

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, people-made*, not a product of labor, and in the price asked for its sale or use, a manifestation of *people-made value*. Now in a sense the value of everything may be ascribed to the people, 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 turn out more land in answer to demand, but can turn out 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.

From this reform flow many incidental benefits—greater simplicity of government, greater certainty and economy in taxation, and increased revenues.

But its greatest benefit will be in the abolition of *involuntary poverty* and the rise of a new civilization. But it is not fair to the reader of a definition to urge this larger conclusion, the knowledge of which can come only from a fuller investigation and the dawning upon his apprehension of the light of the new vision. But this conclusion follows as certainly as do the various steps of reasoning which we have endeavored to keep before the reader in this purely elementary definition.

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## BI-MONTHLY NEWS LETTER.

By THE EDITOR.

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Beaten in the first engagement the Lower Rents Society of this city now plan a more radical attack. They have started a bright little paper the name of which is the *Tenants' Weekly*. The committee appointed by the mayor to inquire into and report on the methods of taxation in this and other cities is as follows:

Alfred E. Marling, Robert S. Binkerd, secretary of the City Club; George Cromwell, ex-Borough President of Richmond; Frank Harvey Field, John N. Francolini, Frederick C. Howe, director of the People's Institute; Hamilton Holt, editor of the *Independent*; Prof. Jeremiah W. Jenks of New York University; Walter Lindner, Frederick C. Leubuscher, Cyrus C. Miller, ex-Borough President of The Bronx; Louis Heaton Pink, David Rumsey, Oscar R. Seitz, Robert E. Simon, E. R. A. Seligman, F. R. Tomlin, Delos F. Wilcox, Lawson

Purdy, Charles C. White, John J. Halleran, Collin Woodward, ex-Mayor Ardolph L. Kline, Frederick B. Shipley and George V. Mullan.

There are names on this committee which are reassuring, and all we can do is to hold our judgment in abeyance and await the report.

The Society will not relax its efforts, and a so-called Memorial Meeting is announced to be held on May 23rd at the band stand at Union Square "for the half million people who have lost their lives because of bad housing conditions and from preventable diseases during the past quarter century." The speakers announced are Rev. John Haynes Holmes, Hon. Frederick C. Leubuscher, Mr. Meyer London, Rev. J. Howard Melish, Prof. E. O. Perry, Mr. Lincoln Steffens, Miss Grace Isabel Colbron, and Miss Amy Mali Hicks. The Society will hold out-door meetings six to ten times a week during the coming Summer, urging upon all political parties that they include in the platforms referendum local option on the taxation of land values.

In California, as our readers know, the following constitutional amendment will be voted on in November:

"Any county, city and county, city or town, may exempt from taxation for local purposes in whole or in part any one or more of the following classes of property: Improvements in, on or over land; shipping, household furniture, live stock; merchandise; machinery; tools; farming implements; vehicles; other personal property except franchises. Any ordinance or resolution of any county, city and county, city or town, exempting property from taxation, as in this section provided, shall be subject to a referendum vote as by law provided for ordinances or resolutions. Taxes levied upon property not exempt from taxation shall be uniform."

Single Taxers and tax reformers of California have carried on a vigorous campaign of education for this amendment. This amendment was fathered by the League of California municipalities and has been endorsed by about twenty city councils, including those of Alameda, Chico, Palo Alto, San Jose, Santa Cruz, Vallejo and Tulare.

The bill for Home Rule in Taxation in New Jersey is being vigorously urged by the Tax Exemption Association.

In Pennsylvania Gifford Pinchot is making an active campaign for United States Senator. Michael J. Ryan, city solicitor of Philadelphia, candidate for the gubernatorial nomination of Pennsylvania, has addressed the following letter to the Philadelphia Single Tax Society:

"I hope to deserve your continued confidence. Men like you who struggle for the triumph of truth and 'who share her wretched crust, ere her cause brings fame and profit and 'tis prosperous to be just,' have a joy in life denied unto others whom the world may regard as more practical and your disinterested commendation is therefore to be all the more highly prized. I have seen in my own day Michael Davitt's cry of the 'Land for the People' proclaimed as 'Anathema,' and yet it is now conservative if not Orthodox. The great doctrines given wider currency and more attractive form through the splendid

diction, superb eloquence, and dauntless courage and self-sacrifice of Henry George are sweeping triumphantly over the earth; and the intellect of mankind, as evidenced particularly by the declarations of Asquith, Lloyd George and Churchill in Great Britain, is fast giving them adhesion."

