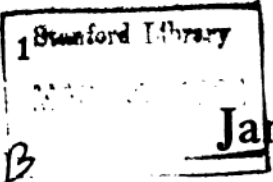


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VOL. XXIV No. 1



WHOLE No. 122

January—February, 1924

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

National Convention Commonwealth
Land Party

Parliamentary Situation in Great Britain
J. W. Graham Peace

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At the Sign of the Cat and the Fiddle
By E. Wye

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LAND AND FREEDOM

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Convention Notes

THE following cablegram has just been received from the Commonwealth Land Party of Great Britain:

"Congratulations and hearty good wishes for a successful campaign for nominees for President and Vice-President. In view of world-wide oppressive and unjust taxation hope active campaign demonstrates to the world how load may be lightened and justice done on lines laid down by that great American leader, Henry George. Success to the Commonwealth Land Party in the United States. English party hope to get into action shortly."

(Signed) Commonwealth Land Party,
of Great Britain.

Mr. A. A. Worsely, of Tucson, Arizona, former Democratic State Senator, who was prominently mentioned in connection with the nomination for the Vice-Presidency of the Commonwealth Land Party, was prevented at the very last moment by the unusual weather conditions prevailing from getting to the Convention in time, is one of the great orators of the state and universally well liked. Captain Vyne, of Camp Verde, is of the opinion that Mr. Worsely as the nominee of the followers of Henry George might even carry the state.

Another man prominently mentioned in connection with the same office at the Convention was Dr. Preston Hill, of St. Louis, who had intended making the trip to the East to take part in the proceedings. Business however interfered and deprived us of the services of this veteran. He will, however, help us to get on the ballot in Missouri.

Without being able always to agree with George Edwards, of Youngstown, Ohio, most of the delegates soon came to entertain a sincere liking for him. Despite his acidity, his humor is delightful. When a delegate approached him with the query, "Of course, you are in favor of Mr. Wallace for president?" Edwards replied, quizzically. "Of course, but you are not to forget that Ohio is the real mother of presidents."

A gratifying feature of the convention was the attendance of a number of young men either as delegates or visitors at many of the sessions. One of the most promising among the former was the delegate from Vermont, Mr. Powers.

A dramatic moment at the meeting of the National Committee after the adjournment of the convention was the spontaneous tribute to the memory of Jerome C. Reis, to whose singularly efficient labors much of the publicity gained in Chicago from the press of the country was directly due. The members around the table rose in their seats and maintained a reverent silence for a full minute.

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

VOL. XXIV

JANUARY—FEBRUARY, 1924

No. 1

Platform Adopted by the Commonwealth Land Party in National Convention New York, February 9, 1924

WE, the Commonwealth Land Party, formerly the Single Tax Party, in national convention assembled, reaffirming the principles enunciated in the platform of the Single Tax Party at their National Convention at Chicago in 1920, declare:

That the Earth is the birthright of all mankind and that all have an equal and unalienable right to its use.

That man's need for land is expressed by the rent of land; that land rent results from the presence and productive activities of the people; that it arises as the result of natural law, and that it therefore should be taken to defray public expenses.

That the earth is not now free to the use of all the people; that it has become the private property of a few; that this private ownership of the Earth enables the owners of land to take for private purposes the rent of land, which is created by, and which belongs to, the community.

That the rightful ownership of all wealth rests on the production of such wealth; that no such justification of ownership enters into the ownership of land, as the Earth is not a product of labor; that therefore the appropriation

of the rent of land for private purposes is robbery of the community, is in violation of man's natural rights, is without moral sanction, and is no less iniquitous because sanctioned by law.

That as a result of permitting land owners to take for private purposes the rent of land, which belongs to the community, it becomes necessary to impose the burdens of taxation on the products of labor and industry, which are the rightful property of individuals, and to which the government has no moral right.

That the rent of land, always sufficient to defray all the legitimate expenses of government, if taken for public purposes in place of all taxes, will provide a surplus available for public improvements, public benefits and human welfare on a scale hitherto undreamed of.

That there is therefore no justification for taxing business, industry, labor, or thrift, and that such taxes merely

WILLIAM J. WALLACE, THE PARTY'S STANDARD BEARER.

tend to burden industry, breed evasions and dishonesty, drive wealth into hiding places, divert capital from production, increase the price of commodities, and raise the cost of living.

That the private ownership of land is a denial of man's right to the Earth; that it restricts the conditions under which the landless must produce; that it therefore lessens the return for their efforts and compels the employment of the entire time and energy of the great mass of mankind to obtain a mere subsistence.

That the struggle for existence is not fundamentally a struggle between capital on one hand and labor on the other, but between capital and labor on the one hand and land monopoly on the other. That capital and labor are the joint producers of all wealth; that together they are entitled to all wealth, and that they are both robbed of their production by their common enemy, the land-owning, franchise-holding few who, through their monopoly of the Earth and its natural resources, exact from both labor and capital, and without any return to either, the first fruits of all their efforts.

That because of private land ownership and the resultant denial of the use of land to the people, save at exorbitant prices due to the consequent speculation in land values, production of wealth is everywhere curtailed and an unfair and unnatural competition for existence arises which in every field of labor or effort turns man against man.

That all evils arising out of our unjust economic conditions, such as business depressions, hard times, unemployment, poverty and the fear of poverty, bad housing conditions, and the crime, vice and diseases due to these conditions, are the result of the private ownership of the Earth and the appropriation of its products by the few.

That these conditions are becoming daily more intensified; that relentlessly the cost of living pursues the slender purse and robs industry of its toil; that the unnatural and unequal struggle between the landless on the one hand and the private ownership and monopoly of the Earth and its natural resources on the other, is strangling both the producer and the consumer.

That out of the false foundations upon which our economic structure rests, false ideas of life arise; that among these are the theory that taxes should be levied according to ability to pay, or on the evidences of industry and thrift—a false doctrine that is even taught in our colleges—and that it is proper to take wealth by taxation from those who have it merely because they have it, and that tariffs and subsidies are justifiable, and because of which greedy parasites attack the public treasury through legislative channels, and that oil, coal and mineral resources and the land values involved in public franchises are the proper objects of plunder to be exploited by the mighty, and as a result of which men and nations vie with each other to appropriate to themselves and for their private purposes the gifts intended for all, and the benefits of which should be shared by all.

That any attempt to adjust the glaring and evident inequalities and injustices of our present economic system by the taxing of incomes is a fallacy, is communistic in

principle, and must remain wholly ineffective to rectify such inequalities, as it leaves undisturbed the source from which all improperly obtained incomes are derived; whereas the collection of the rent of land for public purposes, wherever it appears or whatever its nature, would stop unearned incomes at their source, and would at the same time protect and hold secure all honestly acquired wealth against confiscation through unjust taxation.

That the violation of natural law cannot go unpunished; that the diversion of the rent of land into private pockets and away from public use is a violation of natural law, and that the evils arising out of our unjust economic conditions are the penalties that follow such violation as effect follows cause.

That none of the other political parties, Republican, Democratic or Socialist, appears as the opponents of unjust wealth or incomes obtained from land ownership, which is the fundamental basis of monopoly, nor as the defenders of wealth honestly acquired from labor, industry, enterprise, talent or invention.

We therefore demand that the full rent of land be collected by the government in place of all direct and indirect taxes, and that all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labor or intellect, be entirely exempt from taxation.

Furthermore, we pledge ourselves to formulate into law such measures as will make effective these demands, to the end that all economic evils will be forever abolished, and economic freedom for all be for all time assured.

To take the full rent of land for public purposes is to put all land to its full and best use. In cities, this would mean more homes and more places to do business, and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages, and would guarantee him full possession of his entire product at a small land rental to the government and without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production, and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its full share of the product.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous.

The taking of the full rent of land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

As a result of the increased production that would

follow the freeing of the Earth to the use of man, there would be more food, more clothing and more shelter. But normal man needs more than these, and as all will then be prosperous and able to indulge their wants, men's efforts would naturally turn to supplying comforts, education, recreation, and those things which are now termed the luxuries of life.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to create wealth, and to render the services that the people need, instead of penalizing them for these services as taxation does now.

It will put an end to legalized robbery on the part of the government, which now pries into men's private affairs and exacts fines and penalties in the shape of tolls and taxes on every evidence of man's industry and thrift.

If the full rent of land were taken for public expenses, the sum now taken for Federal, State and local taxes, amounting approximately to \$7,500,000,000 annually, would for the most part remain in the possession of the people, as would also the value of the then enormously increased production—many times that amount—and which together would constitute the fund out of which will come the increased return to labor and to industry.

Real and permanent prosperity assured to all, and unearned fortunes denied to all, the evils due to present unjust economic conditions would disappear. Man would then express the better and higher qualities within him; good would take the place of evil; learning and culture would replace ignorance and crime; health would supplant disease; vice would vanish, and early and healthy marriages would make possible happy and contented homes.

War and strife, now and always due to economic maladjustment, would disappear with the elimination of private ownership of land, which has ever been the basis and the cause of all the world's economic troubles.

Out of the darkness of the past, the mate of the bludgeon and the spear, a product of the power of might and the rule of the sword, born of greed, nurtured by robbery and murder throughout the ages, and carrying ever in its wake the ravaging and plunder of the people, the devastation of their countries and the impoverishment of the race, came the private ownership of land—the fount of all evil, the destroyer of mankind.

No structure built in violation of natural law can stand; civilization built in such violation must fall; other civilizations have gone down; the foundations of this civilization are crumbling.

If civilization is to live, private ownership of land must go. If private ownership of land continues, this civilization is doomed.

Resolutions Adopted by the Convention

THE INCOME TAX

RESOLVED: That the Income Tax is founded on the communistic principle of equalizing wealth by taxation. It is false in principle and iniquitous in practice, and the Income Tax Law should be repealed. In lieu thereof the rent of land should be collected by the government and used for public expenses and public improvements.

RESOLUTION PRESENTED BY MR. SCHOALES

RESOLVED: That the honor and integrity of our government are being sacrificed in the neglect to recompense our soldiers of the World War;

That they are in fairness and justice entitled to adjustment of wages, salaries and incomes that were lost to them because of the services rendered to their country;

That the taking of the full rent of land for public purposes would leave a surplus available not merely for public improvements and public benefits, but sufficient as well to meet the proposed adjusted compensation, without adding a penny to the tax burdens of the people.

TEAPOT DOME

RESOLVED: That the scandals recently uncovered in regard to the Teapot Dome Oil reserve and the Elk Hill Oil reserve involving men in high places in our government, is but the natural outcome of the accepted idea that the earth and all its natural resources are the proper objects of prey to be exploited by the mighty for their private purposes;

That not until the common right of all men to the full rental value of all land, all Mineral, Coal and Oil deposits and every land franchise is acknowledged, and the full rent of land taken for public use, can such temptations be avoided and the people protected from the robbery of their common heritage.

Monopolizing the Earth and its Resources

YESTERDAY, in a college laboratory, an engine driven by the heat of the sun was demonstrated by Bernard Grossman, inventor.

Will future promoters succeed in getting exclusive rights to use the sun's heat when the thing works well?

That would be no more preposterous than *allowing individuals to monopolize the earth's surface* or the coal under it.—ARTHUR BRISBANE.

Is This a Merited Reproach?

THE trouble with most Single Taxers is that they want to "free the land"—about an inch a century, say.

The American Vanguard.

National Convention of the Commonwealth Land Party

FOR PRESIDENT, W. J. Wallace of New Jersey
FOR VICE PRESIDENT, J. C. Lincoln of Ohio

THE Second National Convention of the Single Tax Party, now the Commonwealth Land Party, held in this city at the Engineers' Society Building, on 39th Street, was an inspiring occasion. Those who were present at the Chicago Convention where for the first time the followers of Henry George were brought together in a national gathering, recall the enthusiasm which marked that event. But this second convention was greater in many ways.

In the first place it evidenced the growth of the party movement. Its representation showed a notable increase over the 1920 convention. In addition to the scores of active party workers who have been publicly identified with the party movement for years, were a dozen or more who have thus far remained aloof. It was inspiring to have with us such devoted souls as Grace Isabel Colbron, Francis I. Mooney, Rev. John F. Scott, Chas. S. Prizer, J. C. Lincoln and that old war horse, still vigorous and undaunted, William McCabe. It was evident from their enthusiastic work for the success of the convention, that the act of enrollment was not a merely perfunctory one, but that they were now permanently enlisted for independent political party action, that they have been at last won over to the contention of party men that the one day above all others on which we should be Henry George men is on election day.

It was good to meet again that splendid spirit, Lona Ingham Robinson, to whom the triumph secured in California in the first campaign for the Great Adventure is in no small measure due. A remarkable woman who would be a notable figure in any gathering. It was pleasant to grasp again the hand of our old friend, Frank Chodorov, and to hear his voice in the convention, when with keen analysis and shrewd philosophic insight he debated the points touched upon in the platform. We wish it were possible to speak of all the friends, old and new, now flocking to the party standard under the leadership of Messrs. Wallace and Lincoln. Of the first it is hard to speak in terms that will not seem extravagant. He has the love and respect of all with whom he comes in association, despite that unbending devotion to principle which sometimes repels the timid and hesitant. Of Mr. Lincoln we know less through personal contact, but he is a great figure in the movement, better known in the west than in the east, and ever ready, in a quiet, unassuming way, to stand for this great principle and to work for it.

For two days the convention proceeded with quiet dignity. There was a seriousness in grappling with the work that was necessary to be done and while now and then was heard much good humored badinage, there was no acrimony even over the most vigorously debated sections of the platform. At no time has there been a Single Tax Convention in which every one felt himself to be more of a part of a smoothly running machine than during these two memorable days.

MORNING SESSION, FRIDAY, FEBRUARY 8

At 11.30 Mr. Wallace called the convention to order, and Secretary Macauley read the Call. On motion of Mr. Macauley, Mr. Wallace was elected temporary chairman of the convention.

In assuming the chair, Mr. Wallace spoke in part as follows:

"This is a very unusual occasion. Once in every four years we hold a national convention of the Single Tax party. Either the success of the principles for which we contend will triumph politically or our civilization must go down.

"All those who are with us in this fight will be with us to the end. I see before me those who date from the time when Henry George wrote his memorable book, *Progress and Poverty*. For a long time I had studied *Political Economy*. As a young man I had read John Stuart Mill, an authority at that time. I had come to the conclusion that it was truly a dismal science. But when I read *Progress and Poverty* I saw that there was hope for the world."

Mr. Wallace pointed out the advantages of getting together. "We do not meet often enough," he said. "In this way, by association and interchange, we smooth down the rough edges of our convictions without however impairing them. We ought to get together for another reason. We are surrounded by people whose thought is foreign to our own. Insensibly we become affected by it.

"It is not because this is a complicated question that men reject it. Men reject it because it is not properly presented."

Mr. Wallace pointed out that all the states have passed income taxes and surtaxes on large incomes. "No one protests against the policy of taxing the rich merely because they are rich. It is tacitly assumed by nearly everybody that this is a perfectly right thing to do. These influences do really affect the Single Taxers.

"We must get together in order that these influences shall be overcome. Nowhere is such an opportunity afforded for the exchange of opinions as at a National Convention."

Mr. Wallace's speech was an earnest plea for organization and cooperation. He reviewed briefly the results of the Chicago Convention, the news of which was printed in every important paper in the United States; he told of the Oxford Conference when approximately forty members of the American Single Tax party journeyed to the Conference, and how in the clash of opinions that were varying interpretations of our philosophy the British Commonwealth Land Party was born. "It was there that our Single Tax party men took the position that the full presentation of our doctrine should be offered to the people everywhere. It is not an idle hope that something may result from this, for in Great Britain the situation is more desperate than here. Something must be done, and that soon, to relieve unemployment."

