

in their knowledge of these economic laws, have been prominent exponents of "profitable farming" (for others), of greater productiveness and of increased population. It happens, possibly incidentally only, that quite a number of such leaders have previously purchased at low cost, or have gained control of, large areas of land, not for their own use, but chiefly because it is so located that they judge it will be in the path in which population must move and must use.

K. P. ALEXANDER.

A Marvelous Transformation

SHORTLY after the organization of the Single Tax Association in Toronto, feeling as we did that tax reform was essentially a religious movement, and not merely a financial readjustment, we sent addresses to the various religious assemblies, synods, and conferences, to call attention to the iniquities of the system of taxation.

As might be expected, these memorials were either received with silence, or reported in a merely platitudinous style. The churches did not then commit themselves to anything definite. But as we had full faith, not merely in the wisdom of our Cause, but also in its beneficent and essential goodness, we felt certain that the time would come when these bodies would recognize this fact.

About ten or twelve years ago the writer of this was not a little surprised and at the same time delighted to see in the daily press that the Methodist Church in its General Conference had adopted a report strongly commending the propositions we had laid before them. At subsequent Conferences we sent addresses requesting them to publish resolutions, declaring that they strongly urge that the Assessment Act should be so amended as to reduce the taxes on the products of industry, and increase the tax on the value of the land, so as to encourage every man to do his best with his opportunities and remove the temptation for people to use the land for speculation.

The Presbyterian Assembly, a few years ago, passed a resolution declaring that speculation in land was the effort to obtain wealth without earning it, and was, therefore, essentially dishonest. Shortly afterwards a similar resolution, embodying the same words, was passed in the Methodist Conference. The report of the Episcopal Synod was not quite so definite, but appeared to be sympathetic.

These actions of the churches were very encouraging, as they showed a remarkable growth in public opinion, and, as they were printed in the principal papers throughout the Dominion, and in other countries, they impressed and educated public opinion in a remarkable degree.

Another circumstance of a similar character has been exceedingly gratifying to myself. Some years ago the REVIEW published an article written by myself, entitled: "The Church and Social Relations." After its publication, Mr. George White, of New York, reprinted the article in tract form, and distributed them in Northern New Jersey. I also had several thousand copies printed. Part of them I sold, the rest I distributed gratis, till the stock was

exhausted, and for some years I did not see my way to print any further copies.

But when I noticed that my friend, the Rev. Albert T. Moore, the Secretary of the Social Service Department of the Methodist Church, was issuing a series of tracts bearing on the Social Problem, I sent him a copy of my old tract. At once he arranged for an edition of five thousand, bearing the title: "Issued by the Social Service Department of the Methodist Church."

So far as I know this is the first time that any church has officially issued a Single Tax tract.

This is a method of propaganda that I would strongly urge on our friends in the United States and elsewhere. Copies of this may be obtained by addressing me, care of the Single Tax Association, 33 Richmond Street West, Toronto, Can.

I append the Resolutions that readers of the REVIEW may have the exact reading. This is from the report of the Committee on Sociological Questions at the General Conference of the Methodist Church in 1906:

"Believing that the earth is the Lord's and the fulness thereof, and that under the providence of God the State is a trustee, whose duty it is to enact the conditions under which these gifts should be used for the benefit of all, we therefore condemn the handing over of large tracts of land to individuals and corporations, without adding conditions which would prevent their being held for speculative purposes only. Whenever vested rights are not interfered with, we recommend legislation that will prevent any individual or corporation from profiting hereafter from the unearned increment in the value of the land."

The following resolution was adopted by the Methodist Conference in New Brunswick, in June, 1914. This was part of the report on Moral and Social Reform.

"We would further bring before you the pressing need of Tax Reform, and we are of the opinion that the time has come when our Assessment Laws should be so amended as to make speculation in land values unprofitable.

"And we further believe that the laws of our land should be so shaped as to secure to every citizen the full value of his or her labor, and absolute equality of opportunity in all respects."

At the Methodist Conference in Toronto, held in June, 1913, the following resolution was carried unanimously:

"WHEREAS, there is an infinite difference between the use of the land for the multiplication of crops, buildings and other products, and the use of the land by the speculators, not to add anything to the welfare of mankind, but to procure a share of the wealth produced by the industry of their neighbors.

"THEREFORE, be it resolved, that this Conference strongly recommends that the Assessment Act be amended so as to encourage the use of the land for beneficent production, and so as to remove the temptation to use it for speculation."

