Aires, April 4, 1921.

THE PROVISIONAL COMMITTEE:

(Eduardo Belaustegui, Nicolas Besio Moreno, Arturo Capdevila, Enrique Crosa, Leon Denis, Carlos A. Encina, Felipe A. Fernandez, Francisco H. Gaibisso, Adolfo D. Holmberg, Juan P. Maglioni, Manuel M. Podesta, Aurelio Pozzi, Rufino Rico, Winfredo Sola, C. Villalobos Dominguez.)

MAXIMUM PROGRAMME

1. *Abolition of Private Property in Land* (and other natural resources), effective ownership to pass to the State.

Land to be leased in open competition to private individuals for a life period, or to collective entities, for a limited term.

2. *Absolute Free Trade*, internal and external.
3. *The Contracting of Public Debts* to be prohibited.

An Important Declaration

THE Argentine Association for the League of Nations in Article 2 of its Statutes, declares for

"The doctrine of Moral law, the sovereignty of free nations, the emancipation of those who are oppressed, the abolition of arbitrary force, and the organization of Europe and of the whole world into an association for the relief of the suffering, and for the enlightenment of mankind"

And further says:

"The Argentine Association for the League of Nations favors the constitution of democratic and parliamentary governments emanating from the free will of the peoples and principles which safeguard and sustain the collective and mutual interests of the community, as e. g. (A) 'Single Tax,' (B) 'Free Trade,' (C) 'Solution of the Social Problems affecting Capital and Labor,' (D) 'Stability of money Exchange based upon the value of the land in each State,' (E) 'The settlement of all disputes that can arise between men, for the maintenance of universal harmony.'"

Germany

BRUETTELBRUNT, Bavaria, is one of the most happily situated towns in the world, for here no taxes are collected. During the Winter season every man finds employment in the communal forest; no taxes are imposed, and this year every citizen received two thousand marks, his share of the surplus after all the running expenses of the town government are paid for out of the receipts from the sale of lumber from the municipally-owned forest.

In Kesselostheim, every freeholder receives from the communal forest yearly two cords of firewood and four hundred marks cash, with no taxes to pay, since here, too, all the expenses of government are met from the sales of lumber cut by the freeholders.

Some locals of the Bund Deutcher Boden Reformers have adopted the most ideal Single Tax propaganda by presenting each pupil of the high schools a copy of Damaschke's Boden Reform as a graduation present. An appropriate dedication is on the front page and an enclosed letter urges the pupil to study the Single Tax. The heartiest co-operation is given by the school authorities.

Portugal

WE ARE informed by Dr. Manuel Herrera y Reissig, charge d'affaires of Uruguay at Lisbon, that a course of addresses on the doctrines of Henry George is being arranged at Lisbon. The first in the series will be given by the noted writer, Baldomero Argente, of Madrid.

Sr. Antonio Albendin, the head of the Spanish Single Tax League, is co-operating in the work, and is expected shortly in Lisbon. The Argentine Minister at Lisbon, Dr. Jose Maria Cantilo, is a Single Taxer and keeps himself well posted on the progress of the movement. The same, we are informed, may be said of Dr. Pueyrredon, the Argentine Minister of Foreign Affairs.

E. M. Caffall in Ottawa

THE Ottawa *Citizen* gives a report of a picnic held by the Single Taxers of that city. The account follows:

"The principal speaker was Mr. Edward M. Caffall, of the SINGLE TAX REVIEW, New York, and State treasurer of the Single Tax Party of New Jersey. He told of the formation of the Single Tax Party in the United States, and spoke optimistically of the future. He was followed by others who came from the city. The suggestions that a tax reform association be formed in Ottawa was made by Mr. H. G. Barber, and it was cordially supported by those present. Mrs. C. A. Bowman acted as chairman of the "meeting" which followed a community picnic on the green sward, and in the shade of the beautiful trees. The event proved exceptionally enjoyable to all who took part.

Among those present were Messrs. C. J. Tulley, S. B. Johnson Low, D. G. Whittle, A. Buckley, Controller Cameron, D. M. Le Bourdais, C. A. Bowman, H. G. Barber, R. B. Maxwell, R. Hooper and D. Loughnan. It had been announced that Mr. Arthur Roebuck, Toronto, would be the guest of honor, but unhappily he was not able to be present.

U. S. SINGLE TAX PARTY

Mr. Caffall told how the Single Tax Party came to be formed in the United States. He said that Henry George's death came as a severe blow, and the political movement fell into desuetude. It was decided afterwards to confine activities to educational work, but to exert political pressure by voting for one or the other great parties. The result of this, however, was to put some Single Taxers into office, and their mouths became sealed. Then at a little gathering of five men in Philadelphia, the present Single Tax Party was formed. The movement spread, and at the presidential election last year, some thousands of votes were cast for the Single Tax platform. Mr. Caffall spoke of the simultaneous conventions in Chicago of the Single Tax Party, the Committee of 48, and the Farmer-Labor body, on the understanding that a third party should be formed. Single Tax was rejected and the "third party" came out with a weak form of socialism. But Single Tax received a fine advertisement through the Chicago convention, many of the largest newspapers printing the Single Tax platform. Macauley, the Single Tax nominee, was now touring the United States under Chautauqua auspices, and telling hundreds the gospel of Single Tax. The movement was now better organized, and at the next presidential campaign

would achieve greater results, possibly electing a Single Tax president. Now was a period, when taxation bore so heavily upon the people and everybody was asking where the increased taxation necessary was coming from, to increase their efforts for Single Tax. They in the United States were very hopeful of the future.

ADVANTAGE OF DIRECT TAX

Mrs. S. B. Johnson followed and pointed out the advantages of the direct tax, such as the Single Tax, over the present indirect method. The present system savored of dishonesty, she said, and added that the Single Tax would increase production, prevent idleness, and increase happiness.

Mr. H. G. Barber spoke of the pleasure of being able to meet so many who believed in the Single Tax and all it meant, and said there was definite work for them to do in Ottawa. That was to organize a tax reform league and get behind the Municipal (Drury) Act, which allowed municipalities to shift local taxes from improvements to land values. He thought that next Fall the nucleus of such an organization should be formed.

Mr. C. J. Tully heartily supported Mr. Barber in his advocacy of a tax reform association for Ottawa."

A Remarkable Article

(From the Journal of the American Institute of Architects.)