After reviewing what the Single Tax party had done in getting the Single Tax on the ballot in California, in helping Oregon, in presenting the philosophy of Henry George without disguise at Oxford, Mr. Wallace said with air of quiet conviction, "It does seem to us that if it were not for the Single Tax party all trace of Henry George's ideas would be lost to the people. For despite the efforts of Single Taxers who went into the Democratic party to influence its leaders in our direction no recognition of the principle has been embodied into the legislation of any state. And we cannot enter into affiliation with other parties without having our own ideas modified and our principle weakened."

Mr. Wallace said "We do not read Progress and Poverty enough," and then, craving the indulgence of the convention he read from chapter 2, Book 8 of the work beginning "We have traced the want and suffering" to "It is not necessary to confiscate land; it is only necessary to confiscate rent."

Referring to a paragraph in this section where Mr. George says: "It is an axiom of statesmen which the founders of tyranny have understood and acted upon—that great changes can best be brought about under old forms," Mr. Wallace said that this phrase has been used to defend "a shifting of principle, and the implication that what is sought is the taxation of land values. This has actually been used to destroy the message of Henry George."

Mr. Wallace said in conclusion: "A dead fish flows with the current, a live fish swims up stream, what are you doing, swimming or floating? Do not be afraid of opposition. We who are standing for a great principle are in conflict with every other group."

On the conclusion of Mr. Wallace's speech Mr. Macauley was elected temporary secretary.

The convention now elected a committee on Rules, another on Credentials and another on Permanent Organiza-

tion. The latter committee was made up as follows: New Jersey, Mr. Bourgeois; New York, Mr. Oscar Geiger; Pennsylvania, Mr. Schoales; Ohio, Mr. Edwards; Oklahoma, Mr. Hamm; Massachusetts, Mr. Chodorov; Connecticut, Miss Colbron; Rhode Island, Mr. Fraser; California, Mrs. Robinson; Vermont, Mr. Powers; Alabama, Mr. Cohen; Maryland, Mr. McKnight.

After the appointment of the various committees the convention adjourned.

AFTERNOON SESSION, FRIDAY, FEBRUARY 8

At 2.30 the convention was called to order by Chairman Wallace, and Mrs. Lona Ingham Robinson read a poem by Ernest J. Foord, "Hail to the Single Tax Party" We append a few lines:

"That hour will strike the doom of wrong
When Single Taxers gather strong:
For Single Tax will make land free
And give all men real liberty.
On, on to Freedom's precious goal
Where land is free to every soul."

Mr. Edwards, of Ohio, reported for Committee on Permanent Organization. Mr. Wallace was elected permanent chairman, Miss Charlotte Schetter secretary and Miss Annie Hughes, assistant secretary.

Mr. James A. Robinson was elected publicity director of the convention. Mr. Macauley reported for Committee on Rules, and recommended that a platform committee be appointed.

The Committee on Rules recommended that representation be based on the congressional representation of the states, and after a debate, in which many of the delegates took part, this was approved by unanimous consent.

A suspension of the rules was now moved that the convention might go into consideration of a change of name, and this was done.

Mr. Macauley proposed the Commonwealth Land Party, Mr. M. W. Norwalk, Justice and Freedom Party. Mr. Robinson declared his preference for the first named as the more descriptive and specific. Mr. Gottlieb, of Ohio, added a word in favor of the Commonwealth Land Party. Miss Colbron spoke in opposition to this name. In the discussion that followed many present took part including Messrs. McKnight and Mooney, of Maryland, Mr. Chodorov, of Massachusetts, Mr. Geiger, of New York, who proposed The Henry George Democracy, and others. Adjournment ended the discussion.

EVENING SESSION, FRIDAY, FEBRUARY 8

Convention opened at 8.30 when debate on the party name was resumed.

Mr. Chandler of New Jersey, argued in favor of Site Value Tax Party and told of his work in New Jersey. Mr. Caffall, of New Jersey, urged the adoption of the name, Equity Party. Mr. McKnight suggested the name of Land Rent Party. Mr. Miller, of New York, suggested a

postal card referendum by a system of preferential voting on several names selected by the convention. Mr. Loew, of New Jersey, opposed the suggestion on the ground that no such vote would be representative, since many would vote who were not Single Taxers. "Before voting on this question every man must determine in his heart whether he is a believer in the principles of the land for the people, or a mere fiscal reformer. A name should be selected that defines our position in relation to the land question.

"The real reason for a change of name is to finally differentiate us from the Single Tax tax reformers.

"Against the Henry George Democracy it could be urged that Mr. George's name was allied with questions which were not the issues of the party. The party was organized for only one of the questions, through that the most fundamental one, associated with the great name of Henry George."

After much discussion and the rejection by vote of other names, the name, Commonwealth Land Party was selected by the unanimous vote of the convention, and as such the party pledged to carry into legislation the land doctrines of Henry George, will now be known.

MORNING SESSION, SATURDAY, FEBRUARY 9

The morning session was occupied in the reading of the platform by Mr. Geiger, of New York, chairman of the platform committee.

Mr. Morino, of Rhode Island, moved its adoption. In the discussion that followed many took part and Mr. McCabe, of New York, noted the absence of any Scriptural allusions and asked for the introduction of "The Earth is the Lord's."

AFTERNOON SESSION, SATURDAY, FEBRUARY 9

At 2.30 the reading of the platform was resumed.

Mr. Lloyd, of New York presented an amendment to the platform declaring labor and capital not enemies. This was adopted and referred to the platform committee for insertion in the platform.

Mr. Schoales, of Pennsylvania, presented a resolution to be a part of the platform, on adjusted compensation to ex-service men and made an earnest plea for its adoption.

Mr. Robinson moved that the consideration of this resolution be deferred till the evening session that the convention might hear from Lona Ingham Robinson.

ADDRESS OF MRS. ROBINSON

"I have enjoyed being here at this convention. It was worth making a journey of 3000 miles to mingle with people who seem to me the most congenial of all people I have met.

"I think it is due to Luke North and to him especially that the issue was raised in the State of California, beginning with the campaign of 1916. He anticipated that when he raised the standard, Single Taxers everywhere would rally to the movement. In this he was doomed to disappointment.

"At the Buffalo Conference we expected friends to give him the right hand of fellowship. When his name was mentioned there was a storm of applause. Things were however not so favorable as they looked. That was during the campaign of 1916. Mr. North had the advantage of his magazine. He believed at this time that it was possible to get a majority in the State of California for the Single Tax Party. The actual result, the magnificent vote of 1916, was a disappointment to him. But he straightway began to take steps for the next campaign.

"On the breaking out of the war, the workers in California said, why go on. But Luke North entered the fight with the slogan, "Food to Win the War." The vote of 1918 fell below the vote of 1916. Luke North died in February 1918.

"The next campaign was fought on a compromise measure. The various elements could not compromise on anything fundamental. It was for an amendment embodying the exemption approach which we have learned to disregard. The vote was much lower than the vote of 1916. Two years later the friends who had been allied with us in that compromise for an exemption amendment refused to amalgamate, and a campaign was hurriedly improvised with an amendment which received 125,000 votes."

Mrs. Robinson spoke hopefully of the coming campaign in the State of California. She stated that Mr. John A. Hennessey, who secured for the recent amendment 3000 signatures to the petition, thought it would be possible for him to do as well this time. He thought it might be possible to enlist a sufficient number of local workers to secure the requisite number of signatures.

Mrs. Robinson related a humorous incident of having broken into an Anti Single Tax dinner in time enough to hear one of the speakers say, "Why under the Single Tax no one would want land but for use." The old arguments no longer serve, so a lot of new ones have to be advanced. The bankers have sought to make common alliance with the business men and merchants against the Single Tax. But people are coming to see that the bankers are not the last authority on finance. Not long ago they started an opposition to the Torrens Law. This is causing a decline in popular faith in the wisdom of the banking fraternity."

On the conclusion of Mrs. Robinson's address a rising vote of thanks was given her.

EVENING SESSION, SATURDAY FEBRUARY 9

At the opening of the final session of the convention rules were suspended to permit of the nomination for President and Vice-President.

Mr. Geiger placed in nomination William J. Wallace in a few earnest words of deep feeling. The nomination was seconded by Mr. Miller. Mr. Macauley added an urgent appeal that the nominations be closed. Mr. Wallace was then elected by acclamation.

Mr. Wallace in accepting the nomination recalled the history of the Single Tax party movement since 1912 when he was a candidate of the party for the same high office. "We were not on the ballot at that election so it was necessary to write the name in. This many did.

"If the party grows in the next twelve years as it has in the last 12 it will be a power to be reckoned with. We are not yet old men. Every man in this room can look forward 10 or 20 years to come for work in this cause.

"The inspiration we have will spread."

Nominations for Vice-President being in order Mr. Chodorov, of Massachusetts presented the name of J. C. Lincoln. Mr. Macauley seconded the nomination. On motion the Secretary was instructed to cast one vote for Mr. Lincoln for all the fourteen states represented at the convention.

The resolutions printed elsewhere in this issue were presented and adopted.

The convention then instructed the various delegates to select a National Committee to consist of five representatives from each state.

Before adjournment the platform prepared by the committee with the amendments proposed was passed. This also appears elsewhere in this issue.

An appeal for funds resulted in collections and subscriptions totalling nearly \$2,700, which was remarkable since it included additional sums from those who had contributed at the dinner of the Single Tax party on December 14. Mr. Chodorov offered to put the ticket on the Massachusetts ballot at his own expense.

MEETING OF THE NATIONAL COMMITTEE

Immediately following the adjournment of the convention a meeting of the National Committee was hurriedly convened.

Herman Loew, of New Jersey was elected National Chairman, and Robert C. Macauley, National Secretary; and A. Bourgeois, of New Jersey, National Treasurer.

The Executive Committee will consist of Miss Schetter and Messrs. Wallace, Miller, Chodorov, Geiger, VanVeen, Haug, Tracy, Dintenfass.

New York City was selected for headquarters of the National Committee.

On motion of Mr. Cohen, the following cablegram was sent to R. L. Outhwaite, London, England:

"Commonwealth Land Party, formerly Single Tax Party, nominates William J. Wallace for President and J. C. Lincoln for Vice-President. Change of name makes party movement international.

(Signed) R. C. MACAULEY.

After many felicitations on what all agreed had been the most successful and harmonious gathering in the history of the movement, the convention ended.

Another Party

THERE will be a national convention in New York on Feb. 8 and 9. New York has landed this convention without any committee working for it and has not had to put up any entertainments fund or any contribution to the campaign fund. Bully for New York. She does things!

It is a national convention of the Single Tax Party. Its platform demands that economic rent shall be taken for public uses by a single tax on land values, and thus land be made available to everyone. It proposes to put in the field a national ticket.

Why not? It champions the basic reform of human life. And why should not the thinking man vote for its ticket? Why, you will say, this absurd little ticket cannot be elected and therefore one voting for it will lose his chance to do something as to the real issues up for decision. Well, what issues are up for decision as between the Republicans and Democrats?

There is no real difference between these old parties worth mentioning. It's all bunk and hokum. But a vote worth while for the Single Tax Party would show that some people, at least, know that the so-called issues between the other parties are false alarms.

This New York conference expects to choose a new name for the party. Single Tax has always been recognized as a very unsatisfactory name for many reasons. The British Single Tax Party has adopted the name "Commonwealth Land Party." Our land reformers can hardly do better.

The economic rent of land is the product of society. It is a claim on wealth which is properly common property. The Single Tax proposal is a demand that the state take possession of the common wealth.

The new party will proclaim freedom from taxation for our food, our clothes, our moneys, our livestock, our houses and everything individual labor has produced, and will found itself on the dictum of Justice Samuel F. Miller of the United States Supreme Court: "The reserved right of the people to the rental value of land must be construed as a condition of every deed."

It will have as its slogan (or might have) the words of Henry George: "Everywhere in all times, among all classes, the possession of land is the base of aristocracy, the foundations of great fortunes, the source of power."

HERBERT QUICK, (*Syndicated*)

I DO not think we appreciate how profoundly taxation affects not merely the prosperity of a nation but the character of its institutions. Exorbitant taxation has often lain at the foundation of destruction of states and of civilization itself. Governmental extravagance and a lack of intelligent financing have overthrown more than one mighty nation.—The late SAMUEL W. MCCALL.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

WORD comes from Italy that in an old muniment chest stored in the crypt of the Church of St. Carlo Borromeo in Milan there has been discovered recently a role of parchment manuscript giving in Latin an account of the trial for heresy and other high crimes and misdemeanors of the famous Prospero, Duke of Milan, known for hundreds of years as the hero of Shakspeare's comedy of *The Tempest*. It appears that after the return of Duke Prospero and his train from the Island in the New World many varying accounts of his wonderful adventures began to circulate throughout Italy, and it was not long before the Inquisition became busy endeavoring to discover what truth there was in the report that the suspect Prospero was an adept in the magical arts and hence an enemy to the Church and to true religion. Prospero, in spite of his eminent position, was at length accused and cited before the Inquisition. His defense was, first, that any magic he might have practised he had forever foresworn and relinquished, and secondly, that the aforesaid magic was of the "white" variety. The indictment claimed however that said magic was undoubtedly "black" and altogether devilish, whereupon the prosecutor was for applying to the prisoner the torture known as "peine forte et dure," and it would have gone hard with his Highness the Duke but for the timely appearance of his family treasures. Relieved at last from the hands of the Inquisition, Prospero fell into further trouble, on the score that he had claimed as "his island" what belonged either personally to his Holiness the Pope, or as an appendage to the Apostolic See. This was indeed a serious charge to overcome; for the claim of the Church by every right human and divine to the ownership and dominion of the entire Western World, inclusive of all continents and islands therein, together with the souls, labor products and other appurtenances of the inhabitants thereon, was supported by every ruling of the canon law and was not to be successfully opposed by the counterclaim of any mere Duke, no matter with what family connections he might come into court. The upshot of which was, according to the discovered records aforementioned, that Prospero was forced to sign over to His Holiness all right and title to the ownership of "his" island which he had previously claimed by reason of his discovery and occupation thereof, and moreover was mulcted in a sum of ducats large enough to include both the costs of the action and a very heavy fine besides. No doubt literary and ecclesiastical historians will be obliged to us for bringing this curious matter to their knowledge.

S. P. Q. R.

In one of those lofty tenements in the Rome of the Republic known as *insulae* or "islands," built by rich speculating landlords to accommodate the onrush of evicted families from farms in the provinces, lived an aged woman, a widow, whose only son was a common soldier of the City garrison. This particular "island" was the last one of a group that clustered on one side of the Esquiline Hill, at that time a sort of potter's field for the burial of the outcast and the poor. It was the close of a turbulent day. The greater City knew by this hour the circumstances of the overthrow and the ignominious death of Tiberius Gracchus, and with the rising of the moon indistinct murmurs drifted hitherward from the direction of the Capitol, the Campus Martius and the Tiber. But old Rhea's hearing was none of the best and she went on with her preparations for the evening meal, peeling her onions and making ready her eggs, oblivious of what had taken place. She had somehow understood that the Tribune's fortunes has recently taken a turn for the worse—for which she was deeply distressed, feeling as she did that he was the one great man in Rome who cared for the poor and the disinherited. What if he could succeed in his plans to restore people like herself to their former happy homes amid the fields and vineyards from which they had been ruthlessly driven by rich schemers and land-grabbers? He *would* succeed—he would give them back their land and farms. Had he not faced and defied the powerful patricians of the Senate? He was indeed the savior of the common people. Might all the Gods protect and favor him! And as she thought of her happy past and contrasted it with her present surroundings tears fell from her eyes.

