

of real estate is one which contemplates a fair payment for the usufruct of the land, and throws out foolish sentimentality about ownership. Now, Single Taxers can have no fault to find with this statement as far as it goes. Too bad that Mr. Holden did not mention to whom he expects this payment to be made. It is amusing how some very clear thinkers can lead us almost up to the idea we advocate and then very adroitly steer away from it. Some day one of them is going to take one step too many and then it will be too late to sidestep. When that happens we may expect a stampede. The signs of the times as I interpret them in the formerly conservative press point to a new line of thought cutting through the old ways and more and more are on the point of following it if some one will but lead the way.

Brooklyn, N. Y.

JOHN LUXTON.

EXEMPTION FROM TAXES ON DWELLINGS IN NEW YORK

EDITOR LAND AND FREEDOM:

Years ago during a shortage of houses in New York a law was passed whereby every one who built a home was relieved of taxation for a period of years.

I am anxious to have the facts about this law. I would also like to know how the law worked.

I am trying to induce St. Louis to exempt from taxation for a period of two years dwellings and homes to stimulate employment and business.

N. R. SMITH.

St. Louis, Mo.

[In 1921 the Legislature of the State of New York enacted a law permitting the City of New York to exempt from taxation all dwellings for a period of ten years, provided construction was begun two years after passage of the law. The bill was amended from time to time. The Board of Estimate and Apportionment and the Board of Aldermen of the City of New York granted the exemption. All dwellings built under this law are taxable in 1932. During the pendency of the exemption more than \$914,000,000 of tax-exempt dwellings were completed. Under the provisions of the law every dwelling was exempted to the amount of \$1,000 for each room, but not to exceed over \$5,000 for an apartment. It also applied to tenement houses.

The purpose of the law was to induce construction of dwellings, in view of a frightful housing shortage and continuous raising of rents. The increased number of dwellings did not lower rent, but had a tendency to keep rents from going still higher than they were.

With increased construction came increased cost of land, material and wages of those engaged in construction. During the height of the boom, in their anxiety to complete the buildings so they could be rented, builders were giving bonuses to workers to quit one job and go to another.—EDITOR LAND AND FREEDOM.]

WHEREIN WE APPEAR TO HAVE DONE AN INJUSTICE

It seems that in our report of the Henry George Congress at Baltimore we did an unintentional injustice to Hon. George H. Duncan. Space, of course always a determining factor in editorship, and because of the unusual amount of matter clamoring for publicity, caused a condensation that conveyed an incorrect implication of Mr. Duncan's address.

Mr. Duncan writes as follows:

"My reference to Mr. Morton's having said what I was intending to say referred to his remarks at the Tuesday evening banquet, when he said that the important thing was for us all to keep working, each along the lines which he believed correct—Single Tax Party people, Great Adventurers, 'step-by-steppers,' and so on. I am a step-by-stepper—I can see no other practical way to proceed—but I may be wrong, and I am not going to waste any strength or argument, in the outside world, decrying the efforts of others who believe in the same things I do but prefer some other means of bringing them to pass.

"The reference to the Secretary's taking part of the audience was simply a pleasantry, alluding to the appointment of the committee to wait upon the President, as I said at the time, although the manner in which you referred to it put me in the light of complaining because

the Secretary had called a bunch of those present out as a reflection on me which I resented.

"I fear that when we Single Taxers get into conference we become so enthusiastic about the essential justice of our proposals we have a tendency to be carried beyond what is practical into what seems to those who are not so thoroughly imbued with our principles to be impractical and doctrinaire. That has been my reaction at the relatively few such conferences which I have attended. What to us seems so clear and simple is so widely at variance with the ordinary individual's habits of thought, or lack of thought, that for the most part our whole argument passes over his head and he associates us with all the scatter-brained ideas from time to time presented.

"I feel that my talk, far from pointing out difficulties which are 'non-existent,' in fact failed to point out many difficulties which actually are existent. In a general way, the four causes of failure which I made note of at Victoria, whether actually true in that case or not, are the same ones we must face everywhere, summed up, at the last, in the fourth: 'ignorance of the people.' And yet, that greatest of forces, economic pressure, is all the time working in our favor, and ultimately, I believe, will bring us to victory, not necessarily as a 'single' tax, but in some way to derive most of our public revenue from community created values.

"Jaffrey, N. H.

GEORGE H. DUNCAN."

NEWS NOTES AND PERSONALS

HON. LINN REIST, one of the Department of Revenue officials of Pennsylvania, has been digging into history and gives out the comforting information that in the seventh century before Christ the inheritance tax of the Empire of the Nile Valley was 10 per cent, while it is only 2 per cent in Pennsylvania. He says: "Here is one tax that has been tremendously reduced since the Pharaohs." So the citizens of the Commonwealth of Pennsylvania have much to be thankful for these days.

HAROLD SUDELL has written a letter to Sir Oliver Lodge, from which we extract the following:

"In an English paper I have just read some comments you make on our present system of land ownership. One of these is to the effect that it is surprising to you that it should be deemed quite legal and ordinary for a person to sell a portion of England.

"Many years ago I read in Herbert Spencer's 'Social Statics' his chapter on 'The Right to the Use of the Earth,' in which he propounded views similar to those which you have expressed. The irrefutable logic of that chapter converted me to his opinions, and as a somewhat natural consequence I later became a follower of Henry George, the Single Tax seemingly offering the simplest and most effective way of giving back to mankind this lost right.

"The truth that you and Mr. Spencer have proclaimed has long been very plain to me.

"And it is because your brave words and the fact that you too have seen this truth has greatly heartened me that I am writing to thank you for what you have said. And I sincerely hope that it may be the means of bringing many of your countrymen (I am English born) to see that the land of England belongs, of right, to all the people of England."

THE Camden (N. J.) *Evening Courier* supports a tax-reform programme that will not penalize the home owner, saying: "The mere fact that any empty-lot owner doesn't use the service the community provides him should not exempt him from his fair share of taxes."

THE result of the poll for the English Commonwealth Land Party candidates for Parliament in the potteries district, Graham Peace at Roland Entwistle, was somewhat disappointing, Mr. Peace receiving 946 votes and Mr. Entwistle 401. The time was perhaps inopportune for a parliamentary contest on this great issue, but a beginning has been made and the workers are not disheartened. At least a good deal of excellent propaganda has been set in motion.

A LETTER from Charles A. Green, of Hannibal, Mo., for which we have not room for insertion in this issue, says: "Because we treat the great moral reform of Henry George as a tax question, Single Taxers are unable to answer some of the questions that are asked about the movement."