

WHOSE land is this anyhow? Not those who fought for it, and held back the might of Germany and finally crushed it in the dust. They came back only to be insulted by a Secretary of the Interior, one of the shining lights of a so-called democratic administration, who offered them swamp and cut-over land to be paid for in mortgages of long duration. If their souls did not rankle at the naive impudence of Franklin K. Lane, it was because they quietly bided their time until the November elections, when they might administer the fitting rebuke of outraged freemen. And so disappeared another of our idols into that dishonored obscurity reserved for those who would palter with the "eternal verities" of justice and liberty.

WE cannot go on forever ignoring the demands of justice in our social relations. Justice will not always be denied. The rights of men to the earth they inhabit is a right which calls insistently through the years. No tinkering with the problem will avail; it must be solved speedily and completely or we shall go from disaster to disaster. How atrophied the nation and perhaps the whole world is becoming, how impervious to those finer impulses of thought and feeling, must be clear to most of us.

BUT these are not fitting thoughts for the New Year. And indeed there are happier auguries. There is no need for despair, nor even for the doubts that make cowards of us. There is a real undercurrent of growing thought, of a certain grim determination that the world can never be as it was before the awful cataclysm through which we have passed. Much is uncertain, dubious and perplexing; men grope in dull bewilderment. But even now to those who will look the "saving remnant," as Matthew Arnold termed them, on whom the salvation of the world depends, grows in numbers and influence. Nor are the masses inarticulate as in other periods of the world's history. They will respond when the appeal is made. Let it be made in terms not of fiscal relation, nor incidence of taxation, but in those phases of profounder import that deal with the restoration to mankind of their rights to the planet. We forget it so often—but ours is the Social Revolution, the Great Restoration.

LET us temper our appeals with that sympathy that knows no class or social division. Let us as servants of a great truth act in the spirit of that humility born of such discipleship. Let us be worthy of the truth we believe in, for as its practical application will ennoble the world so should it ennoble self. Love walks with Liberty—and we may not think of one without thinking of the other. Mankind, with all its visible meanness and pettiness, may not seem worthy of the labors that would make sacrifice for its betterment. Yet the names of those survive who labored for humanity because they loved her, and for justice because of their knowledge of the law of Justice, and for Liberty because their souls were free.

And when the task of those who come after us is completed, and the struggle is won, the victors will ask only the favor that the noble and still to be beloved Joan asked of the King for her little village of Domremy, that taxes be forever remitted from mankind!

JOSEPH DANA MILLER.

## Misleading Platitudes

THERE is nothing so dubious as the obvious. Even the gentle Longfellow was moved to remark "Things are not what they seem." Had he lived to read the recent report of a special committee of the National Tax Association, he might have made an even more vigorous observation. A time there was when it appeared as if the National Tax Association might perform a useful function in an area, which was the Darkest Africa of public service—the field of practical taxation. The earlier volumes of its proceedings contain many papers, which should be of great service to assessors and other officials of like character.

At some period in its career it seems to have attracted the attention of those gentlemen of quasi-professional attainments, who serve the predatory powers by poisoning the springs of knowledge, and its career now seems to be directed towards undoing all the good that it performed in its early history. The recent report of its special committee is a notable contribution towards this end. Certain interests have become uneasy lest by a process of elimination, unjust and inequitable taxes might be abolished and the burden of government support be thus shifted to taxes which do not cripple industry and production and the general well-being. Hence the cry has been raised by bodies, like the American Bankers' Association, "Beware of Exemptions." Exemption they regard as a Trojan horse by means of which the foes of privilege may enter the citadel of monopoly, and put the garrison to the sword. And so they hound on their henchmen to attack the policy before it is too late.

"Many mice nibbling away will destroy a large cheese," the report says. "There is danger that the whole structure of taxation in the United States will be eaten away unless the mice be checked."

The National Tax Association furnishes an obvious instrument for such work as this. Its membership is composed of tax experts, professors whose chief qualification is their ability to tax the patience and credulity of their classes and tax officials, whose tenure of office may largely depend on their ability to satisfy the tax dodgers.

The report of the special committee which seems to have been directed to go out and smite exemptions "hip and thigh" wherever they might be found is more ingenious than ingenuous.

"It is axiomatic that taxation should be universal and that every person in the jurisdiction of a government should contribute to the support of that government in a proper proportion," the report states. "The exemption of any

individual or class, in part or in whole, is favoritism or privilege, and as such is indefensible.

