

SINGLE TAX

—AND ITS—

CLEVELAND CHAMPIONS

Letters and Answers Published in the Catholic Bulletin,
Cleveland, Ohio, May, 1915 to May, 1916.



WHERE WE DISAGREE:

"Does the Singletax Club of Cleveland, Ohio, hold the doctrine of Henry George, that private ownership in land is 'a bold, bare, enormous wrong?'"

ANSWER given by O. K. Dorn, Treasurer of the Singletax Club: "Yes, we believe that private ownership in land is a bold, bare, enormous wrong."

"Does the Singletax Club of Cleveland, Ohio, as regards the question of ownership in land, side with Henry George or with Pope Leo XIII?"

ANSWER of Mr. Dorn—"We emphatically side with Henry George in his controversy with Pope Leo XIII."

(See pages 12-13)

PREFACE

On May 28, 1915, the Catholic Bulletin republished a summary of an address given by the Rev. F. S. Betten, S. J., of St. Ignatius College, Cleveland, at the Convention of the Catholic Union of Ohio (D. R. K. Staatsverband), at Celina, in 1913. The singletaxers of Cleveland evidently felt alarmed, because they immediately began to bombard The Bulletin office with letters. For more than a year nearly every number of The Catholic Bulletin reprinted one of these singletax communications with a suitable reply. Thus a considerable number of the so-called arguments for singletax and of its various destructive features were discussed. Masters of Political and Social Economy consider this the broadest and most interesting debate on the subject.

Following suggestions from many quarters, we have gathered this correspondence in the present pamphlet. Frequently, however, we do not reproduce the entire letters, but only those sections which call for an answer. We even omit one or another letter entirely, because the answer is too evidently contained in other sections of the pamphlet. (The originals are kept on file in our office.) For the convenience of our readers we generally place the answer immediately after the paragraph to which it belongs.

A detailed index will enhance the usefulness of this pamphlet for methodical study.—Editor Catholic Bulletin.

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5¢, 50¢ doz., \$3.-100

INDEX

REFERENCE IS TO PAGES

ABSORPTION of landvalues by individuals.....	15, 20, 21
CATHOLICS. Can they be singletaxers?.....	15
CLEVELAND SINGLETAX CLUB'S Creed.....	13
DISPARITIES IN WEALTH.....	15
DOG TAX compared with singletax.....	16
EQUALITY OF MEN very limited.....	7, 8, 30
EXTORTION result of singletax.....	12
GREGORY, ST., "a singletaxer," against LEO XIII.....	18, 21
HORSTMAN, BISHOP, "a singletaxer".....	32
JUBILEE YEAR in Mosaic code.....	10
LAND SPECULATION possible under singletax.....	11, 14, 17, 25;
importance of land speculation 26; land companies own whole counties	14
LANDVALUES increased in Cleveland 19; owners of them 20; site-value.....	25
LEO XIII Encyclical on the condition of the working classes 4; Henry George's Open Letter to him.....	7, 15, 16, 17, 18, 27
MOSES "a singletaxer".....	10
OCCUPANCY	8
OWNERSHIP, in what it does not consist 4; original title 5; not neces- sarily based on labor 8; never recognized by the things owned 5: many things cannot be owned 8; land ownership in the Mosaic code.....	10
PEW RENT and single tax.....	25
"POLICE and fire protection, expenses for.....	20
POPE. The pope's authority in matters of taxation 17; never against sound reason.....	15, 17
PUBLIC AUTHORITY'S right to restrict property.....	14, 16
PUBLIC OPINION v/s the popes.....	22
PUBLIC SQUARE lots as example.....	8
SITE VALUE	25
SINGLETAX explained 4; On whom it will fall or will not fall most heavily 6; effect on workingmen 7; on farmers 6, 29; on residents 24; on industrials 24; is a remedy against all ills 14, 31; how to be introduced	7, 16
SKYSCRAPERS	6, 12
SOCIAL QUESTION in the first place religious.....	17, 18
TAXES. Title of public authority to demand them 3; "too many taxes" 17; first requisite in taxes is justice 17; imposed according to what is likely to happen 19; failure of taxpayers to receive their money's worth	20
TEN COMMANDMENTS not given by the pope.....	22
TITLES of landed property to be set aside by Henry George.....	7, 11
VALUE. Areas of same value to pay same tax amount.....	11, 12

SINGLETAX.

(Summary of the address by F. S. Betten S. J.)

Henry George, an American economist, who died in New York, in 1897, is the chief advocate of singletax, so much so that he is often called its "inventor."

He maintained that the soil can never become the property of any individual. The community (state or municipality) alone can own land, and this privilege is so exclusive that the state cannot part with it in favor of any individual or private corporation. If any person, he says, ever claimed land as his own and demanded that this claim should be respected by others, he acted as a usurper, and what he called his right was not better than the right of a pickpocket to a stolen watch. His very words are: "Private property in land is a bold, bare enormous wrong"—(Progress and Poverty, VII, 3.)

Consequently, if justice were to take its course, the state would have to dislodge all the "so-called owners," without indemnifying them, because their estates never belonged to them. The best way to do this, it occurs to him, is to force them to pay the full amount of rent for what they are pleased to call their own into the public treasury in the shape of taxes. He proposes to abolish all other taxes. Thus we have one tax, the tax on land values only, a SINGLETAX.

Now landed property of individuals is no robbery. The denial of private ownership in land is clearly against the doctrine taught by Pope Leo XIII in his encyclical "On the Condition of the Working Classes," of May 15, 1891. The Pope takes for an instance a workingman who saves his money and finally succeeds in acquiring a house and a little garden. Then he continues, "the land, in such case, is only his wages under another form; and, consequently, a workingman's little estate thus purchased should be as completely at his full disposal as are the wages he receives for his labor. But it is precisely in such power of disposal that ownership obtains, whether the property consists of land or chattels."

This leaves no doubt at all. As little power as the state has over the hard-earned wages of the worker, so little power has it over the land now in his possession.

According to Henry George that workingman's estate does **not** belong to the workingman at all; it remains the inalienable property of the civil community; and while he leaves to the laborer the full disposal of his wages, the lot or garden which is bought with them always remain at the full disposal of the state, no matter what claim the laborer imagines to have to them.

We prefer to follow Pope Leo as our guide.

This settles the question for us, if there was a question at all. But let us see what kind of arguments Henry George offers for his revolutionary statement. Sound reasoning, of course, can never lead to such absurdities.

Henry George's argument is, in short, this:

The soil cannot be produced by human labor; but only such things as are produced by human labor can be the object of private ownership; therefore, the soil cannot be the object of private ownership. (The question is only about the original title; he readily grants, that those titles are just, by which an article rightfully owned is transferred to somebody else, as donation or purchase or inheritance).

The pen, he says, with which I write is mine, because it was rightfully owned by the manufacturer or the laborer, who transferred their right successively to the wholesale and retail dealer, and finally to me.

Everything, therefore, depends on the proof for his assertion, that nothing can become the property of man except by human labor.

Henry George bases his proof on a fundamental wrong conception of the relation of the owner to the thing owned. He thinks that this relation is something physical, something like string or rope tying the proprietor to the property. Such a tie, he imagines, is effected by man's labor. There is no such tie produced by labor between the farmer and his farm, therefore the far-

mer cannot own the farm; but it is different with the carpenter and the table he made, or the gunsmith and the gun.

Now, as a matter of fact, the relation of ownership does not consist in anything physical. There is not physical tie between me and my watch. The relation of ownership cannot be perceived by any of the five senses, but only by the intellect.

If the absence of such a physical tie is the sign, that there is no ownership, Henry George will have to deny all ownership. There is no more connection between the maker and the product than between the landowner and his estate.

Much less than a physical connection is there a physical action and reaction between the owner and the thing he owns. After a watchmaker has finished the watch or the gunsmith his rifle, there is no more action or reaction between the two than between the thing and a thief who steals it. Labor indeed produces physical changes in the things offered by nature; but once these changes are executed, action and reaction ceases, and the producer is as much a stranger to the thing as if he had never touched it.

It is not surprising that from such material notions of the right of property Henry George arrived at very strange consequences.

He opens his attack by exclaiming:

"What other right exists from which the right to the exclusive possession of anything can be derived save the right to the right of man to himself?"

There is indeed no other right from which private ownership can be derived. But this very right works against Henry George. Just the right of man himself gives him the privilege to settle where he pleases, without being dislodged by another comer, supposing only that the place is not occupied by anybody else. Just the right to himself demands that he have the power to choose a place where he may lay down his head without fear, a place where he may return the following night, and if he so decides, as often as he pleases, without being obliged to seek a new shelter every night. But this is exactly the right of private ownership in land.

"How can man," Henry George continues, "in any other way—save by labor act upon or affect material things or other men?"

Here we have the logical sequence of his wrong supposition. The right of property does not consist in affecting or acting upon material things. Does Mr. George perhaps even think that the right of property consists in acting upon other men? Does he mean to say that the right of ownership consists in this that I am strong enough to keep thieves and robbers away from my property? A poor right of ownership! It would be the same as the right which the pickpocket has when he prevents me from getting back my stolen watch, that is, it would be no right at all, but simply the power of the stronger.

"Nature," says Henry George, "acknowledges no ownership or control in men save as the result of exertion."

Did it really escape Henry George that ownership is never recognized by any of the things owned, whether they be supplied or made by man?

Nature, he says, does not discriminate among men. "Birds will not come to be shot by the proprietor of the soil any quicker than they will come to be shot by the poacher."

No, but let him, in his own example, substitute the gun for the soil. Does the gun acknowledge any ownership? It surely does not. Whether it hits or misses the bird has nothing to do with the question of ownership at all; it depends only and exclusively on the ability of the person who handles it, and on its own perfection.

These instances will suffice to show how hazy and utterly incorrect Henry George's ideas of ownership are and how lamentably deficient his argumentation. If he proves anything, it is that there is no ownership at all. Such demonstrations are enough for him to declare all landowners robbers, and to call upon the people to embark on a policy equivalent to wholesale confiscation. Henry George signally failed to prove the injustice of private ownership in land. Consequently the measure he proposes, singletax, is unjust. It is a flagrant violation of rights that are as general and important as they are

sacred. What can mankind, what can a state expect of the adoption of such a measure but ruin and destruction.

We may, with a high degree of certainty, try to forecast some of the harm it is liable to work.

Henry George is very enthusiastic about the grand effect of his singletax. "If I have worked harder and built myself a good house, while you have been contented to live in a hovel, the tax-gatherer now comes annually to make me pay a penalty for my energy and industry, by taxing me more than you."

But taxes are no fines. **If I have built myself a house, I have a much greater interest in the existence of public order and safety than he who calls no house his own, and it matters nothing whether this is on account of his carelessness or misfortune.** It is therefore right that I, having a greater interest in the maintenance of order and safety, should pay a greater amount into the treasury of that institution which alone is able to grant the protection I stand in need of.

Taxes enable the state to grant to all members of the community all the protection, facilities, accommodations, etc., which we comprise in the words **public order.** It is therefore but natural that those should pay higher taxes who derive the greatest advantage from the existence of this public order, and who appeal more frequently to the assistance of the public authority. Taking this as a principle, it is easy to see the injustice which is connected with Henry George's scheme of taxation.

According to him only the unimproved land value is taxed. An acre favorably situated in a city is as highly taxed as another acre equally valuable, no matter whether there are buildings on it or not; the factory that stands on it or the skyscraper or the cottage is not assessed.

It makes no difference either whether it contains a coal mine or not, whether it is sandy or the most desirable wheat land. It is the site only that according to him creates the value. See letter II on site value.

Now suppose a skyscraper with its four or five thousand people or more. Alongside of it live a few families in modest houses which cover the same area as the skyscraper. The few families have to pay the same amount into the public treasury as the owner of the skyscraper; and yet the latter requires for the safety of his revenue ten and more times the amount of police and fire protection, and derives twenty times the profit from the existence of public order. Is this not a "bold, bare, enormous wrong?"

