



July—August, 1924

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

How to Raise Wages and Abolish Poverty

By G. R. Harrison

Has the Single Tax Theory Made Progress?

From The Dearborn Independent

The Commonwealth Land Party
In Many States

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LAND AND FREEDOM

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JOSEPH DANA MILLER, Editor

WILLIAM J. WALLACE, Pres. 491 Mt. Prospect Ave. Newark, N. J.

OSCAR H. GRIGER, Treas. 150 Nassau St., N. Y. City

GEORGE R. MACEY, Sec. 165 Broadway, N. Y. City

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SPECIAL CORRESPONDENTS

CANADA: Sydenham Thompson, 195 Hillsdale avenue, Toronto.

ENGLAND: J. W. Graham Peace

GERMANY: Adolph Damaschke, Lessingstrasse II, Berlin.

AUSTRALIA: Percy R. Meggy, Sydney, New South Wales.

NEW ZEALAND: Hon. P. J. O'Regan, Wellington.

ARGENTINE: Dr. Maspero Castro, Buenos Aires.

URUGUAY: Dr. Felix Vitale, Montevideo.

SPAIN: Antonio Albendin, Zamora.

DENMARK: Abel Brink, Copenhagen.

BULGARIA: Lasar Karaivanove, Plovdiv.

HUNGARY: Prof. Robt. Braun, Budapest.

PORTUGAL: Dr. Herrara y Reissig, Uruguyan Legation, Lisbon.

MEXICO: Prof. R. B. Brinsmade.

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Commonwealth Land Party Notes

FROM the time of the nomination of the Commonwealth Land Party, the Executive Committee of the party has met every Friday or Saturday afternoon at the headquarters, 3 East 14th Street, this city. Regular attendants have been Messrs. Wallace, Lowe, Bourgeois, Miller, Tracy, VanVeen. Campaign Manager Macauley has also attended when not in the field. These meetings consider the reports from the west from Organizer Robinson and from the east by Mr. Macauley.

THE Commonwealth Land Party has been greatly favored by the newspapers and the campaign for publicity has been very successful. The leading editorial from the *New York World* mentions the party and its candidates in a recent issue. The *Evening World* published the portrait of Candidate Wallace with the caption "Keep your eye on him." The *Post* of this city, of July 16, under the heading "Little Parties of 1924" also makes mention of the party.

HEADQUARTERS of the Missouri Commonwealth Land Party have been opened at 816½ Chestnut Street, St. Louis, Mo.

THE National Executive Committee of the party sent a telegram to Organizer Robinson on July 25. "Congratulations on your success in Illinois."

THE Chicago *Herald-Examiner* gives full list of Illinois electors and names of candidates for state offices.

THE NEW HAVEN, (Conn.) *Evening Register* features the arrival of Robert C. Macauley in that State, where he will work to get the party on the ballot.

THE June number of the Argentine *Single Tax Review* celebrates the Tenth Anniversary of the Argentine Single Tax League with an issue of 52 pages compactly filled. Perhaps the most practically useful of the really brilliant collection of signed articles appearing in this Anniversary Number is that by Dr. Andres Maspero Castro, in which he condenses in a few quotations from Henry George's works the essential points of his theory and policy of action. "The titles of Henry George's works," he says, "are known by many people; but the immense majority have not read them."****"Very truly has Mr. W. J. Wallace, president of the Commonwealth Land Party, said: "We do not read Progress and Poverty enough."

THE New York party has nominated William McCabe for Governor. It will not be possible to get on the ballot in this state, but the name of this old war horse can be written in by the voter.

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Current Comment

THE Los Angeles *Examiner* is a little frightened at the condition of what is euphemistically called "the real estate market," in that city. It seems, what has been for some time apparent to the intelligent observer, that the "ground hogs" have come to a critical stage in their operations—that the inevitable slump has arrived or is seriously threatening. The paper endeavors to inject a little encouragement into the situation. "Prices are standing like Gibraltar," it says. "Los Angeles real estate continues high in the confidence of the investors; everywhere investors are looking for new price levels in the Fall."

All of which is intended to be reassuring to the speculators in land. We invite the *Examiner's* attention to a little publication called *Current Conditions*, published in this city at 30 Church street. In its July number it has this to say: "One can hardly conceive that California can properly support 40,000 real estate agents; that with four hundred miles of coast line certain more or less desolate areas of Florida removed from centres of activity can properly support values ranging around several thousand dollars a 'lot', meaning approximately 100x150 feet."

Current Conditions does not see the consequences of what it indicates, but its fears are warranted and at least show a somewhat more intelligent apprehension of what is impending.

THE out-and-out Socialists are now with La Follette. Other kinds of Socialists are with the Democratic and Republican Parties. For all stand for socialism, or for regulation closely akin to it. The only party standing for freedom is the little group calling itself the Commonwealth Land party. Why not recognize this very important distinction? It is the only clear division marking off the party groups now in the field. Where, fellow Georgian, do we belong? Small in numbers as the Commonwealth Land party is, it is the only group in America today voicing the doctrine of freedom, the philosophy of economic liberty.

WE can understand why a Socialist may vote for La Follette. We do not understand why any Single Taxer can. The platform of his party is the weakest thing that ever came out of a convention, but what there is of it is socialism. Single Taxers who now favor La Follette

are making the same mistake they made when they tagged on behind W. J. Bryan, despite the protests of such men as William Lloyd Garrison. They cannot now vote for La Follette, Davis or Coolidge without stultifying themselves. But Single Taxers are peculiar in this—they are the only persons in the United States who make it a practice of voting against what they believe in!

IN his speech at the Democratic convention W. J. Bryan said: "When Lloyd George made his fight to tax the landlords he used a sentence more powerful, I think, than any other sentence that has been used in a thousand years. He said, 'Why make ten thousand owners of the soil and all the rest trespassers in the land of their birth.'" Mr. Bryan is great on sentences. It rarely occurs to him to make application of even the most "powerful sentence." And so in this case he hurried on as if it meant nothing at all. Or about as much as it seems to mean at the present writing to Lloyd George himself.

OUR English friends of the United Committee, through their organ, *Land and Liberty*, of London, commenting on the Liberal Party's late Manifesto to the voters, are bitter in their denunciation. After a reference to "credit facilities for the farmer," the Manifesto says: "Opportunity should be given for the cultivator to become the owner of his own land on reasonable terms by a system of land purchase." The Liberal party is thus committed by the signatures of Lloyd George and Asquith to the policy of buying out the landlords with public funds. *Land and Liberty* accusing the Liberals of political trickery, says:

"The Taxation of Land Values, a national tax on the value of land in substitution for such burdens as taxes on houses and improvements, customs duties on tea, sugar etc. (the "breakfast table duties"), or other taxes on trade and industry, is omitted from the Liberal manifesto by Mr. Asquith and Mr. Lloyd George. The programme, carefully worked out by the National Liberal Federation and officially adopted by the Party, is ignored. Mr. Asquith's own declarations made in speech after speech until the eve of his reunion with Mr. Lloyd George are effaced. The pledges of the party and its public pronouncements for a generation are forgotten. If this is not betrayal, then what word shall we use?"

