

is available and assuming a lender and borrower, equity demands compensation for its use (legally enjoyment in time), plus "capital writ-offs," viz., mortality items—wear and tear, etc. A free lending would be charity, not equity. This will be especially evident if it is considered as a principle and not one illustrative incident. Now assume another set of tools is broken, the ratio of demand increases to 2 to supply 1—or assume the reverse, two more workers are incapacitated and we get an increase or decrease in the interest ratio or rate of interest on capital. It is therefore evident that interest is a quantitative thing and any rate of interest is absolutely dependent on supply and demand of capital. Under equitable conditions interest is inevitable and while under such conditions equity would demand a rate of interest on borrowings, the supply of capital would be such that, in all probability, the rate would approximate zero.

Summit, N. J. C. H. KENDAL.

TAKES ISSUE MILDLY WITH TOM ASHTON

EDITOR LAND AND FREEDOM:

In providing its readers with sound intellectual fare, LAND AND FREEDOM does not neglect the lighter side—as witness the articles entitled "Causerie," abounding in humor equal to that in New York's best humorous weekly. Their serious content also is of excellent quality, as a rule, but there was something in the January-February installment which seemed to be not quite up to standard. One may hold no brief for the Supreme Court, the other courts, and the legal profession, and still find it not easy to see why these groups should be blamed so much as they are in the above article for the miseries of the "down-trodden" toilers, which condition your contributor correctly associates with our system of "private wealth for public use and public wealth for private use."

Of course, if the people had ever desired to have that basic economic evil abolished, and been opposed by the courts and the law profession, then the latter groups would justly stand condemned. But when, in the history of this or any other country, have the masses had the slightest desire for real emancipation, or knowledge of its possibility, or willingness to accept enlightenment concerning it? And if the judges and lawyers were to become thoroughly convinced of the justice and expediency of our Single Tax programme, and ardently desirous of its fulfillment, from whom would they encounter the most stubborn opposition? From the landowners, bankers, industrialists? Or from the masses?

If it is true, as the article states, that the legal profession has the power to correct conditions in the economic field, when, may one ask, has the right been conferred upon it to establish this enormous change? What mandate, indeed what permission, have the lawyers or anyone else received from the people to establish a reign of justice, or anything even looking in that direction?

One wonders, sometimes, whether the attitude of people so enlightened that they read such a publication as yours, should be one of sympathy toward the mass man, or one of resentment. Were we in the majority, how long would we tolerate the injustice, disorder and misery he not only chooses to maintain for himself, but also to impose upon those who would prefer justice and order?

Norfolk, Connecticut. JOSEPH R. CARROLL.

AN INTERESTING SUGGESTION

EDITOR LAND AND FREEDOM:

Once upon a time, when municipalities of sub-calibre size were unacquainted with the present New Deal system of spending billions to coddle the farmer and stowing away hundreds of millions of gold in a cache down in Kentucky; the town of Westfield, Union County, N. J., acquired 79 acres of farm land on the outskirts for use as a sewage disposal plant. The town grew and is now a thriving suburban place of residence for New York City business men, their families

and others. Like all other towns of its kind adjacent to the metropolis, the taxpayers are laboring under the usual handicap of heavy taxes on improvements and lighter imports on owners of vacant land. In time the town outgrew the limited facilities of the disposal plant and Westfield, at considerable expense, joined up with other towns in the vicinity, and their combined resources built a large sewer for drainage into the Rahway river. Now the town possesses 79 acres of idle land on which enterprising realty operators have cast covetous eyes, from time to time. At one time they sought to buy the property from the town but happily the Woman's Club of Westfield and others, including a few Single Taxers, entered a vigorous protest. The women folk argued that the land should be reserved as a bird sanctuary or as a children's playground, while the Single Taxers put forth a plan for use of half the land for the building of homes, since it was a well known fact, as frequently pointed out in *The Leader*, the town's leading weekly, that many young couples, on getting married, were unable to secure housing accommodations within their means, and had been forced to move to towns where living costs and property were not so high as in Westfield. The Single Tax proposal, as set forth by one of the local Georgeists in an open letter printed in *The Leader*:

"... would establish the policy of leasing the land in perpetuity, with the right of transfer by the lessees, instead of outright sale, the leasehold providing that the rent be paid annually as taxes. The annual rental would be arrived at according to the advantages of location of each particular plot for residential purposes. The lessee would be required to assume the cost of the home he intended to build. The leasing plan would aid the home builder in making his venture in that he would not be compelled to make a heavy down payment for the plot, as is the case now when land is bought outright. The tenant would, of course, have to pay additional taxes on his improvements, a form of our taxation policy which is both unjust and archaic and contrary to all modern views with respect to just taxation but which, under present laws, cannot be avoided.

"Yet it would be possible for the town to obtain enactment of special legislation empowering the authorities here to exempt these improvements for a term of years as was done in the County of Queens, in the city of Greater New York, following the Great War, when there was such a scarcity of housing facilities. That wise measure covered a period of ten years, during which a building boom took place in Queens that was unmatched in any other part of New York City.

"The abandoned site is well located, not over a mile and a half from the town center, and half of it could be used to every advantage as a park, or bird sanctuary, since the building up of the other half would give the town a steadily growing income, which could be devoted to improvement of the park, and as the section grew the rentals for the land would rise as additional building went on. Indeed, there are now far-sighted private realty interests who already have obtained adjoining property and which is to be improved by the erection of homes of modern construction."

In closing his letter the writer of the Single Tax suggestion stated that in the making of leases it would have to be provided that only bona fide homeseekers could obtain leases. This safeguard being necessary to prevent abuses by wholesale leasing by speculators. There the matter rests at present but it still remains a fact that here is an opportunity, enjoyed by few towns of Westfield's size to test a proposal which all Single Taxers are confident would work to the advantage of the town and finally result in the town fathers, not only in Westfield, but everywhere, awaking to the folly of our present unjust tax system.

Westfield, N. J. EDWIN J. JONES.

NEWS NOTES AND PERSONALS

WE have received a pleasant letter from Walter A. Lantz, of Luck, Wisconsin, a friend of Henry George and John Z. White. In 1931 Mr. Lantz published serially in a number of Wisconsin weeklies in his part of the state a work on our philosophy entitled "The Sins of the Fathers." He was an active member of the Chicago Single Tax Club while a resident of that city and has been for many years active in promoting