It is well to remember what Henry George has to say about the effect on the present system of taxation.

"The present taxes work like a penalty on enterprise and industry. If a man has built a ship we make him pay for his temerity, as though he had done an injury to the state; if a railroad be opened, down comes the tax collector upon it, as though it were a nuisance; if a manufactory be erected, we levy upon it an annual sum which would go far towards making a handsome profit."—(Progress and Poverty, Book IX, Chapter 1.)

This, therefore, is the purpose for which singletax is advocated:..The factory owners, the ship builders and navigation companies, the railroad magnates, oil kings and coal barons are to make still more handsome profits than they have been doing heretofore. The millions they have so far been paying to assist in defraying the expenses of government will be turned into their own coffers to widen further the breach between the very rich and the toilers.

Among those injured there are especially two classes, the farmers and the workmen.

How is the **FARMER** to fare? Under the system of singletax, those will have to pay the largest amount of taxes, who need the largest extent of ground. Now, a manufacturing company can make gigantic profit on an area of twenty acres; a farmer who owns only twenty acres is a poor man. Perhaps such a modest farm of twenty acres immediately joins the premises of a factory that covers the same area; if put up for sale in an unimproved condition both pieces of immovable property would bring the same price, because they are in the same locality; consequently Henry George will write

the same amount on both tax bills. But what a difference in reality between the two tax bills. The company may not as much as notice the expense while it would be oppressive for its neighbor.

And which of the two would require more fire and police protection? which will make more use of the law courts? for whom will even the state militia be called out to protect his property in the case of disturbance?; for whom will warships be detailed to escort his floating riches in foreign waters? And yet in the singletax country both parties pay an equal amount of taxes. Is not singletax "a bold, bare enormous wrong?"

As to the **WORKINGMAN**, it should suffice to remember that singletax provides no way at all for forcing the capitalist to part with a fraction of his vastly increased gain in favor of his workers. It is he that is to have the whole benefit of singletax, and he can do with his money what he pleases. Of course, he **MAY** share it honestly with the laborer who works in his mills or lives in his skyscraper, but nobody can force him. What capitalism will do, it has shown in the course of history, and this history forebodes very evil days for the workingman whom singletax has placed at the mercy of the millionaire.

And where is our workingman going to live? In a **skyscraper**, of course. He has to pay the same tax for his little lot, whether there is a one-story cottage upon it or a ten-story skyscraper. So what is more natural than ten workingmen should band together, and, instead of putting their dwellings side by side, place one on top of the other. Or worse still, some enterprising capitalist will erect a ten-story tenement house and the offer of low rent will not only amply reward his own industry and thrift but will also prove too tempting for the workingman to be rejected. The ideal of the laborer's home is the one-family house with at least some diminutive share of the earth's surface around it. This ideal, difficult enough in our days, will be an absolute impossibility under the sway of the singletaxers. The singletax country is the **paradise of the skyscraper**.

It is idle talk of the advocates of Henry George who claim that the greatest amount of the new tax will fall on the big cities. We simply ask, "Is it to fall on the capitalists, the representatives of industry and enterprise?" Certainly not, because Henry George glories in the contention that he will be the liberator of industry and enterprise. On whom, then, is the burden of taxation to fall? On the farmers and workmen, and on all those who are unable to make the gigantic profits of the capitalists. It is they that will have to go into their pockets in order to relieve the moneyed class. (See Letter number 10.)

NOTE. We have considered singletax as it was proposed by its originator himself, in its **plain, unmasked "singleness,"** because this is the only way to understand it and to become aware of its destructive character. The master's disciples commonly do not propose it in this simple shape but couple it with other measures, some of which are quite harmless, nay commendable. This is done because people "are not ready to grasp the whole truth of the single tax." (See article, "Can a Catholic" page 15) But the aim is to gradually remove the taxes from personal property, imports, etc., and increase "the tax on land values until no other tax is left."

HENRY GEORGE vs. LEO XIII.

Henry George was fully convinced of the correctness of his teachings. In matters economic he thought himself to be a kind of pope. So when Leo XIII., in 1892, issued his great letter on the condition of labor, he considered it his duty to come out with a counter-proclamation. He speaks authoritatively, like one who sits upon a much higher throne than that of the fisherman. He wants "to lay before your Holiness the grounds of our belief, and to set forth some consideration that you have unfortunately overlooked." He does not ask for clearer instruction or solution of doubts; no, the great American knows that he is right, and his intention is to convert the ignorant pope. The

good man really imagined that his open letter made a deep impression on Leo XIII., and that it attained its purpose.

He begins by giving an outline of his creed. "This world is the creation of God. The men brought into it for the brief period of their earthly lives are the equal creatures of His bounty, the equal subjects of His provident care.

With the need for labor and the power to labor He has also given to man the material for labor. This material is land—man physically being a land animal, who can live only on and from land, and can use other elements, such as air, sunshine and water, only by the use of land. Being the equal creatures of the Creator, equally entitled under His providence to live their lives and satisfy their needs, men are equally entitled to the use of land. And any adjustment that denies this equal use of land is morally wrong."

One of the most obvious errors in these quotations is the assertion that all men are equally entitled under Divine providence to live their lives and satisfy their needs. How could a man who reads the Bible make such a statement? A very peculiar providence governed the fate of David, whom God raised from a shepherd boy to a king. Is everybody entitled to the same degree of Divine care? The whole Jewish nation was the object of a most wonderful providence for twenty centuries. No other nation has been favored to such a degree, and neither the Jews nor any other nation is entitled to it. It was a free gift of God, who may be more liberal toward some and less liberal toward others, without being unjust to any one. We all know men, good, excellent Christians, whom God has blessed with temporal possessions, while others, equally good, live from hand to mouth during all their lives. Why is this so? Has Divine Providence neglected its duty? If all were equally entitled to live their lives and satisfy their needs, why this inequality?

It may be said that in certain points indeed all men are equal, for instance, as far as they have a right to such an amount of Divine care as is required for them to save their souls; without promising them at least so much of assistance God neither would nor could create any human beings. Every man also needs the right of acquiring private property and not to be hindered in any unlawful way: a right which may be said to be equal in all the inhabitants of the globe. But to demand that God must grant to every man equally good chances to practice this right is little short of blasphemy.

It is therefore not true that all men are entitled to an equal share in the bounties of God. There is to be a diversity in temporal possessions, which will be productive of countless acts of the most beautiful virtues and will contribute very essentially to the final state of mankind, that of eternal bliss in heaven.

This present world of ours is no end in itself. It is the labor day of toil and trouble, a period of transition. God could never have destined mankind for an eternal sojourn in a world like this valley of tears.

God created the world and threw it open to the members of the human race, to be occupied by them, provided they would respect things already in the possession of others; provided also, and this we have to consider a little more closely, that the things in question are occupiable at all. This is a point entirely overlooked by Henry George. Air, or water in the ocean, or sunshine, cannot become property, because none of these things can be occupied, as it is impossible to mark them off as occupied or keep them under control. They are therefore no objects of ownership. Air and sunshine may, indeed, be owned in some way; namely, as far as they affect land; the wine-growers along the Rhine distinguish well between the sunny and the shady sides of their hills; and it is the air and the water of the ocean which make property in the seaside resorts so desirable. But in themselves, neither air nor sunshine can be owned, because neither can be marked off as occupied.

If water, however, is drawn in a bucket or pumped into the city reservoir, and if the parties concerned care to make use of their right, it may be rightfully called property, because it is sufficiently marked as occupied.

Now listen to Henry George: "If a man," he tells the Pope, "takes a fish from the ocean, he acquires a right of property in that fish. . . . But he cannot obtain a similar right of property in the ocean, so that he may sell it or give it or forbid others to use it." Why does the fish become the prop-

erty of the man? "Because it is the product of his labor." No, indeed not. The man did not make the fish; if he did, he would frequently make better ones than those he catches. The fish becomes the man's because the man occupied the fish. Before it was caught, the fish was nobody's property, so the man made use of his natural right to occupy things that so far belonged to nobody. If the ocean does not become his property, it is simply because the ocean is not subject to occupancy.

Be it remarked in passing, that the state as the guardian of public welfare has the right to limit the occupability of unowned objects. Hence we have our fishery laws for the protection of the fish in our lakes and rivers, our game laws, to secure the propagation of useful or otherwise desirable game. Such laws, provided they are not oppressive, are just and must be observed.

"If he sets up a windmill he acquires a right of property in the things such use of wind enables him to produce. But he cannot claim a right of property in the wind itself, so that he may sell it or forbid others to use it." We need not formulate the answer, which is evident from the foregoing explanations. But these two instances, the fish and the windmill, the ocean and the wind, are only the stepping stones to arrive at the main conclusion. As with ocean and air, so it is with the soil. "If he cultivate grain, he acquires a right of property in the grain his labor brings forth. But he cannot obtain a similar right of property in the sun which ripened it or the soil on which it grew." Of course, the sun which ripened the grain cannot become the property of any one, but why not the soil? If I can make a fish my exclusive property simply by seizing it, why not the soil on which I raise the grain for my bread? The fish remains my property not only as long as I hold it in my hand, or am broiling or eating it, but as long as it can be recognized as mine, or at least as somebody's property. Why cannot a piece of soil remain mine after once taking possession of it, provided only I can mark it as my property? And why should I be obliged to raise my grain every year in another place?

Here follows what Henry George thinks to be proof for his assertion: "For these things—namely sunshine, air, the ocean and the soil—are the continuing gifts of God to all generations of men, which all may use but none may claim as his alone." It is difficult to see how these lines can prove anything.

Either he means to say: These things are continuing in existence, but things continuing in existence cannot be owned by individuals; therefore these things cannot be owned by individuals. If he means this, we ask, why can things continuing in existence not be owned by individuals? There are houses in Europe, which have continued in existence for centuries and have been owned all the time by individuals. There are swords, clocks, rings and pieces of furniture, a hundred, two hundred an five hundred years old, and constantly in the possession of individuals. Therefore the fact that these things continue in existence is no reason why they should not be owned by individuals. Moreover, sunshine and air do not even remain the same; the sunshine consists of a constant motion produced and ever renewed by the sun in the ether; and the air is always being changed by chemical influences, especially that of the plants. Consequently the material continuity has nothing to do with the question whether a thing can or cannot be subject to ownership.

Or he wishes to lay stress on the fact that these things are constantly kept in existence by God as His gifts, and means to say that things kept in existence by God as His gifts cannot be owned by private persons. But is that not the case with the iron which has been mined and is preserved for sale or has been worked into a pen or plough. Does that iron need less of divine influence in order not to drop out of existence than a house lot or any section of the sea?

Or is perhaps this his idea: Air, sunshine and the soil are for the use of all generations; but things that are for the use of all generations cannot be owned by individuals; therefore these things cannot be owned by individuals. The statement implied by him, that things destined for the use of all generations cannot be owned by individuals is simply absurd. The houses, swords and furniture mentioned above were destined for the use of genera-

tions by their first builders or makers; but this fact has not interfered with the quiet possession of any of the successive individual owners, nor did proprietorship of the latter disturb in any way the use made of them by successive or former possessors. So it is with the landed property; God has always taken care that one generation died when the next made its appearance.

Henry George may finally think that the last words are a real argument: "Things which all may use, but none may claim as his own." But they would prove that hardly anything can be owned. Certainly not the fish of the ocean, because they evidently belong to the things which all may use. Every fisherman knows very well that anybody may catch any fish. **All may catch the fish but only one will catch it;** just as in unoccupied territory, everyone MAY occupy and settle in any place, but every place **WILL** be occupied by one only.

