

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

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

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

Giving the Single Tax A Trial in China

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

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

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

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

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

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

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

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

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

The Tulsa Race Riots

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

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

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

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

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

The Source of Unemployment

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

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

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

Thoughts for the Time

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

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

INSTINCTIVE WRONG

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

BETWEEN TWO FIRES

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

UNDER-CONSUMPTION

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

DENSE REASONING

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

—EARSÉN I. SOPÉN.