At that moment a sound of rattling steel resounded up the narrow concrete stairway. "It must be Gaius," murmured the old woman. "He's a good son to come see his old mother. What, Gaius, is it you? Come in, boy, and have a bite with me." Gaius lurched noisily into the room and dropped into a settle against the wall. "What have you got to drink?" he demanded between hiccoughs. "I've had a day's work. Gimme some wine. If you want money to buy some with take this," and he threw to the floor a pouch of coins which he had taken from his girdle. Then he unloosened his belt and threw it and his sword beside him. "It was a great day, a great day. It was death to tyrants and traitors and death to Tiberius Gracchus." Old Rhea turned sharply to him in alarm. "Why should you say that?" she cried. "Be-

cause he's dead, dead, and his body thrown in the River. If you find me a drink I'll tell you more. Only hurry up about it." After hesitating, old Rhea went to a shelf and taking down a flagon of red wine poured from it into a copper cup which she handed to the drunken man. He gulped down the draught, smacking his lips. "Yes, it was sport and no mistake. I don't know how it all began, but somewhere near the Temple of Vesta our captain was approached by a brother officer, who whispered something in his ear and handed him a bag of money. Then looking toward the Capitol in the distance we saw a great mob of excited people streaming in our direction. 'Down with him!' they shouted. 'The pretender, the disturber, on with him to the Tiber!' Our captain quickly opened the bag and handed a fistful of coins to each one of us. 'See to it,' he ordered, 'that these good people coming are unmolested. Let them pass.'" Old Rhea kept rocking her body to and fro, listening in alarm. "On they came and soon our fellows were caught in the crush and carried along with the others. We drew our swords and whipped the air, as tho we were opposing them. Presently wedged and packed in appeared the figure of the traitor, a sorry sight, all bloody and spattered with mud. He did not resist, he just stumbled along. A moment more and he fell. There was terrible confusion. One or two of us rushed into the crowd and caught him by the arms and dragged him along, for he could not stand." "Eheu, ehueu," moaned old Rhea, "how dreadful! He, the great Tribune of the people, to be treated like that." "He was a traitor, I tell you; you know nothing about it. If you want me to go on, shut your mouth." And he took another long drink of the red wine. "All this time we fellows from our camp pretended to be helping the prisoner. 'Make way for Gracchus,' we cried, 'stand aside!' Some half dozen of us soldiers were now hauling, shoving, kicking his body along. He was about dead already when, turning a corner near the River, a spike in a stick of timber caught him in the belly and ripped him open. Then we hurried on to the River and cast him in, while the mob shouted their approval."

Old Rhea was trembling with grief and horror. "You murderer, you dog, you are no more son of mine!" "What's all that?" returned Gaius with a leer, "what do you suppose a soldier's for but to obey orders, especially when the job is well paid for? What's killing to us?" said he, reaching out with his foot and kicking away the purse of coins that still lay untouched on the floor. "All afternoon we fellows have been making a round of the wine-shops. I felt so good I thought I'd come see you. You see I didn't spend it all." Looking at his mother with his bleary eyes, "Take that money," he hiccupped, and go down to the sausage-shop below and buy me some supper." The old woman's rage sought an object to vent

itself upon. Suddenly stooping and catching up the pouch, "take that, you hound, and begone!" she shouted, and in an instant she had hurled the hard bag at the soldier, catching him full in the face. Stung to sudden anger Gaius grasped his sword from the settle and made a sweeping lunge toward the old woman. "Take that," he echoed in his blind rage. The blade caught the chain that hung from the ceiling supporting an oil lamp which dimly lighted the place. The lamp and oil were scattered to the floor. Glancing off the chain the keen steel reached across to where Rhea stood and took her over the breast with its point, tearing her cruelly. With a groan she sank to the floor, while Gaius, astonished at the outcome, grabbed his belt, staggered to the door and half fell, half slid down the stairs to the street, faces of the "island's" tenants appearing at various landings on the way seeking an explanation of the racket above. At length the soldier reached the street and unmolested started on his way back to his camp. The moonlight streamed in over the body of old Rhea, and the rest of the night the dogs in the cemetery near by kept up their baying and howling as usual.

* * * * *

It has come to our knowledge that at least three of our friends of the Cat and the Fiddle availed themselves of the invitation extended to the public by the Policy Committee of the American Peace Award to express themselves by letter.

Mrs. Livingston (née Steinfeld) who keeps the delicatessen shop near our headquarters told us that she was averse to sending in a vote, but that she finally did so because Livingston said she should show it an example of public interest to the children. "Besides," she remarked to us, "Livingston, which voted the Single Taxers' ticket last November ('a hoy and a half that ticket brings to us', I said to him) wanted me to write instead of him, for he said he knew he'd be impolite to the lady which reads the letters. 'Dear Miss Lape, Madam,' I wrote it, 'what I say is between ladies. I am not opposed to the League of Nations, if it includes also a World Court, and this Court should pass a law preventing so-called gentlemen like Mr. Meyers our landlord (which comes in so sweet and smiling every day with his dog) from doing what he done to us last month. 'Oi, I said to Livingston, look out, it's coming.' Meyers had just asked me to get a few bits of broken dog-cake for his dog, and then went on to say, most friendly, 'Mrs. Livingston, I am again compelled to ask you for a raise in your rent.' 'What, again!' I cried it pretending, to faint, 'and what's the reason, Mr. Meyers?' I asks coolly, coming to. 'If you was a landlord in my place,' Mr. Meyers replied, 'you would do it the same.' And he commenced to talk about his income tax and the cost of repairs and all that. 'Maybe I would,' I says, 'still, when there is children to support its hard when the rent is raised over your head every time you put by a hundred dollars, ain't it?' 'My God,' I says to Livingston only last night, 'I'm

not going to blame you no more for joining up with the Order of the Fiddles and the Cats. Those Single Taxer people see it what's wrong.' And Miss Lape, Madam, if I had my way the days of Mr. Meyers and landlords like him would be numbered. I would rather see the Fiddles and the Cats and their idea of 'the Earth for all, and no Taxes' a success than the success of Mr. Bok's idea of a League of Nations. As I said to Livingston, the Fiddles and the Cat idea comes nearer home to us poor people than Mr. Bok's idea does. Respectfully yours,

Sarah Steinfeld Livingston.

* * * * *

Royal Andrews is a near-Single Taxer who sees the cat as through a jungle. But he has an instinctive sense of right and wrong, and we of the Cat and the Fiddle have a high regard for him. He showed us a copy of what he had written to the Committee:

"Hon'able Committee, gemmen, excuse me, but yo is Boking up de wrong tree. You all hasn't included de cullud people in yo League, an twill yo does and shows 'em more consideration yo will never arrive nowhere. Dis is a very wide question. We done left de South case we wasn't wanted dere no longer. We is a polite people and don't care to include ourselves. But son, now dey's beggin' us to come back to our old home. An' de change in manners have come quicker'n yo could bat yo eye. Only give de cullud people a part of God's earth to live on (I reckon dey don't want so much of it nuther) an' dey is de most friendliest, obsequious people in de world. Now, Mr. Bok, what yo want to go foolin' with dem slick gemmen over dere in Europe for, when we done got gumption nough right here to settle our affairs by ourself? So, yo Hon'able Committee, I just says its wastin' valuable time what yo all is tryin' to do. Trust in de Lord. De Lord is trusty. He give to people dis and dat—His *friends* he feeds on 'possum fat. What we all needs is a square deal, an' speakin' for de cullud people dey is certainly out to git some of dat fat. Yo respectfull

Royal Andrews.

* * * * *

Adèle Bonnyclabber sent the following. My dear Miss Lape—You doubtless note that I have written "personal" on the envelope enclosing this, for I did so want to ask you if you are related to my dear friend, Lily Lape of Savannah? Lily and I are both Daughters of the Revolution and Colonial Dames, so this will help you to place us. Of course, speaking of dear Mr. Bok's splendid Competition, one learns to fight shy of competitions, though in this instance the list of judges is so distinguished as to leave no room for captious criticism. I do so hope that a woman will win the prize! Don't you think that by nature we are better adapted than men to visualize and render concrete those far reaching, vague yearnings and ideals of the race, one of which, it seems to me, is the world-wide, almost cosmic struggle for peace? The struggle for peace ever

since the close of the Great War has been a case in point. I had intended formulating the results of my studies and observations and sending them in, but I am just returned from Europe quite used up by my efforts in aiding some friends of mine who stood for parliament in the recent English election, and who, alas, were beaten by those rowdy Labor people over there. It was such a shock to one's nerves that I've been upset ever since, and this will explain to Mr. Bok why at least one of his ardent admirers has not been able to respond. Hoping to hear that Lily and you are related, I remain, my dear Miss Lape,

Yours very cordially,

Adèle Bonnyclabber

Third Parties

THE longer a political party remains a going concern, the less it remembers the principles and truth that called it into being and the more it tends to rely on the vast accumulation of patronage, the tradition of the voter to continue voting the same ticket and on the growing pork barrel blackmailed from vested wrongs based on some special privilege.

Revolt from "progressives," from within and attack from new parties from without challenge all the mediocre generalship of the old guard to maintain control. When the new movement represents merely a superficial reform and does not seriously threaten vested wrongs like the bimetallism of a Bryan or the tariff reform of a Cleveland, the old guard compromises with the new force and backfires against it after election. When the new movement represents a fundamental attack on vested wrong, like the abolition of chattel slavery, the old guard "stands pat" and refuses to compromise, in fact compromise now becomes impossible. The fight goes to a finish, and the new party is born like the birth of the Republican Party prior to the Civil War.

The Lovejoys, Garrisons and Harriet Beecher Stowe and others like them, had already stung chattel slavery to its death, so it remained for the new party to dig the grave and attend to the obsequies, but that did not prevent the old guard in the Republican Party from claiming the entire credit or from waiving the trophies won long before the party was born. The trophies now became the totem poles to hold the voter in line while the new slavery to vested wrongs was being formed.

So, too, Thomas Jefferson sponsored the "direct tax" of the Federal Constitution, and which (excepting that it be apportioned among states according to population) is the SINGLE TAX of today, but so far has the old guard in the Democratic Party drifted away from the principles of Jefferson that they now regard and frequently charge the Single Taxer with being "red." This drifting away from fundamental democracy has no effect in shaming the old guard from lifting the memory and traditions of Thomas

Jefferson as a totem pole or waving the trophies of General Jackson at every election.

It was the traditions of Jeffersonian democracy that lured the Single Taxers into the Democratic ranks and led them to hope against hope that the old guard would and could come back. They were doomed to disappointment and disillusionment for the Single Tax is fundamental dynamite to vested wrong and it never had a chance.

The Single Taxer blundered in believing that the old guard cared anything for the faith of Jefferson. To their mind, that was ancient history. Had they read history with ordinary care, they would not have blundered. One striking instance of this stands forth in familiar sacred history:—The New Dispensation in the history of the Jews. The old guard of the Synagogue would have nothing of Him while the rank and file heard Him gladly. When He became dangerous to their organization, they found a way to get rid of Him. Nor did the Nazerene attempt to promulgate his truth through the perfect and powerful religious organization of his day. It was too fundamental. Even His disciples could not understand this and they cried out against Him, but He would not spare them the light. He chose the only possible way—the rough and stony path and saved the Cross.

The truth recalled by Henry George in "Progress and Poverty" is bringing on another irrepressible conflict. It is already vitally affecting human thought over the world. England, her colonies and war stricken Europe are gradually turning to it. Through what length of time it will run, nobody knows, but the blunder of the past is corrected. It is again becoming NEWS and the day of suppression is over and a new SINGLE TAX PARTY a going concern in the U. S. and elsewhere. The paths will be kept open and the standard unfurled to serve as a rallying point for those who have lost hope in the "Old Guards." It has taken geologic patience, but the day is breaking and the movement can no longer be ignored. It will find more and more men and women who will ask nothing of it but the right to work and fight for it for the spirit of the Single Taxer is the spirit of the Crusader. It is the only answer to bolshevism and the doctrine of Karl Marx and is native to American soil and not associated with a foreign accent, for Henry George was a native born American of an honored stock.

N. A. VYNE.

Now, go into the cities, and what do you see? Why, you see even a lower depth of poverty; aye, if I would point out the worst of the evils of land monopoly I would not take you to Connemara; I would not take you to Skye or Kintyre—I would take you to Dublin, or Glasgow or London. There is something worse than physical deprivation, something worse than starvation; and that is the degradation of the mind, the death of the soul. That is what you will find in those cities. —HENRY GEORGE.

Letters to A Socialist Friend

I

My Dear Bob:—

We have known each other too long not to be perfectly frank on matters upon which we differ. You know that I esteem very highly your knowledge of history, of literature and belles lettres. But for your opinions on economics, which you fondly call your "convictions," I am forced to entertain a rather contemptuous indulgence.

For you are like so many men of literary gifts. Your mental attitude toward questions of economic or social importance are aesthetical rather than ethical. You do not think it becoming or really polite to be moved strongly, to hold to truth with the vigor and strength of deep-seated conviction. All this jars upon your sensitive temperament, your love of beauty, your sense of the rhythmical in nature. Yet one of your favorite poets has said:

"Beauty is Truth, Truth beauty—that is all
We know on earth and all we need to know."

Your hatred of our present unjust social system springs therefore from your love of beauty, or what is the same thing, your hatred of ugliness. The ethical seems too hard and rigid a thing. Therefore your philosophy is one-sided. You miss so much of the problem.

You are attracted to socialism principally because of your aesthetical attitude toward every problem. You make your own socialism, just as every other socialist does—out of your imagination. You make a beautiful picture—and call it economics. You anathematize social institutions, and think your fulminations sociological, whereas they are only the reactions of a super-refined intellect to the ugliness of which you complain.

I do not quarrel with your attitude. "Beauty is truth, truth beauty." But somehow you do not feel this as Keats did. Your intellect succumbs to the aesthetical, is overwhelmed by it. You construct your social structure as an artist in love with beauty, you do this with the creative impulse, and because you are an artist, and love to see the thing taking shape, as under the sculptor's hand the plastic clay is moulded to shapes of grace and beauty. But social and economic institutions are not builded in this way. There is no need to construct them artificially. They are here, as much a part of the ordained universe as the suns and the seasons.

THE NATURAL LAWS

You grow impatient when I talk of laws—the laws of wages, the law of rent, the law of competition. You see the anarchy of distribution—straightway, because of its imperfections, its actual hideousness, you would substitute for it a creation of your own imagining, like the artist, never like the scientist.

Your love of beauty has made you intellectually lazy. You will not think—you prefer to feel—again like the

artist. It is so hard for you to realize that your attitude is fatal to an understanding of the fundamental natural laws in economics. These you will not see. You will not even admit their existence. So enamoured are you of the social structure you have builded with your imagination and your sense of the artistic, like the palace of Kubla Khan, out of your dream, beautiful indeed, but not natural—not out of nature, and therefore not real.

HUMAN RIGHTS

The same attitude of mind makes you impervious to the conception of natural rights. This is the more remarkable in that you might presumably be looked to to include an inheritance in the enjoyment and sense of beauty as a right of the individual in society. But "rights" somehow seem to you as dealing with something hard and fast and therefore to be dismissed. Thus with the right of property. In your scheme which deals so largely with the immaterial and the intangible you sweep aside any ethical consideration respecting property. You build your ethereal social structure with new concepts, ignoring the old. Yet I respectfully submit that the old concept regarding property is the most indestructible of them all. It is so because it is true. You cannot afford to ignore this conviction of the right of property. You do so at the peril of all your nicely adjusted schemes of economic re-building.

On the rights of property has been built such civilization as we have. In spite of confusion as to what is property and what is not, men feel instinctively that what they produce is their own. The family life is largely built around this concept; the tender care lavished on loved ones; the saving for others when we depart; the sense of satisfaction in earning and keeping. Who would destroy this concept, or weaken it in any degree, are running up against a wall of stone.

THE SOURCE OF ALL OUR TROUBLES

And here is a point I have often tried to make clear to you, which is that we must build our new economic civilization on the rights of property, about which you are accustomed to speak lightly. All our troubles arise out of a confusion as to the rights of property. What is property? Anything that is really wealth. Not things that are called wealth, but what is really wealth—anything produced by human labor, which can be exchanged for other products of hand and brain. These objects are clearly not land nor slaves. Slaves are men and land is the universe. Things produced by human labor, and land, the reservoir from which they are extracted and to which access must be had before anything can be produced, cannot be included in the same category and called "property." The inequality in distribution that we see is wholly due to the mistaken identity in practice regarding these two things—wealth and the source of wealth.