The Maryland Legislature adjourned in April. The House put the finishing touches upon three most important Constitutional amendments. The first gives an excellent Referendum. The Initiative failed only because of one vote short in the Senate.

The second amendment provides for local Home Rule for Counties and the City of Baltimore, and with some enabling legislation which will come at the next session. If the amendment is adopted, Maryland will be in the most advanced position, in this respect, of any State in the Union.

The third amendment provides for classification of personal property and improvements, and equality of taxation within such classes as the taxing authorities may declare shall be the subject of taxation, thus granting Home Rule in taxation in the fullest measure, if the amendment is adopted by the people.

Mayor Campbell, of Houston, has issued a defence of the Houston system of taxation, saying the city has prospered as never before. He makes it clear that no reason exists for complaint save on the part of those who desire to profit by the city's growth without commensurate contribution. Commissioner Pastoriza has announced that with the coming fiscal year Houston will tax land values at 100 per cent. and improvements not at all.

In Washington, D. C., one of the District Commissioners, Oliver P. Newman, has urged that the district revenues be raised by a tax on land values alone, and in this he is known to have the support of another member of the Commission, F. L. Siddons. The Commission consists of three members.

At the National Conference of Charities and Correction held at Memphis in May a Committee on Social Legislation was appointed, to discuss at the Baltimore Conference, next year, (a) Taxation Reform as it Relates to Congestion and Poverty; (b) Social Insurance.

The members of the Committee are:

Henry R. Seager, Chairman; John R. Commons, Vice-Chairman; Roger Baldwin, Frederick L. Hoffman, John B. Andrews, Louis D. Brandeis, Mrs. Florence Kelley, Rev. Harry F. Ward, Rev. Edwin V. O'Hara, Benjamin C. Marsh, Alexander Johnson, James Mullenback, John Mitchell, John H. Ferguson, Jean Gordon, Charles P. Neill.

Some of the names in this list give cause for hope.

Tax reform is again beaten in the Ontario Legislature, notwithstanding the overwhelming majority given by the Toronto tax payers in 1913. The Single Tax Association of Ontario with headquarters at 79 Adelaide Street, Toronto, is circulating a petition for the taking over by the government of the Canadian Northern Railway.

Perhaps the most notable happening in Canada has been the extraordi-

nary lecture tour of James R. Brown in the provinces of Nova Scotia and New Brunswick. Mr. Brown has made more than fifty speeches in these provinces, and has frequently returned to the same city to repeat his address. His addresses have been before Boards of Trade, legislatures, chambers of commerce, and churches, to interested and in many cases large audiences. In New Glasgow Mr. Brown lectured on "Christianity and the State," and the *Evening News* gave a three column report of this address. At St. Johns, N. B., a lecture on taxation was twice repeated, and the *Evening Times and Star* of that city said:

"If all the members of the board of trade had realized the manner of man Mr. James R. Brown of New York is, the board room would have been far too small to hold the crowd that would have been present at last night's meeting. It is safe to say that when Mr. Brown next appears here to discuss the question of taxation the largest auditorium will be none too large."

Vancouver, B. C., has decided that there will be no taxation of improvements this year. It took the City Council just six minutes to come to this conclusion, without a dissenting voice.

The recent triumph of the Labor Party in the Transvaal is a fact to be noted with interest. One of its first planks is as follows:

(A) Taxation of the Unimproved or site value of all land in the Transvaal; mineral, urban and agricultural.

(B) Local option for each municipality to rate Land Values only.

Agricultural land in the Transvaal almost wholly escapes taxation, with the result that large tracts are held out of use at fictitious prices. Land is abundant enough, and fertile. Large tracts of mining land also are held idle. The Transvaal Consolidated Land Company alone owns nearly one-twentieth of the whole of the Transvaal.

## EXTRACTS FROM OUR CONTEMPORARIES, SHOWING THE GROWTH OF PUBLIC SENTIMENT.

### FREE TRADE NOT ENOUGH.

Free trade is not enough. It fails to check the inflation of land values. It does not allow the wealth-producer to carry on industry free from the most severe private tax; the toll taken by land monopoly, in the form of economic rent. While some people have grown rich in Britain by free trade, the vast majority have remained poor—because most of the workers' share is taken by a non-producing class, landowners. Many British leaders and statesmen have learned why free trade is not enough. The movement to free industry in the United Kingdom from landlordism is beginning to take form.—*Evening Citizen*, Ottawa, Canada.