In June, 1916, the Methodist Church Conference in Toronto, passed the following resolution:

"WHEREAS, we believe the earth is the Lord's and the fulness thereof; that land was intended for the production of those commodities that are necessary for the sustenance

and welfare of all the human race, and never for speculation; that speculation in farm lands leads directly and indirectly to the demoralization of rural life; that land speculation in cities contributes to the unhealthy congestion of the population, high rents and high cost of living, despoils industry of its proper reward, and produces many other evils which press sorely on the working classes; that vast values created by the community should not go into the pockets of individuals, thus stimulating the gambling propensity in human nature, discounting honest work and encouraging the desire of men to acquire wealth without earning it, which is essentially dishonest.

"THEREFORE, be it resolved: That this Conference expresses its strongest disapproval of these evils and injustices, and we believe it is the duty of the State to provide laws that will—as far as possible—prevent men from acquiring wealth without earning it, and by which these "Divine gifts" may be used for the benefit of all. While this Conference is of the opinion that the land question has become a serious ethical and religious question, we believe it is not the function of the church to outline a system of land reform; but it is the duty of Christian people to set themselves resolutely to find methods, through legislation or otherwise, to alleviate, and if possible, entirely abolish these evils and injustices associated with our land system."

A few years ago the Presbyterian Assembly passed a resolution which is embodied in the above. W. A. DOUGLASS.

Public Service Corporations and the Single Tax

CREDITABLE information comes East—that certain so-called Single Taxers are opposing the straight-out Single Tax referendum measure to be voted on in California this year, on the ground that the "public service corporations would escape taxation" if the referendum were approved at the polls and applied.

Laying aside the legal quibbling involved, I respectfully submit that it is time for us who call ourselves "Single Taxers" to take stock of ourselves and ascertain, if we can, what we are trying to do.

In the first place, it is generally supposed that we draw our inspiration from Henry George's "Progress and Poverty." Please mark well the title. A casual glance through the very first chapter reveals that the "problem" is not "How shall we tax our public service corporations" at all, as these staunch Single Taxer opponents of Single Tax seem to prefer to believe.

The problem, as given there, rendered briefly, is "why, when all of the agencies for the eradication of poverty have become amazingly more effective, does poverty still persist?" The inquiry into this paradox was his life work, together with the suggestion of using taxation as a means to abolish poverty and lay the foundations of Liberty in Justice.

It is plain, by consulting the source of our inspiration, that those who call themselves Single Taxers should be trying to eradicate poverty by means of taxation—not baiting the public service corporations. If those Single Taxers who oppose Single Tax could prove that these corporations were the cause of poverty, they might have some basis for singling

them out as the first factor to be eliminated. But they, as public service corporations, do not create poverty. Henry George points out that poverty is traced to the "holding of natural resources out of use." These corporations are not holding resources out of use. On the contrary, they are "using" them, even though they may receive a public value wrongfully along with that to which they are justly entitled. But, at least, they render a service and we are concerned mainly, if we know our object, with those who block service and strangle production. We are concerned with those who prevent us from coming into our inheritance.

It is not five or even ten cent carfares; it is not eighty or even dollar-eighty cent gas; it is not the trifling proportion of freight that enters into the working people's meals that creates poverty. It is the size those items assume when the people are deprived of access to the source from which they earn the wherewithal to pay for those things.

Strong men do not faint, grow ill and become an almshouse charge on their more fortunate brothers because they are confronted with a six cent carfare. They do not sell their labor for a beggarly pittance because of eighty cent gas. Business men do not slave and plot and struggle to dispose of their goods and all too frequently fail, because the public service corporations, as such, are not taxed. These, and an entire catalogue of other troubles embracing such as the growth of crime and disease are all traced to the fact that humanity has been disinherited of its birth-right; that the infamous injustice lying at the very foundation, permeates the whole social and economic structure. To tax the corporations mentioned will not remedy that at all.

Suppose those Single Taxers who are trying to justify themselves for opposing Single Tax were to succeed in having the entire earnings of the public utilities taken to pay the expenses of communities. Could there be a more veritable paradise for the land-forester than that? With no taxes at all to pay, as would be the case in many places, how long would it take the able advertising men in their employ to capitalize a "tax free" city? They are advertising now that vacant lots and farms are free from the income and war taxes. What would they do when they were released from any taxes at all on their unused opportunities? If vacant lots and idle farms are the cause of idle men and the consequent poor returns for mental and physical effort, would it help matters to make it possible for speculators to sit down indefinitely, without any expense at all, and wait?

There are three reasons of prime importance for this baiting of public service corporations. First: the public's discontent with its poverty and the fear of want. Second: the socialist propaganda which centers on them as being obviously the first steps in their programme. Third: a treacherous press which, with an eye to its real estate advertisements, skillfully aids in making them the scapegoat for poverty-stricken conditions which they do not create. None of them warrants students of Henry George, who pride themselves on the clarity of their perceptions, in diverting their energies away from their object. Poverty