I know how impatient you are with these distinctions, that you actually regard and term them as "fine spun."

Yet they are essential to a clear understanding of our whole economic structure. You should see that your plan of social reorganization without considering these important distinctions is far too easy. "Truth lies at the bottom of the well." Its discovery entails some hard thinking. Forgive me if I say that you have apparently no inclination to think but prefer to feel, and then only to feel as the artist feels, with a kind of intoxication in your imaginings. Out of it rises a Utopia in which fundamental things are ignored and true concepts of property disappear. It is all too shaky, unenduring, built of the insubstantial stuff that dreams are made of. It belongs to the glories of cloudland, very beautiful indeed, but lacking all the facts of human experience, all the elements that natural laws fuse into institutions. I know you love it because it is poetry. It is aspiration; not reason. It is not built upon laws discovered that can be rationalized about. And it runs counter to some very important instincts of the human race.

In my next letter I shall deal with the laws that make inevitable the breakdown of your social Utopia—which in our own time indeed have wrecked one or two well meant experiments of the kind.

JOSEPH DANA MILLER

The British Isles Not Overpopulated

REV. DAN FREEMAN BRADLEY, D. D., pastor of the Pilgrim Congregational Church, returned from Europe pronounces confidently on a number of highly disputed points. "England," he says, 'needs to send a large number of its citizens to its colonies; the colonies need them and England does not.' Well, admitting, for the sake of argument, that there are more people in the British Isles than can get a living, why send out the husky, young and willing workers, as the government is now doing? Is that good public policy? Why not as Henry George advised, compel the landlords to emigrate? They produce nothing and consume a great deal. But, as a matter of fact, the British Isles are not overpopulated in proportion to the means of subsistence. That has been demonstrated time and time again. Large areas of good fertile land are kept idle for speculation purposes and for the pleasure of the rich. Much building space in and near town and cities is held at prohibitive prices while people are crowded into cheap and costly quarters. Land from which building supplies are obtained is cornered. Pshaw! Give us the ownership of the land of England, Scotland, Ireland, and Wales, and we could make them appear crowded with only half the present population. As a matter of fact, the same complaint of overcrowding was heard years ago, when the population was much smaller than it is now. Dr. Bailey should think again!

Cleveland Citizen.

Parliamentary Situation In Great Britain

BEFORE these lines appear in print Great Britain will have witnessed the advent of her first Labor Government—a Government in office but not in power. The new House consists of 258 Conservatives, 191 Labor members, 158 Liberals and 8 Independents. The rush election, by which Mr. Baldwin sought to obtain a mandate for some sort of Protectionist nostrum, has brought about a curious and unprecedented situation, no one of the three Parties having a clear majority over the other two. If this should mean the disappearance from the House of the docile party-hack, trooping through the division lobbies to vote, not in accordance with conscience or judgment, but as directed by the Whip, then it will make for the independence of the individual member and the added dignity and usefulness of Parliament.

In the present circumstances any Government that is formed will be able to hold its position only so long as it can command for its proposals the support of one of the other parties. This being so, the fears of the nervous amongst us that great changes will follow Mr. MacDonald's removal to Downing St. are seen to be groundless. Mr. Sidney Webb, himself destined for high office in the Labor Cabinet, points out "the plain impossibility of passing into law in this Parliament any large and contentious measure." It is obvious that no proposal that does not secure Liberal support can be carried by Mr. MacDonald and, therefore, his choice will lie between inaction and proposing such tame and emasculated palliatory measures as shall commend themselves to Mr. Asquith. Whatever the outcome of the experiment, it cannot fail of being interesting, not alone to the onlookers but also to those whom the new Premier shall select as his Ministers from among the large and hungry army of job-hunters in the ranks of his followers.

No Government coming into office under such conditions can count upon a long life. Apart from the difficulties facing it inside the House there are still greater difficulties to be encountered within its own Party. What of all the hopes of a new world raised by the fiery speeches of Mr. MacDonald and other Labor leaders, made when prospect of office did not appear so imminent? Already the members of the more Radical wing of the party are noticing and commenting upon the marked alteration in the tone of recent utterances. Mr. MacDonald may well talk of "the difficult problem which we have to face now," and appeal "to our supporters in the country to help us with their trust."

He will soon learn that nothing short of a prompt delivery of the goods will appease the wrath of the disillusioned followers who, in their simplicity, had supposed that he wished to be taken literally when he wrote in 1920 that: "Our old Socialist argument that economic rent must be

taken by the State because it is created by circumstances of which the whole community is entitled to take advantage, has been enormously enforced by the results and experiences of the war. And it is fundamental."

Likewise Mr. Philip Snowden, as the Chancellor of the Exchequer in the Labor Government, will be expected to give effect to his declaration that "Every penny of the economic rent of land, whether due to special advantage of position, or to socially-created improvement, ought to be appropriated." Such declarations do not admit of any proposals to purchase, since the economic rent of land can never be secured that way.

Apart from what we may call the domestic troubles of the new Government, the situation is one of grave danger. What, for instance if the Railway men should decide to strike? Will their leader, Mr. J. H. Thomas, who is expected to be made Secretary for War, get into Field Marshal's uniform, complete with sword, and order them back to duty? And will they obey? If they do not, will he, as head of the War Office, use troops to compel obedience? The day that a Labor Government orders out troops to suppress a strike will surely seal that Government's fate—it may even be in blood.

Readers of the REVIEW will want to learn the bearing of the election upon the cause of Land Restoration here in Britain. So far as the present House of Commons is concerned, we do not share the optimism of the United Committee for the Taxation of Land Values, now somewhat recovered from the fit of depression into which they fell on seeing how slight was the importance Mr. Asquith attached to them. It must not be supposed that the list of 138 Labor, and 60 Liberal M. P's, paraded in *Land and Liberty* for January is a list of so many convinced and understanding followers of Henry George. Far from it. We could wish they were, for there would then be no more scheming to present a demand which shall not too greatly alarm the vested interests in injustice. It is not too much to say that the great majority of those whose names are included do not understand the importance of the Land Question. They see it as one of many questions. Whatever else they may be, they are certainly *not* Single Taxers. Further, and we write with personal knowledge, there are those in the list who do appreciate what is meant by Single Tax and will support the taxation of land values as a means to stay its coming. No Single Taxer can logically support any scheme for Land Purchase. In the list of Labor men are the names of Philip Snowden and six of those who backed the Purchase Bill which he was induced to father, and which proposes to give the Land Lords compensation equal at least to fifty years' purchase of their rentals.

This is the same Philip Snowden who declared in the House of Commons last July that "We hold the position that the whole economic value of land belongs to the community, and that no individual has the right to appropriate and enjoy what belongs to the community as a whole.

Let there be no mistake about it. When the Labor Government does sit upon those benches it will not deserve to have a second term of office unless in the most determined manner it tries to secure social wealth for social purposes." Bold words these, and we shall await his Budget proposals with some curiosity but without serious apprehension for those who are now appropriating that to which he says they have no right. Fifty years purchase is a not ungenerous compensation for the loss of a right which is not a right?

Others who have supported this iniquitous proposal are also counted, including Ramsay MacDonald who came to the 1923 Conference of the Labor Party to prevent the delegates from endorsing a resolution calling for the collection of all rent of all the land. And this after having himself declared such collection to be "fundamental."

The inclusion of Mr. Asquith's name in such a list is—well, amusing! We recall that in 1921 he said, speaking of his Government, "Whatever the proposals of the Government may be they will not embrace what is called the policy of the Single Tax, and which in my opinion.....is consistent neither with justice nor expediency."

Let no one suppose that because these 198 M. P's. have expressed approval of the taxation of land values that they will therefore unite in voting for some measure of the same. Before Mr. Snowden will be able to get all his 137 Labor colleagues to agree, the proposal will have to be watered down to suit the palate of the weakest member of his party, by which time it may have become acceptable to the 60 Liberals, and by which time, also, it will have ceased to have any value whatever as a measure of practical politics. This is inevitable, since they will act as politicians with an eye to party interests rather than to principles. To expect otherwise is to deceive ourselves.

What of the six men, equally divided between the two parties, who are known to understand, and are regarded by many as Single Taxers? Frankly we must confess that these are party men first. They are Single Taxers—not just now—but later on. They honestly believe that they will be able to get some measure of land values taxation through the party to which they are attached, and that the people will want more of the same kind of taxation once they have seen it in operation, and so, as party men, they are not prepared to put Single Tax first. We write this with deep regret, but it would be folly to ignore patent facts.

The great danger to the movement is the adoption of the vicious policy of "tax-and-buy" which wrecked the cause in Australia and New Zealand. Such a policy would be welcomed by the Land Lords, and this fact of itself should convince the landless that they are not likely to derive any benefit from its operation. The experience of the countries mentioned is sufficient evidence of this. The *Commonweal* has frequently published reports from both Australia and New Zealand, and at the Annual Meeting of the Free Trade and Land Values League of N. S. W.

last year the following resolution was carried unanimously.

"That a penal tax such as the graduated land tax, with its big exemption and graduations, is equally a failure, the position now being worse than when it was first imposed." The able Secretary of the same League reported earlier in the year of "big estates choking" the district of Molong, also of Condobolin, where "you will see very clearly the abject failure of the Labor Party's graduated Land Tax;" and of estates, "so held that the graduated land tax is neatly evaded" with the result that "the young people drift to Sydney, not so much from choice as from necessity."

From New Zealand, after 32 years of the Taxation of Land Values, we learn that; "Despite our progress in land values taxation for national and local purposes, the rates have not been high enough to exert a sufficiently restraining influence. By private appropriation of rent the landowners have been able, therefore, to capitalise every service of a paternalistic Government and have forged fetters on the people of the Dominion of an annual charge of £15,000,000 or more, being the interest on the unimproved value of land."

The Liberal and Labor Parties showed by their Election Manifestoes that they stood for land purchase. Now, in his last King's Speech, Mr. Baldwin has committed the Tories to the same policy. The step-by-step land taxers are also prepared to tolerate, if not actually approve, this method of compounding a felony, for in a *questionnaire* issued by the United Committee candidates were asked: "Do you agree that the price of land that must be acquired for municipal improvements should not exceed the value at which it is assessed for taxation or rates levied on land values?"

It is not without significance that when the Radical members of the American delegation in concert with the Commonwealth Leaguers, sought at Oxford last August to get the International Conference to vote against Land Purchase, it was officials of the United Committee who offered open or veiled opposition, and in this they were, naturally, supported by certain "land gamblers" who were present. It was the Assistant Secretary of the Committee who secured the defeat of the motion by moving the "previous question," a well-understood method of escape from an awkward vote. True, the movers returned to the attack after lunch, and this time were successful, following the resolution being carried on the motion of Dr. S. Vere Pearson of the Commonwealth Land Party, seconded by Robert C. Macauley, of Philadelphia.

"We followers of the philosophy of Henry George in International Conference assembled are opposed to all schemes which have underlying them nationalisation of land by way of purchasing it or by the issue of bonds in compensation to landholders."

The Land Union and the Land Nationalisation Federation are also advocating purchase, and thus the issue is joined between the purchasers and those who claim the

land as the gift of Nature that cannot be bought or sold. Against all the aforementioned, the Commonwealth Land Party alone in British politics stands firmly for simple justice.

This, when it is understood, will greatly simplify the issue. In view of the hurried nature of the campaign the Commonwealth Land Party deemed it advisable not to put up candidates at the General Election, but to await the coming of the bye-elections, as these will afford better opportunities of getting publicity for our demand. At any moment now the first vacancy may arise, and the Executive will seek to take full advantage of such. It will be no half-hearted compromise with principle that the electorate will be invited to endorse, no timorous begging for a favor at the hands of Privilege, but a bold and unqualified demand for Justice through the immediate restoration of the land to its rightful owners the whole people, and that without compensation.

Whether we win seats at first is of minor importance. We shall proclaim the truth fearlessly, confident that

Never yet
Share of Truth was vainly set
In the world's wide fallow.

J. W. GRAHAM PEACE.

Overheard at the Moron Club

I AM glad that there are a few men who take a sensible view of this rent agitation stirred up by a lot of discontented tenants. That Columbia University professor had the right idea when he told the Housing Commission that just as it is necessary that there should always be a surplus of unemployed labor to keep wages down, so there ought always to be a surplus of tenants to keep rents up."

"Sure thing. Why, high rents are a sign of prosperity. If the people weren't prosperous they couldn't pay rent that would give a good return on buildings that are worth fifty per cent. more than they were a few years ago. If the legislature keeps on passing these fool laws to protect tenants nobody will put up new buildings, and rents will go higher than they are now. The only way to get lower rents is to let the landlords charge what they think the tenant can afford to pay."—W. G. in *Life*

WHY a land speculator? A manufacturer makes shoes for the money we give him. The merchant distributes them. The working man performs labor for what he receives. But what does the owner of idle land do for the riches he gets?—*Chicago Bulletin*

It takes an uncynical and pecunious person not to laugh acridly at the "City's Poor Have Happy Holiday" stories in the same issue of the paper with the "City's Housing Conditions Worst Ever" stories.—F. P. A. in *N. Y. World*.

Current Comment

HATS off to the *New York Times*! It has permitted one of its writers to say editorially in an article treating of Land Settlements in South Carolina:

This is but a beginning, as the report intimates, of a grappling with the questions which have their roots in land. Indeed, most if not all of the questions that perplex the public must eventually be traced for their answers to land economics, to the relation of man to the earth he lives on and lives from.

IN an article in the *N. Y. Tribune*, of Sunday, February 10, Mark Sullivan, its special correspondent, speaking of the Teapot Dome scandal, noting the change of public sentiment respecting our natural resources, says:

Up to somewhere between 1900 and 1910 this country had a national policy about public lands and the mineral, oil and other resources in the public lands. That policy was to get the public lands as rapidly as possible out of the hands of the government and into the hands of private owners who would develop them. It was a policy that arose when our public lands seemed illimitable and inexhaustible. It was a continuation of the spirit of the times when substantially all the settlements of the United States were east of the Allegheny Mountains and when any adventurous pioneer who cared to could go West and possess himself of a section of public land with the merest formality.

AS an illustration of the growth of public sentiment we may note an interview in the *New York World* of recent date with Carlos B. Zetina, who is called the Henry Ford of Mexico. We quote as follows:

"You admit that the peasants ought to be given land and that the land of the country has unjustly been in the hands of the few?"

"That is true. The agrarian problem will not be solved until there is a more equitable distribution of land. Reaction has had its day and the time of the feudal land baron is gone forever. What I say is that in the giving of this land to the people, there should be a definite policy, precise and unvacillating.

TO a reporter of the *American* Mr. Thomas A. Edison said in answer to an inquiry, "What is America's greatest need today," "Education of the general public in economics." To this a reverent Amen is the most appropriate comment. But who shall teach them? It does not appear that those in positions of learning and authority know any more than the public.

HEYWOOD BROWN is one of the ablest writers on the New York press. His column is an undiminished delight. But he permits himself to say of Bernard Shaw that "Long before he wrote Saint Joan he was a Single Taxer and a Socialist." While it is true that Mr. Shaw acknowledged his indebtedness to Henry George, he was never a Single Taxer. He could not have been that and

a Socialist as well. That would have made of him an intellectual monster such as the world has not yet seen.

THE discontinuance of the *Freeman* is announced. The last number will appear on March 5th. We regret its suspension. It will be missed for its admirable discussion of the Single Tax, its discriminating literary criticism, and its "English undefiled." But it deliberately courted the fate that has finally overtaken it. Ill-natured and censorious, it repelled those who would have been glad to welcome a journal of its independent and fearless character.