OF course, this is betrayal. But by this time the gentlemen of the United Committee should have got used to betrayal. They have been fed up on it for some time now. But they seem rather to like it. They do protest

every now and then, but they go right ahead. The only disciples of Henry George who are not betrayed, and refuse to be betrayed, are our good friends of the Commonwealth Land Party of England.

WE are glad to welcome the appearance of the third anniversary number of the *Forum*, edited and published by L. D. Beckwith, of Stockton, California. The *Forum* is a unique publication. It is distinctively a people's paper in a very real sense. Its opinions are those of its contributors who are also its advertising patrons. Anybody can advertise his opinions at cost—no more. That is, the cost of printing and press work. The subscriptions alone constitute the editor's salary. His income is therefore not made conditional on his advertisements, nor are the paper's opinions determined, as in so many cases they are, by the advertisers. Altogether it constitutes an adventure in journalism that will be watched with interest in influential circles. Letters from well known Single Taxers appear in the columns of the anniversary number, among them being an enthusiastic endorsement from William J. Wallace, candidate of the Commonwealth Land Party for president, and many others.

Real Teachers of Political Economy

DO our readers peruse the real estate advertisements of the daily press? From time to time we have given sample extracts. These real estate advertisers are the great teachers of political economy. They have the economic professors in our colleges and universities "beaten to a frazzle." The latter always have reservations; they qualify, they state principles and then proceed to note what they think are important exceptions to the principles, so that no conclusion is arrived at and only doubt is left in the student's mind whether there are any principles at all or not. Everything is a jumble.

Not so your real estate advertisers. Now and then they leave a word to be supplied, and "real estate" is sometimes used when only land is meant. But on the whole they are, when read understandingly, very impressive lessons in political economy.

Here, for example, is a page in the *Kansas City (Mo.) Times*. One sentence reads: "Kansas City is owned by the men and women who hold title to its real estate. Theirs is a participating partnership resulting from the growth and development of the city." Here is, too, we may add, a participating partnership in every drive of every wheel of production, in the movement of every piece of machinery, in every stroke of the hammer, in every dollar of wealth that comes from the union of labor and capital. That is, of course, if by real estate is meant land. It cannot mean houses and other improvements

since these do not increase in value by reason of population and the industrial growth of the city.

It is made clear in the next sentence that land and not improvements is meant, for it says:

"Where ground for business future is offered at lower prices than similarly situated property (by which is meant land again) in cities of equal size, where leaseholds can be purchased on a lower basis, where adequately protected freeholds offer safe and profitable estate building investments ***** opportunity beckons."

Then this advertisement goes on to say, "Lots that sold for a few hundred dollars after the Civil War today earn over \$50,000 a year net. But the rise of such centers as at Thirty-first street and Troost Avenue are of the last two years."

But this advertisement has a touch of humor. We have seen nothing quite so good as this:

"The man who will study in the classified columns the property offered for sale, making independent investigations, in a few months will have a good foundation in real estate values. Merchants and professional men have thus found in real estate not only a chance to make money, but a field of recreation. The subject of real estate, followed as a leisurely sideline, has the fascination, minus much of the risk, of games of chance. It strengthens the imagination and leads to a sympathetic understanding of the basic structure of the city."

The humor of this is in the words, "sympathetic understanding," "leisurely sideline," "strengthens the imagination," etc.

The advertiser is right, however, in the statement that this kind of investment has the fascination minus the risk of games of chance. For only one side can win; the producer must lose, for the dice is loaded against him.

The Political Chaos

COMPARED with the political situation in the United States Chaos is a quiet and orderly arrangement.

Compared with the political insanity that rages Bedlam is a sanctuary for the reasonable and sane.

A great party met in this city to nominate a candidate for president and succeeded after taking over a hundred ballots, which broke all known records. Cheering to the echo the denunciation of one man placed in nomination as representative of the privileged interests, it thereafter selected him as its candidate amid loud cheering. The man who had denounced him, placated by the nomination of his brother as this man's running mate, said the nomination was perfectly satisfactory! He is now heartily for the man he denounced.

Then another convention met and nominated La Follette. Though a platform was adopted it was declared that "La Follette is a platform in himself." The communistic element had already broken away and nominated a ticket of their own. But what is particularly amusing,

the Committee of 48, which had worked for La Follette's nomination, watched their forces drift away and nominate another ticket! That delightful amateur politician, J. A. H. Hopkins, saw his famous set of principles, embodied in three planks, on which he fatuously believed that the "reform" forces of the country could be united under La Follette or Borah, or almost anybody, utterly ignored, and a new platform submitted to the voters. La Follette being "a platform in himself"—which fact Mr. Hopkins had forgotten in his laborious modelling of a platform for La Follette to run upon!—statements of principles need not concern him. In fact, any old principles will do, if they are sufficiently vague. Mr. Hopkins made a wry face, but stood up bravely and said, "I am for La Follette." All was lost save honor, so it did not greatly matter.

What was left of actual following of the Committee of 48 from the awful fiasco at Chicago four years ago, and the wreckage of which movement had been gathered together for the construction of a hastily improvised raft for the shipwrecked, had now finally drifted out to sea, and Captain Hopkins was marooned. The Committee of 48 has now probably disappeared forever.

In all this there is a lesson. No coalition of the electorate is possible where attempts are made to satisfy everybody. In this way nobody is satisfied. The most any party can do is to state its principles, and if these principles be sound, wait for recognition which will come in the fullness of time. There is no virtue in third party making, and no reason why we should form a third party in order just to have one. Nothing is needed less than a party if it have no better reason for being than the desire of certain people to form it. But it has seemed a passion with Mr. Hopkins. He dreamed a vision of the discontented and disaffected affiliated into one great party that should threaten the existence of both old parties. But to what end? How to do it, and what to do with it when he got it, would puzzle more sagacious politicians than the leader of the now defunct 48ers.

The Party Platforms

THE Platforms of the parties are the usual kind of platforms. They mean nothing and are meant to mean nothing. Herbert Quick says of the two parties: "There is no issue between them. No matter what either of them say, they are exactly of the same piece."

Small wonder William Allen White is impelled to say in the *New York World*:

"The party system in this country is merely a mechanical device by which we hold our elections and cast our vote in two receptacles of about the same size and character. The fact that a great National Convention could hold itself in session for thirteen days without raising an economic issue shows what a joke the party system is. It will persist because we have no other device."

The Republican platform is non-committal on everything that might be made an issue. But under the head of Conservation it says:

"The natural resources of the country belong to all the people and are a part of an estate belonging to generations yet unborn."

We wonder where they got this. It is a good Single Tax doctrine. It applies in this case, of course, to natural resources not yet given away. But it will do even if the framers of the plank didn't know what it meant; and they probably didn't.

The La Follette platform is not a whit better than the others. Heywood Broun, the brilliant columnist of the *New York World*, pokes good natured fun at it. Its phrases are "glittering generalities," the applications of which are lacking. It was in anticipation of what would happen at the Cleveland convention that W. J. Wallace, leader of the Commonwealth Land Party and its candidate for president, recommended that none of the members of the party attend or take part in that convention. And he added:

"No really important issue will be discussed at this convention. These are the same men who in the past have favored the income tax and socialistic schemes for the regeneration of society. They are as much to be shunned by the voter who looks for any real economic reform as the two old and discredited parties. The Cleveland convention, judging from its component parts and the character of its leaders, is certain to repeat the fiasco we witnessed in Chicago in 1920, when the Committee of Forty-eight was swallowed up by the Communist element."

