

utilities or the taxation of land values and the exemption of labor products, measures which, if taken one at a time, could be realized by concentrated effort. The Socialists however, were determined to keep their eyes fixed on the remote ideal, unwilling to reach the goal step by step as history shows all human progress has been realized.

The principle of competition in industry he believed to be sound and necessary for the best development. He favored experiments in cooperation such as cooperative stores and as soon as feasible, cooperative factories to train the people in this method of satisfying their wants and gradually fit them for a wider application of the principle.

The spirit of the debate was most friendly and the audience sympathetic to both contestants.

Professor Byron C. Matthews acted as moderator and the audience was left to decide for itself whether they preferred the staunch idealism of Mr. Geobel as a means of political propaganda or the more practical program of Mr. Osborne.

HOW SLUMS SLAY.

Some new figures on this subject have just been prepared by Dr. Buchan, the Medical Officer of Health for Bradford, Eng. According to these, the death rate in one and two-roomed homes was about 25 per thousand last year, while the deaths in three-roomed houses were 20. On the other hand, the mortality rate in four-roomed houses was 12.4 and that in houses of more than four rooms 8.6 per thousand.

Thus the death rate where the people are crowded together is three times what it is in the other places.—*Toronto Health Bulletin*.

An effort is being made to organize the Single Taxers of Mississippi. In this work D. P. Dear, of Meridian and R. S. Phifer, of Jackson, are taking the lead. A recent debate in the State Agricultural College has awakened the hope that this State, never a very active center of the doctrine, may be able to perfect an organization.

CORRESPONDENCE.

UNDERSTANDS MR. BASTIDA.

EDITOR SINGLE TAX REVIEW:

I think I understand how Mr. Bastida feels. I don't believe in property in land any more than he does—I even go further, perhaps. The land doesn't belong to the people collectively any more than to any of them individually. It's the *use* of the land, not the land itself, to which everybody has an equal right. And in the use of the land it is the duty of each generation to remember that there will be others.

Property in land is the bane of all progress. The day is coming when those who uphold it, or even condone it, will be classed with those who upheld or condoned chattel slavery. This talk about recognizing the ownership of land itself but not of its rent, is like saying to a slaveholder, "You own the negro but not his wages; we are going to confiscate them."

Nevertheless, it proved impossible to found a successful political party upon the principle that property in human beings was wrong and should be abolished.

The beginning of the end of slavery was when its further extension was voted down. The argument that killed slavery was that *it didn't pay*. Hinton Rowan Helper failed to open the eyes of the South to that fact, but he did open the eyes of the North. The North had found out, long before Helper's time, that slavery in this latitude didn't pay; but the "Impending Crisis" showed that it wasn't paying in the South, either; that, consequently, it wasn't likely to pay anywhere in the country. It wasn't by talking about the wickedness of slavery that Ely Thayer got the money to colonize Kansas with anti-slavery settlers, but by reminding Northern business that Kansas as a free State would be a better customer than Kansas as a slave State.

We've got to open the eyes of business to what property in land is doing to business—hampering and throttling it at every step, preventing the possible production of wealth to an extent beyond present computation. We've got to show that collecting ground rent every year and

dumping it into the middle of the Atlantic ocean would be a far better business policy than its present disposition.

All over this country production is being carried on on inferior land while any quantity of better land is held idle. The business world is beginning to comprehend the situation, and a few object lessons like that of Houston are going to accelerate the process.

Cheer up! brother Bastida; the beginning of the end of industrial slavery is with us already!—H. J. CHASE, Providence, R I.

DIFFERS WITH MR. SALMON.

EDITOR SINGLE TAX REVIEW:

In the course of Mr. J. Salmon's interesting letter on Single Tax and Rent, published in the January-February issue, of the REVIEW, he endeavored to prove that the site-value of improved property, as compared with that of unimproved property, would be increased as a result of the application of a limited Single Tax.

He assumed, in order to illustrate his point, three pieces of property, as follows:

	Site Value	Improvements	Total Value
No. 1 worth	\$4,000	\$6,000	\$10,000
No. 2 worth	5,000	5,000	10,000
No. 3 worth	10,000	—	10,000

In order to produce \$600 of revenue under the present general property tax, the tax on each parcel would of course be \$200.

When, however, Mr. Salmon attempted to show how the Single Tax would be levied on these properties in order to yield the same total amount of revenue, he first added to the present site values of Lots 1 and 2, the capitalized values of the annual saving that would result from the exemption of the improvements. "Whatever allowance is made," he said, "in the tax on improvements on No. 1 and two must be capitalized on a six per cent. basis, the usual return on this form of investment, and added to the land value; otherwise the reduction would act the same as a gift of \$2,000 at 6% to No. 1 and \$1,667 to No. 2 at 6%." The

site value of No. 1 would thus become \$6,000, in his opinion, because of the saving of \$120 per year in the tax on improvements; that of No. 2 would become \$6,667, as a result of the saving of \$100 per year. The total value on which he would then levy the Single Tax would be \$22,667, instead of the original total site value of \$19,000.

In order to test the validity of this conclusion, let us assume that the three pieces of land are adjoining lots fronting along the middle of a block, each of them outside the zones of corner influence; that No. 1 has a frontage of forty feet, No. 2 of fifty feet and No. 3 of 100 feet; and that values along the entire 190-foot frontage are uniform at \$100 per foot. If, now, Mr. Salmon were correct in his views, then under the limited Single Tax No. 1 would become worth \$150 per front foot; No. 2, \$133 per front foot; while No. 3 would retain its present value. As, however, the factors that cause site value are absolutely identical for the three lots in question, it is evident that Mr. Salmon has included portions of the improvement values in his appraisals of Lots 1 and 2.

A limited Single Tax would be levied simply on the present site value of \$19,000. In order to produce \$600 in revenue, the tax rate would be \$3.16, and the respective levies on the three lots would amount to \$126, \$158 and \$316.—PH. H. CORNICK, San Angelo, Texas.

DO WE WANT ANY "BILLY" SUNDAYS?

EDITOR SINGLE TAX REVIEW:

Much of "Billy" Sunday's success is due to his personality, but to my mind, more is due to his policy of getting not only the church dignitaries and prominent laymen in "line with God," but in the encouragement he holds out to everyone—big and little—to do their share in "saving sinners" from the consequences of their own actions.

I would we had a Billy Sunday in the Single Tax movement. It seems to me, that in the past we have left too much of