Thus an accurate inspection of this passage only discloses that Henry George had very confused ideas about the origin of property. If sunshine, air and ocean cannot be owned, it is for quite different reasons, which do not exist in the case of land. Henry George did not understand these reasons. Had he studied those who before him treated this question, Protestants or Catholics, he could not have written down such hazy and superficial statements. There is no trace in them of a real demonstration. His fundamental doctrine, that land cannot be held in exclusive ownership, however confidently asserted remains unproven. He proves it neither in his main work, "Progress and Poverty," nor in the "Open Letter" to the Pope, and if he could have proved it at all he would have done so in these publications, where he makes an attempt at it.

With this tumbles down that doctrine which has made him especially famous, the theory of singletax, i. e., one tax to be levied on land only and to replace all the taxes now in vogue.

LETTER OF MR. CARSON

The Catholic Bulletin:

Cleveland, May 18, 1915.

To the Editor: Rev. Father Betten says Henry George maintains "that the soil can never become the property of anyone."

Well so does the Mosaic code. I invite the reverend gentleman to refresh his memory by reading up in the Bible on the land laws established by Moses.

Mr. Carson evidently has heard somebody talking about the legislation by which Moses enjoined the **Jubilee Year**. Every fiftieth year was called by this name. After the land of Palestine was conquered, it was distributed among the Israelites, and each man and each family received a certain portion, which was probably not small. If in need, he might sell it, but in the next Jubilee Year the sold portion was to revert to him; and if he himself had acquired land by purchase from another man, he also had to return it to the original owner. How long this legislation (which changed every sale into a lease for the rest of the fifty years) has been in force, it is impossible to say.

But it is easy to see that this legislation far from making private ownership in land impossible, on the contrary made the land inalienable, unsalable, gave it over in the strongest way possible to its private owner. Not even the state—there was little of what we now call "state"—had the right to take it away. According to Moses, it was to remain the private property of the family of its first owner until doomsday; and it made no difference whether he used it or not. This strange system, adapted to very peculiar conditions, of course crushed land speculation, but it crushed also enterprise and industry.

But was it not the correct system and ought it to be reintroduced? If it were, Our Lord would have reintroduced it; He was not afraid of making a bold stand against anything that was wrong and against anybody who acted wrongly; He restored matrimony to its original purity and exposed the

avarice of the Scribes and Pharisees; if private ownership in land were what Henry George claims it to be, a bold, bare, enormous wrong, Jesus of Nazareth would have denounced it as such. Our Lord everywhere supposes the justice of private ownership of land; probably He Himself was, after the death of St. Joseph, before the law of the land the owner of some little part of the earth which was the work of His hands. (If He was, Henry George would have declared Him a robber.)

The Bible is a big book and it might be very difficult for Mr. Carson, to discover the places where the legislation of Moses is given. He will find all these places quoted in an article of the Catholic Encyclopedia, headed "Jubilee, Year of." It will do him a word of good to read this whole article. Or let him go to the French Dictionnaire de la Bible, (by Vigouroux), article "Jubilairé Année," or the German "Kirchenlexicon," article "Jubeljahr," or to some similar article in the "Jewish Encyclopedia" which he can consult in the public library. Any of these sources will furnish reliable information. But this information will be far different from Henry George's and Mr. Carson's dreams.

Henry George does insist upon private possession of land by those who want to use it. He would not set aside existing titles.

Is that so? Let's see. Henry George says in Progress and Poverty (London, Kegan Paul, 1883 page 242): "Consider for a moment the utter absurdity of the titles by which we permit to be gravely passed from John Doe to Richard Doe the right to exclusively possess the earth, giving absolute dominion against all others." This sentence—to say nothing of the gross exaggeration contained in it—shows clearly what he thinks of "existing titles."

Let him read Questions 30 and 31 in the Singletax Catechism, the contents of which we reproduce in the last paragraph of Fr. Betten's article. Henry George proposes to introduce singletax gradually, "because the people are not ready to grasp the whole truth of the singletax," but the aim is to absorb all land values, that is, "to set aside all existing titles."

It would make it easier to get a home, or a site for business purposes. It would make every man a landowner in the only sense in which an individual should be a landowner.

If we admit the morality of absolute private ownership of the land of Ohio say by 100,000 men, then these owners would have the moral right to dispose of their titles to one man. We would then have all of the people of the state living here at the mercy of one individual.

Mr. Carson's contention that "it would make it easier to get a home, or a site for business purposes" is sufficiently refuted in the second part of the article. (See Pages 6 and 7)

In his last paragraph he introduces the supposition that all the land owners of the state of Ohio might get it into their head to dispose of their titles in favor of one man. But is that not just as much possible under singletax? All the square miles now held by land companies will then be on the market, and who will be the most able to buy but the factory owners, railroad magnates, etc.? It is not only possible but probable, that some huge combination will in the course of time absorb all the usable land, because they can best pay the taxes. The "people" will then have to be satisfied with the rocks or swamps.—At any rate, if we believe the pope, if we believe the faith of the ages, the abolition of private property in land is "a bold bare enormous wrong," which can never lead to sound conditions.

LETTER OF MR. O. K. DORN, TREASURER OF THE CLEVELAND SINGLETAX CLUB

PART I.

Editor Catholic Bulletin:

Dear Sir: "In his address on the singletax, Rev. F. S. Betten makes so many mistakes, according to the singletaxer's view, that it is impossible to reply to

all of them in a short communication. But let me call attention to one, and then ask Father Betten a few questions.

"He states: 'Under the system of singletax those will have to pay the largest amount of taxes who need the largest extent of ground.'"

"Yet in another part of his address Father Betten shows he understands clearly that we propose to tax according to value rather than according to area.

"One corner lot on the public square in Cleveland can be sold at any time at the rate of \$10,000,000 an acre.

"Where is there any farm land at such a price?"

This is the first part of Mr. Dorn's letter. He makes so many mistakes, according to the common sense man's view, that it is impossible to reply to all of them in one issue. The rest of his letter, if he wishes, will be taken up later.

In stating that "under the system of singletax those will have to pay the largest amount of taxes, who need the largest extent of ground," F. Betten has in view two or several acres of the same value, or, which is the same situated in the same neighborhood. This is clear to every one who reads the article with a minimum amount of attention. It is made still clearer by the fact that, as Mr. Dorn rightly observes, "F. Betten understands very well, that we propose to tax according to value rather than according to area." Nowhere in the article is there a comparison made between one area lying in a congested city district and another one in the open country. The article always expresses unmistakably that one city area is compared with another one next to it, and one area in the country with another one bordering on it.

An instance is given in the article of a little farm of twenty acres and a factory of one or two stories immediately adjoining the farm. Mr. Dorn may read it up and convince himself. Here is another instance.

Let us suppose a man owns the whole front on the Public Square in Cleveland between Superior and Euclid avenues and two hundred feet deep. He divides this into two equal parts and sells both at the same price. It makes no difference, how many millions he gets for each, as long as the price is equal. The new owner of the Superior section, whom we shall call Mr. Superior erects a substantial but moderate building of some three or four stories: Mr. Euclid prefers a skyscraper of twenty stories. While the skyscraper is building several accidents happen, and the victims have to be taken care of by public charity an extra police force is called to prevent the disturbances of an impending strike. After it is finished the police is kept busy protecting its numerous stores and offices; the courts nearly constantly have some law affair to settle between the owner and his hundreds of tenants; the fire departments must ever be on the alert to prevent damage by fire. Meanwhile Mr. Superior does not cause one-fourth the expense to the city and county and state. And yet the singletaxer will write the same amount on both tax bills. Will Mr. Dorn deny that this is utterly unjust?

Sound reason demands, and we hope Mr. O. K. Dorn will O. K. this, that everyone contribute to the support of public order in proportion to the advantage which he derives from its existence. True, no taxing system will ever be devised which will fully come up to this ideal; but it is the goal towards which those who plan the tax laws ought to direct their endeavors. singletax certainly does not have this ideal in view; the scheme proposed by its advocates violates justice and equity by its very nature.

"But let your Mr. Superior sell his property to such as are willing to pay the tax," indeed that is one of the purposes of singletaxers; they want to force people out of their property. But it is quite possible that our Mr. Superior in spite of being forced to pay for the expenses caused by his neighbor is making a moderate profit and consequently is not inclined to sell. Does that make the tax on his property justifiable? Not at all. He does not receive his money's worth; he is forced to pay an immense sum to the civil authority and is given relatively very little in return. Acts of extortion can be committed not only against the poor but also against the well-to-do; in the case of the factory and the farmer mentioned in the article it is an extortion committed against a poor farmer; but it is extortion in our case as well. This glaring injustice is one of the most prominent features of the system of singletax.

QUESTIONS PUT TO MR. DORN BY THE CATHOLIC BULLETIN

In the second part of his letter, Mr. Dorn supposes that the singletax is a universal remedy against all the evils in our present taxing methods and all the social and political ills of our days. We do not imagine there is such a panacea; at any rate, F. Betten has shown us that least of all the singletax can lay claim to have such wonderful qualities. We shall however give an answer to Mr. Dorn's questions on condition that he answers the following counter-questions:

1. Does the Singletax Club of Cleveland, Ohio, unreservedly hold the doctrine of Henry George that private ownership in land "is a bold, bare, enormous wrong?" Does it consequently consider the singletax only as a means to dispossess all the landowners, great and small, poor and rich, of what they now call their rightful property?

2. If the Single Tax Club advocates taxes other than the tax on land pure and simple, does it do so with a view of by and by eliminating all other taxes?

The answer we expect to both these questions is Yes or No, and nothing else. Only a plain unqualified answer will serve to clear the atmosphere.

Note—If Mr. Dorn wishes, he may replace the first question by this: Does the Singletax Club of Cleveland, as regards the question of ownership in land, side with Henry George or with Pope Leo XIII?

THE CREED OF THE CLEVELAND SINGLETAX CLUB

Mr. Dorn's Answer:

Answer to Question No. 1—"Yes, we believe that private ownership in land is a bold, bare, enormous wrong."

Answer to Question No. 2—"We emphatically side with Henry George in his controversy with Pope Leo XIII."

Answers from a letter addressed to The Catholic Bulletin, August 3, 1915. While Mr. Dorn says he has no personal authority to commit the club he is confident that he makes no mistake in stating its position. Since that date we have no word neither from the club nor from any of its members contradicting Mr. Dorn's position. This therefore is the Creed of the Singletax Club of Cleveland, Ohio.

During the debate we shortly called attention to the evident fact, that Catholics cannot be singletaxers. The fundamental doctrine of Henry Georgianism is diametrically opposed to the Christian dogma of the rightfulness of private ownership in land, and its chief apostle by an open letter to Pope Leo XIII removed all doubt. It remained, possible, however, that the singletaxers of Cleveland did not subscribe to all the tenets propounded by Henry George, and especially would decline all opposition to the head of the Catholic Church. We must thank Mr. Dorn for having cleared away our doubts. His answers are clear and unmistakable. If we conclude that the Singletax Club of Cleveland is an anti-Catholic, nay an anti-Christian institution, what can Mr. Dorn say to the contrary?

We do not believe that every member would be prepared personally to swear to Mr. Dorn's statements. Many, perhaps the greater number never thought so far. They may believe that the Singletax Club simply stands for a general endeavor to improve the methods of taxation. They are now undeceived. The Cleveland Singletax Club stands for the unqualified denial of an article of the faith.

We have still to mention one part of this letter:

As to your second question:

We do not advocate the levying of any other taxes than the tax upon the unimproved value of land. We realize that, as a matter of practical propaganda, the removal of taxes upon labor products must be gradual and we support any step in that direction.

This is an equally clear answer. The Singletax Club is true to the doctrines of the Singletax catechism. See pp. three and four.

Mr. Dorn concludes his letter by saying, "We invite you to print Henry George's reply to the Pope in your columns."

