

tried to maintain his artistic poise during the following days when first the oboe, then the traps, then the horn, each and severally, intermittently and periodically, fell before the stop-watch of the ERA timekeeper.

Each Monday morning brought a new week, a "new deal" and a new stretch of "budget hours." Each Monday morning awoke to hear the stirring strains of Souzanian marches, popular airs and medleys artistically smiting the ear-drums of yawning business men who had no business to go to. As the 6-hour, 13½-hour and 22-hour musicians fell before the timekeeper's authoritative commands, the well-balanced band dwindled to a few spot-lights, vacant "first chairs" and other band-stand chairs as the handful of remaining artists blew their last, wheezy breaths into their instruments at the end of the 24-hour budget-week.

Economic planning, Regimentation! In the name of Democracy mumble them words. Page Thomas Jefferson.

"IT IS CONSTITUTIONAL"

In perhaps the first judicial decision in this nation, the Social Security Act may be declared constitutional. It does not follow that a directly contrary decision, with an equal degree of rationality, may not be made by another mind.

To those who are familiar with the distinction between moral and legal right—particularly after reading the able and conclusive expositions written by Henry George—there comes the realization of an added obstacle to economic justice from judicial decisions. Unfortunately too many people believe that a favorable judgment at once places a mooted question into the realms of righteousness. It is illogically reasoned that when an unbiased court passes judgment upon the validity, or constitutionality, of a man-made law then righteousness no longer is in doubt. Even lawyers—apparently intelligent ones—too many of them—accept this illogical conclusion.

Many intelligent men become lawyers, but not as many lawyers become intelligent men, and there are a vast number of the law profession occupying strategic positions in public office. An even greater number hold the confidence of, and hence influence over, lay minds and their private lives and present and future acts.

To the Georgeists who appreciate the time and toil which must be spent to rectify erroneous thoughts, before society permanently can be established in economic truth, there comes an appalling realization of the colossal task which confronts them even without the almost-daily addition of judicial confirmations of economic error.

As we appreciate the picture it appears that in order to avoid the creation of infinite obstacles to social justice—particularly those which come from our highly respected judiciary and which carry the greatest weight and air of finality—it may be necessary to re-write our national

and state constitutions in such a manner as to forestall further judicial decisions which actually tend to a destruction of the very Constitution itself. Almost helplessly to witness the compiling of daily decisions which can lead to naught but eventual revolution—to visualize the task of re-writing State and national constitutions—presents, indeed, a well-nigh hopeless undertaking. Yet it appears that this task must be accomplished because—assuming that all members of the judicial branch finally learn economic truth—they must still follow the erroneous mandates of our highest law in civil life.

It is at this point that we come to a realization of the puny efforts of mere man to establish social justice. The egotistical, materialistic self-sufficiency becomes conspicuous by its very incompetency, in the emotionally-conceived cures for social ills.

We meekly now turn to the idea that none but God Almighty can rectify our predicament.

We have exercised the power to think and to act illogically—selfishly—enviously, but we seemingly lack the equal and opposite power to rationalize—to be generous—to approbate the success of our fellowman. Perhaps we can reach the spirit of humility—the acknowledgement of Divine omnipotence—in no other manner. Perhaps example is superior to precept. Perhaps the Law of Consequence is supreme.

Henry George has acknowledged the superior accomplishments of the Duke of Argyll, notwithstanding the Duke's inferior reasoning in the matter of economics, and the Duke obviously was not without ability to reason in other matters. He says:—

"And here we come on a great subject—the function of Human Law as distinguished from Natural Law . . . the Will of Society (can) operate upon the conduct of its members in two ways—first, directly by authority; and secondly, indirectly by altering the conditions out of which the most powerful motives spring. . . .

The ancient lawgivers were always aiming at standards of Political Society, framed according to some abstract notions of their own as to how things ought to be, rather than upon any attempt to investigate the constitution of human nature as it actually is. It was a mistake in the Science of Politics analogous to that which Bacon complained of so bitterly in the science of Physics. Men were always trying to evolve out of their own minds knowledge which could only be acquired by patient inquiry into facts. . . .

Such are the humiliating results from abstract reasoning, pursued in ignorance of the great Law, that no purpose can be attained in Nature except by legitimate use of the means which Nature has supplied. For as in the material world, all her Forces must be acknowledged and obeyed before they can be made to serve, so in the Realm of Mind there can be no success in attaining the highest moral ends until due honor has been assigned to those motives which arise out of the universal instincts of our race. . . .