War and Its Prevention

WARS between nations are the manifestations of the civil war which, due to unnatural causes, rages in society. The divorcement of man from the land produces a suppressed state of civil war within the nations which overleaps the national boundaries. With the natural opportunities monopolized or held out of use, men's minds are rendered anti-social by the struggle for the means of livelihood. They are prone to look upon the more fortunate of their fellows as their enemies, hence the encouragement of predatory nationalism by those who have nothing to gain from aggression, but everything to lose. Man is naturally a cooperative, not a warring animal, but unjust institutions conflict with this instinct and prevent its beneficent operations.

Today we find the whole world in upheaval; we are witnessing the failure of what we call civilization. Why blink the fact? We must build anew, and on new foundations. Our institutions are worn out; they no longer answer the purpose of human happiness and human progress. Indeed, what is threatened is the utter collapse of all we hold most precious and the relapse of mankind into hopeless barbarism.

To save mankind, to end wars, to steady this tottering civilization of ours, one thing must be done as the first necessary step. Let each nation declare that on a given date the values attaching to land be appropriated in lieu of most of the taxes now levied. The details of this change in the system of land tenure need not trouble us here, since the method would differ in different countries.

Is the solution of this world problem indeed so simple? asks the inquiring reader. Simple as Justice; but amazingly complex in the results that would ensue.

Let us try to picture it. The settlement of all foreign debts and indemnities, not immediately, of course, but in a measurable period—the end at least in sight for final settlement out of an enormous social fund, increasing rather than diminishing, adding not a tittle to Labor's burdens, but on the contrary relieving it of all taxes that now hamper its operations. Capital alike free and finding a tremendously new strength in freedom. All natural opportunities made free to use on the payment only of an annual rental measured by site or content value. Wages mounting, and mankind free at last from the exactions of landed privilege, and all those subsidiary privileges which rest on land monopoly.

Here at last is removed every incentive to war—for every natural resource in every country is now people-owned, and the absence of tariffs now enables all mankind to share in the bounties of the Creator—"the land which the Lord thy God giveth thee."

With this new civilization would rise a new concept of political democracy born of economic democracy. The old diplomacy would then be at an end. No longer could the workers be organized and massed for war—slaves, no longer they could not be thrown en masse by Kings, Kaisers and Presidents against the peoples of other nationalities similarly free and enfranchised. The old order would have disappeared, never to be restored. With it would go the old animosities, the international jealousies over foreign possessions, the quarrels over the bounties of the earth that were meant from the time of creation to be shared by all mankind.

Nations would continue, nor would the spirit of nationality be deadened. Mr. G. Lowes Dickenson is mistaken in attributing wars to the spirit of nationality, though right in the derivative notion that they spring from the greed of territory. Nationalism would live and thrive—the so-called "internationalists" are as far afield as others who fail to recognize fundamental causes. Patriotism is an indestructible quality of the human mind. Most men love their country and they are right in so doing.

Nor are we disposed to condemn the patriots of a country who scheme for territorial advantages for their own people. While the system continues it is idle to ask them to do anything else. In a world where the great natural resources are held out as prizes for a general scramble, he who, placed in a position of power, should let these prizes fall

into the hands of other nations, would be recreant to his duty. So we have all the evils of modern diplomacy culminating in wars, and a world in chaos.

That the masses of the people of a nation profit very little by any addition to territory as a result of conquest is a phase of the question only dimly perceived. No one benefits in the end by this denial of justice, since it is the nature of injustice that it profits no one. The prizes are for the Lords of Privilege whom the masses serve, and the workers profit only as they can wring concessions from capital, which in turn is also at the mercy of Privilege. And even for Privilege there is no security, for with the growing unrest internal revolutions are bred which menace those in high places. Government is corrupted, society enervated, and individual probity weakened by this stream of unearned wealth flowing into the coffers of Privilege as the fruits of civilized pillage.

Patriotism under a system in which the God-given bounties of Nature are the property of mankind would resolve itself into a spirit of emulation altogether beneficent. Who among us would not wish, if the remedy for a distracted world advocated by Georgians is the solution of the last great social problem of mankind, that it should be America, *our* country, that might lead the world? How the soul is thrilled at the thought that America, the hope of mankind, might be the first to proclaim that a new civilization is at hand, that this earth of ours, over which men war and kill one another, is the common property of us all, and that the solution of war, of all the world problems now darkening the horizon, and sorely perplexing governments and rulers, may be solved by the simple and sovereign remedy:

THE APPROPRIATION OF THE ENTIRE RENT OF LAND FOR PUBLIC PURPOSES BY THE NATIONS OF THE EARTH.

SPEAKING of the "capital levy" proposed by the British Labor Party Theo. H. Price says in that excellent periodical, *Commerce and Finance*:

"As in Great Britain the rich are enormously outnumbered by the poor there can be little doubt as to how the question will be decided if it is submitted to a popular referendum. Therefore it is not surprising that the statement quoted has caused great concern among the more thoughtful members of the capitalistic minority on both sides of the Atlantic.

Its import is not generally appreciated as yet but that it is destined to become a major factor in the economic complex of all democratic communities there is little doubt. The same thing may be said of the Single Tax movement in this country. Recently reorganized as the "Commonwealth Land Party" it is finding its opportunity in the growing dissatisfaction with the income tax and it is announced that its candidates for president and vice-president will be on the ballots of thirty states at the coming election."

How To Raise Wages And How To Abolish Poverty And The Fear Of Poverty

HENRY GEORGE when he published his era-marking book, "Progress and Poverty," gave us the outline principles and left us to put in the details and shading.

We base all our arguments upon human rights, therefore it is necessary to examine what and where human rights are.

We may consider "Human Rights" to be concessions each of us must make to the individuality of every other person, demanding from each, in return, that we be granted the same consideration.

For it is apparent that if we each claimed to be free to do as we wished, without consideration for our fellow occupants of this world, we should each be a nuisance and a menace to our fellows; but we are all conscious that those around us must be more or less considered, and we incline to protest and retaliate when the actions of those around us cause us hurt or fear.

If the above is a definition of human rights, we may enumerate some of those rights as that (1) "We each have a right to be upon this earth"; (2) That "none have greater right, none less, than others to be on the earth"; the right is an equal right; (3) that "Each has a right that he shall not be hurt by his fellow"; (4) Each has an equal right to the *Free* use of the materials of which the earth is composed and of the forces which move it; (5) "Each has a right to the sole *use* and *disposal* (ownership) of any 'usefulness to man' which by their exertions they may attach to any of these raw materials"; (6) Each has a right to Life, Liberty and the Pursuit of Happiness"; in other words, "A right to do as they will, bounded *only* by every other person's *equal* right to do as *they* will.

If *we*, as a community, or as individuals, transgress those rights, *we*, as community or individual, will suffer (it is because, as a great world community, we *are* transgressing some of these rights that we are suffering poverty, war and much disease).

Our effort must be "to cease to do evil, learn to do well"; to cease to transgress these "Rights of Man." We must, therefore, examine how and where *we*, as a community, fail to harmonize with these "Natural Laws" or "First Principles."