HISTORIANS of a not too far distant century may chronicle the tale in about these words:

"The early years of the twentieth century witnessed, throughout a great portion of the world, acute recurrences of those symptoms which had so long passed unnoticed or as mere indications of a temporary affliction. Their recognition was greatly obscured by determined efforts to prevent it. Governments and their sybarites were almost unanimous in the suppression of any diagnosis which did not suit the ideals and aims of statesmanship of the day, which, in its turn, was no more than a reflection of the gigantic conflict which had arisen over questions of industry, commerce, and the production and distribution of the necessities (and luxuries) of life.

"Among the symptoms was the world-wide shortage of shelter. It is estimated from documents still preserved to us that among the whole populations of the States which were classed as civilized, no less than a third of the people were deprived of the comforts, conveniences, and hygienic surroundings necessary to the decent preservation of life, while their daily occupations were carried on under an incredible regime which is dealt with later on under the chapters devoted to Transportation and Centralized Industry. To the dispassionate observer of the twenty-fifth century, it is difficult to differentiate between the savage and barbaric ages of the thousand preceding years and those of the twentieth century. One is almost forced to the conclusion that much of what passed as civilization was no more than an extremely refined savagery, even more cruel than that of the ages described generally as barbarous,

since it condemned millions of people to slow torture rather than to a sudden or early death. Life, as late as the first quarter of the twentieth century, was nothing more than a desperate, and precarious foothold upon earth for tens of millions of people. Poverty, the fear of starvation, of a penniless old age, hung everywhere like a torturing shadow such as it is perhaps impossible for us of the present day to realize.

"Why, in the midst of an abundance of natural resources such as we have not—thanks to the incredible waste of the industrial or machine age—and with a state of knowledge and mechanical equipment which indicate an intelligence of no low order, the peoples of those days were unable to produce and distribute the benefits and bounties of the earthly store which had been bequeathed to them, has never been the subject of any profound disagreement among our modern historians. Under a land system where a payment in "money"—an article to be discussed in another chapter—had to be made to some citizen before the land could be used for any purpose, was set up a barrier against which all struggles toward the common welfare were effectually checked. Combined with this, and under the influence of a method of exchange based upon coins and bits of paper, there obtained a method of creating, by mere entries in writing in large books, of fictitious values upon which further payments for use were privately levied. Thus, all of these payments were made to expand with an unfailing regularity; while the ratio of exchange value possessed by the bits of metal and pieces of paper was constantly diminishing, the ratio of payments demanded was constantly mounting. Thus, in order to insure these payments, the whole method of production and distribution became based not at all upon the needs of humans, but upon a queer set of arbitrary rules which had grown up around the medium of exchange, and the fetish of "book-keeping."

"The efforts made to cure the dreadful social maladies caused by so inhuman a system, seem ludicrous, as we look back upon them. They are not at all in keeping with the developments which had taken place in the fields of scientific observation and invention. Yet, while there is still a difference of opinion as to whether the land system in itself was a prime cause of the system of exchange called "currency," the fact remains and is no longer disputed, we believe—that this inconceivably misguided arrangement of life was the final and precipitating cause of that minor skirmish which occurred in the years 1914-18, and which was later followed by the black decades of the period we shall presently consider.

"How strange a state had developed. Here were great peoples, gathered into nations it is true, and thus often in enmity and hatred over questions affecting their business life, yet possessing an architectural, engineering, and agricultural knowledge of the most advanced order, which they could not use. It is indeed notorious that the architects of that time sought earnestly for means whereby their employment might be increased in volume an effort, to which they were spurred by reason of the steadily increasing

ugliness of the great central towns—while others, more socially-minded, made repeated efforts to the end that their profession might become a great factor in socially serving their fellow-men, and especially in ameliorating the suffering and contumely inflicted by the housing crisis to which we have referred. Yet they were everywhere defeated by the land and currency systems, for these, and not art and science, had been allowed to acquire the control, inexorably and ineluctably, of the common welfare. Architects and engineers could thus function only so far as these systems permitted. Such a situation is perhaps incomprehensible to us, for our method being based upon the premise that art and science shall be the controlling factors governing the common welfare is the direct antithesis of that of the age of which we write. We turn to our scientists and our artists for guidance in every step affecting the production and distribution of the needs of man, and it seems safe to assume that never again will any people surrender this leadership in favor of bits of metal and pieces of paper.

“Naturally, under such a system, there grew up a class of beneficiaries. These were frequently reviled and pilloried by agitators and reformers, whereas there is nothing to show in the records available, that the system existed except because it was unanimously approved. Those who were the fortunate beneficiaries were naturally intent upon the preservation of their benefits, while those who were deprived of the very barest comforts of life, tolerated and endured the situation because of their hope that ultimately they might become a beneficiary instead of a sufferer. These classes were frequently referred to as “capital” and “labor,” yet their aims and objects were generally identical and differed only in the means employed to attain them. Everywhere there was a ruthless sacrifice of the Common Welfare, so deeply had the spirit of acquisition permeated the race. Indeed, to our mind, we should not characterize the period as Industrial or Machine, but as the culminating epoch of the Acquisitive Age.

“We cannot conceive its recurrence. It bred hatred and fear, poverty and riches, luxury and want; it made education a means of hiding truth, it slowly suppressed all personal liberty, and it prostituted government to the basest ends; and all by a people who stood upon the very threshold of the state of civilization we now enjoy—who were possessed of all the means to make it possible—and who, to their shame be it said, for they professed to love their children, shirked the moral responsibility involved and threw society forward into the succession of cataclysms from which historians shrink, and yet which it is now our plain task to record.”

PERHAPS we don't need foreign trade, but we do need freedom in trade.—H. M. H.

“PEOPLE wouldn't go upon the land even if you gave it to them,” says a writer scornfully. Then why make laws to keep 'em off?—H. M. H.

Single Tax as Housing Solution

A GREAT NEWSPAPER INTERVIEWS THE EDITOR OF THE SINGLE TAX REVIEW

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York—“The recent increase in building in New York, resulting from the action of the Legislature and the city authorities in exempting improvements from all taxation for a period, compared with the continued stagnation in other parts of the country, proves that the main contention of the Single Tax advocates is the only proper solution of the housing difficulty,” said Joseph Dana Miller of the SINGLE TAX REVIEW, the official organ of the party, to a representative of *The Christian Science Monitor*. “By exempting all improvements, whether recent or old, landowners will hesitate to keep land idle, and with construction made greater, as would undoubtedly happen, the landlord would no longer be able to force the tenant to his terms.