Indeed not, Sir. Our columns are too precious for that. To show what kind of literature that Open Letter represents, we have printed the short review of its first pages. It is surprising how much confusion there is in the author's first and leading ideas.

For us Catholics, the matter is finished, if Rome has spoken. After a decision of such an official character as the encyclical of Leo XIII the denial of the right of private ownership in land is no longer a debatable point. It is absolutely wrong, as wrong as the statement that twice two make five. There is no other side to this question any more, which it might be worth while for us to study. The following passage is necessary to understand our answer to the second part of his letter.

In reply to the first part of my letter of July 29 you ask whether in my opinion singletax would remedy all of the ills listed, in reply to which I will say that **singletax in itself will not, but without singletax all efforts to correct these ills will be futile or to say the least, the efforts will be only partly successful.**

MR. DORN'S LETTER: PART II.

As Mr. Dorn has answered our counter-questions, we continue in our reply to his letter:

1. "As Father Betten condemns the single tax policy, will he kindly state what remedy he proposes for unemployment, congestion of population, and the tendency of wages to the minimum?"

As to the first paragraph we shall let our readers judge whether it does not really imply that singletax will remedy all the evils enumerated with so much emphasis. A question like this has no sense unless Mr. Dorn wants to say: F. Betten is unable to mention such a remedy; but we have it, we have the only one, and it is singletax. In his second letter he informs us, all he meant to say was, that **singletax in itself is no such remedy**, but that without it all other efforts will be fruitless. This is indeed surprisingly modest in comparison with the triumphant outcry of the above paragraph. Singletax, therefore (according to Mr. Dorn) is only one of the many things which are required to do away with the ills of our social and economic life. Let us remember this, when Singletaxers again use such sweeping exclamations.

But after toning down his question in this way, after stating expressly that the social question cannot be solved by one single, all-powerful remedy with what right does he expect F. Betten to propose such a wonderful antidote, which all by itself will prove effective against unemployment, congestion of population and the tendency of wages to a minimum?

2. "Does he really think that it is good public policy to let one corporation like Miller and Lux of California own two whole counties?"

No, we do not think it is good policy to let one corporation own two whole counties. But we are just as strongly convinced, that the introduction of singletax would be a thousand times worse.—Moreover, **neither Mr. Dorn nor any other singletaxer has ever proved**, that under singletax such a condition of things would be impossible. The fact that whole counties are owned by one concern does not increase the value of the land; consequently the tax on it, even according to singletax methods, may be trifling; its aggregate certainly cannot be higher, but is probably lower than if the counties were owned by ten thousand farmers. Even under singletax, land can still be bought and sold and held. Why, therefore is it not possible that one company hold the land of the two counties and pay the taxes according to the singletax method, until it finds an opportunity to dispose of the land with profit? We wish all the singletaxers to consider this possibility well, because it destroys many of their dreams.

3. "If not, where would he draw the line in restricting private property in land?"

Unquestionably the public authority has the right of keeping every kind of property within such limits as the public welfare really requires. Public authority can by various means prevent the accumulation of wealth in a few hands; it may for instance tax fortunes not only according to the enor-

mous profits accruing to them from the existence of Public Order, but also in proportion to an evident harm caused to the interests of the community. It may even proceed to the simple confiscation of all that is above a certain amount, should this drastic means be needed to keep colossal fortunes from becoming a curse.

However, if the singletaxers do not deliberately close their eyes, they must see that **the largest landowners are not as such the richest people**; it is not by owning much land that the wealth of the nation threatens to become more and more the property of the few. Land companies make much money but their heyday is naturally short; and if it were not, that would not change the following fact, which every child knows, except, perhaps the singletaxers: **It is the owners of factories, railroads, mines, steamship lines—all of whom draw their revenues from relatively small areas—that swell the ranks of the multi-millionaires.** It is just those very same men whom Henry George in his fatherly kindness proposes to untax.

4. "How does Father Betten account for the disparities in wealth?"

For the disparity in wealth we account chiefly by the fact that God did not create all men equal but gave to one better health, to another greater strength of body, to a third a keener mind, to a fourth a stronger will and that He permits everybody to use for his own benefit the advantage he thus enjoys over others.

5. "And will he tell how he can justify, on moral grounds, private absorption of land values?"

In exactly the same way in which we justify the private absorption of any values. If a railroad station is built in a village the value of land goes up; but so does the value of all other property, the value of cattle and milk and hay. The new value of these things is absorbed privately without the slightest scruple by the individual farmers. It is for the same reason that the increased value of the land which is brought about by the same causes—if we may speak of causes in this case—is absorbed by the individual owners.

CAN A CATHOLIC BE A SINGLE TAXER?

Singletaxers occasionally maintain that "there are not a few good Catholics who are singletaxers and who know, that there is nothing in singletax philosophy contrary to Catholic Doctrine." A short discussion and answer on this point is, therefore, evidently timely and useful.

The fundamental doctrine of singletax is: Private property in land is a bold, bare, enormous wrong; nobody has ever been the rightful owner of a single square foot of land; only the civil authority, state or municipality, can really own land; all the so-called land owners are robbers.

This is the way Henry George states his theory. It is the chief principle of singletax philosophy. That such a sweeping indictment of all land owners runs counter to the teaching of the Catholic Church certainly needs no proof for anybody who has read his bible history and knows the Ten Commandments. To make assurance doubly sure Henry George after the appearance of Leo XIII's great encyclical 'On the Conditions of the Working Classes,' in which the right of private ownership in land is expressly vindicated, thought it his duty to publish a manifesto, an open answer to the pope, to let the whole world know, that the views expressed in the papal document were in absolute disagreement with his own.

A Henry George man, therefore, cannot be called a good Catholic; on the contrary, he, like Henry George puts himself in opposition to the infallible head of the Church and denies a clearly pronounced Catholic doctrine.

On such monstrous foundation, then, Henry George bases his proposal to levy all taxes exclusively on land, in order to change in this way all the land owners into tenants of the civil community. Consequently all those who defend this tax, the "Singletax," on the same grounds as he, namely, by maintaining that private ownership in land is unlawful and that all the land owners are robbers, commit a serious fault against our faith.

But there are some Catholics who never have heard of the real doctrine of Henry George. They think they have to do only with another taxing sys-

tem which at first sight seems to appeal to them. The reasons by which its advocates try to support it (the true reason being very often omitted) apparently touch on no question of religion. The leading spirits of the Singletax movement intentionally create confusion in the minds of those whom they propose to "convert." (See p. 7) They make them believe that singletax stands for a general endeavor to improve the methods of taxation.

Whenever some new and practical tax is introduced in any country, they proclaim it as a singletax measure and triumphantly announce to the world a new progress of their ideas. The inheritance tax, a very natural mode of forcing people to contribute to the support of public order, is put under the head of singletax. State revenue levied on franchises and monopolies is another hobby of theirs. Completely their own, they imagine, is the so-called unearned increment tax, which is laid, in various ways, on the amount by which a piece of property increases in value on account of the increase of the local population or the building of a factory or railroad station; this tax, which recommends itself to many well-informed persons, has nothing at all to do with Henry George's absurd and un-Christian theory.

This confusion, brought on by professional singletaxers because they know well that the public is not ripe for singletax pure and simple, accounts for the vagueness with which many well-meaning people view a measure which if properly understood would only call forth their reprobation. Such ill-informed persons, Catholic or not, are to be sincerely pitied on account of their lack of instruction, and because they involuntarily contribute to the spread of an erroneous and very pernicious doctrine.

LETTER OF W. B. LUTTON, ATTORNEY

Editor Catholic Bulletin:

Sir—1—The courts have repeatedly upheld the legal and moral right of the government to destroy or restrict the use of private property in whole or in part by means of taxation.

We gladly grant this. The public authority has such a right even in a higher degree than Mr. Lutton seems to think of. The public authority can expropriate individuals, i. e., condemn their property, on condition only, that a reasonable indemnification be paid.

2—Thus a tax is imposed to limit the number of dogs, if made heavy enough and enforced, such a tax would, unquestionably, lead to a general slaughter of the canine family.

This gives us a chance to discuss shortly the fallacy of the famous dog tax amendment. It seems to be a favorite weapon of the singletaxers. Three years ago it figured conspicuously in a campaign pamphlet of theirs in the state of Missouri. Now a tax on dogs does not decrease the number of dogs. If it did, a tax on rats would decrease the number of rats and a tax on rabbits would diminish the number of these rodents. If a dog tax had any influence on the increase or decrease of these animals, the Turks would have resorted to it long ago, to do away with the pest of their hordes of dogs in the streets of Constantinople.

Did any dog ever bother his head about a tax which the city authority gravely put on him? Indeed not. But the owners do. If a dog tax be introduced, there will certainly be fewer owners after it has been working for some time than there were before. The dog tax will surely decrease the number of people who care to own dogs. It does not necessarily, however, as Mr. Lutton supposes, lead to a slaughter of these animals. The dog owners may prefer simply to chase them into the street. Of course the city may establish the honorable position of a dog catcher, but that is an extra measure, not in itself contained in the impost on dogs. For the exchequer of city or state it makes no difference whether there are ten thousand or two hundred thousand dogs on its domain. All the collectors of this tax care for is the proprietors of dogs.

The singletaxers imagine, that it is safe to tax the land because it cannot be diminished. But if the dog tax diminishes the proprietors of dogs, what will be the effect of the land tax? It will diminish the number of pro-

prietors of land; there will be fewer people under singletax than there are now who care to own land and pay the taxes for it.

They forget still another point. The dog tax is never expected to bring the entire revenue which the public authority needs; but the singletax on land owners will. Suppose all the expenses of the city administration were levied on those who own dogs, according to the value of the latter, who would care to keep one? Under singletax the land owners will have to detract, all by themselves, this large sum; who then will care to be a land-owner?

This is what the dog tax argument amounts to.

3—We have so many taxes, it is difficult to keep track of them. In the constitution and laws of Ohio, there must be at least fifteen taxes provided for, differing in theory, and some of them extremely injurious. The machinery of assessment and collection is so complicated; the evasions, delinquencies and law suits are so numerous, that the cost of the system is a burden so great as to condemn our method of raising public revenue.

Now, supposing our law makers become disgusted with this absurdly illogical and expensive tax system, and should decide to have an inexpensive and simple system. What better could be done than to adopt the single tax?

Certainly the machinery of assessment and collection of taxes is complicated. If our nation were still in a more or less barbarous condition we should despair of it. But anyhow, a simplification would be desirable. We propose a very simple tax, Mr. Lutton. Let us lay all the expenses of our sixth city upon the owners of brick houses. Nothing simpler for the assessors, nothing simpler for the collectors. You hesitate, Mr. Lutton? Why? Certainly because you see that such a method would be too evidently unjust. That is exactly what we want to bring out. The very first question concerning any mode of raising money for public expenses is not whether it is easy and simple, but whether it is just. In the long series of articles which have been running in the "Catholic Bulletin" we trust we have shown clearly that singletax is unjust. Consequently all other qualities which might be attributed to it cannot come into consideration.

4—It would encourage the possession of land for use, but would destroy all incentive for holding land for speculative purposes. The "lord of the land" would have to go to work and earn his own living. But all wanting land for use could get it.

The same injustice does away with all the other advantages which are claimed for singletax. Besides, who would force the "Lord of the Land" to go to work? If he can pay the tax, why could he not hold a lot in the heart of a growing city until its price has become tenfold? Land speculation would not be an absolute impossibility under singletax. To suppress all land speculation would be disastrous, especially in a developing country like ours; and against the abuses of this kind of enterprise the American spirit can find better means than singletax, which is a bold, bare, enormous wrong.

LETTER OF HOWARD M. HOLMES, SECRETARY, CLEVELAND SINGLETAX CLUB

August 20, 1915.

Editor The Catholic Bulletin:

Sir—I write for information. I have a number of Catholic friends of whom I might frankly ask the same questions, but they are not at hand now when the question is in my mind; and, perhaps through natural delicacy, we have never discussed religious faiths.