Our greatest trespass against human rights is due to a convention which has evolved, by which governing bodies sell to some people a privilege to hold portions of the earth's surface against use by their fellows; the privilege of selling to their brethren *their* permission for those brothers to use the earth.

This privilege is sold as "The Fee Simple Title to Sites." It is the certificate that an annual "Fee" or "Feu," instituted by the Norman King, William I., has been com-

mutated by a single payment. It is really "The Fee Single," to take the place of the annual fees or feu.

But governing bodies are bound, equally with individuals, by the moral law—they must have regard to the Rights of Man.

No man, no governing body, or other collection of men ever had the *right* to sell immunity from the annual payment of that annual feu or fee. It is the natural source of revenue for civilized communities; it is the value to the users of sites of all the advantages made by Man (it is every man's right to freely use all the advantages made by Nature); it is the value of roads, railways, shipping, all the services of our fellows in holding in shops and stores, stocks of the things we are likely to want; all the services in distribution by the carts of the baker, butcher, milkman, carrier, etc., and is high where these services are many, low where they are scarce, absent where they are not.

These services are continuous and must be paid for continuously, say, in the year in which they are enjoyed. No payment, large or small, made a thousand years, or even one year, ago, can be recognized as freeing a man and his heirs or assigns (as the lawyers say) for ever, from paying to the community for these continuous and increasingly valuable services.

This fee simple title was instituted in the second or third century from the Norman's advent, which was during the Sixties of the tenth Century (1066 if I remember right), and many sites have paid no annual feu since to governments.

The fee simple title, being an immoral transaction, has no standing before the moral law, cannot prevent *us*, the people, from beginning at any time to take for public purpose this naturally provided fund (now being collected by the "Private Landlord," plus cent. per cent. more). But in Australia and in many other parts of the world, we have already begun to take it. Queensland, N.S.W., S. Australia, New Zealand, S. Africa, U. S. A., S. America, Canada all are taking more or less of their Local Government funds from this source, and Australia is collecting a so-called "Land Value Tax" from all who hold title which would sell for more than £5000, and increases in amount according as value of title increases; but it is imposed as an arbitrary tax, and is against the Georgian principle; but it is easy to cut off the exemption and increment and make it apply to all sites, when it would be according to our principles.

THE EVIL OF THE FEE SIMPLE

Since those holding the fee simple title to the usable sites, helped by the governing bodies which control the lands of the various states and countries (which bodies carefully keep the land not yet fee simpled from use by the people), can withhold permission for the land to be used, their permission becomes a very valuable article of trade,

and they sell that permission only at the highest competition prices.

Henry George, in his "Progress and Poverty," shows how the value of the "Landlord's" permission to use the earth increases. (1) With the increase of population (both in the whole world and in the vicinity of the land the subject of the permission). (2) With the increase of security to life and property and the comparative prosperity of the community, generally called "Progress."

It has become recognized that the best investment of any savings we may make is to buy title to some site and hold it for an increased price, and generally the competition of would-be investors raises the price or title above the price the mere user could pay and make a living out of it, and continually the would-be user is called upon to pay higher and yet higher prices for title to sites—or go without.

But the price of title to sites for use ever must be paid for in the prices of services or products sold off the site. The price of every commodity we buy is built up of *all the costs* of its production, all tools to landlords, all wages, all taxes which have been paid, directly or indirectly on account of the product from its earliest stages must be paid by the ultimate consumer of any commodity.

See what goes to the private landlord in the case of, say—a box of wooden matches. The timber comes from the land and pays "Royalty." The timber is cut at a mill or factory (toll again). There are products of the sulphur mines and of phosphate rock and of mills which prepare phosphorous and other chemicals used; paper for covering the boxes; printing ink, which is made up of many products; toll for sites of factory, warehouses in many lands, wharfs, jetties, shipyards, retailers' shops, etc., each carrying its share of toll, wages and taxes, and on the average, we find that prices of goods may be divided more or less equally into those three items.

But if the earth does not belong to Man, if every person has an equal right to freely use it, what right has the private landlord or even governing bodies to charge us toll for their permission to occupy or use it.

The only reason for taking taxes is that the *real* source of revenue for a community, the value made by its governing bodies by making roads, railways, etc., is paid to the private landlord for *his permission to use the earth*, and we pay him *double* as much as the community could collect if it took the annual rental value of sites held by users (none but *users* would hold sites if they had to pay the *full annual rental value* for them and none would hold more than they needed).

The sum we would thus pay would be far less than we now pay in taxes; but much more of it would reach the public treasury.

THE EFFECT ON WAGES

The great reason of low wages is that under the present system there is not work offering for all. There is always

the "Jobless Man at the Gate." When there is a job for *every man*, when the jobless man is wiped out, wages will rise.

At present prices of goods are, on the average, made up of three items. Let us show it graphically by a pile of 3 bricks. Let the height of the pile represent prices. On the ground is "Toll" taken by the private landlord. Above it rests the brick "Wages," and on it the "Taxes" taken by governing bodies, because the fund which belongs to all. "The annual Rental Value of Sites," is collected, with large additions, by private people instead of the Public Treasury.

TAX	PRICE
WAGES	
TOLL	

But suppose that we change this, and take the **WHOLE** of this value (the value of roads, railways, public services, the services of our fellows in gathering stocks of things we want, where we want them—all things which make life and living brighter and easier—all are to be found in the selling or letting value of the privilege of the site.

The Public Treasury will be able to collect the **TRUE ANNUAL VALUE** of each site. The landlord collects twice as much because he has monopoly of the unused sites, quite cent. per cent. more than the *true* Annual Rental Value.

Only half of what the landlord now takes would go into the treasury, the other half has been torn from **WAGES**, and would at once go back to wages, and both toll and wages being each one-third of prices, this would raise wages by 50 per cent.

— WAGES —	PRICE
T. A. VALUE	

But with this fund in it the treasury would be full, and there would be no need for **TAXES**, and we would not permit ourselves to be taxed.

But taxes constitute about one third (at least) of prices, and to cut them off would be to reduce prices by one-third, leaving them only two-thirds of what they are at present.

Reducing the prices one-third would make the buying power of money greater by half; one shilling would buy what *eighteenpence* would now purchase.

Increasing buying power of money would be *raising all wages and incomes* in that proportion, fifty per cent., and as the difference between the true annual value and the landlord's toll would raise them by half, this second half would raise them to *double their present buying power*.

Then larger buying power in the hands of the community would be at once followed by larger demand for *all the things folks use*, houses, furnishings, clothes, foods, sports, cars, and hosts of other things. This would set to work *all the present* unemployed, and would bring back into the home thousands of wives, daughters and sisters of men whose incomes would then permit them to keep these at home from industries. These things would raise the already raised wages.