“The recent situation in the outside districts of New York City is another proof,” said Mr. Miller. “When the overcrowding of Manhattan and Brooklyn became evident, the real estate owners of the other boroughs, notably Queens, raised the prices of lots close to the other crowded boroughs to the highest point possible, and began to hoard them, keeping them vacant for the purpose of avoiding taxes until sold. Then the new construction of the subways opened up the outlying districts, and as a result the tracts close to the bridges have had to be thrown overboard and the cry of deflation in real estate values is started. With the Single Tax those lots would have been built on as soon as opened and this whole difficulty would have been avoided.

SUCCESS OF TAX IN SYDNEY

“In regard to the transportation question and the 5-cent fare, it is the experience of cities that have adopted the land value basis for taxation that only by land taxation can the increase in the number of passengers resulting from building development be of advantage to anyone but the landlord. Increases of transportation facilities have always resulted in higher rents, and only by enabling the small salaried man to have his own home without taxation on the building can the improvement help him at all.

“The example of Sydney, Australia, is a case in point. After the adoption of the land value system in the suburban district in 1908 and its gradual extension to the city until it was adopted for exclusive use in 1916, the effect has been a steady growth of suburban districts, resulting in greatly increased revenue without a corresponding burden on the home owner, together with a tendency toward higher and better buildings in the congested districts. The whole tendency in population has been away from the congested points to the suburbs, and a similar effect has been seen in land values. Finally, in 1916, the city decided to abolish all municipal rates on improvements and to raise all its revenue from a land value rate.

"A year later, in reviewing the result, the Lord Mayor said: 'Enterprises that have beautified the city have been relieved of taxation in a great number of instances, while land jobbers, with old buildings on valuable sites, have been penalized. Instead of ending with a deficit, the result of the first year will be an actual cash surplus of over £20,000.'"

METHOD LOWERS RENTS

"A report sent by the town clerk in 1919 to the Manufacturers and Merchants Taxation League of Newark, New Jersey, says that the present population of Sydney is only slightly increased over 1908, while the increase in the suburban districts is over 60 per cent. There is no difficulty in getting sufficient revenue from a rate on land values only, which has given general satisfaction. The system tends to encourage more and better housing, and lower rents, as the incidence of the tax has the effect of lowering the taxes on household lands.

"While the Single Tax amendment to the State Constitution of California failed of adoption last year, the effect of the campaign was to enlighten many, hitherto ignorant or prejudiced, of the possibilities of such legislation on the various industries and land ownership arrangements of that agricultural and producing country. It was brought to the attention of many voters that the exemption of taxation on any product of labor would lower the selling price and at the same time force the land into use, thus lowering the cost of living.

LAND FORCED INTO USE

"It would furthermore bring prosperity by preventing the landowner from withholding his land from improvement, thereby engaging labor to help it to produce, and forcing a great demand for the services of those doing something useful, whether the so-called capitalist or laborer, eliminating at the same time special privilege, which keeps the classes apart.

"Force land into use and cease to penalize the man who uses his land by taxing his improvements, and you create a condition where there are more jobs than men, a condition welcomed by employer and employee, merchants, manufacturer, banker, mechanic, laborer and clerk alike. The effect on the home owner, present or prospective, would be especially beneficial if the improvements amount to more than a mere quarter of the value of the land while the situation of the farmer or rancher, who farms his own land, is not disturbed, as the value of a producing farm is considerably more than twice as great as unused land, while the increased tax is not more than half as great. The wage earner would be benefited both as a producer, by raising his wages, and as a consumer by reducing the cost of living."

SAYS HERBERT HOOVER: "Happily there is a short crop of cotton this year." Happily (or otherwise) the poor, in consequence, will have fewer shirts this year! And again we say: Single Taxers are a babbling lot of fools and nuts, or the other fellows are!

What's The Answer?

THE SINGLE TAX REVIEW will award one big red apple to that one of its readers, who furnishes the best explanation of the support given by William R. Hearst to the proposal for a Sales Tax. In a recent issue, the *New York American* forecasts the triumphant re-election of President Harding if he supports the Sales Tax, on that issue alone. That the champion of the plundered proletariat should advocate the policy of snatching the pennies of the poor in order to relieve the rich of their burdens reveals a depth of cynical contempt for the intelligence of its constituency too deep for ordinary comprehension. How hollow, in view of his support of such an impost, seems Hearst's advocacy of Hylan for re-election as Mayor of New York on the ground that he saved the people from the traction trust! Small, indeed, would be the burden of increased fares compared with the load which the poor housewife, buying her supplies in minute quantities would have to bear under this iniquitous measure. Even Penrose of Pennsylvania—not noted for squeamishness—could not stand it—only the mighty Smoot, whose position is impregnable against all popular uprisings dares loudly to champion it. But President Harding had better beware the treacherous advice of a possible rival.

Nevertheless we renew our offer of the red apple because we would like to know what reason there can be for the Unholy Alliance which seems indicated by the *American's* policy. Most taxes are bad and some taxes are worse, but the Sales Tax is the abomination of desolation.

Farm Tenancy

FARM tenancy is on the steady increase, as revealed by preliminary reports based on the recent national census and now appearing in the daily press and other periodical publications. The most rapid increase of tenancy in the last ten years has been in some of the most prosperous agricultural States like Illinois, Iowa, Nebraska and Kansas. In these four great American provinces forty per cent. of the farms are now operated by tenants. In parts of northern Illinois the per cent. runs up to sixty. South Dakota, which has had great agricultural prosperity, shows the most rapid growth of tenancy in the United States. Arkansas shows a marked increase of rented farms. A rise in the percentage of tenancy always means a decrease in soil fertility and a falling off in church attendance. The tenant is "foot loose." He has no interest in improving the richness of soil owned by other people, but, on the contrary, he farms in such a way as to reduce the natural fertility of the land. And likewise, having no stake in the country, he has no interest in sacrificing to build up spiritual richness in himself or others.

—LOUIS WALLIS, in the *Evangelical Herald*.

UNDER monopoly, ground rent tends to increase faster, as a proportion, than the average wage. Reverse that tenancy by Single Tax.—H. M. H., in *Cleveland Citizen*.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

TAXES THAT DECEIVE

DR. CHANNING, discussing taxation, once wrote: "A free people ought to know what they pay for their freedom, and pay it joyfully; and they should as truly scorn to be cheated in the support of their government as in the support of their children. In the next place, a large revenue is no blessing. * * * A revenue rigorously proportioned to the wants of the people is as much as can be safely trusted to men in power."