1. Question—Is it really a part of Catholic faith that members of the Catholic Church must accept the dictum of the Pope on political and economic questions? I have always supposed that the Pope's authority was restricted to matters of church discipline and of faith as regards the spirit and a future life. I am not a scholar and may be mistaken. I ask this in no unfriendly spirit. I belong to no church and have always discouraged rabid anti-Catholics.

By this time it ought to be clear to Mr. Holmes, that the question of singletax is in the very first place a moral and religious matter. It is based on a religious doctrine, namely whether the present owners of landed property are thieves or not, whether God instituted private property in land or condemned it. We may pave our streets with brick or asphalt, that will not concern the pope nor any other ecclesiastical authority; but if the city with-

out any reason and compensation seizes a pile of bricks for this purpose, the matter becomes a moral question, and those ordering such a seizure, if Catholics, cannot be absolved unless they promise to make due restitution. The singletaxers intend to seize without reason and compensation not a pile of bricks but all landed property. (They do not even know yet whether they are going to give it to the city or the country or the state or the nation). That this is in the very first place a moral and religious question of supreme importance, a question both of doctrine and of justice everybody who has common sense must grant, whether he be a scholar or not. It is an economic question, but bound up with a grave moral and religious issue. The whole Social Question, as Pius X says in his encyclical on the Trade Unions in Germany, is in the first place of a moral and religious nature "and must therefore be guided chiefly by the moral law and the verdict of religion." (Encycl. of Sept. 24, 1912).

Mr. Holmes thinks the Pope's authority is restricted to things that regard "the spirit and a future life." Certainly, Mr. Holmes. But there is hardly any earthly thing or action or relation which is not liable, at least under certain circumstances, to "regard the spirit and a future life." The Ten Commandments certainly are an official utterance of Almighty God about matters which "regard the spirit and a future life:" yet the greater part of them concern themselves very minutely with earthly, worldly, temporal, material things, and actions and relations. For us Catholics, the Pope is the God-appointed guardian of the Ten Commandments. Verstanden?

2. You seem to imply that if the Pope declares our land system to be just good Catholics must accept it, however much their reason may revolt.

Indeed, good Catholics must accept this; nor will sound reason ever revolt against any papal decision. The power which finally governs papal decisions is not the pope's good pleasure nor his knowledge nor the advice or the influence of the cardinals, but the One who said to the first pope, "thou art a rock, and upon this rock I will build my Church." God has more than a thousand means to prevent the pope from error. It is at the same time He who fashioned human reason, and being sound of reason the contrary of what He teaches through His mouthpiece of the throne of St. Peter. Catholics have that much confidence in the providence of an all-knowing, all-wise and all-mighty God.

3. If Pope Leo XIII's dictum in that respect is to be accepted by Catholics, what will they do with that of Pope Gregory the Great, who denounced private property in land—to say nothing of Cardinal Manning, Bishop Nulty, Dr. McGlynn, Dr. Burtzell, the Rev. Thos. Cox of Chicago, and many lesser lights.

St. Gregory denounced Property in Land? Mr. Holmes, you really do not know what you are talking about. You can only refer to one passage in St. Gregory's works, which is quoted by Socialists to prove that St. Gregory was a Socialist. Have perhaps the singletaxers become Socialists of late? Of course the passage proves nothing. It is one of those strong utterances often found in the Fathers of the Church, by which charity was inculcated to the rich. St. Gregory expressly tells them to give liberally "of to landed property a singletax measure. (See Cath. Bulletin, Article "Can their own"; hence he does not only not deny private property but supposes it as self-evident. (See John A. Ryan, *Alleged Socialism of the Church Fathers*, pp. 15, 16, 20).

Is perhaps your quotation from Cardinal Manning of a similar character? And after all, it makes no difference for us, what Cardinal Manning or Bishop Nulty (eternally quoted) or Dr. Burtzell or the "many lesser lights" have to say. They all together cannot outshine the light of the one authority which alone has the promise of infallibility.

4. At a great gathering of Knights of Columbus in Pennsylvania, Mr. Manahan, congressman-at-large from Minnesota advocated the single tax as a land reform measure.

We need not say that Mr. Manahan is no authority for us in such matters. But we doubt very much that he really recommended singletax. He probably spoke of some tax measure concerning real estate. It is well

known that the adherents of Henry George call every taxing method referring a Catholic be a Singletaxer?" and Mr. Dorn's letter of Aug. 3rd.)

5. I have been told, but can't vouch for it, that Dr. Ryan, professor of political economy in the Jesuit college at St. Paul, is a single taxer. Anyway, he hinted at it in his "Everybody's" debate on socialism with Hilquit.

Walsh, of the Industrial Commission, is a single taxer, and we have several Catholics in our Club.

Hoping for a better understanding, and that we can get together ultimately on some practical program for social reform, I remain, Yours very truly,

HOWARD M. HOLMES,
Secretary, Cleveland Single Tax Club.

There is no Jesuit College at St. Paul, Minn.—Rev. Dr. Ryan, far from advocating singletax, has even issued a pamphlet to refute that whole theory, under the title, "Henry George and Private Property" (Columbus Press, N. Y., 15c.)—besides writing the above mentioned booklet "Alleged Socialism of the Church Fathers." (B. Herder, St. Louis, 50c.) F. S. B.

ANOTHER LETTER OF MR. LUTTON, ATTORNEY

Editor Catholic Bulletin, Dear Sir:

I received a copy of your Bulletin issued August 6th and have read with considerable pleasure your discussion of the Single Tax with Mr. Dorn.

We would like to make a few observations on your article and assure you that we do so only in a spirit of helpfulness and with the utmost good will.

1. At the outset, and in order that we may start right, we would ask that you give us credit as we give you credit for seeking the truth. It says somewhere that the truth will make us free. And Freedom—economic, political, personal—is a panacea for all ills, although, as you say, the Single Tax may not be.

How much credit Mr. Lutton deserves for seeking the truth we need not decide. So much is sure that he could have been more honest in one of his statements. He maintains that it is we who said that singletax may not be the panacea for all ills. It was Mr. O. K. Dorn, Treasurer of the Singletax Club, just as well. Here are his words: "In the last part of your letter of July 29, you ask whether in my opinion singletax would remedy all of the ills listed; in reply to which I will say that singletax in itself will not." (From letter of August 8. Mr. Lutton's phrase, "as you say" is not expressive of fairness. It is only calculated to make the reader believe that singletaxers do not grant this.

2. You have stated to Mr. Dorn that you would answer some questions of his on condition that he answer some counter-questions of yours. It seems to us that if the singletax is wrong and you know wherein the fallacy resides you ought to point it out without reference to whether someone answers your questions, so that we may no longer travel the wrong road.

We have been pointing out the fallacies of singletax for more than four months. It is not our fault if Mr. Lutton is still travelling the wrong road.

3. Referring to your illustrations of two lots of equal value on the Public Square in Cleveland, on one of which is constructed a building of twenty stories, and on the other, one of four, we think you have drawn some misleading conclusions. In the first place, under any just system the expense of accidents occurring in the construction of a building is a proper item in the cost of construction and should be paid for in full by the owner. Suppose, under your arrangement, ten serious accidents occurred on the four story building and none on the twenty story structure. The owner of the larger building would be compelled to pay in taxes part of the expense of the construction of the smaller one.

Mr. Lutton refers to an instance which we gave in our answer to Mr. Dorn, which is started on page twelve. It may be well to re-read it, that our answer be more fully understood.

Mr. Lutton overlooked a very obvious thing. In the apportioning of taxes, in fixing the rates of life insurances and similar affairs, nobody goes by what will actually happen, because that can never be known beforehand, but by what is most likely to happen. Will he really deny that most likely in the erection of a twenty story building more accidents will occur than in the construction of a four-story one? Under singletax public authority levies the same amount on both buildings, because they cover an area of equal value. Is that not a most unjust tax, if we take as standard what is most likely to

happen? This is the only conclusion common sense will draw, and we do not see at what other conclusion Mr. Lutton can arrive.

4. You assume that taxes are paid for fire and police protection, etc. As a matter of fact, a man may pay in a large amount and his property may be stolen on account of drowsiness of a patrolman, or destroyed by reason of the negligence of the fire department, but he has no redress. It is inaccurate and incorrect, therefore, to say that the taxpayer pays for these things when he is forced to pay whether he gets them or not. A tax is simply the money paid by a person as a member of society for the support of the Government. The amount that each should pay, apparently, is the thing that bothers us.

Certainly, on account of the drowsiness of a patrolman or the negligence of the fire department a poor (or rich) taxpayer may suffer great injury. But let us suppose that singletax is in vogue, and that factories, mine owners, navigation companies and other pets of Henry George pay taxes only for the value of the area they use (which means that they are practically untaxed); will any reader of the Bulletin think that as soon as such heavenly conditions are introduced, there will be no longer any drowsy policemen, nor any negligence in the fire departments of the cities? Indeed not. Consequently it may happen under singletax just as well that "the taxpayer pays for those things (police and fire protection) when he is forced to pay whether he gets them or not."

Moreover, if a system which denies Henry George's principles does not work out satisfactorily, the fault often lies with those who apply the system and not with the system itself. But Henry George's system is essentially wrong, and no matter by whom applied can never work out satisfactorily. It is as with a gun; if a gun is good, you can use it, and if it does not hit the mark, it's the shooter's fault; if it is bad, nobody can do anything with it, not even the best marksman. The singletax system is a bad gun.

But what Mr. Lutton really means to say is this: "It is incorrect to say that a man pays taxes for police and fire protection, because he may not get either. It is not the purpose of taxes to procure such protection at all; the purpose of taxes is simply the support of the government." Great George, what a wisdom! Listen ye citizens of the Forest City, under singletax you will not pay a cent for police or fire protection, at least it will be incorrect to say that you do. You will pay for the support of the government only. Whether that government will grant you any protection at all, as long as you do not pay for the expenses thereby incurred, it is hard to tell. This is the kind of government which the great thinkers of the Singletax Club promise to you. We sincerely recommend Mr. Lutton as a fit member of the first singletax administration of Cleveland.

5. You urge it as sound reason that everyone should contribute to support public order in proportion to the advantage which he derives from its existence. The advantage that each derives is a thing difficult, if not impossible, to detect. Life is more valuable than property; and under such a rule a man with a family would be required, we think, to pay more in taxes than a bachelor with his heaped-up millions. A poor man with threadbare clothes who enjoyed life, would derive more advantage from good order, perhaps, and so would be compelled to pay more into the public treasury than a dispeptic millionaire.

Mr. Lutton mixes up two things. The advantage one derives from the existence of public order is one thing. The joy and happiness one gets out of life is another, and a vastly different thing. Our young first-communicants for instance, or the Sisters of our convents, enjoy a happiness which is totally unknown to the rich infidel millionaire. But public order has mighty little to do with it, while it has everything to do with the factories or mines of the money-king.

And as for the man with the family, we should say, that if nothing comes into consideration but the expenses for increased protection, he ought to prepay more than the bachelor. But by doing his duty to his family he pays to the state such a heavy tax, that any higher charge on the score of his family would be absurd. Mr. Lutton, we heartily favor even an extra tax on the bachelor. But please do not say that this stamps us singletaxers.

6. Since you are defending the present system of taxation, we would like to have your opinion on the following: In Cleveland in the last ten years land values have increased approximately 200 million dollars. In your opinion, to

whom does it belong? Does it belong to the people of the City of Cleveland, or to a few landlords. We contend that it is a community product and, therefore, belongs to the Community and that it should be used in paying the obligations of the Community which amount to an annual 10 million. Are we wrong in this? Is this unjust? We would be glad if you would enlighten us.