Men would then be able to *choose* their occupations. There would be movements of men from lines in which they had been, more or less, forced to work, into the lines of their choice; from shops of other people to shops of their own, from city to country, and from country to city; from the less desirable to the more desirable occupations,

Instead of men having to fight a way through crowds of applicants for a job, there would be several jobs chasing each man. The true wage of labor—"THE WHOLE VALUE OF THE PRODUCT"—would be the scale of payment. Prices would be built up of WAGES ONLY. An eighth or tenth of price would be the wage of the community, "THE TRUE ANNUAL VALUE OF SITES;" the rest, THE TRUE WAGE OF LABOR:—

PRICE OF GOODS	LABOR'S WAGE
	COMMUNITY'S WAGE

G. R. HARRISON.

The Real Source of A Boss' Wealth

MR. MURPHY'S wealth was often a topic of discussion among his friends. He had business interests of importance but was secretive about his private affairs. Those closest to him believe it will be found that he died possessed of only a moderate fortune. He made many men rich by giving them advantage of his knowledge of forthcoming political developments which would react on real estate values by reason of public improvements. Whether he profited to any extent by his foreknowledge probably never will be known. Lawsuits in which he he figured over money matters disclosed that he was not a very astute business man.

—N. Y. World

"UNDER all forms of government the ultimate power lies with the masses. It is not kings nor aristocracies, nor landowners nor capitalists, that anywhere really enslave the people. It is their own ignorance."

—HENRY GEORGE.

Has The Single Tax Theory Made Progress?

(Joseph Dana Miller in *Dearborn Independent*. Reprinted by permission.)

WHEN Henry George died in 1897 at the close of a dramatic campaign for mayor of Greater New York, it was felt by many that the progress of the cause to which he had given his life, and in the advocacy of which he was so impressive a personality, had suffered a serious interruption.

The years immediately succeeding must have seemed to justify such impression, for a period of inactivity followed, and the Single Tax ceased to be talked about as it had been in the lifetime of the author of *Progress and Poverty*. But the persistence of the agitation was nevertheless a fact, and its revival has kept it constantly if not prominently before large numbers of the people in almost every country.

What is the essence of that teaching? It is that the rent of land, or land value, belongs to the people and should be taken by the taxing power in lieu of all taxation on improvements and other products of labor. What progress has been made in the carrying out of this principle in legislation?

DENMARK

Perhaps no event in the direction of the Single Tax has been more notable than the new law enacted by Denmark on August 4, 1922, taxing land values for national purposes at the rate of one and five tenths mills. Heretofore there has been a tax on land and building, (the ordinary real estate tax) of one and one tenth mills. Improvements worth less than ten thousand Kronen (about two thousand seven hundred dollars) are now exempt from this tax; while improvements in excess of that value are taxed only one and one tenth mills, the same as before the new law. So the tax on the higher priced improvements is now approximately only two thirds of the rate that is levied on all land values.

Denmark is the first country in the world to apply a national land tax, and with its exemption feature this act is therefore the nearest approach made by any nation as a whole toward the Single Tax. The government which passed this bill for national taxation has announced its intention to enact legislation for local purposes in which similar discrimination will be made between land values and improvements.

It has been thought that the farmer constituted the greatest bulwark of defense against any proposal for the taxation of land values. But it is to be noted that Denmark is a country of small farmers, and that the greatest organized force working for this reform was the band of 120,000 small cultivators who have been demanding this

legislation in their conventions since 1902. For twenty years the resolutions passed at these conventions have been a bold embodiment of the Single Tax philosophy, and on this they have based their demands.

Turning now to our own country, there is today perhaps in every state in the Union, and certainly in the greater number of them, a larger proportion of land values taken for public purposes than at any time in our history.

NEW YORK

Let us now take some of the states in which the more notable instances of progress may be indicated. Twenty years ago during the administration of Mayor Low, real estate assessments in the city of New York were put on a full value basis and for the first time vacant lots were assessed for what they would bring, "as between a free buyer and a free seller." Later the tax department of the city had as its president the Hon. Lawson Purdy, and during his incumbency the tendency was to take an ever-increasing amount of land value through the strict and honest appraisal of the very valuable land of New York—the most valuable land in the world save in London.

In September, 1920, confronted by the severe housing shortage, the lawmakers of Albany borrowed a leaf from the book of Single Tax and passed a permissive act by which new dwellings might be exempted from taxation for a period of ten years. New York City and six other cities of the state immediately availed themselves of the permission. Of course, there is little in common between the Single Taxer's proposal to take all the rent of land, or even as much of it as is needed for government expenses, and a measure which seeks to relieve the housing shortage by the exemption from taxation of new dwellings. Still, Single Taxers were encouraged by the practical recognition of so much of their teachings, and were glad to welcome an illustration in the great city of New York of the stimulus afforded to one great industry by decreasing the tax burdens.

The effect of this exemption has been marked. *The Real Estate Record and Guide*, of New York, is authority for the statement that "more construction is now under way than ever before in the history of the city." Reports of the superintendents of the building bureaus show that on June 30, 1922, there were under construction in the city of New York 7,504 one-family houses, 6,366 two-family houses and 998 apartments to accommodate 23,791 families, a total of accommodations for about 40,000 families, capable of housing the entire population of a city the size of Atlanta or Omaha. These totals do not include dwellings built as a result of the stimulus of tax exemption and completed after assessment day, but before June 30.

PITTSBURGH

The Pittsburgh half rate on improvements, which was inaugurated with a ten per cent. exemption that has now reached forty per cent. and is to continue until a fifty per

cent. exemption is reached, is another notable experiment on Single Tax lines. The Pittsburgh Chamber of Commerce and the Allied Boards of Trade of that city have given it unqualified endorsement.

NORTH DAKOTA

North Dakota in 1917 provided for the assessment of land at thirty per cent. of its value, and improvements on farm land at five per cent. of their value, which would result in such improvements paying only one-fifth of the tax paid by land of similar value. Cities were permitted to adopt a similar plan if they choose. In 1919, however, a new law was enacted providing that land, railroads and other utilities and business buildings should be assessed at one hundred per cent. of their actual value; buildings used for homes on city lots, live stock, personal property and farm machinery generally, to be assessed at fifty per cent. of value, while farm buildings and improvements are exempted entirely.

MINNESOTA

In other states there have been advances which have passed almost unnoticed by press or persons outside those states. Minnesota is a case in point. From 1881 to 1897 the valuable iron mines of that state paid nothing in taxes for local or state purposes. But in the latter year these lands were subjected to taxation by unanimous vote in the house, and only four negative votes in the senate, despite the efforts of a powerful lobby. Since then they have paid several millions for schools, roads, township, village, county and city improvements. In 1921 the legislature passed another bill that will give to the state an additional four million dollars—all land value, no tax on capital or mining operations, but just the land value in the ore.

CALIFORNIA

Mention should not be omitted of the method by which the maintenance and operation of the irrigation systems in California are paid for. The irrigation law of that state as originally adopted provided for the taxation of both land and improvements. But in 1909 the law was amended limiting assessments in all new irrigation districts to land values only and permitting the five irrigation districts then existing to adopt the new system by a majority vote of the resident land holders. Today more than 1,500,000 acres of California land located in the most fertile valleys and the richest section of the state, is operated under the Single Tax system. This is so extensive an application of the principle of land value taxation and exemption of improvements (the Single Tax) that it deserves more attention than has been given to it.