"If the basis of taxation be property, all private property should be taxable. If the basis be income, all private income should be taxable. Exceptions to this rule should be technical only and should never result in the lessening of any one's fair tax burden. The only ground for absolute exemption from taxation either of property or income is absolute public use."

What a noble appeal to justice and equity is herein contained, and yet it would not be easy to find another statement equally short, which is likely to lead to more false inferences! No reference is made here to the network of indirect taxes which bear with such special severity on earners of small incomes, because they press most heavily on the necessaries of life. We venture to assert that there are vast masses of people in every community who never pay a penny of obvious tax, who, in proportion to benefits received are paying more in indirect taxes than could ever be justified as a direct tax on their incomes. The landless proletariat pay taxes on all sorts of things, but having little or no property the only benefit it can derive from government is the protection of life—and how effective that is, let the crime record of the United States testify. Life and property are safe—to whatever extent they are safe—due to the fact that the people of the United States are civilized and law-abiding and not to the elaborate and costly machinery which exists for apprehending criminals and punishing them, in the small percentage of cases in which they are apprehended and punished.

All exemptions of every sort and kind are included in the general condemnation. "Hew to the line, let the chips fall where they may" is the motto of these unshrinking advocates of righteousness. If the adoption of their policy should be to reduce the burdens now borne by the wealthy, they would doubtless be sorry, but justice must be done even if the heavens fall and the taxes rise upon the poor.

Exemption from taxation of new buildings, of interest derived from mortgages on buildings from taxation, exemption of interest on farm loan bonds from taxation, all these economic sins are denounced with fervor.

We expect that this report will receive wide publicity and be accepted by many at its face value as a scientific and unbiased verdict of a number of competent persons. Error, like weeds, grows apace and is widely disseminated; truth, even the limited truth which man may know, has to be laboriously cultivated and even then the crop often fails and the farmer has his labor for his pains. A friend of ours defines an expert as "A man who is able to deduce from any state of facts, arguments adequate to sustain a preconceived hypothesis." Of such is the special committee of the National Tax Association composed.

WHEN I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied.

—HENRY GEORGE.

## Catholic Editors, Attention!

WE hope that editors of Catholic periodicals will refrain from the habit into which some of them have ignorantly fallen, of assuming that the Catholic Church has condemned the Single Tax as contrary to its teachings. It should be known to them that a committee of the Catholic University, Washington, D. C., headed by the Dean of the Theological Faculty, examined the Doctrinal Statement presented by Dr. McGlynn to the Apostolic Delegate, Monsignor Satolli (see *SINGLE TAX FIVE YEAR BOOK*, p. 414) and after careful examination declared that there was nothing contrary to Catholic teaching in the Single Tax. It should be clear, even to the most careless editor, that a Catholic is free to reject or espouse the doctrine.

That the Church has progressed since the time of Pope Leo XIII, however, is proven by the declaration in Number 6 of the Pamphlets on Reconstruction issued by the Reconstruction Council of the Catholic University, the same institution on whose authority Dr. McGlynn was reinstated and the ban of minor excommunication removed. This statement printed on page 53 of the Pamphlet 6 says: "Under the Single Tax all increase in land values would be taken as a tax, because it is not the owner who makes the increase in value, but all the people who live in the community and make it prosper."

This declaration is sufficiently explicit. It is almost an endorsement, though it would not be fair to label it so. But at all events it is a welcome utterance at this time. It shows that the forward-looking elements in the Church are in accord with the best traditions of her teachers and spiritual leaders. Her followers all over the world are the disinherited and the lowly. More than the pastors of other denominations her priests are the little brothers of the poor, the recipients of their most sacred confidences, the beloved ministrants to the unfortunate and disconsolate. The Church of Thomas Aquinas, St. Vincent de Paul and Father Damien, cannot afford, in the light of her spiritual history, to regard such movements as the one which seeks to restore man's right to the use of the earth with hostility or even indifference.

In this connection we are glad to quote from a letter just received from the National Catholic Welfare Council at Washington. These eloquent and sympathetic words that follow are evidence that the Church has set its feet in the path that leads to a realization of those ideals of service which are the most precious of her possessions:

"Malice and resulting unrest; injustice and resulting disorder; wrong and protest, are everywhere about us, as the great mass of common people, heavily burdened by social wrongs, are driven to despair or to drastic and dangerous action that threatens national ruin. For the peace of our country, the good of our Church—the advancement of God's will—the Catholic ideal of brotherhood and calm; of social justice and order; of righteousness and peace, must be increasingly emphasized by word and by deed. No real Catholic will delay his effort that this ideal may be established."