Provided the present owners have acquired their landed property in a just way, the entire value as it is today, no matter by how many millions its aggregate has increased since it came into their rightful possession, belongs to them and to them alone, that is, to the owners of modest house-lots as well as those who own scores of acres. To say the contrary is to advocate wholesale robbery. It neither belongs to the city nor to the county nor to the state nor to the nation nor to the human race in general. Neither city nor county nor nation nor the human race in general has any right with regard to this kind of property which it has not with regard to any other kind of property. Public authority may tax it, may even tax the so-called unearned increment as such; but no public authority is or ever was the rightful owner of such possessions.

It is well to remember that there has been increase in value occasioned by the growth in population or similar circumstances as long as the world exists. In all centuries cities have grown from small beginnings, and the owners of landed or other property never doubted that the increment accruing therefrom was really theirs. The Church never thought it her duty to teach them anything different. Wherever she happened to own anything, she has at all times just as other owners accepted the benefits coming to her in this way. Our own parish churches and parochial schools and other institutions do not act differently. In view of this fact it is very strange indeed that there are Catholics—at least it is said there are—thoughtless enough to repeat the declamation of the singletaxers.

For a more extensive and philosophic refutation of Henry George's contention we refer the reader to John A. Ryan, "Henry George and Private Property in Land," pp. 22 etc., or Arthur Preuss, "The Fundamental Fallacy of Socialism," pp. 155, etc.

ANOTHER LETTER OF MR. HOWARD M. HOLMES, SECRETARY OF CLEVELAND SINGLETAX CLUB

We should never have made up our mind to publish such a letter, were it not for the incredible amount of brass it contains. That is the only word we find for the properties manifested in it.

Oct. 19, 1915.

To the Editor of The Catholic Bulletin:

1. In view of your statement regarding Pope Gregory the Great and his supposed views on the land question, I send you under separate cover a reprint of an article in the Atlantic Monthly by F. W. Garrison, grandson of William Lloyd Garrison, and call your attention to the paragraph marked.

The article Mr. Holmes sent has for its motto just the passage we refer to in our answer of Oct. 16. The passage is about five lines long. It is all Mr. Holmes ever heard or saw of the works of St. Gregory the Great. He never consulted them himself. The few dots put into the text by F. E. Garrison, grandson of William Lloyd Garrison, (we nearly fainted when we saw these formidable names) should have shown him that the context might possibly change the meaning. It really does. A few lines before, the author states that he wishes to admonish those who do not give of their own. How this can leave any doubt in the mind of Mr. Holmes as to the great pope's real meaning, we fail to see. It is "one of those strong utterances often found in the works of the Fathers of the Church by which they inculcate the practice of Charity."

We fail to see, also, how it could escape Mr. Holmes, that St. Gregory speaks of property in general, and not at all exclusively of the property in land, nay movable property is evidently much more in the pope's mind because it is movable property, food, clothing, money, that is chiefly given as

alms. If it were true, therefore, that he denies any private ownership at all, he denies every kind of it, that is to say he advocates an ultra Socialism. And by quoting him as an authority Mr. Holmes and the singletaxers march over into the camp of ultra Socialism.

This is not very creditable to Mr. Holmes but the worst is that we have said all this already on October 16. Poor Mr. Holmes. He can't read. But maybe it is different. Did you ever succeed in refuting a good, well trained parrot? Never. No matter what you say against him, he will always repeat his few phrases. Is this the case with Mr. Holmes? We do not say it is.

2. Please accept thanks for your frank acknowledgement of belief in the extreme doctrine of the infallibility of the Pope, and of the duty of good Catholics to accept the decisions of His Holiness on all questions—no matter what they may themselves think. Many Catholics do not accept that view, any more than many Presbyterians believe in some of the harsh features of their old church creed.

Mr. Holmes cannot read. Otherwise he could never maintain that our reply to him contains such a monstrous statement. We have expressly granted to him that the Pope's authority is confined to things which regard "the spirit and the future life," and that matters like the singletax problem come under this head only as far as they bear on faith and morals. We challenge Mr. Holmes to mention to us a single Catholic who does not hold our view in this point. If anyone doesn't, he is no Catholic at all any more. Or has Mr. Holmes in this regard also learned—certain anti-Catholic phrases which he repeats in season and out of season?—And what have the Presbyterians to do with this? By her divine Founder, the Catholic Church has been so well equipped with all she needs, that she hasn't to look over the fence into the Presbyterian garden to see what is good and true.

3. His Holiness may say "Thou shalt not steal," and we accept it because it is in accord with our average moral perceptions. But as to what constitutes private property (ethically) our views are undergoing a slow change.

It is not His Holiness who says, "thou shalt not steal" but one that is a little higher. If Mr. Holmes is a Christian he has learned by heart the Ten Commandments of God and knows very well that they did not originate from the Pope of the Roman Catholic Church. It is not our fault, if his words make the impression that he did not learn them any too well. And how does he know that our views are undergoing a change as to what constitutes private property? Such changes exist only in the imagination of those whose minds reside in misty or storm-tossed brains. (But for goodness sake, Mr. Holmes, if you want to make a vain attempt at giving us a proof for your assertion, please do not come a third time with St. Gregory.)

4. And church leaders of all denominations usually lag behind public opinion in this respect.

And do you mean to say that the pope is to look to the phantom goddess of Public Opinion to find out what is right? And do you mean to say that we Catholics have to sit in judgment over the pope and see whether he still agrees with what you are pleased to call Public Opinion? Do you mean to insult us in our sacred conviction of the character of the Papacy? Do you mean to insinuate that it would be better for us to run after your home-made public opinion than to follow the Head of our Church? If you do not mean it, why do you use such language? Are you unable to say what you wish to say? In that case don't be too proud but take a good night school course in English.

5. It was so in the anti-slavery struggle, most of the religious leaders at one time looking upon the slaves as rightful private property. Yours truly,
HOWARD M. HOLMES.

To reproach the Church of the first ages with not having condemned slavery in principle, and with having tolerated it in fact, is to blame it for not having let loose a frightful revolution, in which, perhaps, all civilization would have perished with Roman society. Religious equality was the negation of slavery as it was practiced by pagan society. The Church made the enfranchisement of the slave an act of disinterested charity. The very

chair of St. Peter was occupied by men who had been slaves—Pius in the second century, Callistus in the third. Catholic Encyclopedia, Vol. XIV, pp. 36-39 for statements and references to prove that, if not the only, at least the principal cause of the disappearance of slavery at all times, is Christianity and Catholicity acting through the authority of its teaching and the influence of its charity.

6. Not for publication unless you need it for a filler. H. M. H.

We need it for a filler. We never have articles that attract any attention from anybody. Especially the single taxers completely disregard our modest publication. This "filler" again shows to our readers what kind of thinkers and talkers the singletaxers are. We also congratulate the Cleveland Singletax Club for having such an able secretary. If he cannot catch the meaning of two little plainly printed paragraphs which he may read and re-read as often as he likes, what a mess will he make of it when he has to report the oral proceedings of a meeting which he hears only once.

Very likely Mr. Holmes feared that his argumentation contained in the "filler" will bring him into hot water and therefore he added the postscript hoping thereby to get in his little wisdom and escape publication. We have no time for personal correspondence and Mr. Holmes must be prepared to have his contentions either published or ignored altogether.

A THIRD LETTER OF MR. HOLMES, SECRETARY OF THE CLEVELAND SINGLETAX CLUB

Editor Catholic Bulletin:

"You cannot agree with us that absorption of site values (or what political economists call rent) is wrong. Very well; let us see if we cannot agree on the fiscal side of the single tax."

No, indeed, we cannot agree with you on this point. But above all we cannot agree with you if you say that private ownership in land is a bold, bare, enormous wrong or that all men are entitled to an equal share in the bounties of God. Even leaving aside the religious question altogether, we have already shown that we cannot agree with you in taxing a skyscraper of twenty stories not more than a one-story house in the same place. This is the fiscal side of the question. But we shall do you another favor.

In his letter Mr. Holmes enumerates some ten points concerning taxing methods and invites us to discuss them with him. One or another of them has already been mentioned on other occasions. Others treat of imperfections of our present tax system, which we readily grant to exist. But this does no mean that we wish to adopt singletax. (see page 15). Let us make a bee line for the happy days when singletax will be introduced, and observe how things must then present themselves.

Let us suppose for a moment that the State of Ohio has introduced singletax. This means that the land owners alone defray all the expenses of the governor and all officials, etc. To forestall useless questions of the singletaxers, we state expressly, that the tax will be adjusted according to the site value of the soil. An acre in the vicinity of a population center will have to pay proportionately more than one in the open country. But let the reader mark well that only the site value counts. That is to say, a swampy or rocky spot will pay as much in taxes as another equally large area which is in the same neighborhood or at the same distance from the center of the population. According to the principles of the singletaxers it is the population only and exclusively that "makes the value." A waterfall which offers thousands of horse power, the fact that coal or oil is hidden under the surface, may not be considered at all. A gravel field and the best wheat land, provided they are in the same locality, pay the same tax. This is only to show to the singletaxers that we understand their theory.

Three Classes of Land Owners

As soon as singletax is introduced those who own land will be the only taxpayers. Now there are evidently three classes of land owners. There are first those who use the land they own merely for private purposes. They possess a residence with perhaps a moderate lawn in front or a back yard or kitchen garden in the rear. But they do not think of making money by this real estate. Such land owners we shall call residents.

A second class are the farmers. They work their soil to obtain a revenue. Buildings and similar improvements are means to this end. They need a proportionately large area to have a moderate income.

The third class are the industrials. They use the soil simply as the necessary ground for their enterprises. They erect factories, establish mines and steamship lines, build railroads, etc. Here belong also the owners of hotels, apartment houses and office buildings and the whole class of any kind of landlords.

In many cases a person may be in several of these classes. Consequently the singletax may affect him variously. But that cannot alter our deductions. The three classes, residents, farmers and industrials are clearly distinguishable.

Under the present system these three classes pay a certain amount of taxes. Nor would it be difficult to find the aggregate of what each class is now contributing to the expenses of the state. But whatever this amount may be, one thing is sure: The introduction of singletax will bring a very considerable reduction to the class of the industrials. The sum they now pay into the public treasury will be enormously diminished. This is the chief purpose Henry George had in view when devising his tax.

The present taxes he says work like penalty on enterprise and industry. "If I have saved while you wasted. I am mulct while you are exempt. If a man build a ship we make him pay for his temerity, as though he had done an injury to the state; if a railroad be opened, down comes the tax collector upon it, as though it were a nuisance; if a manufactory be erected, we levy upon it an annual sum which would go far towards making a handsome profit." (Progress and Poverty, Book IX, Chapter from which this is taken is in the same strain.)

To the railroad and steamship companies, therefore, the oil kings, the owners of skyscrapers and coal mines will be donated a sum, which will go far towards making a handsome profit. And who will pay this difference? Who is going to make up for the "handsome profit" which the industrials will not have to contribute any longer to the public expenses? Only two more classes of people are taxable under singletax, namely, the residents and the farmers. The taxes of residents and farmers, therefore will increase enormously. They may fight it out between themselves who is to pay the larger share.

Let not the singletaxers come and say the farmers have their land in the country, where the site value is low. The industrials as a class whether their establishments are in the heart of cities or in the backwoods will pay much less than now; the difference must come from others which necessitates that the taxes of those "others" be raised no matter where they live. There is no other way. If, however, the singletaxers maintain that as a matter of fact the farmers will pay less than they pay now, so much the worse for the residents; the burden will fall on them alone. But factory and mine owners, railroads and skyscrapers will not pay the taxes they are now paying, if Henry George's theory is carried out.

It is really surprising that considerations as plain and obvious as these evidently never came to the minds of the singletaxers. To us they make it sure that the singletax even viewed from the merely fiscal or financial standpoint, even without any reference to religion, is utterly unjust and can have only disastrous effects.

