

which would make Government more independent of lobbyists and wirepullers, and consequently purer.

JUSTICE THE OBJECT

The operation of the Single Tax would mean deriving the greatest product from the Land, by applying the Free Trade principle to Production as well as to Exchange.

As you cannot have trade without Production, which begins with the Land, it is absurd to talk of Freedom of Trade while penalizing Production at its source. Our present system of taxation does this, and further hampers trade in many ways, the result being to lessen production.

Single Tax, in practice, would open up the Land to the people, place Rents and Wages on their Natural Level, and establish for all time a sound system of Land-tenure.

Giving complete freedom to Production and Exchange, it would tend to the fullest development of the resources of the country and would enrich the nation.

Freedom of access to Land would lessen the causes of discontent at home; with Freedom of Overseas Trade, we would reduce the risk of trouble abroad.

The raising of Public Revenue from the proper source would give free play to co-operation and trade, bringing the nations closer together, and eventually establishing Internationalism.

Thus, the Single Tax is not advocated solely as a means for raising revenue. Merely as such it would not command the whole-souled devotion of men in every country throughout the world.

The object of the Single Tax is to achieve Economic Justice.

THE POWER OF TRUTH

We earnestly ask readers to study the Single Tax question for themselves. Being a truth, it will bear the closest scrutiny. It can hardly be hoped that this article will of itself make converts; but it may, at least, cause some to look closer into the matter. Henry George realized how difficult it is to win people from old convictions when he wrote:—

"The truth which I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it, suffer for it, if need be *die for it*. This is the power of truth."

And now we ask the reader to mark this final word from the same author—which is at once an appeal and a challenge:—

"Try our remedy by any test. The test of justice, the test of expediency. Try it by any dictum of political economy; by any maxim of good morals; by any maxim of good government. *It will stand the test*. I ask you not to take what I or any other man may say, but think for yourselves."

Many Make Fortunes For the Few

ONE hundred years ago Columbia University received a grant of 11 acres of land in the city of New York from the State. The first tenant was unable to make the rent of \$500, and gave up the lease. The trustees were peeved at the president of the college for accepting the land in lieu of a small grant in money. Later the tract was laid out in streets, and improved with private houses, the lots being leased to the builders by the college. The tract consists of three blocks from Fifth Avenue to Sixth Avenue and from 47th to 50th Streets, in the heart of the city, excepting a strip 100 ft. deep on Sixth Avenue and a similar strip in one of the blocks at the Fifth Avenue end. This whole tract has recently been leased for a term of 100 years by the trustees of the university to John D. Rockefeller, Jr., at a rental of \$3,000,000, and taxes which will be about \$1,375,000 more a year. This gives the property an estimated value of at least \$60,000,000. Many of the houses have long since been converted to business and more recently to "speakeasies" or "bootleg" purposes. Columbia has had a substantial income from the leases for years.

The transaction serves well to visualize economic rent as a basis of taxation. The owners did nothing to increase the value of this land. The increase was all created by the people who came and made the city their home and place of business. In other words, the community created the extra value, and gave it to the owner. Fortunately in this case it goes to an educational institution, but in other cases it goes to individuals. The increase of rental for the next 100 years will all go to Mr. Rockefeller and people yet unborn. If we made economic rent of income on land the basis of taxation instead of property, these unearned rents, in whole or in part as required, would go to pay the cost of government and replace other taxes.

The land value in these 11 acres is equal to the estimated land value of 17,600 average farms in the State of New York, or more than one-tenth of the total farm land values of the State. *The Rural New Yorker*, Feb. 1.

Future of American Cities

THE annual dinner for the League for Industrial Democracy, New York, Dec. 27th, was made the occasion for discussing city problems which are becoming daily more portentous. Norman Thomas, who made such a surprising run for mayor on the Socialist ticket at the last election, was one of the speakers. He said the "good government" movement is of negligible value in the building of a better city, there is more to city government than honesty and efficiency. "Good government does not touch special privilege and has no social programme when it does get into power * * * * With such a barren

programme no movement should stand in the way of the positive social philosophy which is necessary for the rebuilding of the city and of which the doctrine that land values are created by society and belong to it plays an important part. For unless that fact is taken into consideration no system of replanning the city is possible nor will it be possible for the city to escape from the dangers which at present are attacking it on all sides."