The National Commonwealth Land Party Convention

WHATEVER may be the final outcome of the action taken by the Commonwealth Land Party Convention in disassociating the movement for Land Restoration—the real Henry George Doctrine—from other movements for tax exemptions, tax reductions, tax reforms, et al, it is certain that it clarifies our aims and lifts the standard out of the hands of those who, intentionally or otherwise, through ignorance or fear, or honestly from motives of mistaken expediency, would minimize the message.

We have no quarrel with those who are at work reforming our tax system in the direction of the goal that Henry George aimed at. But it is not our fight. If this process is hurried sufficiently it may save our civilization. We may not indeed get what we are after all at once. But we will get it sooner and more completely by openly avowing what we are striving for.

The trouble has been hitherto that all offers of compromise have come from Single Taxers—never from the other side. And this is inevitable since our attitude has been one of compromise. We have approached the powers "in forma pauperis," and we have got what beggars always get—crumbs, and usually not even those.

That day is forever ended. The party has done a great service to the cause which future historians of the movement writing of this period will note. Those who for reasons of necessity or predilection of one sort or another have not joined the party, will yet acknowledge the signal service it has rendered to the cause at this time.

And the advertising publicity is certain to be enormous. The metropolitan papers which have hardly mentioned the Single Tax in the last few years, featured the convention in notable headlines. The *New York Times* printed the salient parts of the platform; no paper here failed to give the two days convention adequate notice. News dispatches of the event appeared in every important paper of the country. A great news agency supplying material to over 600 western papers will feature the candidate's portrait with an account of his life and work. The local papers of Newark where Mr. Wallace lives gave long interviews with the candidate.

When the committee of notification visits Mr. Wallace his speech of acceptance will be radioed. Arrangements are under way to have this event reproduced on the screen in the moving picture theatres of the country.

And in addition to all this the executive committee of the party will print at once a half million copies of the platform to be placed in the hands of every newspaper editor, legislator, and file leader of opinion in the United States.

The opponents of the party must be prejudiced indeed not to realize that this wide and useful publicity can not be attained by any other method than independent political party action.

A Tornado in a Teapot

CAT-A-CORNER from Cooper Union in New York City stands a monument which has received more votes as the most inartistic statue in the United States than any other within our ken. Having visited Statuary Hall in the Capitol and seen many soldiers' and sailors' memorials, we are doubtful whether it really deserves this bad preeminence. Many lines of surface cars pass the monument and the story goes that all the new motor men stop instinctively on coming near the statue, because they mistake the eloquent gesture of the bronze effigy as indicating a desire to board the car.

But the hero who is thus commemorated was a man of mark forty years ago, a Democrat in the days when the Democratic party professed opinions which made it distinguishable to the naked eye from its titular opponent. In those days it was possible to tell from policies themselves whether they were launched by Republicans or Democrats, something no longer possible. Samuel Sullivan Cox was a Congressman, an Ambassador, a free trader and the champion of the letter carriers. To the latter fact he owes the monument. He was moreover something of a wit, which seriously impeded his political preferment. His sense of humor was too acute for him to take the political hierarchy seriously. No one is more uncomfortable than an orthodox politician in the presence of a humorist. Though Cox never reached those pinnacles of fame to which his substantial qualifications entitled him, he said some things apt enough to be permanent contributions to our political criticism. For instance he made one statement in an argument for tax reduction which might be inscribed on the walls of all legislatures. "It is as easy to run a powder mill in hell as to keep an honest government with a surplus in the Treasury."

This was a primitive utterance which bears on its face all the marks of a simpler age, but it contains the germ of an idea now capable of universal application. As long as we maintain a system by which, in a quiet legal way, federal officers can turn over to individuals or corporations franchises or titles to land, which will enrich the recipients to the tune of hundreds of millions of dollars, is

there any reasonable hope that officials will remain honest? Human nature has its limitations. Its power of resistance is not boundless, especially at a time like this, when money can purchase more luxuries than at any other time in the world's history.

Teapot Dome is not by any means the greatest steal in American history but it happens to have been exposed at the psychological moment when the issue of a national election is in the balance. The sad thing about the incident is that public indignation is aroused over the charges of personal corruption which is the minor matter, and not excited at all about the expropriation of the public property for private exploitation, which is the major thing. Suppose all the participants in alienating the oil deposits had been models of fastidious official conduct, it would still be true that the public domain would have been looted. Indeed Fall in becoming the sacrificial scapegoat, driven into the wilderness by associates, whose chief regret is that they did not have his opportunity, may be rendering a great public service by calling attention to an evil practice, which must be stopped if all government is not to sink under the crushing load of public contempt.

The effect of the revelations has been to shake popular confidence in government in places which have been immune from suspicion in the past. If we would save it, we must adopt a system which will compel all holders of natural resources to pay to the people the full annual value of their holdings after deducting costs of production and a fair return on the capital invested. The report is in circulation that hereafter no man not committed to the so-called conservation policy will ever again be made Secretary of the Interior. But this suggestion really means nothing at all. The people are entitled to use and enjoy the natural resources of the United States, and those who wish to develop them with due economy have a right to protest against obstruction, provided of course that they pay the annual rent of the special privileges which they enjoy.

One other consideration arises out of these revelations. Can great fortunes and democracy coexist? Public opinion is betraying that cowardice which is the earmark of the employe's mind. The public press under the same influence is falling into fewer and fewer hands so that expression of opinion hostile to the great industrial interests is stifled, if not totally suppressed. Even as conservative an economist as Professor Taussig concedes that the main source of the great fortunes of the United States is the private appropriation of ground rent. With a mole-like blindness public sentiment is seeking a remedy for the evil by means of crushing income and inheritance taxes, not realizing that the true cure lies in the prevention of excessive accumulation and not in taxing it after it has grown to such proportions and power as embolden its holders to challenge the power of the Republic to regulate them.

The Communism of Privilege

The Political Economist, official organ of the American Protective Tariff League, is much disturbed because THE REVIEW asserted in a recent issue that the farmers are robbed by the high protective tariff, and devotes two columns of its valuable space to a recital of all the alleged benefits conferred on the farmers by oppressive taxes that greatly increase the prices of practically everything they buy. The source of this criticism does not justify an extended reply, and, indeed, no reply is necessary. The simple facts are that so-called "Protection" is essentially a Communistic scheme for taking the property of the great mass of American people and giving it to a few rich owners of protected industries. Between the Red Communism of the Third International, and the black Communism of the tariff, there is little choice. One robs the rich to give to the poor. The other robs the poor to give to the rich. Protection violates the fundamental principles of American liberty, justice and equal rights, just as the rights of the Russian people were violated by the Soviet Republic.

If Stanwood S. Menken, James M. Beck, Attorney-General Dougherty, Ralph M. Easley and other alarmists over the dangers of Red propaganda, want to catch enemies of America institutions, let them get after the men who are stealing billions of dollars annually with the aid of our tariff laws. To take money from the farmers and workers and put it in the pockets of protected manufacturers, is robbery, though done under the forms of law. Editor Wakeman of the *Economist* may, if he chooses, do some more talking for his meal-ticket to explain why it is all wrong to take the rich man's wealth and give it to the poor, but all right to take the poor man's scanty savings and give them to the rich.

Mr. Smith Moves

MR. SMITH—Milton H. Smith—is closing his men's furnishings shop on Upper Broadway, New York City. He has been on that same corner for a dozen years or more; has worked hard and built up a good business, but now he has to leave. When he opened his shop there were not so many people living in his neighborhood as there are now, so he paid a rent of only \$2,500 a year. Gradually new big apartments went up all around; other shops were opened nearby, but Mr. Smith's careful attention to his customers' needs kept old patrons and brought new ones. As business increased so did rent. Up to \$3000, \$4000, \$4,500, \$5,000 it climbed, and Mr. Smith worked harder and managed, just managed, to pay the increase. Now the shop owner wants \$7,500 a year, and Mr. Smith gives up the struggle. He is through. Try as he may, he can't keep up with his landlord's demands for more money. He is thinking over what it was that the landlord did to make that store worth such a great increase in rent, but hasn't yet found the answer.

NEWS—FOREIGN

Spain

THE suspension of publication of the Spanish *Impuesto Unico*, organ of the Spanish Single Tax League, is announced in its last issue.

This is deeply to be regretted. The Spanish Single Taxers have done admirable work in translating and interpreting the works of Henry George for the whole Spanish-speaking race. In organization, they may have been weak; but their clear vision and indomitable zeal in preaching the faith are of such salt as saves nations from decay. The undying spirit will only manifest in new forms and achieve yet greater works.

It is true that Spain is ruled for the moment by a military dictatorship. It is conceivable that such circumstances do not favor free expression of opinions unpleasant to the powers that be.

Argentina

THE front cover of the *Revista del Impuesto Unico* (Official Organ of the Argentine Single Tax League) displays an excellent portrait of Dr. Edward McGlynn. In the body of the magazine appears a sympathetic tribute to his labor and sacrifices for the cause of economic justice, together with a translation of his doctrinal statement before the Papal Delegate, Monsignor Francisco Satolli.

Derogation of the Single Tax by-law by the City Council of Buenos Aires. Following a combination of all the reactionary factors in that city and the Argentine, this new ordinance, upon which so many hopes had been based by our Argentine Single Tax friends, was derogated by the City Council that had passed it. After a bitter debate, the derogation was passed by a vote of 17 against 11.

Of the 11 votes against the derogation, 10 were by Socialist members and 1 by a Radical. The Financial Secretary of the Municipality, Dr. Emilio Ravigmani, in a stirring address before the Council, defended the new ordinance and denounced the move to abolish it.

The new ordinance was attacked principally on the grounds of alleged unconstitutionality.

It seems unlikely that the Argentine Single Taxers will allow the case to rest where it is. It is quite evident that they will have the unanimous support of the Socialists.

Mexico

THE proposed one per cent. tax on all land values in Mexico was killed in its cradle by a convention of state representatives held in Mexico City. As a substi-

tute there is to be a national cadastro (land valuation department) and an annual tax on future unearned increment of land values.

The one per cent. tax was opposed by the so-called Syndicate of Agriculturists heavily backed by the land monopolists of the Federal District who have so far lost nothing of their tribute-levying power by the decade of revolution. Until there is an economic revolution of Georgism there will be no relief.

The Recent Campaign
in Ontario

THE Tax Exemption "By-law Campaign" that came to a conclusion in Toronto on January 1st, was the most important as to interest and educational value in the history of the movement in Eastern Canada.

"The Municipal Tax Exemption Act, as amended in 1921, made the following petition operative, if sufficiently signed:—

THEREFORE we, the undersigned, hereby petition the Council of the City of Toronto that, under and in accordance with the said Act as amended, there be duly submitted to the electors qualified to vote on money by-laws, at the next annual municipal election after the presentation to council of this petition a by-law exempting from taxation for all purposes including school purposes, for the first year in which the by-law takes effect 10 per cent. of the assessed value of improvements, income and business assessment, and from year to year thereafter an additional 10 per cent. of such assessed value until the whole of such assessed value is so exempted from taxation.

After some months of work by efficient canvassers, 12,400 signatures were secured for the petition, which was presented to the Toronto City Council on October 15th, sent on by that body to the Assessment Commissioner to be examined by his department.

A most searching scrutiny of the signatures was made by this official, who for years has been our outstanding opponent, with the result that he reported at least 1,000 signatures over the necessary 10% of those qualified to sign.

After making this report it was passed over to the electors for a decision.

A month of strenuous campaigning followed in which we had the opposition of three city papers, but the support of the *Star*. The result was a defeat of 37,072 votes against and 6,317 in favor of the By-law. Though this adverse majority was much larger than any of our workers expected, the amount of newspaper and other publicity that the campaign received, made the effort worth while.

The mass of evidence presented to the Special Committee appointed by the City Council, by the Single Taxers of New York, Pittsburgh, Ottawa and Winnipeg, with our Toronto members in support, was logical and weighty, but the majority report signed by the Commissioners of Fi-

nance and Assessment, the City Solicitor, with representatives of the Manufacturers and Board of Trade, was opposed to the By-law.

The large interests such as the Manufacturers Association, the Real Estate Board, the Down Town Owners Association and other bodies spent thousands of dollars in newspaper and billboard advertising against us.

The City of Toronto voted \$5,000 of public funds in a propaganda to defeat the By-law and it was an illegal use of civic funds. We did not have money to launch an injunction to prevent it.

Socialists were openly opposed to the By-law, though their leaders in other years had favored our proposal as going halfway to their objective.

It is within the mark to state that our opponents spent \$15.00 to our \$1.00 in a newspaper campaign of misrepresentation against us.

Apart from the endless work of distributing literature at the homes of those who signed the petition, our workers made a further distribution of 190,000 copies of special reports, stating our cause, during the month of December just prior to the vote.

During the past two years, our friends and members on both sides of the line have heartily responded to calls for the finances that made the campaign possible.

In the month before the vote, our President, Mr. A. W. Roebuck, practically devoted all his time to the work of the campaign, not to mention the excellent legal advice that was beyond our ability to purchase.

The Treasurer of the Association, Mr. Alan C. Thompson, was also a tower of strength during this campaign.
S. T.

Robert Smilie's Victory

COMBINED with our pleasure in the success of our first attempt at a National Women's Day is the Labour triumph of Robert Smillie's return for the Morpeth Division. At a very large number of meetings the first item on the programme was a message of hope and good wishes to the women of Morpeth. Robert Smillie's victory has its special significance because no man in the movement has been more wholeheartedly on the women's side. During his campaign the miners' wives rallied magnificently in the cause. At a great meeting of over 8,000 women at Ashington, Smillie received an ovation which showed how they appreciated his constant sympathy with their needs, and when he was opening his speech to them he said: "I have often told the men in the movement that I feel inclined to set to work and organize the women to do what they haven't yet done, but when I look at this magnificent meeting I must confess that I hardly know what to say to you and that I am even a little awed," and that was also the feeling of some of the men when they looked around at the meeting at Durham.—*The Labour Woman*, London, England

Recent Deaths

ROMYN HITCHCOCK

NOTED SCIENTIST AND SINGLE TAXER

ROMYN HITCHCOCK, well known as a research botanist, chemist and professor of English, and for many years a resident of Ithaca, died on November 30 in Baltimore, Md.

Mr. Hitchcock was born in St. Louis, Mo., on December 1, 1851. He prepared for college at Hamilton, Nassau County, and entered Cornell University at its opening. He was professor of chemistry at Lehigh University, 1872-4; professor of chemistry and toxicology at the Chicago Homeopathic Medical College, 1876-1877.

The American Quarterly Microscopical Journal was established in 1878 with Mr. Hitchcock as editor. This was followed by the American Monthly Microscopical Journal, which became popular and was continued for eight years under his management. Mr. Hitchcock's literary activities have covered a wide range of subjects including "The Practical Applications of the Automatic Telegraphy," and articles on government ownership.

In 1886 Mr. Hitchcock was appointed professor of English in Koto Chu Gakko, the Japanese government school at Osaka, Japan.

In later years Mr. Hitchcock had made special studies in botany of which preliminary notes have been published in the Bulletin of the Torrey Club 1919.

He was one of the early members of the American Chemical Society, of the New York Academy of Sciences, of the the New York Microscopical Society, which organized largely through his efforts, and a Fellow of the Royal Microscopical Society of England.

Mr. Hitchcock's labors in the scientific field so occupied his time and attention that it was not until well passed middle life that he gave heed to economics and when the Henry George doctrine was brought to his notice, he approached it with many misgivings.

To a mind trained to tracing effects back to their causes it was however only a short time before he became an ardent and outspoken advocate of the Single Tax, although failing health prevented him taking an active part in the various campaigns which were under way for the spreading of the gospel.

Romyn Hitchcock was a clear thinker with an unusual power of expression and to his intimates a charming companion and devoted friend.

P. H. MAHAFFEY

P. H. MAHAFFEY, one of the most active and most widely known Single Taxers of Pennsylvania, died at the Mercy Hospital, Johnstown, on Thanksgiving Day, November 29, 1923. Death was due to diabetes and came after an illness of about six months all of which was spent in the hospital where he died. Mr. Mahaffey was a native

of western Pennsylvania and from young manhood spent his life in Johnstown. When a young man he taught in the public schools of Johnstown and later engaged in the plumbing and heating business. He was in his 53rd year at the time of his death. His widow and a daughter, Miss Margaret Mahaffey, survive.