CANADA

Crossing the border into Canada, we find that that country has made many important advances toward the

Single Tax. In 1911 the city of Vancouver, British Columbia, abolished taxes on improvements. This was heralded far and wide as the Single Tax in operation. Of course it was not. The low taxes on land values still permitted speculation in land, and exemption of improvements caused a building boom which further increased land values. The war called for additional revenue, and the Vancouver council then resorted to the taxation of improvements, though a partial exemption still continued.

The Vancouver experiment has been pointed to as a failure of the Single Tax in practice. But this is a superficial view of what was done. The building boom that resulted from the exemption of buildings was, in fact, a demonstration of the stimulus given to industry by the removal of tax burdens. Had there been any real knowledge of the effects of this mode of taxation, or any disposition based upon such knowledge to make an adequate trial of the system, the result would have been different. As it was, it left us with no available data on which to base conclusions.

But happily Canada did not need such evidence. The city of Edmonton had already made somewhat halting advances toward the same system; Victoria has abolished all taxation of improvements; the smaller cities of Alberta province, Medicine Hat, Alberta and Lethbridge, entirely exempt improvements and levy taxes for local purposes almost entirely on land values.

Municipalities in Manitoba obtain their revenues mainly from a tax on land values. In Winnipeg land is assessed at full value, and improvements at two-thirds value. The cost of its water supply, more than \$15,000,000, is made up by a special tax on land values.

In Alberta and Saskatchewan provinces the rural municipalities derive all revenues for local purposes from land values alone; the towns, cities and villages derive some revenue from improvements, but mainly from land values.

The principle of the Single Tax has been recognized in levying taxes for purely provincial purposes. Manitoba exempts farm stock and improvements; Saskatchewan levies an "unearned increment" tax; Alberta, in its first charter, provided for a general tax on land values to the exclusion of improvements, but modified by business and income taxes. These last have been abandoned, leaving the land tax to provide the necessary provincial revenues.

When the war came, and new sources of revenue seemed to be needed, there were instances of the return to the taxation of improvements. But these were not many or important. And in no case was the full assessment of improvements restored. That system is dead in Canada. The whole course of her legislation is heading toward the complete liberation of industry, and Single Taxers of the Dominion believe that the goal to which they are traveling is almost within hailing.

AUSTRALIA

Looking toward Australia for examples of Single Tax progress, we find Sydney, with a population of 800,000, and called "the New York of Australia," comes first in importance. This city wholly exempts improvements, nor is there any tax on personal property.

In Queensland since 1902 the policy of land value "rating" has been in full operation; in South Australia in thirteen municipalities for about ten years.

NEW ZEALAND

The movement in New Zealand received its early impetus from Sir George Gray, first Governor of New Zealand and one of the most remarkable men of the century. Sir George was deeply impressed on reading "Progress and Poverty," and he fathered legislation designed to prevent land speculation. Succeeding administrations repealed much of this. Graduated land taxes intended to break up the great estates were only partially effective, since "dummy holders" were easily substituted.

In its local taxation, however, New Zealand has made the greatest strides toward the Single Tax. More than 167 local authorities "rate," as they say, on land values.

ARGENTINA

The Argentine is one of the few countries where the Socialist leaders accept the Single Tax as the basic reform the settlement of which is regarded as a prior condition to the development of any plans for a reorganized society.

In the province of Cordoba, in the Argentine, the bulk of the state revenue is collected from a land value tax. For many years the "real property tax" in Uruguay outside of Montevideo and other municipalities, has been levied on land values exclusively. In Montevideo an admirable system of property valuation exists under which land values and improvement values are kept distinct. Under the late government a bill was brought in with official support exempting improvements entirely. The present president is credited with the intention to revive this proposal.

BRAZIL

The state of Rio Grande do Sul, Brazil, claims to have been the first instance of the municipal Single Tax in operation in South America. Exemption of improvements exists in the city of Garibaldi, in that state.

The state government of Sao Paulo, Brazil, has initiated at the request of the Sao Paulo Agricultural Society, the study of the methods of assessment and taxation of land values in Uruguay, with a view of adopting measures necessary for the shifting of taxes from improvements to land values exclusively. The president of the state of Sao Paulo is a Single Taxer.

TRANSVAAL

In the Transvaal, in South Africa, land value taxation has prevailed in most localities since 1916.

GERMANY

It should be noted that the new constitution of the German republic declares that "All the increase in land values not due to the expenditure of capital and labor must be used for communal benefits." This clause, going beyond a merely permissive declaration, is the first instance of such a statement in the organic law of any nation. No step has yet been taken to make this declaration operative.

I have purposely made this article a record of achievement. The time when the entire rental value of land will be taken for public purposes may be yet a long way ahead, but events are crowding one another and nearly every country in the world is making some favorable gesture toward the principle.

(Through the generous gift of Mr. Harry H. Willock, of Pittsburgh, we are enabled to offer this article in pamphlet form for free distribution in quantities on the payment of postage alone.—Editor LAND AND FREEDOM.)

Shall There Be Another International Conference?

IN view of the great importance of The International Conference on the Taxation of Land Values last August in Oxford, in calling general attention to our ideas and strengthening international cooperation for freedom and justice it has been suggested by different parties that these international gatherings be continued.

At the conference in Oxford it was proposed by Senor Antonio Albendin from Spain, that the next conference should be held in Copenhagen, 1926. The delegates were in sympathy with that proposal, and the Danish conveners appreciated the honor and promised to bring the proposal before the friends in Denmark.

Such a great undertaking as an international convention, however, can only be carried on by strong and united cooperation and careful preparation. Therefore the delegation has secured the support of the different Danish organizations working for the taxation of land values or the collection of the economic rent of the land, namely:

The Danish Henry George Union (den danske Henry George Forening) the Danish Smallholders Organizations, (de samvirkende danske Husmandsforeninger), the Christian Social League (kristeligt socialt Forbund) and the League of justice (Retsforbundet). Those organizations were in hearty agreement with the proposition and desired to aim at having the conference already in August 1925, as that time was considered most opportune for the cause in Denmark.

The four organizations named appointed a committee to make the preparatory arrangements.

In behalf of those organizations we wish to communicate with our friends and cooperators singly or as representatives for their respective organizations and put to you the following questions:

1 Does your organization intend to send a delegate to the third international Conference on the Taxation of Land Values to be held in Copenhagen 1925 or in 1926?

2 Does your organization wish to participate in a financial guarantee in order to secure the considerable expenses incurred by such an undertaking?

3 What time do you wish the Conference to be held?

4 Would you kindly inform the Secretary of other existing organizations in your country, which also work for the taxation of land values and from which participation in the Conference may be expected?

If the Conference meets with general approval and the necessary accession is secured, it is supposed to last 8-10 days. Part of the time will be used for lectures and discussions, and part of it for excursions to places of interest to the delegates.

The committee suggests, that each country by itself ought to appoint its official speakers and after the opening of the Conference an international committee is to be elected, which is to conduct the proceedings of the Conference.

With faith in our cause and hope for its victory for the benefit of the suffering humanity, we greet you as friends and co-workers.

INGENIOR F. FOLKE, President of the Henry George Union.

REV. CHR. NORLEV, Secretary of the Christian Social League.

M. HENRIKSEN, Secretary of the Danish Small Holders Organizations.

FRU SIGNE BJORNER, Vice president of the League of Justice.

ABEL BRINK, The Secretary of the Conference.