Another speaker, Stuart Chase, said the city of the present is planned for real estate speculation and human welfare is only a by-product, and there is therefore a very great possibility of catastrophe. The increasing congestion which gives us a growing accident rate, deafening noise, the dome of dust over the city, will finally make the city uninhabitable or lead to a technical breakdown. Three factors have made possible the tremendous growth of the city—the elevator, which makes possible the skyscraper; the development of rapid transit and the extension system for the water supply that is indispensable. The great obstacle to rebuilding the city is inflated land values, which demands more than a king's ransom for a city lot. The technical knowledge is available to remedy the situation but it has not the opportunity to get to work.

The rent of land must come out of production. After we have paid this enormous sum to the non-producers of this land we still have the government expense to settle. A mentality test in use in some institutions is to allow a faucet to overflow; patients are equipped with pails and cloths and sent to the room; the feeble-minded mop patiently at the endless task, but those with a glimmer of reason left shut off the faucet.

WINIFRED B. COSSETTE in Quincy, (Mass.) *Patriot Ledger*.

What the Great Scotsman Saw

THE great Adam Smith, who may properly be styled a precursor of Henry George, points out in his monumental book, usually styled "The Wealth of Nations," that the one great defect in the land tax which had been enacted in England in 1693, is "the constancy of the valuation." Accordingly he maintains that an Act ordaining the valuation of land, the landlord being indemnified for his expenditure, should be "a perpetual and unalterable regulation or fundamental law of the commonwealth." Clearly what the great Scotsman meant was the separate valuation of land and improvements and the exemption of the latter from taxation. True, he does not appear to have realized that what he terms "the ordinary rent of land" when referring to country land, is one and the same thing with what he terms "the ground-rent of houses" when he refers to urban land. Bearing in mind that he was the first in the field of political economy, however, we must realize that Smith missed very little, inasmuch as he maintains that no tax could be more just or equitable than a tax upon ground-rent. Readers may think that I

have a lawyer's liking for precedents, but in my opinion one of the most effective arguments in support of our cause may be drawn from the armory of history, and accordingly it seems to me that we do not make sufficient use of the historical fact that a land tax was imposed in England as long ago as 1693, that it was intended to placate the popular disaffection aroused by the abolition of the so-called feudal burdens in 1645, and that the principle of taxing the rent of land, excluding improvements, was advocated by Adam Smith, the founder of political economy, who demanded also that a statute providing for the separate valuation of land and improvements should be a fundamental law. As Henry George once said, "truth is never new," and it will be remembered that he knew the value of history, and so fortified his argument by a chapter in "Progress and Poverty" entitled "Private Property in Land Historically Considered."

HON. P. J. O'REGAN in Auckland, N. Z. *Liberator*.

A Tribute to E. N. Vallindingham

EDWARD NOBLE VALLANDINGHAM, who died Monday in Seville, Spain, was a charming combination of the old and the new South, and the old and new worlds. In the days when "scholar and gentleman" meant intellectual quality, and all that goes with inherited and acquired culture, he would have been classified as both. He impressed one at the first glance and the first meeting, and was just as impressive after years of acquaintance and intimacy. In other days, when the late George F. Babbitt was in his prime, and the late Frank E. Chase participated actively in social affairs, Mr. Vallindingham was at his best, and the three would have held their own with Thackeray and Maginn and their set.

Mr. Vallandigham wrote extremely well. He had a leisurely style which gave grace to any subject which he discussed. There was something in all his essays, as in his human relations, of that North Shore of Maryland which he loved so dearly. He was a close student of history and politics. Where some persons saw merely a series of haphazard unrelated events, he detected the working out of the principles of government. He knew not only things, but the philosophy of things. He wrote many editorials for *The Herald*, and a number of special articles, and had arranged to send us his observations on the foreign trip which has ended so abruptly and so sadly.

A Southerner, he was deeply attached to Boston, proud of its past, and a contributor to the telling of its story. The accelerated tempo of the age did not distress him in the least. He had taken his manners and his educations from the old school, and retained them. He had genuine admiration for the man who worked with his hands. An aristocrat, he had the most scrupulous regard for the social rights of everybody. He lived a simple and satisfying