A Memorial Service for the late Mr. Mahaffey was held in the Majestic Theatre, Johnstown, on Sunday afternoon, December 16th. This service, which was largely attended, was presided over by Hon. W. W. Bailey. Several local friends paid brief, but feeling, tributes to the worth and character of their co-worker and the eulogy was delivered by Lee Francis Lybarger. Letters and telegrams of regret and appreciation from prominent Single Taxers and others from all parts of the country were read at this Memorial Service. It was the first time in the history of the city of Johnstown that a Memorial Service was held for a private citizen.

While it was the moral feature of the Single Tax which had a compelling attraction for Mr. Mahaffey, yet he was keenly interested in all the practical work being done for the cause. At the time of his death he was the president of the Cambria County Single Tax Club. A very constructive piece of work was his effort to have what is known in Pennsylvania as the "Pittsburg Plan" of taxation extended to the third class cities of the state. There were then about 25 of these cities and through the efforts of Mr. Mahaffey trade organizations and civic bodies all these cities except one, endorsed the "Pittsburg Plan" and passed resolutions asking the Pennsylvania State Legislature to enact a law to this end. Mr. Mahaffey did considerable work with members and before committees of the 1915 term and just when indications pointed to favorable action by that body a political exigency arose and the resulting factional feeling made further progress with the matter impossible.

Mr. Mahaffey's voice and wisdom will be sadly missed at Single Tax councils.

HENRY G. CASEY

ON January 14 passed to the higher life Henry G. Casey, of Auburn, Maine, aged sixty-eight years. Brother Casey was a pioneer in the movement, earnest, aggressive, never for a moment losing interest in the cause of human freedom. With voice and pen he ably and persistently preached the religion of Henry George as manifested in the unanswerable logic of Progress and Poverty. From the pure sparkling spring at the original source he drank in and offered to mankind what he believed to be the very water of life. Enthusiast? Yes. In a world torn by the conflicts of international strife, dismayed by clouds of doubt and uncertainty, of lax allegiance, and illusions of victory through compromise, would that there were more of his kind:—faithful sentinels, clear visioned, pointing the way.—E. M. E.

A Priest on the Land Question

VERY REV. CANON VILLIERS, of Birmingham, has been writing in the *Catholic Times*, Liverpool, on the land question. In opposition to the views of the respected Canon it has been usual to quote Pope Gregory the Great, Bishop Nulty, and Rev. Dr. M'Glynn. A notable priest who has given years of special study to the land question and taxation subjects, supplies a statement which will interest *Irish Weekly* readers. Here it is:—

"I feel bound to presume that Canon Villiers writes seriously when he deals with the most serious subject of our day—the social problem. The land question is that. The unemployment question is that. The misery of the people has sufficient appeal in itself for any Christian heart. But that misery we know to be responsible for a great deal of vice and religious ignorance and indifference.

"Canon Villiers writes as if there were some special theological teaching of Christian doctrine concerning the virtue of justice. In truth, however, the Decalogue is older than the Old Testament. It was written on the tablets of the heart before being on the Tables of Stone.

"Of course, every theologian will say, because every educated lawyer will say, and because every fairly intelligent honest man will say, that we must acknowledge private individual claims over land. The chief modern teacher of the doctrine that (considering the nature of things and the good of the people) there cannot be real private property in land, has fully explained the exact sense of his words. Henry George quite admits private claims in the individual cases. Only he says (like the English law, for that matter) that such claim or right is not the same as one's ownership of a coat or a carriage. He says that the landlord should always (as he did of old) pay rent to the public authority. If there were a just land law to that effect THEN THE OWNERS (let them so call themselves, since custom has given the word a wrong meaning) OF MINES AND GROUND WOULD PAY A JUST RENT—the very fairest of all taxes. A just land law would bring about real freedom to work. And freedom of employment is even more elementary than freedom of trade. Yet many people who must be thought well meaning refuse to consider the question of the natural and true remedy for poverty. They not only approve of such irrational and expensive arrangements as 'Customs and Excise.' They also approve or propose various Socialistic dodges which are degrading and demoralising. If men able to work were free to work, they would have neither desire nor claim for dole or relief. They would provide for themselves and their families with ease and with pleasure."

Irish Weekly and Ulster Examiner

Lot dealer's advertisement asks: "Do you realize that 90% of the men in the U.S. are earning \$1,800 annually and less?" We are not sure about the earning; but admit they don't get more.

Candidate of the Commonwealth Land Party Talks to Reporter

(Interview in Newark Star-Eagle)

A QUIET, pleasant-faced gentleman, is William James Wallace, Newark's only presidential candidate, the standard-bearer of the Commonwealth Land party, better known, perhaps, as the Single Tax party.

He talked at length last night to a *Star-Eagle* reporter on his life and its purposes; how he had developed them and how far he had progressed in attaining them. His candidacy, of course, is hopeless. He has the backing of probably a quarter of a million people, but that is not enough to seat him in the White House. He entertains no illusions on that score, however, no false hopes. He knows that his selection is a gesture on the part of the comparatively little group of idealists fighting for their principles, but he is willing.

"We know," he said, speaking of his party's chances, "that our candidates will not be elected. You see, this party, like all others built around a principle and still unsuccessful in interesting a majority of the people, can have no hope of election. But it is necessary for us to set up our own candidates as a rallying point, for one thing, and because we can get no recognition from any of the other nominees."

Mr. Wallace lives at 491 Mount Prospect avenue with his wife and sister-in-law. He is president of the Eck Dynamo and Motor Company of Belleville, and he has lived here since 1907.

He was born in 1860, in New York, he said, and educated in the public schools there and in the College of the City of New York. He was sixteen when he went downtown to business. In 1896 he and another man formed an engineering supply company known as Goldmark & Wallace, and ten years later, with another company, his firm bought out the old Eck motor works in Belleville. He has been there since.

BEGAN STUDIES IN '78

"What is the story of your interest in the Single Tax theory?" he was asked.

"Well," was the answer, "in 1878 I went to a night school at Thirteenth street and Sixth avenue, New York, where I took up political economy under a Professor Murphy. We touched on all the aspects of the present economic system, money, interest, rent, etc., and discussed them at length. And all winter long I read much on the same topic. It was all with one purpose—to ascertain why it was that the average man was unable to make a better and more secure living.

"For five years I read and pondered. Then I came across a book. Here it is."

HENRY GEORGE SWAYED HIM

He handed over "Progress and Poverty—An Inquiry Into the Cause of Industrial Depression and of Increase of Want With Increase of Wealth. The Remedy. By Henry George." It is the book recognized everywhere as the first lucid statement of the Single Tax theory, as its writer is recognized as the first to bring the subject into the limelight. The book was unusually popular at the time of its publication in 1879 and stirred up a great deal of discussion. In reviews everywhere it was ranked with Malthus' theory of population and Ricardo's theory of rent.

"That book," he went on, "opened my eyes. It is the answer."

Then he went on to elucidate the Single Tax theory.

A GEOCENTRIC CREED

"Our relation to the earth," he said, "is the basic relation. From the earth man gets all his sustenance. The other elements contributing to the life are air and water, and these are both free; but the earth, on account of its peculiar adaptability to being owned and monopolized, has become the property of a few, and all others are excluded. So that the source from which all get a living is obtained by most only by paying others for it. This very payment of rent is but a result of the demand of the human race for the earth.

"The land should be common property, its distribution vested in proper government. We feel that, as such, it is a proper source of government revenue, and by taking it for government use and renting it for revenue to the people speculation would be discouraged, rents would be lower, building rents would be cheaper. Life would steady itself.

BACKGROUND OF IDEA

"Henry George's book was a result of his inquiry, and his inquiry and mine were partly outgrowths of the hard times that followed the panic of 1873. For years there was a surplus of labor and a shortage of work, a lack of money and a lack of housing. It was like the period that followed the great war.

"I could find in none of the current theories of economy the answer to my questions, and reason for the conditions of things, except, possibly, in the Malthusian theory of too much population. When I left the night school I joined a society that contributed toward the distribution of information concerning political questions. That, incidentally, was the way I got this book, four years later. The membership list fell into the possession of the Society for Political Education, of which Elliott F. Shepard, a well-known Brooklyn lawyer, was the moving spirit. They sent these books about, and I was convinced.

JOINED DARLING GROUP

"I went on reading and studying and found nothing to alter my convictions. But it was a long time before my

ideas took form in active work. My family was a conservative one and I did not wish to appear a radical. But in 1910 Joseph F. Darling, of New York, sent out a call for a convention and I attended. We formed then, in a small way, the Single Tax party.

"In 1912 we took our first part in an election. We were not on the regular ballot, but a few hundreds in New York wrote my name on the vote for President. In 1916, which was just after Darling's death, we took no active part in the campaign. Things died down for a while. The next year it was revived and we were entered officially on the ballots in sixteen States in the 1920 campaign. This year we will be entered in about thirty-five States.

"Single Tax, of course, is not an entirely new idea. The old Physiocrat party, that followed the revolution in France in 1790 or thereabouts, was essentially Single Tax. Patrick Edward Dove, a Scotch professor and student, wrote "The Theory of Human Progression" in 1850 to advocate Single Tax. But it was George who crystallized the theory and put it before the public."

Then he closed the conversation with a courteous good-night to his interviewer and left with his wife for church.

Why the Single Tax Cannot be Shifted

A VERY common objection to the proposition to concentrate all taxes on land values is that the land owner would add the increased tax on the value of his land to the rent that must be paid by his tenants. It is this notion that increased taxation of land values would fall upon the users, not upon the owners of land, that more perhaps than anything else prevents men from seeing the far-reaching and beneficent effects of doing away with the taxes that now fall upon labor or the products of labor, and taking for public use those values that attach to land by reason of the growth and progress of society.

That taxes levied upon land values, or, to use the politico-economic term, taxes levied upon rent, do not fall upon the user of land, and cannot be transferred by the landlord to the tenant, is conceded by all economists of reputation.

However much they may dispute as to other things, there is no dispute upon this point. Whatever flimsy reasons any of them may have deemed it expedient to give why the tax on rent should not be more resorted to, they all admit that the taxation of rent merely diminishes the profits of the land owner, cannot be shifted on the user of land, cannot add to prices, or check production. Not to multiply authorities, it will be sufficient to quote John Stuart Mill. He says (section 2, chapter 3, book 5, "Principles of Political Economy"):

"A tax on rent falls wholly on the landlord. There are no means by which he can shift the burden upon any one else. It does not affect the value or price of agricultural produce, for this is determined by the cost of pro-

duction in the most unfavorable circumstances, and in those circumstances, as we have so often demonstrated, no rent is paid. A tax on rent, therefore, has no effect other than its obvious one. It merely takes so much from the landlord and transfers it to the state."

The reason of this will be clear to every one who has grasped the accepted theory of rent—that theory to which the name of Ricardo has been given, and which, as John Stuart Mill says, has but to be understood to be proved. And it will be clear to every one who will consider a moment, even if he has never before thought of the cause and nature of rent. The rent of land represents a return to ownership over and above the return which is sufficient to induce use—it is a premium paid for permission to use. To take, in taxation, a part or the whole of this premium in no way affects the incentive to use or the return to use; in no way diminishes the amount of land there is to use, or makes it more difficult to obtain it for use. Thus there is no way in which a tax upon rent or land values can be transferred to the user. Whatever the state may demand of this premium simply diminishes the net amount which ownership can get for the use of land or the price which it can demand as purchase money, which is, of course, rent, or the expectation of rent, capitalized.

Here, for instance, is a piece of land that has a value—let it be where it may. Its rent, or value, is the highest price that anyone will give for it—it is a bonus which the man who wants to use the land must pay to the man who owns the land for permission to use it. Now, if a tax be levied on that rent or value, this in no wise adds to the willingness of anyone to pay more for the land than before; nor does it in any way add to the ability of the owner to demand more. To suppose, in fact, that such a tax could be thrown by land owners upon tenants, is to suppose that the owners of land do not now get for their land all it will bring; is to suppose that, simply whenever they want to, they can put up prices as they please.

This is, of course, absurd. There would be no limit whatever to prices, did the fixing of them rest entirely with the seller. To the price which will be given and received for anything, two wants or wills must concur—the want or will of the buyer, and the want or will of the seller. The one wants to give as little as he can, the other to get as much as he can, and the point at which the exchange will take place is the point where these two desires come to a balance or effect a compromise. In other words, price is determined by the equation of supply and demand. And, evidently, taxation cannot affect price unless it affects the relative power of one or the other of the elements of this equation. The mere wish of the seller to get more, the mere desire of the buyer to pay less, can neither raise nor lower prices. Nothing will raise prices unless it either decreases supply or increases demand. Nothing will lower prices unless it either increases supply or decreases demand. Now, the taxation of land values, which is simply the taking by

the state of a part of the premium which the land owner can get for the permission to use land, neither increases the demand for land nor decreases the supply of land, and therefore can not increase the price that the land owner can get from the user. Thus it is impossible for land owners to throw such taxation on land users by raising rents. Other things being unaltered, rents would be no higher than before, while the selling price of land, which is determined by net rent, would be much diminished. Whoever purchased land outright would have to pay less to the seller, because he would thereafter be called on to pay more to the state.

But, while the taxation of land values can not raise rents, it would, especially in a country like this, where there is so much valuable land unused, tend strongly to lower them. In all our cities and through all the country, there is much land which is not used, or put to its best use, because it is held at high prices by men who do not want to or who can not use it themselves, but who are holding it in expectation of profiting by the increased value which the growth of population will give to it in the future. Now, the effect of the taxation of land values would be to compel these men to seek tenants or purchasers. Land upon which there is no taxation even a poor man can easily hold for higher prices, for land eats nothing. But put heavy taxation upon it, and even a rich man will be driven to seek purchasers or tenants, and to get them he will have to put down the price he asks, instead of putting it up; for it is by asking less, not asking more, that those who have anything they are forced to dispose of must seek customers. Rather than continue to pay heavy taxes upon land yielding him nothing, and from the future increase in value of which he could have no expectation of profit, since increase in value would mean increased taxes, he would be glad to give it away or let it revert to the state. Thus the dogs-in-the-manger who all over the country are withholding land that they cannot use themselves from men who would be glad to use it, would be forced to let go their grasp. To tax land values up to anything like their full amount would be utterly to destroy speculative values, and to diminish all rents into which this speculative element enters. And, how groundless it is to think that landlords who have tenants could shift a tax on land values upon their tenants, can be readily seen from the effect upon landlords who have no tenants. It is when tenants seek for land, not when landlords seek for tenants, that rent goes up.

To put the matter in a form in which it can be easily understood let us take two cases. The one, a country where the available land is all in use and the competition of tenants has carried rents to a point at which the tenant pays the landlord all he can possibly earn save just enough to barely live. The other, a country where all the available land is not in use and the rent that the landlord can get from the tenant is limited by the terms on which the tenant can get access to unused land. How, in either case if a tax were imposed upon land values (or rent) could the landlord compel the tenant to pay it? —HENRY GEORGE.

Government and Taxation

(From an address by Robert E. Urell before the Pomona State Grange, reported in the *Mansfield, Pa. Advertiser*.)