LETTER OF MR. MATT HAUS

Dear Sir:—

1. My attention has been called to an article on single tax in your issue of Oct. 1st, in which you say that land speculators would not be put out of business by the single tax, for "If he could pay the tax, why could he not hold a lot in the heart of a growing city until its price has become tenfold?" My answer to that is, no one could afford to hold land out of use if the Government were annually collecting from him all the land was worth for use. If he kept it until its value had been increased tenfold then the tax would be tenfold also. Thus all incentive to hold land for speculation would be taken away. No one would care to hold land unless he wanted it to live upon or to do business upon.

The selling price of land is its untaxed value. As fast as the tax is increased, the selling value falls. If the annual tax were made equal to the rental value, the selling value would disappear.

Here is a lot, say worth \$1,000. At 5 per cent the rental value would be \$50 a year. Suppose the Government taxes the lot 5 per cent or \$50.00 a year. No one would be fool enough to pay anything for the lot as a purchase price. Let us suppose the influx of population and improvements which caused a doubling of land values without any increase in taxation. Then the owner of this lot could sell for \$1,000. But if the Government imposed a tax of \$100.00, there could be no such purchase price obtained. The use of the lot would be still worth 5 per cent of the value—\$2,000—but no one except a crazy man would pay anything for it to the owner when he knew that the Government would collect the rental each year as the value went up due to increased population, location, etc.

Mr. Haus' argument is this. The value of a lot is equal to a sum of money which if put on interest would bring the amount now paid for the rent of the lot (not the rent of lot and house but the lot alone). As soon as the value rises, on account of the increase in population or for similar exterior reasons, the singletax government will increase the tax accordingly. Therefore, unless one has an actual use for a lot he will not buy or hold it but will rather leave his money in the bank. Sounds very well, doesn't it? But it is based on a supposition which is not always true. It supposes that the actual value of a piece of property can never be greater than the sum which would bring the amount of the rent or tax as interest. This may be correct in most cases, at least under the singletax regime.

But take a growing residence district. Someone owns a complex of four nice lots, just enough for an apartment house. He knows that sooner or later one will be built in this neighborhood. He has sure information that there is an energetic and enterprising company which already looks for suitable places.

Now remember two things: First, that the tax on such a plot, singletax I mean, is not higher than if it were improved, that it is and remains as high and low as the tax on the surrounding improved lots, and that the prospect of a much higher sale at some future time cannot induce the appraisers to increase the tax. Remember second, that the apartment house will bring an enormously larger rent than four residences would. Because the four residences would not only have fewer stories, but could never cover the ground so completely as this one establishment. The money therefore, which is paid for these four lots will bear an incomparably higher interest than the money paid for any four of the house lots in the same neighborhood. In other words, the owner of them will be acting like a good business man if he for several years pays the taxes in the expectation of a much higher price in the future—and all this under the singletax system. Land speculation, though of course greatly hampered, is not an absolute impossibility where Henry George rules.

We have taken here a residence district. If in our article of October 1, we accidentally referred to "the heart of a growing city," we did not lay stress on this circumstance. We meant to emphasize only that even under singletax some kind of land speculation will remain possible. But after all why should not similar circumstances even in the heart of a city, especially a growing city, prevail on a shrewd business man to engage in similar speculations.

To repeat, Mr. Haus' argument is based on the wrong supposition that under no condition can the value of property for some particular purpose be larger than the sum which brings as interest the amount of rent which

other properties in the same neighborhood will fetch. There can be a vast difference which the tax assessors will never be able to reach.

We have taken as example an apartment house, an instance of the housing industry. Our case will become still better if we pass over to the other industries, as factories, etc. All these branches of human enterprise can make great profits on proportionately small areas. Is it not quite possible that a man should keep a number of house lots idle because he has good reason to expect that some factory will settle there? The factory owner does not pay more tax for an acre than the modest house in the same locality. He will gladly give a higher price. (If the place were improved, the factory would have to pay for the improvements also).

Did Mr. Haus ever stop to consider what the word site-value means? In our latest singletax article we said:

But let the reader mark well that only the site value counts. That is to say, a swampy or rocky spot will pay as much in taxes as another equally large area which is in the same neighborhood or at the same distance from the center of the population. According to the principles of the singletaxers it is the population only and exclusively that "makes the value." A waterfall which offers thousands of horse power, the coal or oil hidden under the surface, may not be considered at all. A gravel field and the best wheat land, provided they are in the same locality, pay the same tax.

To enlighten Mr. Haus still more we quote from the singletax platform (The World Almanach): 'The only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc.' '... taking for public use' (i. e. taxing) 'that value which attaches to land by reason of the growth and improvement of the community.' (Let anyone take the World Almanach and convince himself that we are correct in quoting. The other bold statements of this platform, for instance about unburdening the farmer, giving to everyone his own house, etc. are in flagrant contradiction with the principles of Henry George, as our articles have shown.) Under such circumstances it is not only possible but very probable that individuals or corporations will hold land favorable to industrial enterprises until it will yield them a large profit. Speculators would still hold natural opportunities unused or only half used.

2. If you can think of a better and easier way to prevent land speculation, I'd be glad to consider it. The withholding of valuable land from use, practically lessens the size of the globe for industrial purposes, it lowers wages by lessening opportunities for labor, and in agricultural districts and city suburbs it scatters people who should be nearer together.

Mr. Haus has the genuine singletax horror of land speculation. It is the only evil in the world. Do away with land speculation, and the wages will jump sky high. Involuntary poverty will disappear (Platform). Yet it was land speculation that led to the establishments of the colonies from which sprang these glorious United States. Land speculation laid the foundations of our state of Ohio and settled all the states of the West. We dare say that a very large percentage of the houses of Cleveland owes its origin to land speculation.

We do not deny the many evils connected with it, nor do we defend all the methods used by the speculators. Everything thought out by men and practiced by mortals is open to abuse. Sound policy will think of how to prevent the abuse while keeping the good thing itself.—As far as singletaxers can see there is only one device ever conceived by a human mind which is without the slightest evil consequence and that is singletax.

In the very last sentence of his letter Mr. Haus unwittingly gives credit to land speculation for its good influences against congested districts, tenements and slums and in the same breath admits the reverse as an effect of site tax. And it is true as we have maintained that site tax will need to have people housed in high buildings using little ground space—Mr. Haus would house us close together.

LETTER OF MR. M. J. McGUIRE.

Editor of Catholic Bulletin:

1. I have been reading with interest, and not a little amusement, your series of controversial letters with Cleveland Single Taxers. You assume to speak the Catholic church view on the question at issue. Now when a church is built it becomes the property of those who contribute financially to defray the expenses of construction, to be correct—Holy Name church is the property of the members of Holy Name parish. A very common source of revenue for operating and maintenance in vogue in many Catholic churches is pew rent. This rental is wisely determined by the advantage which the occupation of a pew gives to the pew-holder, proximity to the altar, pulpit, etc., the pews in front renting for more than those in the rear, in fact we generally find the pews in the extreme rear of the church minus a name plate. Quite a single-tax arrangement Mr. Editor, only the Church is consistent in its insistence on carrying single tax to its logical conclusion.

We read Mr. McGuire's letter "with not a little amusement." Pope Leo XIII, unbeknown to Mr. McGuire, condemns the principle on which singletax rests. Henry George writes an open letter to the pope to emphasize the great difference between the pope's doctrine and his own. And lo and behold, there comes Mr. McGuire and shows that the Church of Leo XIII is singletaxing the people all the time. Do you really think, Mr. McGuire, that all the pastors who partly support their churches by pew rent, believe with Henry George against Leo XIII, that "private property in land is a bold bare enormous wrong?"

The readers of the Catholic Bulletin know very well, that the single taxers mean to tax every piece of landed property according to its value—site-value to be sure. Well there are many cases, in which the price, the rental, even the tax can be fully and justly determined by the site value of a commodity. This is so whenever no other difference comes in but the site, the locality. But it is simply stupid to talk of singletax in all these cases. Not only the church pew, but also the place in a theater, the stall in a market house, the room or rooms in an arcade building are differentiated exclusively by their site, their surroundings, accessibility and so forth. Nor does it make the slightest difference, whether the building which offers these commodities has been erected with public funds or by a company or an individual person. The reason for the difference in price, tax, rental, pew-rent or whatever name may be chosen, is always the same.

What we have against singletax is not that it assesses according to value, site-value included. There is nothing reproachable in this. But the singletax system of Henry George is built on the un-Christian and unnatural assumption that private ownership in land is a bold, bare, enormous wrong. Singletax will fall most heavily on those who use proportionately the largest area, the farmers, who at the same time make the proportionately smallest profit. Singletax, according to Henry George is to lessen the tax of the owners of railroads, factories, mines, steamship lines and to put the bulk of taxes which they are now paying on others. Singletax, by levying the same amount on the houselots, whether the houses are high or low, will discourage the modest residence of the workingman and induce him to live in a many-story tenement house where the rent is much lower, because the tax for all the stories is not higher than it would be for one story. These are some of the reasons why we emphatically condemn singletax. But the fact that the value of property, site value included in some way enters into the fixation of the tax amount, does not make it objectionable. Such a graduation of prices or rentals or whatever it may be is very natural, and suggests itself to every man who has common sense. It is truly amusing to see Mr. McGuire exclaim triumphantly: Quite a singletax arrangement, Mr. Editor.

Mr. McGuire says in short: The pew-rent system of many Catholic churches fixes the amount according to local advantages. The singletax fixes the amount according to the local advantages. Therefore the Pew-rent system is singletax. It is the same conclusion as this: Cincinnati is situated in Ohio; Cleveland is situated in Ohio; therefore Cincinnati is Cleveland. Or: in the churches the seats are taxed according to location; in the theaters the seats are taxed according to location; therefore the churches are theaters.

2. Mr. Smith's pew rent is not reduced because he does not intend to improve himself spiritually by occupying his pew, he does not pay less because he does not use it, nor does he pay more because he does use it, he pays the site value of the pew.

Mr. Smith's rent is not reduced though he does not make actual use of his pew, nor does he pay more, if he uses it. For goodness' sake, Mr. McGuire, does that make the pew rent paid by him, a singletax? If you rent a room in a rooming house or hotel, you pay your money, whether you occupy it or not, nor do you pay more if you live in it all the time? does that make an ordinary rooming house or a hotel a singletax concern? This is the same wrong conclusion as the one mentioned just before.

Mr. McGuire has another thing in view. Here is the gist of one of Henry George's great sayings, quoted more than once in the course of this correspondence. If a man owns a strip of land on the lake, he has to pay a certain amount of taxes on it; but if he actually uses it, if for instance, he builds himself a ship and constructs a landing bridge, hires men and starts a flourishing shipping business, we make him pay extra, by assessing an extra amount on his increased revenue. The singletaxers would not do that. "We do not tax industry," they say. Very well. As remarked above, the bulk of the taxes now paid by the richest men will have to be paid by others. The richest men will practically go scot-free. This is one of the most glaring points of injustice necessarily connected with singletax.

But neither do we tax industry as such. The idea should be clear. A tax is a contribution towards the maintenance of public order, graded according to the interest which the individual citizens are supposed to have in the existence of such public order. Now, the man with the strip of land plus the flourishing shipping business certainly has a much greater interest in the existence and maintenance of public order than the man with the strip of land only. It is therefore just to assess him higher, and it would be unjust not to raise his assessment—not indeed on account of the strip of land, nor on account of his industry but for the simple reason that he MUST be presumed to require in a great variety of ways, much more of government protection. The advantages of public order are a peremptory necessity for every business. The expenses for the maintenance of public order, therefore, belong to the ordinary and natural expenses. Anyone who wants to open any kind of business must be prepared to pay them. It would be a fraud to burden them on others.

We have to mention one more point. It is the crime of crimes.