His criticism was of those indirect taxes, uncertain in volume, with which States have been wont to deceive their citizens for generations. Indirect taxes under our system of government are necessary, but they are for all that insidious and fruitful of corruption. Theodore Parker puts it "The people must pay and not know it; must be deceived a little or they would not pay after this fashion."

—FRANK J. PRICE, in *N. Y. Daily Telegraph*.

FOR A BETTER TAX DISTRIBUTION

INTERESTING bills on taxation, designed to obtain sufficient federal revenue from land and inheritance taxes to allow the elimination of most of the present taxes, have been introduced in the House of Representatives by Representative Keller, of Minnesota.

The land tax proposal is remindful of the old Single Tax theory and to the extent of its similarity is subject to the same adverse arguments which have been advanced against the Single Tax for years. In so far, however, as it is designed to tax holders of natural resources, and of valuable sites which are kept idle for speculative purposes, it merits favorable attention if not support.

In any event, the proposals of Representative Keller ought to be considered on their merits, without prejudice because of any radical departure in customs of taxation. Business and the general public are laboring under too heavy a burden of taxation. If any method can be found to transfer this burden in part to wealth which is not producing or which is unfairly concentrated, such method should be considered.—Chicago (Ill.), *Tribune*.

THE TRUE FUNCTION OF GOVERNMENT

IT IS just as true now as it ever was that eternal vigilance is the price of liberty. As a people we are apt to be superficial, not going deep enough into the problems before us. It is very easy to make heavy the yoke of government and very, very difficult to throw it off afterward. History records a strange tendency in man to enslave himself, to lose his natural rights. Benevolent despotism has always been attractive to a certain class of minds, but, after all, has it any place in a free country? And does not history prove that benevolent despotism leads invariably to des-

potism that is anything but benevolent? We need to commune more often with that spirit of liberty which has animated the struggle upward throughout all time, the spirit of '76; for its neglect invites a despotism imposed upon us by our own office-holders quite as unbearable as that of a foreign tyrant.

Many economists have defined the proper limitations of the functions of government, but none better than this by Henry George:

"It is not the province of government to make men virtuous or religious, or to preserve the fool from the consequence of his own folly. Government should be repressive no further than is necessary to secure liberty by protecting the equal rights of each from aggression on the part of others, and the moment governmental prohibitions extend beyond this line, they are in danger of defeating the very ends they are intended to serve."

—HENRY WARE ALLEN, in *Kansas Plaindealer*.

FREE THE LAND AND SEA

THE real estate dealers hold about all the resources of Wellfleet, the meadow land, the wood land, the shore lands, and the first right to the shore flats.

There has been great wealth derived from dealing in real estate and as every dollar comes from the poor working people there is no honor in it and the time should come when this business should be brought to justice.

The five or six real estate dealers or land hogs that hold Wellfleet do not live here and one that holds fifty acres of the finest truck meadow land has not been in town for seven years.

The people of Wellfleet must pay these men each a fortune before they can develop the resources of Wellfleet. The land hogs are placing a burden on the next generation that is worse than any war.

The whole fact is that if real estate dealers are not taxed for what their lands are worth, or are not made to free the resources to the working people the next move is for the laboring man and the farmer to unite to fight to free the land and sea.—JAMES H. CURRAN, in *Cape Cod Farm Bureau News*.

SIMPLE RULE OF TAXATION

A little over three months ago, New York city put into effect a very mild and stepmotherly tax-exemption on new residence-construction. The production of houses, like any kind of goods, is stimulated by freedom and retarded by taxation. If a community wants houses, therefore, the first and best thing is to take the brake of taxation off their production. Why, indeed, tax the production of any desirable goods? On the other hand, if there is anything to be gotten

rid of for the public good, like superfluous dogs, or bachelors, or land-monopoly, the best and easiest method is to tax it out of existence. Why tax anything you want; and why not tax to the uttermost everything that you do not want? This seems a simple rule of taxation, and a sufficient one.

The Freeman.

LAND VALUES AND THE FARMER

A factor which increases profits in farming tends ultimately to raise the price of land. Such increases in land values necessarily raise the land charges in the form of interest and taxes to be counted in subsequent costs of production. These charges in turn tend to swallow up what would have been profits. As a result, over long periods farming seldom shows any "profits" above costs of production even though the land values may be rising all the time and the net worth of farmers may show a big increase.

* * * * *

The farmer or landowner whose land, purchased for \$50 an acre, later rises to \$250 is better off even if he gets only 2 per cent. on the higher valuation, but when he retires, and the land is bought by a farmer who must pay for it from the produce, this man must labor unduly hard and pull his family and himself down to a low standard of living. He is the individual who is hurt. *Pennsylvania Farmer.*

DEFEAT ONLY GIVES THEM MORE GINGER

Those crazy Single Tax agitators are at it again. They sent out this week a copy of their official organ, changing the name to *The Henry George Standard*. They propose another initiative measure. Defeat only seems to give them more ginger. A dinner was given Wednesday evening in San Francisco, signaling the opening of the campaign. "The gain of 100,000 votes for the amendment at the last election over the vote given it in 1918," says the circular, "has stimulated great activity in Single Tax circles throughout California." Where do these people get the money? They are as persistent as the prohibitionists used to be, but they are sadly in error if they think the public is going to fall for 'em. Byron (Calif.) *Times.*

WIPE OUT THE WHOLE MESS

Another correspondent writes from Memphis, suggesting the wiping out of the whole mess of income, excess profits and "nuisance" taxes and substituting a straight ad valorem property tax, to be assessed and collected with local taxes, just as State taxes are, urging that this would "do away with the whole mob of revenue officers, income tax collectors, spies, etc." He would retain tariff taxes for "protection" purposes, though he characterizes them as "great restrictors of trade." One of the chief troubles with this system is the varying kinds of general property tax systems maintained by the States, by which the Federal government would find itself taxing large numbers of things in some States which it would not tax in others. We might point

out that the Nolan-Ralston bill to levy a 1 per cent. tax on the land values of the nation at large is a more scientific method of doing the very thing our correspondent suggests.

Commerce and Finance.