But all this comes of thinking that we can be wiser than Nature, and of failing to see that every natural

instinct has its own legitimate field of operation, within which we cannot do better than let it alone. . . .

There are no short cuts in Nature. Her results are always attained by Method. Her purposes are always worked out by Law. . . . Nor can those means be ascertained except by careful observation, and as careful reasoning. . . .

If the upper classes, with all the advantages of leisure, and of culture, and of learning, have been so unable, as we have seen them to be, to measure the effect of the laws they made, how much more must we expect errors and misconceptions of the most greivous kind to beset the action of those who—through poverty and ignorance and often through much suffering—have been able to do little more than strike blindly against evils whose pressure they could feel, but whose root and remedy they could neither see nor understand. . . .

The Speculative Faculty is impatient of waiting upon Knowledge, and is ever as busy and as ingenious in finding out new paths of error as in supplying new interpretations of truth. . . .

In the last generation, and in our own time, the Old and the New Worlds have each afforded memorable examples of the Reign of Law over the course of Political events. Institutions maintained against the natural progress of Society have "foundered amidst fanatic storms." Other institutions upheld and cherished against justice, and humanity, and conscience, have yielded only to the scourge of War. . . .

The Laws of Nature were not appointed by the great Lawgiver to baffle His creatures in the sphere of Conduct, still less to confound them in the region of Belief. . . ."

(**"The Reign of Law,"* by the Duke of Argyll, 1868)

The Assessment of Land

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THIRTY years ago there were few if any books and treatises on the subject of the assessment of land. Since then that lack has been supplied. Thirty-two years ago the Assessment Roll in the City of New York was published and has been published annually ever since. Twenty-seven years ago Land Value Maps were published for the City of New York, have been published annually since, and similar publications have been made in various cities in the United States and in Copenhagen, Denmark.

Reports of State Tax Commissions in the United States contain many references to methods of assessment. Good books on the subject are available. Much of this work was done by followers of Henry George or was stimulated by them.

LAND VALUE TAXATION

In the United States, Canada, New Zealand, and Australia land has been taxed for many years, the tax being a percentage of the assessed value which is determined at regular intervals. In many places the assessment is annual, in some at intervals of four years. In some

places methods of administration are very good. In many places such methods are poor. Experience is ample. I believe that that experience demonstrates that assessors should be employed on the basis of their competence, to be ascertained generally by competitive civil service examination, that they should be removable only for cause, and that they should be employed continuously throughout the year. The number of assessors depends upon the area to be assessed, the population in the area, the stability or otherwise of values. Where values change slowly one assessor can assess a larger territory with a greater number of parcels than where values change rapidly.

Ever since "Progress and Poverty" was published there has been much discussion as to whether the annual value of land is adequate for the necessities of government. Some used to contend that it was far more than sufficient; others have contended that it is much less than sufficient. It really makes no material difference. What we wish to accomplish by the taxation of land is the acquisition for the public treasury of so much of the annual value as may suffice for the needs of government or as may be obtained, whether it may be sufficient or not.

I think it must be clear to almost anyone that if countries indulge themselves in the luxuries of war and great public debts, land values will be insufficient to pay the bill. I am inclined to believe that with no annual charge for debt and under conditions in which people took care of themselves and did not receive all kinds of help from the state, land values would suffice. After all, it seems that the value of land measures all the advantages of living in a country and naturally should be adequate for all proper public needs. Whether that theory is sound or unsound is immaterial for our purpose. We need claim nothing more than that the site value of land is a publicly produced product and belongs to the public and should be taken for public use.

The discussion of whether land values suffice for public needs is not confined to persons who are not followers of Henry George. Single Taxers hold diverse views and I think many of these views are based on inadequate information and a failure to realize the extent to which the apparent selling value of land is in many places far in excess of the economic value. In the United States I know we have millions and millions of acres of land held at a price for which a few acres may sell. That represents a scarcity value and produces an appearance of value that is a mirage. In a rural section ten acres may be sold for one hundred dollars an acre. In fact it generally is not true that the five thousand acres are all worth one hundred dollars an acre. Each owner is encouraged to think that his acres are worth one hundred dollars because of the single sale. This is true of rural land; it is equally true of the land that surrounds cities, large and small. There is no conspiracy to hold land out of use. Owners of vacant land and idle acres would be glad to sell them for a price. That price is usually based on what some