GOVERNMENT—Taxation—these are synonymous terms and we will say governments are good or bad in the degree in which taxes are just or unjust. At the present time the papers and magazines, in every issue, present articles on the subject of taxation. In most cases how to improve the present system is treated either as a puzzle or an unsolvable problem. An article in a late issue of the *Saturday Evening Post* on "The Tangle of Taxation" has under the caption of "The Tariff Wall"—"Hence no program for tomorrow can be formulated without an analysis of the whole business of taxation and some presentation of remedies for the costly and aggravating situation that has developed." In all the voluminous writing there is a seeming avoidance, or lack of consideration, of the tax remedy for social ills offered by an increasing tax upon community made land values, with a corresponding decrease in taxes upon industry, improvements and goods in common use. It is like the play of "Hamlet" with Hamlet left out. The leading issue in the present session of congress as outlined by Secretary Mellon is a reduction of taxes. The proposition is to make a reduction of from 25 to 40 per cent. in income taxes—with the greater reduction on unearned incomes. There will be spirited opposition and amendments will be adopted, but it is probable the bill will pass very nearly as drawn. Anything more in the way of tax reduction, except on a few small articles, is not to be expected. The tariff question will remain dormant—tariff tax schedule unchanged and international trade barriers will be undisturbed. The Keller bill, re-introduced this session, will attract notice, but, because little understood by the voters will not come up for action before the House. The Keller bill provides for a federal tax of one per cent. on the privilege of holding lands and natural resources worth over \$10,000, after deducting the value of all buildings, personal property and improvements. This will exempt 95 per cent. of all farmers. The bill aims to relieve business, industry and agriculture by taxing monopoly holders of vacant natural resources, valuable "sites" in cities and the holding land in general out of use. The revenue program would relieve producing business of \$1,250,000,000 annually and the people from two or three times this amount in inflated living costs. This bill, and the manner of raising revenues generally, as debated in the 68th congress should and doubtlessly will, receive the most serious attention from the National, State and Subordinate Granges.

I have been for many years a member of Subordinate Grange No. 918, of Mansfield, and Tioga County Pomona Grange. Have personally worked on land every year and have lived and dealt with farmers in this farming community from youth to the present time. After forty years of observation my confirmed opinion is that the proposed Single Tax on land values is the only just and natural system

of taxation. In operation it will be of great benefit to all who work for wages and will especially benefit and bring prosperity to those who apply their labor to the soil. The present system of taxing everything "from the cradle to the grave" is generally condemned and the farmer rightly feels that he bears an undue share of tax burdens. Through indirect taxes the amount paid is hidden in the purchase price of nearly all materials used on the farm, and there is no way of finding out the sum of tax-exaction. Indirect taxes alone are estimated at around \$400 for each family, being more or less as the children are few or many. The remedy offered is one tax instead of many, a tax on site value, on the rental value of bare land without improvements.

The principal objections made from the farmers' viewpoint are:

1. That the Single Tax would put heavier burdens on farmers than on city or town residents. This is easily disproved by the fact that land values are enormously higher in the cities and much greater in town than those of farm lands.

2. That the Single Tax would take the taxes off the rich and privileged classes and put them on the farmers. The answer to this is that much the larger proportion of the so-called wealth held in the form of bonds, stocks and other securities is in reality merely paper titles to valuable lands, railroad ways, mining lands, timber lands, coal lands, etc. The best proof that the Single Tax would not favor great fortunes is shown by the fact that the holders of such fortunes are bitterly opposed to its adoption.

3. That the Single Tax would make the farmer's tenure of his land uncertain. The reply is that, on the contrary, by greatly decreasing the amount of taxes paid by the farmers, it would render less likely the possibility of their land being sold because of inability to pay debts or taxes. And here it should be stated as emphatically as possible that the present burden of taxes that the farmers are paying is far beyond a proper payment for services received. Without discussing the increased cost of practically everything the farmer buys, caused by the protective tariff on goods, a large percentage of all taxes on railways and on industrial corporations are paid ultimately by the farmers, either in the form of higher freight rates, or higher prices for goods made by taxed corporations. The curse of indirect taxation lies in the fact that the tax payers do not know, and seemingly cannot be made to understand, the nature and extent of the oppressive taxes that they are forced to pay. Protests against government extravagance and high tax bills will have little or no effect until the whole crooked system of indirect taxes is abolished.

4. That the Single Tax would deprive the farmers of a chance to make some money when for any reason their land was demanded for some other purpose than agriculture. It is true that the Single Tax would destroy land speculation by farmers as well as by others, but this would not in any way injure the working farmers, the men who cultivate

their land for a livelihood. Agriculture is one thing; speculation in land is another. If the farmers, as a whole, wish to become prosperous they must abandon the idea that they can get rich by buying land, partially working it, and holding it for a rise. What one man makes by speculation in land, another loses. This does not, of course, apply to any increase in the value of land due to clearing, draining, fencing, fertilizing or other improvements, for which the farmer is entitled to be paid, and for which under the Single Tax he assuredly would be paid.

A number of statesmen, teachers and writers have called attention to the growing menace of land monopoly. 12,000,000 acres held by private owners in Michigan, 20,000,000 acres held idle in California, 500,000,000 acres held out of use in the United States. Nine-tenths of all coal, mineral, oil, timber and agricultural land is owned by one-tenth of the people. The ground rents paid annually to the Astor heirs is greater far than the tribute exacted by many old-time kings and emperors. The value of land alone in New York City is \$5,000,000,000, and this is more than the value of all farms, with buildings included, in six New England states. We have inherited and copied our land system and our tax systems from the old world. Lloyd George stated in 1913 that all the land of Great Britain was owned by 10,000 people, who compelled sixty millions to pay tribute to them. Because of land monopoly as well as from the results of the World War, England for the fourth year is feeding from public funds more than one million of the unemployed. Private ownership of land—tariffs and preparations for war—because of these, the economical and social conditions in the 35 independent nations of Europe are tragical—they are slipping down, with war a constant threat. It is reasonable to point out that these age-old customs have been, more even than fierce nationalism or race hatred, the potent cause of all wars.

The Review Changes Its Name

WITH this issue the SINGLE TAX REVIEW after twenty three years of existence changes its name to LAND AND FREEDOM. This change is in pursuance of the wishes of the stockholders heard from at the last annual stockholders meeting. It will, we believe, be an acceptable change to those not heard from as well as to all our readers.

There will be no change in the policy of the paper, nor in the objects set forth when the company was organized. LAND AND FREEDOM, while holding to the importance of certain methods of propaganda, will continue to chronicle all activities as well as every step in the direction of our goal, faithfully and without prejudice.

"EVERY permanent improvement of the soil, every railway and road, every betterment in the general condition of society, every facility given to production, every stimulus supplied to consumption, raises rent."

PROF. THOROLD ROGERS.

John Z. White's Lecture Dates for March

March 2nd. Chicago, Ill. Bird Memorial Church, 9135 Brandon Ave.

4th. Elgin, Ill. Kiwanis Club.

5th. Chicago, Ill. Community Meeting, 8 P. M. Trumble Park, 104 Bensley Ave.

6th. Chicago, Ill. Community Meeting, 7.30 P. M. Russell Square, Park, 83rd and Coles Ave.

12th. Chicago, Ill. Southside C. of C. Masonic Hall. 91st Street and Exchange.

27th. Chicago, Ill. Central Bryn Mawr Association.

Why Farming Does Not Pay

THE Washington correspondent of the Baltimore *Sun* calls attention to a remarkable report just issued by the Department of Agriculture on the cost of producing heavy crops (wheat, corn and oats) in 1922. The Department made a survey of 4000 representative farms in all parts of the country, and found that the rent of land averages nearly one-fourth of the total cost of production. In the case of wheat, for instance, the cost of land came to twenty-five per cent. of the total, and amounted to more than half of all the labour-costs expended upon the crop. As one result of this, the *Sun* points out that the cost of producing last year's wheat-crop was twelve cents a bushel more than the average price that the farmer got for his wheat; and it remarks further that "economists who have studied the relation of increasing land-values to farm-industry will find in the Department's statement a verification of their contention that the only way the American farmer can make any money is by selling his farm and going out of business." Precisely so; in other words, as this paper has often stated, farming in America is not a business, but a speculation in land values.

It seems to us that the publication of this document was a mighty courageous thing for the Department of Agriculture to do. It has done the same thing before, as our readers may remember, but this report gives evidence of a settled policy of really finding out what ails agriculture, and why. For instance, the Department made an estimate of farm-incomes earlier in the year, based on reports from 6000 average farms; and it showed that after deducting the rent on the value of their land, the reward which the farmer and his family got for their labour came to the munificent average of \$97 for the year. According to the *Sun*, too, the Department's officials state their belief that most of the two million people—what an astounding number!—who left the farms last year, were those who found it impossible to earn rent on their land-values and at the same time make a living. They assert, moreover, that the only reason why many more than two million did not leave the farms was that they could not sell out for enough to return

their investment. The *Sun*, in its excellent analysis of the report, observes in this connexion:

"It has been repeatedly pointed out by economists that land-values are much more inflexible a factor in production costs than any other item. Once increased, either by a few years of high prices, such as occurred during the war, or by speculative buying and selling, which has been going on since the settlement of the country, it is difficult to bring them down.

"Although the real values are fixed by the income, the owners decline to forget the prices they paid by writing down the valuations, but seek of necessity to gain a six or seven per cent. on their return investment. Of course, the farmer always has the alternative of figuring his income as six or seven per cent. on his land-cost and cutting it out of his labour-return, or crediting his income to wages and finding returns on his land little or nothing. But neither method makes him anything but a loser under the prices received last year."

We offer the Department of Agriculture and the Baltimore *Sun* our sincere and grateful felicitations. If they keep up this kind of thing much longer, they will have us believing that governmental bureaux and newspapers may be of some use, after all. If this paper has been profoundly sceptical, as it has been and still is, of all of those persons in public life who are sweating blood over the woes of the farmer, it is because they invariably have nothing to say about the one primary cause of those woes, namely: the private ownership of economic rent. It is for this reason that we never took a penny's worth of stock in the programme of the Non-partisan League, and refrained from throwing our hat in the air over the political triumph, good enough in a negative way, of Mr. Magnus Johnson. It is a commonplace of science that an attempt at eradicating malaria must begin with the mosquito. It is an equally likewise and a commonplace of science that an attempt to restore agriculture to the status of an industry must begin with land-values. Attempts which do not begin with land-values are sheer quackery, on the Department's own showing, and those who promote them are sheer quacks; they are untrustworthy and pestilent pretenders. In support of this view, we earnestly invite general attention to the Department's report. So far, we have not noticed any great amount of comment on it, and we should like to see some; in particular, we should like to know what the "agricultural bloc" at Washington and the agricultural trade-papers of the country can find to say about it.

—*The Freeman*.

IN a rude state of society there are seasons of want, seasons when people starve; but these are seasons when the earth has refused to yield her increases, when the rain has not fallen from the heavens, or when the land has been swept by some foe—not when there is plenty; and yet the peculiar characteristic of this modern poverty of ours is, that it is deepest where wealth most abounds.

—HENRY GEORGE.

The Testimony of Dead Empires

Our primary social adjustment is a denial of justice. In allowing one man to own the land on which and from which other men must live, we have made them his bondsmen in a degree which increases as material progress goes on. This is the subtle alchemy that in ways they do not realize is exacting from the masses in every civilized country the fruits of their weary toil; that is instituting a harder and more hopeless slavery in place of that which has been destroyed; that is bringing political despotism out of political freedom, and must soon transmute democratic institutions into anarchy. It is this that turns the blessings of material progress into a curse. 'It is this that crowds human beings into noisome cellars and squalid tenement houses; that fills prisons and brothels; that goads men with want and consumes them with greed; that robs women of the grace and beauty of perfect womanhood; that takes from little children the joy and innocence of life's morning. Civilization so based cannot continue. The eternal laws of the universe forbid it. Ruins of dead empires testify, and the witness that is in every soul answers, that it cannot be. It is something grander than Benevolence, something more august than Charity—it is Justice herself that demands of us to right this wrong. Justice that will not be denied; that cannot be put off—Justice that with the scales carries the sword.—*Progress and Poverty*, book x, ch. v.

The Need For More Homes

SAMUEL B. DONNELLY, Secretary of the Building Trades Employer's Association, has brought attention to the fact that, based on figures for the first seven months of this year, there will be a shortage of 20,000 homes in New York by January 1, 1924, compared to total homes erected in 1922.

In his opinion the recent ordinance limiting tax exemptions on housing structures to \$15,000 is responsible in a large measure for this appreciable reduction. Mr. Donnelly's position in the building industry of New York gives weight to his conclusion. He added, however, that the shortage of skilled mechanics, such as bricklayers and plasterers, augmented the decline.

F. W. Dodge Corporation's reports in recent weeks bear out Mr. Donnelly's prediction as to a loss of 20 per cent. in housing developments for this year, its figures clearly indicating such a reduction.

Real Estate Record and Guide.

THINK for yourselves; ask yourselves whether this widespread fact of poverty is not a crime, and a crime for which everyone of us, man and woman, who does not do what he or she can do to call attention to it and to do away with it, is responsible.—HENRY GEORGE.

The Sales Tax

YOUR reported address of Senator Moses on the 11th is one of the amusing indications of the intelligence put forth by those we elect to represent us in congress.

Mr. Moses states that in his opinion in order to offset the reduction on the Mellon tax plan a sales tax should be instituted. This, he states, would be easily administered and produce much revenue.

Anyone with a training along economic lines knows that this sales tax is shifted to the consumer, and the one making the sale does not pay it.

In order to make this plan appear just he follows the statement with this remark: "Surely a man's ability to buy is a fair indication of his ability to pay." If Mr. Moses was acquainted with business methods he would know that business is not done on this basis, and that there is no justice in it. even if it would be workable. When I go into a baker's shop to buy bread the merchant does not ask me how much money I have in order to determine what he shall charge me for the loaf. There is a natural law that governs the price of bread, just like the law of resistance. If Mr. Moses does not believe this, or does not know it, he can try running his head against a brick wall.

What I say about the purchase of a loaf of bread holds good with the purchase of anything. So that a man's ability to buy is not a fair indication of his ability to pay.

Tax has always hampered business because it is not paid by business, but is shifted to the consumer of goods, lessening their purchasing power, and it is only what a man can buy back with what he earns that makes business possible. If you tax a shoe manufacturer a dollar on every pair of shoes he turns out he adds it to his price, and the one that wears the shoes pays the tax, with much more added to it as it comes down the line passing the jobber and the retailer. He is therefore not able to buy as many shoes.

If Mr. Moses would go a little further into the matter he would find that in this country we fine a man for being industrious, and we also fine him for being a loafer. If he builds a home he is fined every year it stands, just as though he had committed an offense against the community. If he takes the money and gets drunk with it and becomes a nuisance he is locked up, comes before the judge in the morning, pays his fine and is turned loose, and that's the end of it—until he commits a similar offense. From this Mr. Moses can see that if a man gets drunk with his money he is only fined once, but if he is industrious he is fined as many times as this vicious system of taxation can get hold of him.—G. J. FOYER IN CLEVELAND *Plain Dealer*.

"EVERY improvement in the circumstances of society tends either directly or indirectly to raise the real rent of land, to increase the real wealth of the landlord, his power of purchasing the labor or the produce of the labor of the people."—ADAM SMITH

Concerning Taxes

REDUCE the taxes? Everybody says yes. Yet a growing number of citizens recognize that something more than that is needed: the whole tax situation calls for revision and establishment upon sound foundations. Given authority, it is easy enough to lay a tax. Given political prestige to be enhanced or harmed, it is easy enough to get at least the intention of laying taxes fairly. But taxation itself, as a principle and a practice, is in a most chaotic state, which accounts for the virility and increase of various tax philosophies among which the most virile perhaps is the Single Tax idea.—*Dearborn Independent*

It is discouraging when a great man like Gorky is so confused in his thinking as to suppose that large crops in one country can injure another country.

LAWMAKING bodies in America exist for the purpose of devising new methods of taxation to raise money to be squandered by lawmaking bodies. —DON MARQUIS.

"THE longer I teach the more I am impressed with the infinite capacity of the human mind to resist the introduction of knowledge."—PROF. THOMAS R. LOUNSBURY.