SAVE CIVILIZATION FROM ANNIHILATION

THE statesmen, the thinkers and the voters of the world have yet to learn that human legislation does not create a law, that human society is governed by as immutable law as are the movements of the planets. Our statutes can but conform to them or violate their decree. If we have the intelligence to conform to them, peace and harmony will reign. But if we are unable to discover them, as we now seem unable, then we have the disturbance we witness on every hand. We have violated the first and most fundamental of all human relations when our statutes deny the equal right of all men in the bounty of the Creator. We have violated the most priceless heritage of mankind when we permit the publicly created land values to be appropriated by individuals and allow the State to plunder the individual in the name of taxation. Truth is simple. Justice is simple. But until we are willing to learn what truth and justice are and are willing to abide by them the tides of the ocean of human passion will continue to rise until its irresistible impulse may annihilate the race.

—J. R. HERMANN, in Portland (Ore.) *Journal.*

HELPING THE FARMERS

NOT so many years ago an American philosopher and economist carefully and fully pointed out that labor is not dependent upon capital owned by other than workers; that farmers, as well as other earners, can easily furnish their own capital and credit providing only that they live and work under what may be called natural as well as equitable social conditions. That philosopher and economist is dead, and for all one can gather from Washington he never lived and never gave a serious and weighty message to his countrymen.

Editorial rooms have recently been deluged with information as to huge plans for national help to farmers. Government is to borrow funds and arrange for them to be lent on long time and at easy rates of interest to farmers, and so on. Such schemes have no real foundation in necessity or prudence, to say nothing of their being entirely outside the province of government.

It is the business of government to bring about such conditions as ought to exist. This being done, no producers of wealth, whether on farm, in store or in factory, will need special financial assistance in times of peace and tranquility and absence of catastrophic disturbances to production.

French statesmen once dreamed of a natural order. Those of America apparently never even imagined such a possibility.—Keansburg (N. J.), *Beacon.*

SEND us newspaper clippings, editorials, etc., that refer directly or indirectly to the economic problem.

DOUBLE TAXATION

I MAINTAIN and challenge contradiction—

First: That all governmental services; i.e., police and fire protection, schools, parks, highways, sewerage and security of land tenure with its civil, social and economic advantage are reflected in the value of the land so benefited.

Second: That in the absence of government, regardless of population or the natural attributes of the soil; be it impregnated with precious gems; underlaid with seams of precious metals and be most generous in other natural bounties, land values are not possible.

Third: That to levy a tax on labor products, either during the process of production or after coming into possession of the final consumer, is double taxation; first by the landlord in ground rent and then by the State for the same service through personal property, inheritance, tariff, internal (infernal) revenue and income taxes.

And now to add to the confusion of the tax problem which is so perplexing to the "master minds" that dominate the legislature in Springfield, it is proposed to levy a State income tax. It is a dangerous experiment. It may be the means of inducing people to study the question of taxation and then discover that taxation is not necessary to provide the State with an income for its maintenance. If so, it will be a blessing in disguise.

—ALEX PERNOD, in *Daily Calumet*, Chicago, Ill.

UNDERCONSUMPTION

THE main argument for repeal of the surtax on income is that this tax is one of the chief causes of "poor trade, tight money, diminished enterprise and employment." As it was stated by a prominent advocate of repeal in a speech before the Pittsburgh Traffic Club: "Capital has been driven from the highways of trade because the government lies in wait and exacts a large toll, going up to three-quarters of the wayfarer's income." This tax, he declared, forces the investment of capital in untaxed bonds, thus depriving trade and industry of capital urgently needed.

Both of these statements are unfounded. It is not true that our present industrial depression, with its 5,000,000 idle workers, is due to lack of capital caused by the income tax. In the first place, there is no immediate need for capital to build more mills and factories. Our existing factories in practically every line of industry can produce more goods in nine months than we can consume in a year. With thousands of mills closed or running on half-time, with many of those producing unable to find markets for their products, it is evident that what the country needs to restore prosperity is not capital for new industries, but increased purchasing power by the 100,000,000 consumers. Present conditions, we are told, are due to overproduction. This also, of course, is not true. The real trouble is underconsumption, since millions of men and women need more and better food, clothing, furniture, and all kinds of goods. In any case, it is clear that putting more capital into indus-

try could not materially help, so long as the mass of consumers cannot buy back the value of their labor product.

—WHIDDEN GRAHAM, in *The Nation*.

BOOK AND PAMPHLET NOTICES

A VALUABLE WORK ON HOUSING

"The Joke About Housing," by Charles H. Whitaker, editor of *The Journal of the American Institute of Architects*, a book just issued, gives an understanding of the basic reason for the housing shortage throughout the world. It will help the Realtor to talk more intelligibly with his clients about housing costs.

We quote therefrom: "Housing reformers and philanthropists have persisted in keeping the housing question in an isolation hospital, where it was considered as a peculiar problem to be solved by building cheaply, skillful planning and continually discovering how to put more people in the same space. Thus the disease was never diagnosed in relation to wages, rentals, taxation, cost of land and cost of living and the whole mechanism of industry. Seen in this true relationship as a sick member of our whole system it will be at last understood.

"The present serves to illumine the spectacle more vividly than ever before and one seems to see the human race shackled and manacled to an idea, yet blind to the fact that the idea spells disaster, perhaps death, to civilization, blind to the burden under which it staggers along; and blinder still to the reason why the burden continues to increase."

Every Realtor should get this book and read it at once, and learn among other things what this "idea" is to which Mr. Whitaker refers, and which is holding real estate development within narrow limits. It is printed in large type and may be read in an evening, or so. It is published by Marshall Jones Co., Boston, Mass.

A NOVEL SUGGESTION

We have received a pamphlet entitled "Lawyers and Legislators," by Percy Werner, reprinted from the *St. Louis Law Review*. Mr. Werner makes a novel suggestion. He urges that as the drafting of laws is no part of legislation there be established a permanent Legislative Drafting Bureau, to be composed of lawyers. He argues that in this way we could get rid of a lot of defectively drawn and hastily conceived legislation; also that the popular notion that legislators should be lawyers would give way to a better conception of what is the lawyer's province. Mr. Werner links his very novel proposition with a plea for proportional representation. His arguments are strong and convincing.

A PAMPHLET BY JOHN HARRINGTON

This is a pamphlet of 26 pages, by John Harrington, of the Wisconsin State Tax Commission, which we have no hesitation in commending as one of the best expositions that have come to our notice in recent years. Its title is "A Tax That is Not a Burden—The Single Land Value Tax."

