

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

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

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

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

## NEWS NOTES AND PERSONALS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for October 1, 1921. State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St, New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Single Tax Publishing Co., Inc., Charles H. Ingersoll, Pres., Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholder and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,

Editor

Sworn to and subscribed before me this 30th day of September, 1921.  
[Seal] J. FREDERICK CRYER, Notary Public.  
(My commission expires March 30, 1923.)