H. A. Clausensvej 25, Gentofte, Danmark.

From The Condition Of Labor

WE propose leaving land in the private possession of individuals, with full liberty to give, sell, or bequeath it—simply to levy on it for public uses a tax that shall equal the annual value of the land itself, irrespective of the use made of it or the improvements on it. And since this would provide amply for the need of public revenue, we would accompany this tax on land values with the repeal of all taxes now levied on the products and processes of industry, which taxes, since they take from the earnings of labor, we hold to be infringements on the rights of property.

This we propose, not as a cunning device of human ingenuity, but as conforming human regulation to the will of God.—HENRY GEORGE in his Answer to the Pope.

At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

A reader of this department sends us from Houston, Texas, the following:

The Re-discovered Continent

A book of verses underneath the bough—
A loaf of bread, a jug of wine—and thou
Singing beside me in the wilderness!
Ah! Wilderness were Paradise enow.

THE RUBAIYAT.

But someone claims the land beneath the bough—
Though God created it, 'tis "his'n" now—
And you shall quit your song and get to work
To pay him rent, or there will be a row.

But if we show the sense that God gave geese,
And vote the single tax, this graft will cease,
And Lo! A re-discovered continent
Opens her arms to Industry and Peace.

PETER SPEN.

As bearing upon the contention made in this department that novel economic changes are taking place in Russia which have received scant attention as yet, the following, taken from the monthly review of Russia in *Current History* for July, 1924, is of interest. Professor Alexander Petrunkevitch of Yale University, who writes these articles on Russia, says that until recently the method of taxation was a cause of discontent on the part of the peasants. The Government had long been aware of this, but had not known how to meet the difficulty. We quote: "It has now decided upon a Single Tax for all landholders, but with a sliding scale and an elaborate system of categories. From now on payment will be entirely in cash. (It was at first in kind and later partly in kind and partly in cash.) There are three categories of land acreage, nine categories of harvest and twenty-five categories of localities. Special charts have been prepared for each locality for the computation of the tax. The principle of taxation has been worked out with great care and in great detail, and Soviet officials expect much from the new law and look upon it as a real achievement." We trust that readers of LAND AND FREEDOM will remember Horace Wenzel's prize of \$25 for the best contribution bearing upon this question of the Single Tax in Russia.

* * * * *

THE WRATH OF LATONA

LAND PLAY IN TWO ACTS, A PRELUDE AND AN EPILOGUE

CONTINUATION OF ACT I

BION. Welcome again, Neocles. You will not object to our remaining here in the shade?

GLAUCUS. (Coming forward.) The heat is oppressive—delightful idea!

NEOCLES. (Turning.) Hold your mouth, will you! Speak when you're spoken to! (To Bion.) I should be glad to take up with you, excellent Bion, the matter that has brought us together today.

BION. Will you kindly outline the transaction, as proposed by yourself to the Council? I shall then see if it is clear in my mind.

GLAUCUS. (Breaking in.) We suggested to the Council—and I was instrumental in wording the petition—that—

NEOCLES. (Scowling.) You were not.

GLAUCUS. That this property here—

NEOCLES. How dare *you* claim—you greedy hanger-on—you miserable sponging parasite—

GLAUCUS. (Undisturbed.) Your worship must remember the circumstance. Let me relate it to his excellency.

NEOCLES. Shut up! Silence! Or I'll send you flying down the hill!

BION. Gentlemen, I pray you cease this controversy. I will myself try to state the facts, as I understand them. Correct me when necessary. Some time ago you placed in the hands of the Council of our beloved little city—

GLAUCUS. (Again breaking in.) And a city, I may say, destined to become the metropolis of Lycia, a city whose fame will reach from Egypt to Babylonia and from—

NEOCLES. There you go again. Cease talking, you infernal windy chatterer!

BION. You presented a petition in which you proposed to purchase from the city, for a sum to be determined by the Council itself or by commissioners, a certain tract of territory, including fields, woods and water-courses, contiguous to this locality and including this very sheet of water. Am I correct?

NEOCLES. Most correct, your excellency.

BION. You sought to gain first the assent of the Council, and then the appointment of the commissioners to appraise the sum to be paid.

NEOCLES. Correct, your excellency.

BION. You produced a map or sketch of the region in question.

GLAUCUS. (Searching for and taking a tablet from his pouch.) A copy of which I have here.

BION. That is unimportant now. You also stipulated that these roads (indicating the two highways) might be diverted to some extent from their present lines—a most unusual proposal—in order to make room for certain “improvements” contemplated.

GLAUCUS. (Interrupting.) Contemplated, but not specified. I particularly objected to divulging in advance the nature of said improvements. As speculators it would be suicidal for us to make known our plans.

BION. (Addressing Neocles.) Worthy sir, this is precisely the point on which I, as a magistrate, am required by the Council to obtain more definite information. Let me ask you, what is your purpose in acquiring this property from the city? Silence on this point can only jeopardize your undertaking from the very start.

NEOCLES. I will only say that I regard this as an ordinary business transaction, in no way different from many another in which I have been interested.

GLAUCUS. (Breaking in.) Yes, an ordinary everyday deal. In the course of a season we put through at least a dozen much bigger, far more important.

BION. Being a wealthy man, you perhaps contemplate the beautifying of this attractive spot with a votive altar in marble or a small temple of worship for the wayfarer?

GLAUCUS. On this point, if it comes to particulars, our lips are sealed. We refuse to answer.

BION. (to Neocles.) Or, worthy sir, perhaps your idea is to make of these surroundings a modest gymnasium or palaestra, to which the youth of our nearby city may resort for exercise and minor games—and, having made the requisite improvements, to present all again to the city?

NEOCLES. There you are decidedly mistaken. I contemplate nothing of the kind. I do not believe in pauperizing the poor. But I will not detain you, for you seem incapable of judging the nature of ordinary business when you see it.

GLAUCUS. Hold on, master. Don't get angry. Perhaps his excellency—

BION. I confess I do not see your drift. I am, as indeed all our citizens are, acquainted with your business ability. We know that as a dealer, in land especially, you have been eminently successful and your profits as a speculator have been the talk of the baths and of the market-place. Therefore I wonder what your motive may be in desiring to make the purchase in question. This location is too far from the city to admit of any hope of immediate profit. Perhaps you see a future increase in value, to accrue to your descendants?

NEOCLES. On the contrary, I have confidence in the present. I foresee an awakening from the business leth-

argy of the past few years. In my opinion, our foreign commerce is about to take a leap forward. I don't mind hinting to you that it is in connection with foreign trade that I have this investment in view.

GLAUCUS. Preparatory thereto I have started taking lessons in no less than four foreign languages.

BION. Well, let us get on. Now as to the terms. Being a captain of industry, you have, I presume, not overlooked these?

NEOCLES. My man of business here (Glaucus puffs up with the compliment) has gone over very carefully the financial end of the proposition. His suggestion is that the city furnish the money by borrowing same at $4\frac{1}{2}$ per cent. As a banker these figures appeal to me.

BION. One moment—

NEOCLES. An issue of long-term bonds to be offered to the public at par.

BION. But one moment—

NEOCLES. Coupon or registered, at the option of the investor.

BION. Ah, you do not propose to put in any money of your own?