We quote the opening paragraphs:

"While "Progress and Poverty" is the great exposition on the so-called "Single Tax," it did more to clarify and coordinate my views upon and knowledge of citizenship, social relations, questions of labor and capital, socialism, and government, than all the other books I read before or since. I think this effect can come only from reading it slowly, consecutively and studiously, as a student must read a law book. Mere "skimming," and "reading in spots," seem to result only in confusion and disappointment. This sort of examination of the book may account for a certain sort of dislike and antagonism often expressed by intelligent and well-read men who say they have read it.

The book is full of surprises. As an illustration, I recall with what surprise I read at the beginning of Chap. III, Book I, that wages are not drawn from saved and accumulated capital. 'Surely this cannot be so,' I said. I had gathered from my previous study of political economy and general reading that of course labor was paid by and

from capital, and that the accumulation of capital was the result of 'saving,' in the current sense. And I recall then the gratified feeling that ensued upon reading the chapter, and finding, as it seemed clearly to me, a complete demonstration of the soundness of the statement; and besides, a flood of light upon the relations of capital and labor."

And here is one of the concluding paragraphs:

"Figuratively speaking, ground rent acts as a huge suction pump sucking up the income or earnings of the people in excess of a bare living, and using it in part in the showy extravagances of the few, and in part in buying up and concentrating the national resources and capital so as to eliminate natural competition and to control wages and fix prices. If taken by the public under the form of taxation, it will be immediately returned to society in the form of public services for all people. It will become a blessing instead of a means of oppression. Our statesmen and legislators are constantly looking for new sources of revenue and subjects of taxation, and are blind to the golden stream of ground rent constantly going to waste."

Only a small edition of this pamphlet has been printed for circulation in the State of Wisconsin. If it is well received an edition for larger distribution will be issued.

J. D. M.

THE DEAD HAND

This brochure, by F. H. Goff, president of the Cleveland Trust Co., is aimed at a very small evil that might grow to large proportions if unchecked but which by its very nature tends to self limitation. The title expresses, as may be guessed, the control over the living exercised by the dead of past centuries, not in a sentimental sense, but in actual realities. The objects aimed at in the pamphlet are the Foundations or Charities established by our predecessors and those now being or to be established, whereby the memories of the founders may be perpetuated.

The evil warned against exists to a greater extent in England than it does in any other country. There are few, if any, such quaint forms of bequests in this country as some of the examples offered in the book, and one in particular in which a "certain John Alleyne directed that the scholars in the school endowed by him should have daily at their breakfast "a cup of beere" and at dinner and supper "beere without stint." would hardly find welcome in this country unless it were brewed in the home and contained only half of one per cent. of alcohol. The author admits that the English Parliament possesses and has often used its power to supervise, reform and if need be, extinguish unwise trusts, but he says that, "Unfortunately in this country no legislative body possesses this power."

The foundation on which these charities rest is the perpetual ownership of the land which is assured to the memory of the deceased by our land laws. To the larger evil of private land ownership he does not refer, and yet only by the abolition of this system can the evil he points out be cured, just as by destroying the dog you kill the fleas.

E. M. C.

CORRESPONDENCE

COMMONWEALTH

EDITOR SINGLE TAX REVIEW:

I wish to express my entire approval of the logic of Eben Stillman Doubleday's letter to the REVIEW, printed under the caption: "Of course the Single Tax is not a Tax." I suspect the caption was devised by ye editor, as it bears the earmarks of perfunctory extenuation. Certain it is that persistently calling a thing by a name that it isn't, puts a protagonist for the thing as it in reality is, on the defensive right in the very start. We wish to talk—and talk straight, on a subject that has a decidedly crooked name, which predicament must be explained before we can "get down to brass tacks;" like the speeches of Messrs. Quince, Bottom, et al, in "Midsummer Nights Dream." Why should we struggle with a handicap in the matter of a name that belies us? We, the most logical people in the world! Now a thing that is essentially false in principle may persist for a time, but sooner

or later it must collapse. History is strewn with wrecks of dismembered principles; a recent instance is the silly twaddle that "to be entitled to vote women must be able to shoot." Notwithstanding suggestions of a logical name for us, made by those who unquestionably are my betters, I am going to present a word that stands in the dictionaries all right, but curiously enough, is in no case defined as it should be—so to speak. The word is "Commonwealth." We all know what "common" means, and while the "prominent economists" are mostly up in the air as to what "wealth" is, the laity will pretty generally agree that it is whatever is generally desired. Despite the fact that the lexicographers haven't seen fit to define the word as "wealth in common"; "wealth created by the commonalty" "common wealth". And if this is a commonsense definition, then why not "*Commonwealthers?*" Surely there are precedents enough. Why not cease spouting about "unearned increment" and call it what it is: common-wealth; wealth created by the people; wealth that isn't, where people are not, &c, &c, &c. Commonwealthers; commonsensers, who believe that common-wealth should be used for common purposes: opposed to those who practice filching common-wealth for private purposes. Single Tax? Away with it! Here is a name for us that is at the same time an argument! No hedging. No sparring. Commonwealthers is "one straight from the shoulder"—on the solar plexus. We are comonwealthers because we recognize the fact that there *is* such a creature as common-wealth, and because we bank on the proposition that no man is entitled to more of it than any other man, but just as much. It is wealth that is owned in common, and we are partners, all, with equal, natural, God-given rights to as much of it as any other man, *but no more*. Why not all vote for COMMONWEALTHERS? Oberlin, Ohio

J. A. DEMUTH.

MR. INGERSOLL ADDS TO OUR EDITORIAL.

EDITOR SINGLE TAX REVIEW:

Referring to your editorial on page 100 of the July-August number you might have added to the Steel Company's "Whereases" justifying (they think) their attitude toward labor, "Without applying your principle to the land from which all steel is produced, and upon which all labor is exerted, your statement of the principle is at least cant, and at the most a reversal of a principle by its wrong application."

"If you may, consciously or otherwise, by reiterating this principle, perpetuate an industrialism that contributes an ample basis for socialistic attack on our whole form of society, you are assuming a grave responsibility, because Socialists will succeed in overturning Society unless this distinction between principle as applied to land and industry, is clearly understood.

"Your industrialism is right and sound, just as your principle as to labor is.

"But being based upon a fundamental 'denial of voluntary service,' you are smirched by Socialists, and not a few others, with being the primary cause of labor's exploitation when you are essentially the instrument (assuming your labor is exploited).

"In the end, institutions like yours must, to survive, not only demand for labor the right to freely labor, and in competition with all their fellow laborers as you now (naively) do, but you must demand (accord, might be more proper) for them a full measure of "right of voluntary service" involved in the access to the raw materials of production, namely, the earth itself.