BOOK NOTICES

SOCIOLOGY IN THE UNITED STATES

Professor Frederick William Roman, long known to us as a champion of freedom in economic teaching in the Universities of the United States, submitted to the Faculty of the University of Paris in 1923 as his thesis for his doctor's degree a treatise entitled "La Place de La Sociologie dans L'Education aux Etats-Unis" (The Position of Sociology in Education in the United States). This treatise consisting of 428 pages is a monument of erudition. It sketches the history of sociology in the United States from its beginning under Sumner and Ward down to the present day. But more than a chronicle or a compilation, it is a clear-minded, current critique of the views set forth by the most acute minds which have addressed themselves to the study of science of society. We know of no such book in English and we doubt if one exists. It is therefore much to be desired that it should be made available for general use in the United States. In spite of its dispassionate tone, it may be doubted that it would be received with enthusiasm by reactionaries or that it would be regarded as a safe guide to place in the hands of inquiring youth, especially as to those points where sociology impinges on political economy. True, Professor Roman quotes the most eminent authorities. Numerous quotations from the late President Wilson's "The New Freedom" are cited among others the following: "In our days, the government of the United States is the nursing of special privilege." "We must free our government from the control of certain classes." "There is the question of the protective tariff. Can it be framed in the interest of the people when the monopolists themselves are the chief advisors in Washington? There is the money question. Are we going to solve this question as long as the government only listens to the man who control the banks?"

In another place he refers to the fact that the eminent economist Professor Taussig, among others, admits the principle that economic rent belongs to the people. "The only reason why the majority of these economists do not favor governmental appropriation of economic rent is a question of administration. They set up the pretention that the public is not honest enough to administer its own affairs;

therefore it must authorize individuals to act for it. Even conceding that there is something in the objection, what a terrible indictment this is of our religion, our education and our civic ideals!"

If there were space one might quote interminably. One thing however is certain, those who are able to read the book as it stands should try to get it, those who can not should demand that it be produced in English as soon as the Professor can accomplish it. After reading it hope revives that the invincible ignorance of the human race may not be quite so impregnable as nearly all experience proves to it to be.

J. J. M.

THE ROAD TO HEALTH

Mr. James C. Fuller, of Kansas City, Mo., well known Single Taxer, is proprietor of the Vemedia Company. Here is a work of over 350 pages written and edited by Mr. Fuller and his business associates and published by the Vemedia Company entitled "The Way to Health Through the Vemedia System of Treatment for Men, Women and Children."

It is a sane and wholesome discussion of the laws of health in many chapters. These are linked up with thoughts on public hygiene and many diseases are traced directly to economic maladjustments. The remedy for these is boldly proclaimed, and that remedy is the Single Tax. The name of Henry George is invoked, and to his is added the names of many of those prominent in the fields of biology, pathology and bacteriology who accept Mr. George's conclusions. The Economic Cause of Diseases is a separate chapter.

Some idea of the treatment may be gained by the chapter headings, The House We Live In, The Governing Powers of the House, The Telephone Exchange of the House of the Nervous System, The Message of Pain, The Life Stream of the House, etc., etc. One can scarcely turn a page of the book without lighting on some instructive and illuminating paragraph. It is indicative again of the truth that a knowledge of economic law fits one for a more intelligent discussion of the laws in other fields. Mr. Fuller discusses more competently the laws of health because he knows the laws of social well-being, knows, too, their connection, their intimate inter-relation.

It is a very useful book.

J. D. M.

A BOOK BY J. R. HERMANN

We have received from the Western States Publishing Company, Portland, Oregon, a copy of "Immortality Victorious," a book of 131 pages, by J. R. Hermann, in stiff covers, with a portrait of the author. The subtitle is "A Glimpse into the Life Beyond." The work is sold for \$1.50. It is a plea for spiritualism based upon Mr. Hermann's personal experience.

The discussion is pitched on a high plane. It is also very well written and not unimpressive—at least as to the integrity of purpose, the author's faith in the reality of these revelations, and his own honesty of conviction. Even if these qualities do not of themselves carry conviction they inspire confidence and remove the suspicion of mere quackery. The profoundly religious tone with which the pages of the work are full will help it in its way to public favor even to those who reject the evidence as lacking credence, or as a priori unthinkable.

Here is not the place for the discussion of the reality of so-called spirit phenomena. What concerns us more at the moment are the many passages in which Mr. Hermann refers to his Single Tax experiences. One is arrested by this from page 19:

"One of the sad shocks to my sensitive nature was that those who posed as leaders of the George movement were mere camp followers of Henry George. Some associated with him because of his literary ability, and others because they wanted to get into his band wagon if he were politically successful, and because of his rising fame, many aspirants for public favor assumed the role of leadership, and I mistook their zeal for religious devotion to a cause."

J. D. M.

ELBERT HUBBARD'S SCRAP BOOK

A beautiful and richly entertaining volume filled with extracts from famous authors and others not so famous is "Elbert Hubbard's Scrap Book." Its 228 pages are full of quotations such as appealed to Mr. Hubbard. The title page tells us that these were gathered by the famous Roycroft during a lifetime of discriminating reading and pasted in a scrap book designed for his own use.

The authors represented number over 500 from Buddha to William Jennings Bryan. Most of them are memorable for one reason or another. They are not selected with any view to classification, and the subject matter is as various as the great army of writers, thinkers and statesmen from whom selections are drawn. They jostle one another a little curiously, Bismarck, Patrick Henry, Nietzsche, Henry George. But this is because it is what it is—a Scrap Book made by an omnivorous reader to whom no well expressed thought was foreign.

A great number of names appear familiar to Single Taxers, from Henry George to Ernest Howard Crosby and Bolton Hall. The Hymn of Hate, by Joseph Dana Miller, which was widely printed several years ago, is included among the examples of verse.

The work is in the usual Roycroft style and is a gem of artistic book making, with a fine frontispiece of Elbert Hubbard. The publishers are Wm. H. Wise and Co., 50 West 47th Street, N. Y. City, and the price of the work is \$6. with eighteen months subscription to *Current Opinion*.

LITERARY NOTE

In a recent issue of the *New York World* there is an extended notice from its literary reviewer, Laurence Stallings, of a new novel. The book reviewed, which is called a "first rate thriller," is by M. P. Shiel. It is highly praised by Mr. Stallings who is a very competent book reviewer. He compares Mr. Shiel with Conrad.

It may interest our readers to know that Mr. Shiel wrote many years ago a remarkable Single Tax novel, the greatest work of fiction embodying our principles ever written. Its title is "The Lord of the Sea," which we advise our readers to get from the public library where it may be procurable. Another novel by Mr. Shiel is entitled "The Purple Cloud," an extraordinary story showing a profound knowledge of economic truth.

CORRESPONDENCE

TAXING MINERAL LANDS IN MINNESOTA

EDITOR SINGLE TAX REVIEW:

Mr. Buell's letter in the September-October REVIEW may be misleading to readers outside of Minnesota. Our tonnage and royalty tax laws are but crude measures in the way of restoring to the people their natural heritage in the ore deposits. We have a long way to travel before we reach the goal which is the ideal of all Single Taxers. Some ten years ago it was estimated that of the unimproved lands of northern Minnesota about five millions acres were State owned, ten millions government owned and fifteen millions owned by individuals and corporations. The government lands have been largely taken up by homesteaders and, by the usual process of sale and foreclosure proceedings, a large per cent. of these have come into the possession of non-resident speculators.

The State, when selling lands, now reserves all mineral rights and to this extent guards the people in their heritage to gifts of nature. But this also is the practice of the individual and corporate owners. No doubt many valuable deposits will in the future be discovered on which vast sums will be realized by the lucky owners in the way of royalties. Our present royalty tax law takes six per cent. of these values all which of right belong to the people.

Our tonnage and royalty tax laws may in time be made to work substantial justice, but at present it may be said that neither the people or the companies engaged in mining the ore are getting a full square

deal. The operators are taxed on their equipment and capital engaged in the production of ore, which tax is inevitably passed on to the consumer.

It has always been a puzzle to me how the value of mineral deposits can be secured to the people instead of being monopolized by a few individuals. Obviously this value cannot be taken in the way of an annual tax as is contemplated by the Single Tax on surface land values. I have run against this objection to the Single Tax in discussing the subject with socialists, and some times I have thought it may be necessary to handle the coal, iron and other mineral deposits by the methods of public ownership. It would be profitable, I think, for Single Taxers to consider this subject.

Also it might be profitable to discuss the matter of taxing the mineral reservations in lands when sold to actual settlers. If these reservations were taxed separately from the surface values they would either be a source of revenue to the people or they would eventually fall to the State through the operation of the delinquent tax proceedings.

The agitation for a constitutional amendment prohibiting the issue of tax-free securities ought also to be a matter of interest to Single Taxers. Is this at bottom a move to forestall the exemption of personal property and all labor products?

Long Prairie, Minn.

J. H. SHEETS.

A CORRECTION

EDITOR SINGLE TAX REVIEW:

In the November-December issue of the REVIEW, page 190, in announcing the death of Biederman du Pont and his connection with the Fels Fund, I think you are in error. This grand old man was a member of the Kentucky ranch of the du Pont family, born October 13th, 1837, and died October 16th, 1923, aged 86 years. During his latter years he managed his farm at Greenville, Delaware, and at every opportunity advocated the taking of land rent in lieu of all taxes. He was not a member of the go slow school of Single Taxers, and was Tom Johnson's original mentor in the street railway game.

The gentleman affiliated with Mr. Johnson in his three cent fare fight, and treasurer of the Fels Fund, was a son of Biederman, Anthony du Pont by name, and railway engineer by profession. The other son, Coleman du Pont, is a member of the Republican national committee, resides in Wilmington, but is not a disciple of the Henry George school of political economy.

Wilmington, Del.

WALTER L. WILLIS.

EVEN GENERAL WALKER

EDITOR SINGLE TAX REVIEW:

In connection with your reference to the fact that General Francis A. Walker's criticism of Progress and Poverty remains the most serious attempt to answer Henry George, it may be of interest to recall a passage in General Walker's argument in which he rather gleefully exclaims, in substance: "We hear a great deal from Mr. George about unearned increment but I fail to observe that he has anything to say about *unrequited decrement!*" It has always seemed to me that the passage was quite enough to prove the utter failure of Mr. George's strongest adversary to comprehend intelligently the Single Tax proposition. Mr. George's response was eloquent though somewhat pessimistic: "What is the use," said he, "of argument with a man who talks about unrequited decrement of a thing which had no value in the first place."

Wichita, Kansas.

HENRY WARE ALLEN.

HENRY GEORGE OVERLOOKED THE TORT FEASOR

EDITOR SINGLE TAX REVIEW:

When I read Jackson Ralston's clear demonstration of the curious contention that a stone dropped from the air never can reach the earth

because of contending gravitational forces of sun, moon and planets, to say nothing of the innumerable stars, I was ready to recant physics. But upon second thought am convinced that Mr. Ralston has just stumbled upon Herbert Spencer's argument receding from his earlier conclusion that "equity, therefore, does not admit property in land."

Do you suppose that this versatile Englishman had never encountered this tort feator varmint? Surely Henry George would have recanted if it had been classified during his life time.

Marathon, Iowa.

T. J. KELLY.

NEWS NOTES AND PERSONALS

THE Independent Republican, of Goshen, N. Y., reprints from the *SINGLE TAX REVIEW* an editorial on the Farmer.

A NEATLY printed little booklet is the report of the Maryland Tax Reform Association, entitled "A Year of Progress." Mr. Jackson Ralston is president, Chas. J. Ogle treasurer, and Chas. G. Baldwin secretary of the association.

THE Ohio Tax Association met January 16 and 17. The president is our friend, John A. Zangerle, who opened the proceedings with an address on Real Estate Appraisals.

MR. J. C. LINCOLN, who is ever ready to respond to calls for speaking engagements, spoke to the Unity Club of the Unitarian Church in Cleveland on December 3, his subject being Free Industry.

HERBERT QUICK, when asked by the *Chicago Daily News*, on December 8, what book he would rather have written than any other in the world, replied "Progress and Poverty," and he called Henry George "America's greatest man."

MR. BOLTON HALL's address at the Oxford Conference, "I am Only One Man," is out in neat pamphlet form.

THE Single Tax in a Nutshell by Henry George appears as an advertisement from the Single Tax Party in the *News Dispatch*, of Endicott, N. Y., for which we imagine we are to thank Chas. LeBaron Goeller, of Union.

MRS. JOHN SHERWIN CROSBY, widow of John S. Crosby, died on January 30. With her husband she was long a familiar figure at Single Tax gatherings. On the death of that moving orator she actively engaged in Democratic politics. She left the democracy to support Harding and Coolidge shortly after the nomination.

THE *Bulletin*, issued by the Manufacturers and Merchants' Federal Taxation League, of which Otto Cullman is president, is full of much interesting and significant matter. It is doing much to keep alive interest in the question among business men.

WE can with confidence add a word of endorsement to the advertisement of the book of W. J. Flacy on the last page of this issue of the *REVIEW*. It is a work that tells in the plain language of the common people the story of the way to industrial emancipation.

The meetings of the Single Tax Party Forum at the Hotel McAlpin, this city, on Saturday evenings, have been very fairly attended. On Dec. 29, W. A. Douglass spoke; on Jan. 22 Mr. John J. Murphy, former Tenement House Commissioner, spoke on The Housing Situation and

the Solution; on Jan. 19, Oscar H. Geiger spoke, his subject being A New World; and on Jan. 26, Mr. Whidden Graham took for his subject The Mellon Gold Brick.

There recently appeared in a New York paper an interview with William Osborn Stoddard, who was once Lincoln's private secretary, and probably closer to him than any living man save Robert Lincoln. He tells feelingly of his association with the martyred president. Mr. Stoddard, who has reached the ripe age of 89, lives at Madison, N. J. He has to his credit a long list of admirable books for boys. He is also an inventor of note. His son W. O. Stoddard, Jr. has followed in his father's footsteps as a writer of juvenile stories and much creditable literary work in other lines. Besides he is a Single Taxer of the genuine variety.

The *London Graphic* of Jan. 19 published a page cartoon of members of the British Labor party and among them we note the presence of Sir Josiah Wedgewood.

The Cleveland Single Tax Club is forming a class in political economy. The text book will be Henry George's Science of Political Economy.

The death of Rev. G. W. Wood, treasurer of the Fairhope Single Tax Corporation is announced in the *Fairhope Courier*. Mr. Wood had a long active career, and gave his best efforts to make the Single Tax colony a success.

Mr. Waldo Wernicke, of Los Angeles, in a recent communication tells us of the visit to his home of our old friend August Weymann, active here in Single Tax work a number of years ago. Another caller on Mr. Wernicke was Sid Evans of New York, another friend of the *REVIEW* and a Single Taxer.

Mr. F. H. Monroe, of the Henry George Lecture Association, is in the primary race for democratic nomination for Congress.

A tribute to the late President Wilson appears in a recent issue of the *Cleveland Press* from that true poet, Edmund Vance Cooke, whose poetic tribute to Tom L. Johnson engraved on the Johnson monument in Cleveland will not soon be forgotten. We give four lines from Mr. Cooke's verses to Wilson:

"Not now may any man
Measure his sweep and span.
We are too close to scan
All of the patterned plan."

The defeat of the Tax exemption measure erroneously called the Single Tax, in Toronto, was brought about largely through the liberal use of government money. Somebody ought to be jailed for it. The *Torontonian* has this to say in voicing the indignation of decent citizens:

"Whatever the merits of Single Tax may be, and we repeat that we were glad to see the measure defeated, the principle involved in officials using tax-payers' money to combat a measure to be voted on at the elections, is an absolutely vicious one, and should not be tolerated for one moment. It strikes at the very foundation of democratic government, and has in it much of the Jesuitical doctrine of "The end justifies the means."

During the campaign for the exemption amendment in Toronto one of the best speeches made in advocacy of the measure was the address of W. E. Barker before the Building Owners and Managers Association of that city. He broadened his argument to embrace a statement of the Single Tax philosophy while discreetly avoiding allusion to the proposal as a Single Tax measure.