Suppose Mr. Smith has the unholy thought of subletting his pew to Mr. Brown, at an enhanced rental, instead of occupying it himself. "Multiply these subrentals, each with a profit, by a thousand, increase the demand for pews enormously, Mr. Editor, and we are just beginning to perceive to what an impious, unjust, irrational condition this system or rather, lack of system, for which you so stoutly hold a brief, has led us." Mr. McGuire's hair stands on end at the sight of such an abomination. "Increase the demand for pews enormously." Not an easy matter, Mr. McGuire. Mr. Smith has not built the church and will find it hard to increase the demand for pews beyond the size of the parish.

But let us be serious. Mr. McGuire has adroitly chosen his instance, the pew rent, because in it are bound up two things widely different from each other: the property or revenue feature and the sacredness of all that pertains to religion. As far as the revenue is concerned, it matters absolutely nothing, whether the amount charged for the pew is paid by Mr. Smith or Mr. Brown. The trustees will not bother their head about it, as long as they get the five dollars. The pastor will greatly prefer to see the pew filled Sunday after Sunday by the excellent Brown family. In the whole parish nobody will be worrying that the "advantages the whole parish is responsible for" go to someone else.

The fact is that Mr. Smith does not sell what belongs to the parish; he never claimed to have bought the pew itself. But he justly thought that the right of using it had been acquired by him. What he transfers to Mr. Brown was entirely his, namely, not the pew but the right of occupying it. He

makes money simply by disposing of what he has acquired by paying his own hard cash.

So there is no difficulty as far as the revenue or money question goes. If any comment is roused, it will be on the score of the sacredness of the object. In fact a traffic in church pew rentals would be frowned upon by the whole congregation. A similar traffic in theater seats or grand stand places would meet with no objection. The fact that the whole congregation built the church, that it may be said to be owned by the congregation, makes no difference at all, as we have seen before. Should it be noticed that pews have been rented to persons who evidently do not think of ever occupying them, there are very simple means to prevent such an abuse.

Now Mr. McGuire means to say this: The whole earth is like one wide church. Its various sections, called homesteads, farms, lots, unused acres of wheatland, etc. are the pews. Under the present system some of the "pew holders" either do not use their pews themselves or go so far as to sublet them to others at a rental much higher than they have to pay themselves. This Mr. McGuire thinks is wrong, as wrong as it is for Mr. Smith to either leave his pew empty or sublet it with profit to Mr. Brown. But there is in this case no sacredness of the object which could fill us with religious awe. So why should we find fault with this system provided only that there be no flagrant abuses. Should abuses occur, should the actual possessors seriously threaten the general welfare, the public authority has the power to apply a remedy. It makes no difference whether the soil is private or public property. Renting and rerenting, letting and subletting will remain a correct kind of business. There would be letting and subletting of theater seats, of gardens, of farmland, even if the singletaxers had succeeded in dispossessing all the present land-owners.

Mr. McGuire's letter is a shot into the air. He does not try to give a proof for the supposition underlying all ramblings, namely, that, "private ownership in land is a bold, bare, enormous wrong." One stand in this matter is the stand of the mankind of all centuries, of the Bible, of the Catholic Church. If a workman saves money, buys a modest house and of course calls himself its owner, he commits a bold, bare, enormous wrong according to the singletaxers. According to Leo. XIII the house and lot is as much at his disposal as were his wages, because it only represents his money or wages in another form.

LETTER OF MR. W. Q. RADCLIFFE

Mr. McGuire did not see fit to reply to our answer. But he has found a champion in Mr. Wm. Q. Radcliffe. Some points, of his letter, it may be useful to refer to.

1. In your reply to Mr. McGuire of March 17 you say:

"If a workman saves money, buys a modest house, and, of course, calls himself its owner, he commits a bold, bare, enormous wrong, according to the singletaxers."

"Unwittingly, you mis-state what singletaxers say. A house is a product of labor. Therefore, a house is rightfully a subject of private property. Evidently you do not understand the singletax philosophy."

REPLY: Calling oneself the owner of a house we understand in the sense which attaches to such a phrase under our system of ownership. If a person says he owns a house, he means that he owns both the house and the lot on which it stands. This latter point we have in view above all, since we try to refute the opposite doctrine of the singletaxers. The workman who has bought the house with his savings owns the lot, and owns it fully and by right, the same way as he owned the money which he paid for it. It is just this private property in land, this ownership of the lot, which Henry George condemns as strongly as he can. His very words are: "Private ownership in land is a bold, bare, enormous wrong" (Progress and Poverty, VII, 3.) This has been set forth most clearly in our first instalment of F. Betten's address (Our No. 96—May 14th, 1915). Do we mis-state what singletaxers say, when we maintain that according to them the

workingman who buys himself a house with his savings and calls it his own commits a bold, bare, enormous wrong?

We know very well that the singletaxers allow a man to really own what they style the product of labor, and if Mr. Radcliffe will take the trouble of going over our singletax correspondence he will not find one place where we speak otherwise. Evidently we understand singletax philosophy.

2. "I advise you to read Henry George's able and respectful letter to Pope Leo XIII."

REPLY: Why should we read it? to be "converted" by it? No, sir. For us the pope speaks the last word on such questions. You might just as well invite us to read a treatise, of Henry George or yourself, purporting to prove that twice two is five. We have explained the Catholic standpoint especially in our answer to a letter of Mr. Holmes, Secretary of the Cleveland Singletaxers' Club, in our number of Dec. 10, 1915. Mr. Radcliffe has not read this. How able H. George's letter to the pope is—to say nothing of the overbearing pride manifested in it—is shown on p. 7. A study of that chapter will do Mr. Radcliffe a great deal of good.

3. "Nothing can be clearer than that we have equal rights to the use of the earth, and that any legal distribution of land which offends against this principle of equal rights offends God's moral law."

We say first: Let Mr. Radcliffe or any other singletaxer come and prove it.

So far it has only been affirmed, never proven. The reason is evident; no proof for it is possible. No singletaxer has ever to our knowledge, as much as attempted to offer an argument for it. They confine themselves to mere statements.

Secondly: If this were true of land, it would also be true of all other things, nay truer even, because bread and clothing is more necessary to man than that he should call a patch of land his own. From their unproven assertion that (as Henry George puts it) all men are equally entitled to the use of land, the singletaxers infer that land cannot be owned by any individual, but must be public property. Now, if all men were equally entitled to the use of land, they would also be equally entitled to the use of all other creatures upon the face of the earth, and consequently nothing could ever become the private property of any individual. Thus the principles of the singletaxers necessarily lead to an ultra-Socialism.

What is true in this much vaunted equality of rights is that all indeed have the right not to be prevented by immoral means from acquiring any of the world's goods. This applies to movable property as well as to the surface of the earth and the treasures hidden under it, as far as they are really subject to and capable of private ownership.

Let not Mr. Radcliffe say that many of the land speculators in fact use immoral means. By saying this, he would transfer the debate to another realm. There would no longer be the question whether everyone who calls a spot of ground his own—as much his own as his pocket knife or his auto—thereby is a robber and thief; but only whether he acquired it in the right way. This question is the same for all kinds of property, for the auto and the pocket knife and the printing press as much as for the acres of land he may happen to hold. We do not find fault with the singletaxers if they maintain that property in land may not have been acquired by blameless methods, but because they deny that any man can hold and ever has held as his property any part of the soil. The singletax club of Cleveland maintains that "private property in land is a bold, bare, enormous wrong." This at least has been stated by Mr. O. K. Dorn, treasurer of the club in a letter of August 3, 1915, and has not been contradicted since. Let Mr. Radcliffe read our articles in the issues of August 6 and 20, 1915.

FROM TWO OTHER LETTERS

"What specified statement of Henry George do you object to?"

If you had read even superficially our long correspondence with the prominent singletaxers of Cleveland, you would know that we object to his whole system.

"How can righteousness come on earth while we encourage those who hold land out of use and discourage those who use land? etc."

Righteousness will come on earth if all will combine in following out the teachings of Leo XIII in his Encyclical on the condition of labor. Henry George saw fit to write an extra pamphlet to oppose this doctrine.

See on this point what was said in reply to Mr. Dorn, p. 13.

"Under singletax there would be no encouragement to hold land idle nor tax for using land and righteousness would be here."

This is in the same strain as the foregoing. It is the usual superficiality of the singletaxers. They completely overlook the evils of singletax, a few of which are enumerated on p. 27. And granted even that there would be no idle land any more, there will remain a thousand weapons in the hands of those who are desirous of plundering their neighbor, especially the vastly increased financial power of manufacturing, mining and similar concerns. Even under the present system it is not the land companies that keep up the enormous fortunes. "Righteousness would be here" is a very good word. Yes, introduce singletax, and there will be no cheating, no adulterating of food and other articles, no foreign pocketing, no highway robbery, no safe blowing. As soon as the system described in our quarterly number of February 18 will have been introduced. (See

Mr. Holmes, the secretary of the Cleveland Singletax League. He is delighted, too. He writes:

"Dear Sir:—Single Taxers are delighted by your statement, and especially by his statement that the singletax system cannot be merely done away with by attacks on the distribution of wealth and by a just system of taxation. It is a very wise idea."

Certainly, it contains a very wise idea. As Mr. Holmes of C. V. has this idea? It is an idea as old as humanity, to try to over-reach a fellow-man. But we believe in admitting that it is Leo XIII who in an encyclical has shown in a masterful way in the document just mentioned. The refutation of socialism and semi-socialism in the largest number of its pages are devoted to an economic reform. Although it does not treat directly of singletax, Mr. Holmes to make a careful study of it with perfect freedom. I recommend to him the practical edition of the encyclical, "Program of Social Reform, B. Herder, St. Louis, Mo." It is shown in our columns how hazy, confused, inconsistent Henry George's notions of property and reform have been rendered entirely unable to appreciate such a work, and find and enjoy them in Pope Leo's work. It is a pity that we brought this out in a visible form by printing the divisions of the divisions and paragraphs in the text.

"BISHOP HORSTMANN A SINGLETAXER"

(From a Catholic Bulletin Editorial, Dec. 1915)

After our controversy with members of the Cleveland Singletax Club had been going on for six months, the Cleveland singletax organ, "The Ground Hog," finally ventured into the lime light. It maintained that we were lining up "intellectual argument and sophistry" against the good singletaxers' "heart attitude." To quote a sentence: "Economic truth and justice is not a question of the intellect; it is a question of heart attitude, one man to another."

It then offered a surprising bit of information. "The late Bishop Horstmann . . . was a singletaxer." . . . "he believed in the essential justice of single tax." . . . "Bishop Horstmann was a boyhood and lifelong friend of Henry George, and also a very intimate friend of the late Tom Johnson."

No doubt Bishop Horstmann believed that land could justly be taxed. But if he had been a singletaxer he would have left a few words in print to help out the Ground Hog reporter. That the good bishop was a school mate of Henry George must not be charged up to him too harshly, he could not help it. The same is applicable to Tom Johnson. Here the singletaxers may use the "heart attitude." They will readily admit that it is good Christian doctrine to "respect those that differ from you in opinion, and love your enemies."

Thousands of Catholics remember the story often told by the late Bishop Horstmann about his boyhood friend Henry George. Speaking of the danger in reading everything at hand, he would refer to "Progress and Poverty" by Henry George, and how upon meeting him in a train he was asked by George in what joy asked him if he had read his book. "No," said Bishop Horstmann, slowly, "it has no quality, it is a cheap print—but, Henry! there is nothing

that can equal an amount of "convincing evidence" in a singletax controversy.

For the Study of the Social Question,
to Catholic Social Literature.
of the Roman Catholic Central Verein,
Building, St. Louis, Mo.

Catholic Bulletin, a live paper for live people.
on 50c per year. Cleveland Weekly Edi-
ished 1911. Linus G. Wey, editor. Address
50 Lorain Ave., Cleveland, O.