When you do this you may have cut the Gordian Knot of curtailment of your own monopolistic tendency, but you will have taken your first step toward absolute insurance of your future maintenance, industrial and commercial.

"For, after all, the biggest business problem of this age is *perpetuity*: the terms are a minor consideration.

"And the biggest factor in your business is human labor; to be four-square with it is the only safe thing in the long run; therefore, half-principles will not, in perpetuity, serve your needs.

"Nothing short of the 'whole truth' will give much assurance to the existence of your co-operation a hundred years hence.

"A large measure of enlightenment in politics, statemanship, economics, and of course, finance and business, has made you the flower of modern industry.

"Were it not for the insecurity of the future, in which all industry shares, your position would indeed be 100 per cent.

"This insecurity is mainly attached to the point we are raising, seemingly, to you, obscure though it may be.

"As an immensely big incident to the adoption of principle, fundamentally as well as superficially, would be your adoption of the 'law of wages' as stabilizer of your labor problems; this problem is now dealt with under the law of labor unions, checked by your open shop principle.

"Wages would settle 'themselves' naturally under the suggested condition, and what has always been a 'ceaseless weapon' would cease"
New York City
CHARLES H. INGERSOLL

FROM GOVERNOR GARVIN

EDITOR SINGLE TAX REVIEW:

In your last issue I was especially interested in the correspondence between Mr. Untermyer and yourself. That so able a man as he should endorse such superficial change as would do little or no good, is one of the surprises of American life. We have, however, very many able men who believe our doctrine but are inactive.

Lonsdale, R. I.

L. F. C. GARVIN

SELLING THE SINGLE TAX.

EDITOR SINGLE TAX REVIEW:

In reply to Whidden Graham's "Selling The Single Tax," would suggest that speakers who address the public, even on street corners, should have propaganda matter on hand such as "Jones Itemized Rent Bill," "Garvin's Industrial Unrest" or other similar booklets which can be readily sold to those who become interested, and will be read with avidity for weeks after in the privacy of the home, or passed on to others. The writer saw the efficacy of this method in Madison Square some five years since. After trying in vain to give away leaflets showing how rents could be lowered and noticing the apathy and indifference of the crowd, I mounted the soap-box at Benjamin Marsh's earnest solicitation and after speaking for only a few minutes with enthusiasm as I always do on the subject, the crowd pressed around me as I descended and took from me at least a hundred of the leaflets they had formerly refused, in fact all I had. Letters to the daily press are excellent methods of reaching the people. Thoughtful persons rarely fail to read the editorials and letters from the people appear as a rule on the editorial page.

Inwood, N. Y.

JOSIE THORPE PRICE.

"ABOLITIONISTS"

EDITOR SINGLE TAX REVIEW:

I liked Mr. Doubleday's letter in the July-August Review. The word "tax" is odious—perhaps more odious now than ever before—and why the one group that stands for the abolition of all taxes should be the only one to handicap itself by a false, misleading and unpopular title is not easily answered.

We are abolitionists. Our purpose is to abolish poverty, privilege and perjury, taxation, tariff and tribute of every sort—to abolish restriction of industry and to abolish all interference with commerce.

The abolitionists of other days wished to abolish chattel slavery, and they called themselves by their proper name—abolitionists. We also want to abolish a more cunning and insidious form of slavery. Why not give ourselves the name that indicates what we are that is the only proper designation for those who are striving to abolish poverty and slavery? We are not "taxers" as we are not in favor of any tax. The Democrats and Republicans are the taxers, and an overburdened, tax-cursed people should not be confused by a senseless and idiotic, or as Mr. Doubleday correctly phrases it, a "nasty name."

Abolish taxes and make government pay for itself by taking the fund it creates to defray its expenses.

Denver, Colo.

JOHN B. MCGAURAN

EVERYTHING BUT THE RIGHT THING.

EDITOR SINGLE TAX REVIEW:

There are not many Single Taxers here, and what we need most of all is something that will appeal to the Farmers, as they seem to be the hardest to arouse and get to see the importance of the Single Tax philosophy. They seem to want to try everything else but the right remedy for our social ills. If they could only once be made to see what the Single Tax would do for them, we could soon carry this great reform, and put it into practical operation. But too many of them want to play "Little Dogs In the Manger." But when the sheriff begins to sell their homes, as he will do before very long if present conditions continue, they may get their eyes open.

The Review is certainly full of good reading and should be in the hands of every liberty-loving person in the U. S.
Brighton, Colo.

G. E. SMITH

WHO WILL REFUTE THE SINGLE TAX FOR \$100,000?

EDITOR SINGLE TAX REVIEW:

In the last issue of your publication the writer noticed an article requesting suggestions as to the best methods of promoting the cause in order to stimulate a great amount of interest in it. I therefore offer the following:

Some responsible party like Mr. Ingersoll, should make a bold offer as follows: "I will give one hundred thousand dollars to any lawyer, professional or layman, who can refute the statement that the Single Tax will not cure involuntary poverty as laid down in the problem by Henry George in 'Progress and Poverty'."

As there is no possible chance of any one winning the amount the offer is perfectly safe and the one offering it can go the limit by appointing three judges of the faith to refute any imaginary arguments against it. The money should be put up with some reliable trust company in agreement form so as to make the offer good.

You probably realize that this would stimulate a great demand for George's works which would result in the conversion of thousands.

GEO. J. FOYER.

THE NEW SLOGAN

EDITOR SINGLE TAX REVIEW:

As time goes on, the slogan, "The Rent of Land Belongs to the People," appeals to me more and more, and I believe we should make an effort to get it before the people until it is as familiar as "Socony" Gasoline.

As a starter it might be printed on stamps to be placed on mail matter, like the Red Cross stamps, on cards for display, and in a form to be stuck on glass.

This slogan might be followed up in times of election by another set of cards, "Get the rent of the land by voting the Single Tax ticket."
Sandwich, Mass.

LINCOLN CROWELL.

J. R. HERMAN REPLIES TO MR. HALLENKAMP.

EDITOR SINGLE TAX REVIEW:

Mr. William Hallenkamp's reflections on the Washington Single Tax Conference is interesting to one who attended. It is in the main a very fair report, but in the opinion expressed it is open to comment. The facts are essentially correct, but I trust however that Mr. Hallenkamp will modify his opinion about the comparative importance of the Oregon and Ohio campaigns after reflection. He states that Oregon started the campaign thirty years ago. He is mistaken; it was really forty years ago. Henry George had a cousin in Oregon, a Judge still living, to whom he sent his first copy of "Progress and Poverty," but the cousin started to speculate in land and forgot the teachings of his kinsman. If Ohio did not start soon after, what was the matter with her intelligence?

