

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

will disappear when men have free access to the sources from which they create wealth (the absence of poverty) on equal terms.

I have written somewhat dogmatically here in the hope that we can discuss this matter from this angle and, once and for all, kill off this continuous fire-in-the-rear. I know that I have not the requisite patience with Single Taxers who are constantly working for something else or seeking technicalities on which to base active opposition to the Single Tax theory or practice. I believe they do more to becloud the real issue and hide the real culprits (if they are culprits) than the open opposition of our mistakenly bitter enemies, the real estate speculators.

NORMAN C. B. FOWLES.

## Our Washington Letter

FOR several weeks past the Ways and Means Committee of the House has been holding open meetings, in order to hear suggestions as to what provisions should be inserted in the new revenue bill.

Speaking generally, the meetings were dry and uninteresting, although there were a few of the speakers who seemed to have a thorough knowledge of the principles and incidence of taxation. These few are well known to readers of the REVIEW. Jackson H. Ralston, former Congressman William Kent, and Benj. C. Marsh. They argued for a land value tax, so as to reach a class of profiteers now exempt from all war burdens, and bring into use millions of acres of land needed now to raise crops to feed the soldiers offering their lives for the freedom of the world. In addition to a land value tax, Mr. Marsh suggested that all incomes above a certain amount be taken.

### LOCAL RENT PROFITEERING

Except for the statements made by those I have mentioned, most of the testimony taken by the Committee was simply twaddle. Very few, if any, of those apparently affluent and intelligent gentlemen seemed to have the slightest thought for the good of the nation as a whole. They were there as special pleaders, to see that the particular interest represented by them wriggled out of the tax net, and their ideas as to how the necessary revenue was to be raised were in many cases absurd and puerile. One suggested that \$200,000,000 be raised by a tax on dogs and cats.

There has been a great deal of talk about slackers, but to listen to the specious arguments of these wealthy slackers was really sickening. Almost without exception they asked for exemption because the soldiers could not do without them. "Don't tax talking-machines, because they are needed in the camps," etc., and etc. All the same brand of artful dodging. It put me in mind of a story I read a few weeks ago in the *London Chronicle*. This is an extract from it:

"I myself," said Mr. Brown, expanding, "although of the military age, happen to be on work of national importance. I am a manufacturer of a special brand of cigarettes for the Chinese navy, in which I hold honorary rank."

It was disheartening enough to sit through these dreary hearings. It was worse to go to the municipal court, and day after day, listen to the trial of a seemingly endless docket of cases, where landlords were trying to evict tenants in order to secure higher rents. I listened to one case in which the defendant was a woman with five children, whose husband was fighting with the Marines at Chateau Thierry. I am glad to say, however, that the government did everything in its power to prevent these practices, and seems to have effectively curbed these local profiteers.

### YET THE SOUL OF AMERICA IS PURE AND FINE

But notwithstanding these things, Washington in war times is an inspiration in many ways. On one hot day I met a company of soldiers coming down Third Street to the Arsenal. They were in heavy marching order; steel helmets, pack, and all. They had evidently been marching a long way. Suddenly one young fellow staggered to the curb and sat down with his back against a tree. Several ladies ran from their houses and asked him if they could do anything for him. He simply looked at them. He was "all in." Then his comrades began to call to him, and one voice rang out: "Come on, Bill, don't be a slacker." The poor fellow looked at the passing column, then struggled to his feet and fell in behind.

Another day I was strolling up the Avenue when I noticed a young soldier, alone, looking very lonesome. I went up to him and spoke.

"I'm going away tomorrow," he said.

"Where?"

"To France."

"Well," I said, "If you do as well as the ones over there now, you will be a credit to your country."

"We will," and his eyes narrowed, "We all want to get there. We may never come back. We want to do our part."

And when I thought of those young boys, and the men trying to evade the payment of a few paltry dollars, I thought of the words of "Jimmie" Hall in his "Kitchener's Mob:" "Their bodies were the color of the yellow Flanders mud in which they lived, but their souls were pure and fine."

Profiteering, tax-dodging, pro-Germanism, and political corruption, is just the yellow mud about us, but I am firmly convinced that the soul of real America is pure and fine.

### Y. M. C. A. NIGHT SCHOOLS

The writer is going to take the liberty of saying just a few words about himself. Last month, through the efforts of some good Single Taxers in Washington, I was invited to deliver a series of lectures on political economy to the students of the Y.M.C.A. night school. I did not talk Single Tax, but the principles of political economy as laid down by Henry George, in "Progress and Poverty." The results were surprising to me. The classes were all well attended and the students took a deep interest in everything that was said. Many of them said they had never