

In only a few of our great cities, such as New York, Boston, and St. Louis, are land and improvement values assessed separately. While in Massachusetts and California, and possibly in other States, assessors are required to assess farm lands separate from the improvements thereon, the laws do not seem to be well enforced. Although few cities give separate figures on land and improvement values, as a matter of fact, the assessing officials, as I am informed, very generally keep private memoranda concerning land values to aid them in making their assessments. City and county assessors and ex-assessors may be relied on to help obtain the land values in their respective communities. Real estate men also possess such information. The record of transfers of vacant lots is also another source of the information desired.

I am persuaded that in most agricultural communities information as to values of land, separate from improvements, can be compiled with comparative ease to illustrate the benefits that will follow the adoption of the Single Tax in farming communities. With a few pointers from Thomas G. Shearman, any intelligent farmer could make a fair approximation as to the measure of his land values apart from his improvements.

When the proposed canvas shall be put into systematic operation in any given community, the ways and means will not be wanting to give intelligent direction to the individual and public discussions of the items in the inventory of benefits of "The simple yet sovereign remedy." The local press may then be expected to give fair and impartial discussions on this subject.

FELS IN THICK OF BRITISH FIGHT.

Indefatigable Philadelphia Soap Man a Power in Liberal Struggle to Break Down Landlordism.

Joseph Fels, founder of the Fels Fund of America of which Mayor Tom L. Johnson is the treasurer, is in the very thick of the land value tax fight in Great Britain. He is speaking almost constantly, and in addition is writing and scattering broadcast literature bearing on Henry George's principles.

The Woolwich *Pioneer* of June 18, reports a meeting addressed by the indefatigable Philadelphia soap maker and it refers appreciatively to "his quaint Yankee humor," saying that it caught the crowd. His speech in part follows:

He was not himself interested in the fact whether a few more, or a few less, people had been trained on farm labor colonies, but what he had done, had tried to do, and was still trying to do now with his time (because he put ten hours per day into it), and with the little money he had was to open farm labor colonies, and push forward the idea of getting back to the land as an object-lesson, and for the purpose of creating land hunger. Until men and women have the proper hunger for the land they will never get it, and until they pro-

perly know of what use the land is they will never demand it. In all this work connected with the land, that had been in his mind. He did not believe that they could get land, houses or wealth by doing anything else than starting on that basis. The basis is the land. (Applause). They could only put the land into use by taxing it into use, and they would never get the landlord to get rid of his land until they made his taxes more than his receipts. (Applause). In order to get those taxes they must, first of all, know what the land is worth, and it was that very knowledge that the landlord in England tries to hide. No one knows the value of the land around that square, and that there is separation in the value of houses and land they well know. They must insist that those who have the land, which is usually worth two of three times the cost of the houses upon the land, should disclose its value, and that the taxation on this value of the land shall come out of the pocket of the landlord, instead of the owner of the houses. He had no doubt that there are in England today $1\frac{1}{2}$ millions of men and women on the borders of starvation. That is an unnatural condition in which the English people should find themselves. That was a condition brought about by monopoly in land and special privileges held by a few, and by a few he meant about 7,500 landlords in England, who practically own two-thirds of the land of England. The man who owns the land owns the people. (Loud applause). Until they corrected that they would have neither Socialism, nor freedom, nor land, nor living. Beginning at the right end, they would ultimately have these, because the teaching of Henry George (whom he had the pleasure of knowing when alive, and whom he followed as closely as he knew how, and would do as long as he lived) go to show that monopoly in land deprives the common people of the right to live, and without the right to live they might as well lie down and die. (Applause). Wealth is all right, capitalism is all right, but both had been created by the use of the land; whether that use has been in the cities, in the parishes, in towns or the country. The man who owns the land owns the people. It may be said that England should buy her land. No, why should they buy that which belongs to them? (Hear, hear). They should tax the land into use, and when they taxed the land into use, the landlords would let go. Until the landlords let go the people were going to starve to death; and so long as the people allowed the landlords to stay as they are they deserved to starve to death. (Applause). Let he who would be free first strike the blow. (Hear, hear). Unless the common people of this country, of whom he saw several thousands around him, would take things into their own hands, they would never be free. (Hear, hear). Such a man as himself was, to a certain extent, free, because he had had the cunning to take advantage of the land question. He said that not in shame, but in pride, by reason of the fact that he was spending that which he had unduly gained to wipe out this damned condition. (Laughter). It was an odd thing that he did not know of many landlords in England who were doing that. He knew plenty of landlords who were trying to destroy the Budget, or that part of it which deals with the land, because they know that it is the thin edge of the wedge. The first thing is to wrest the land from the

hands of these people who didn't use it, who do not know how to use, who would not use it, but who will use men and women to enrich themselves to continue their monopolies. The people paid the landlords tax to do their work. He maintained that the land question is at the bottom of this poverty question. (Hear, hear). It had been proved, and could be proved, to everybody because, as they knew, a man who got a little bit of land, whether in city, town, village or country, carved out his own way. (Applause). He said the houses amounted to nothing; they were created by human labor, and more would be created by human labor. The reason there are not sufficient houses for all the people is because they could not get hold of the land on which to put a house. The fact that they could not get land of their own stands in the way. They wanted the landlord to pay so much for the use of the land that he would be choked off it. (Applause). "I do not claim to be a Socialist, Tory or a Liberal," said Mr. Fels. "I am all of them." (Laughter). "I am a Tory because I have got something that don't belong to me; I am a liberal because I say I am going to give it away—and don't do it—(Laughter). And I am a Socialist because I believe in the common people. (Laughter). There you have me." (Renewed laughter). "This little bit of the budget bill," continued Mr. Fels, "which provides for the separate assessment of the land, and $\frac{1}{2}$ d, in the £ on the capital value as a tax is the most important thing about the budget. I was going to call it a damned budget because in it many features are damnable. But the one thing that redeems it is that part which provides for a separate valuation.

After some remarks by Mr. Skirrow, questions were invited.

A man in the crowd stated that for fifteen years land in Plum-lane, Plumstead, had been lying idle, and had been the receptacle for dead cats. Since the budget had been introduced the owner had put it up for auction in thirty lots.

Mr. Fels remarked that the man had been averse to giving the owner's name—it was Mr. Harper. (Laughter). And he understood that he was a member of the borough council. He (Mr. Fels) did not know whether many of the plots referred to had been sold. But it had been asked why had the owner put them up at auction? Because he thought the budget bill was going to tap his land values, and he wished to get clear. If Mr. Harper had sold thirty lots, perhaps thirty people had bought them. If thirty people had bought them, thirty people might build houses. If thirty people were going to put up houses, who got work—the men of Woolwich or Mr. Harper? (Applause). Here you have the effect—a mere rain drop—of the taxation of land values. What in the name of Heaven will come to pass when land value taxation is in force on the whole of the land of the country? (Laughter and applause).

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