Observe what happened. Ohio and Oregon are both Northern states and both Republican with about the same class of people. Ohio had tried to follow the state of Oregon soon after the new democracy was started. She called a constitutional convention to get the tools of

democracy. The results of that convention have been commented on in the Review. Under its provisions Ohio at last tried to initiate a tax reform measure, but did not succeed in getting on the ballot after spending, as Mr. Hallenkamp states, about \$12,500. Ohio has four times the population of Oregon, and in the same length of time Oregon has spent only \$2,600 and has reached the ballot, not with a tax reform site value measure, but with the Single Tax, and has polled more votes for genuine Single Tax than has ever been polled anywhere on earth. He states that much money has been spent by the Fels Fund in Oregon. Mr. Cridge in the last number of the Review cleared up this point. But has not Ohio in the meantime spent much money in the same way. And how about three cent fares? Did not August Lewis, and other men of means, spend thousands in Ohio for measures which were at that time supposed to be the "entering wedge" of the Single Tax, and were not these campaigns as futile as those first employed in both Colorado and Oregon? And I may add some of the campaigns in California as well.

Mr. Hallenkamp states that the most important act of the Conference was its endorsement of the Single Tax Party. I voted for that endorsement, and my reasons for voting are the same as those of Mr. Hallenkamp—namely, that there was no programme offered by the other side. But the most important act of the Conference was that it placed itself squarely on record for the Oregon Constitutional Single Tax petition, thus being the first National Conference of Single Taxers that took a stand for the pure Single Tax.

Portland, Oregon

J. R. HERMANN.

"SINGLE TAX IN ALBERTA"

EDITOR SINGLE TAX REVIEW:

There is no more Single Tax in essence so far as taxation here affects special privilege in economic rent than there is in New York City, and immense harm is being done the cause throughout the United States, especially by innocent Single Taxers pointing to the application of the principle here, due either to ignorance of the facts, or to an unfortunate misconception of the meaning of the thing we believe in. Your article in the May-June issue emphasizing RENT as the thing that belongs to the people, the futility of mere exemptions and the importance of our making full demands for the whole of the one thing aimed at, is timely and sound. I think it quite possible that there may be need of such sane exposition of the Single Tax among Single Taxers ourselves.

Calgary, Alta.

C. A. LINGHAM.

NEWS NOTES AND PERSONALS

OUR old friend, E. C. Clarke, has an interesting letter in the *Buffalo Express* of August 7. We are glad to know that years have not arrested the activity of this honored veteran.

IN the *Labor Leader*, of Kansas City, Mo., Mr. Walter S. Wright has an article advocating a colony of the Single Tax plan.

WILLIAM N. McNAIR, long and favorably known as a Single Taxer, is Democratic candidate for mayor of Pittsburg, Pa.

MR. K. P. ALEXANDER, of Little Rock, Ark., has addressed a letter to Congressman Jacoway in support of the Keller Bill. Mr. Alexander is not only well informed on economic questions, but is a prominent business man of Little Rock and a frequent contributor to the Review.

THE annual Labor Day issue of the *Buffalo Labor Journal* is a splendid issue of 160 pages, a superb specimen of typography. F. W. Lambert contributes an article on Twenty Objections to Vehicle Licenses, on page 89 we find Harry Willock's now well known "Unused Democracy," and elsewhere Mr. Otto Cullman's "Untangling our Tax Tangles." This number contains beautiful illustrations of scenery in and around Buffalo, and is full of articles of interest to labor.

WE are informed of the death of John H. Hewitt, of Newcastle, Indiana, who was one of the Single Tax presidential electors, and long a subscriber to the Review. Details of his life and death are lacking.

WILLIAM A. BLACK occupied the pulpit of the South Dallas Christian Church in September in the absence of the pastor.

MR. A. D. CRIDGE, who is working for the Single Tax in Oregon, and has long been identified with the movement, is an old newspaper man. His father was a personal friend of Abraham Lincoln, and the son is old enough to remember the martyred president. Both the father and mother of A. D. Cridge were abolitionists and active in the Underground R. R. movement.

THE *Farm Journal*, published in Philadelphia, asks its readers: "Have you any preference as to how you are to be taxed by government?.....What do you think ought to be done? The *Farm Journal* wants to know." Maybe our readers will tell the *Journal*. The *Cleveland Press* also asks for letters on the problem of taxation.

GERRIT J. JOHNSON has issued a pamphlet addressed to Michigan Church members by a "Retired Cigar Maker"—such is its title. It is an appeal in that earnest and throbbing prose which stirs the heart and consciences of men, and of which Mr. Johnson is master. He must early have followed the injunction of Sir Phillip Sydney, "look then into thy heart and write." Perhaps it is because Mr. Johnson feels strongly and thinks clearly that he writes so feelingly.

MR. JULES LAFOREST sends us a two page article in the *Comet*, of Thibodaux, Louisiana, contributed by him and paid for as an advertisement. It is a brilliant discussion of the Single Tax and would make an effective pamphlet.

A RECENT article on "Disarmament" by ex-Ambassador Gerard includes a lengthy quotation from an essay contributed some years ago to the old *Arena* magazine by the editor of the Review and entitled "Militarism or Manhood."

JOHN CAIRNS, formerly of South Manchester, Conn., is now in Oakland, California, and carries on a jewelry business in the Bacon Building in that city.

THE property owners of Parkersburg, Pa., have presented a petition to the Borough Council to revise the taxes. Judging from the wording of the petition we opine that Harold Sudell of that township had a hand in it.

THE *Fairhope Courier* announces the death of Marie Howland Mrs. Howland was 85 years old and had long been known as a social reformer, writer and translator. She came to Fairhope in 1899, where she bought a home and lived till her death on September 18 last.

THE Port Angeles, Washington, *Daily Herald*, predicts editorially that among the coming tax changes will be "an approach toward the theory of the Single Tax in which it will be made unprofitable to hold unoccupied land for speculative purposes."

WE regret to learn of the death of the wife of our old friend, George White, of Long Branch, N. J. Mrs. White has been an invalid for a long time.

CANADA deals better with the problem of our ex-soldiers than we. The Canadian government has provided farms for over 43,000 of her defenders. Last year these 43,000 farmers produced crops worth nearly \$15,000,000.