NEOCLES. Do we not take all the risk? Isn't that enough?

BION. Let me see. With the money you ask the city to borrow for you from the public you propose to enter into an undertaking not yet specified. Is that all?

NEOCLES. By no means. We intend to issue our preferred and common stock to the amount of twice the bond issue. Naturally, these securities we shall keep as commission for ourselves, as originators of the enterprise—ordinary promoters' commission.

GLAUCUS. For *ourselves* did you say, master? Would it be convenient for you at this time to hand me something as advance payment for my services in this matter?

NEOCLES. You?

GLAUCUS. I told you that I should expect at least a few gold shekels as evidence of your good faith.

BION. Gentlemen, I do not see on what grounds I can go back to the Council and advocate this piece of business. First of all, I am unable to tell the Council what the nature of the business is.

GLAUCUS. (Becoming uneasy.) Your excellency, you miss the point. I cannot see why you keep harping on this. We ask you to sell us the property we require, that is all. After you have sold us the land, it is ours, is it not? We have a perfect right to do with it then what we please.

BION. (To Neocles.) In short, you want us, the city, to part with this land by selling it to you—

NEOCLES. Beyond a doubt. That much is settled.

BION. For which you propose to pay us (looking at proposal, which he has taken from his girdle) a sum not to exceed four thousand minae.

GLAUCUS. (Taking out and looking at his own copy of proposal.) You are mistaken. *We* propose to pay you

nothing. You are to convey the land to us for a nominal consideration, the usual one drachma, and then to agree to hand us in due time the proceeds of the city's bond sale.

BION. What kind of finance do you call this?

NEOCLES. Why do you ask that question? Until *you* came into the Council all my transactions were of thus or a similar character, as the records show. And they went unquestioned. My system of developing the resources of the country and of the community has always been of a popular character. The public has always been taken into my confidence. *You* come as a "reformer" now and expect to change—

BION. One moment more. You are, I believe, known to be one of our leading and most respected citizens?

NEOCLES. I do plume myself on my social standing, as well as on my assured position in financial circles.

GLAUCUS. We are eminently conservative and respectable people.

BION. Well, in spite of what you say, I do not see my way clear.

NEOCLES. I suspected as much. I always felt, when the "reform" party elected you, the industries of our town would have a set-back.

BION. I am not the whole Council—you flatter me.

NEOCLES. Nevertheless, the others defer to you. Why did they appoint you sole committeeman in this matter?

GLAUCUS. Gentlemen, softly! We want to bring this business to a happy conclusion, without harsh words. I feel convinced that his excellency will see the point if we approach him in the right way.

BION. What do you mean by that?

NEOCLES. Now see here, Councillor, I am a plain, blunt business man, and I think our city should be run on business principles. How much do you want for putting this thing through?

BION. You dare suggest!—

GLAUCUS. No doubt my master puts the matter rather crudely. The way he expresses it is too raw. It's only a "commission" we ask you to accept. Let us say, for instance, that a happy speech by yourself before the Council disposes of the matter and the business goes through as proposed. A block of preferred stock is set aside for you and in time is recorded either in your name or in that of any one you may suggest. Is it not a clean, business-like transaction?

BION. I have heard enough. I now return to the city to make my report to the Council. What the outcome will be I do not know.

GLAUCUS. Speaking for myself, I do not doubt that the proposal will be accepted. It has many merits.

BION. I pray you will excuse me now. I have a word or two to say to my daughter. (He turns and Myra meets him.)

NEOCLES. (To Glaucus.) You fool, you have messed this thing up as usual! I expected as much.

GLAUCUS. How so? He was visibly impressed. My little scheme worked. The mystery we are making of our intentions, according to my prearranged plan, is a winner. Keep 'em in suspense—that's the way to work 'em. But, your honor, how about a little money? You will remember your agreement with me to hand over part of my commission on the conclusion of today's conference. Would it be convenient?

NEOCLES. (Affecting not to hear.) All that argument about land ownership was rotten!

GLAUCUS. A gold-piece on account would help me out immensely. I owe fifty obols to Chremes, the salt-fish man, and one drachma thirty for interest to a money-lender in the market-place. I *should* appreciate a gold-piece, say a shekel. Can't you let me have it, master?

NEOCLES. (Taking coins from his pouch.) Here are forty obols.

GLAUCUS. Forty obols! Your honor, a man of my station cannot use a paltry sum like that.

NEOCLES. Well, here is a gold-piece for you, and I hope you are satisfied. You are the most impertinent, good-for-nothing parasite that ever I had.

GLAUCUS. Thank you, your honor.

NEOCLES. Now go to the deuce.

GLAUCUS. Thank you, your honor. (To Bion, who comes forward with Myra:) Would your excellency name an hour this afternoon when we could meet you here again to learn the result?

BION. I cannot say for certain. But I shall endeavor to come up again. Your master will have to take his chance.

GLAUCUS. We shall not fail to be here. (To Neocles:) Why not go home for your dinner and siesta, master, and meet us here later on? I prefer to stay—it is a delectable spot. Besides, if you will let one of the slaves remain with me, I should like to measure the neighborhood a little carefully to perfect our plans, which, between ourselves, I still have confidence are likely to go through.

NEOCLES. Do as you please. Keep the slave and let him meet me on the road this afternoon and help me up—for it takes two of them to do it. Come a short way with me now. (They go down the road, Glaucus, in dumb-show, measuring and surveying until they all disappear.)

MYRA. (Who with several of the children about her comes forward with Bion.) Father, I've been thinking it over. Never in my life have I heard anything so outrageous as what you say these two men proposed. I overheard a great part of what they said. It is disgraceful.

BION. They appear to me to be addle-headed. They are both fools.

MYRA. More than fools, father. They are greedy gluttons, asking for favors from the city and giving nothing in return.

BION. Their idea of finance is farcical. The Council will not listen to it.

MYRA. Their desire to acquire natural sites of value and then bleed the good people of our city is crafty—and it is dangerous. One wonders at the wicked ingenuity of certain of mankind.

BION. That parasite of Neocles's is known as a shrewd schemer.

MYRA. Neocles himself is no better than a dupe.

BION. He is more greedy than the other, whom he makes his scapegoat.

MYRA. Well, father, I hope we have seen the last of these people and their precious scheme for getting something of value for nothing. But I have an idea that something further will develop in this case. Why shouldn't they disclose their idea? (A pause.) No wonder such people wax rich!

BION. Neocles is the richest citizen we have.

MYRA. I *never* would part with any natural resources owned by our city. To do so is a stupid crime. Think of this lovely little sheet of water, the delight of wayfarers, being diverted to private hands—is it not sacrilege?—this resting-place where the weary, thirsty traveller pauses to drink at will of the crystal water and gaze enraptured on the valley of the Xanthus! Here should he bless Zeus for sending down the rain in its season and causing it to be gathered in this perennial basin! Why, father, on this very subject I have composed for the children an ode, in celebration of the waters, and we are to rehearse it with a dance by and by.

BION. I should like to remain to hear it, dear child, but I must go now. My reappearance is far from certain. If I do not return, come safely back with your children. (Exits with servant.)

A CHILD. Dear Myra, we know our verses perfectly. Oh, won't you let us dance the Water Dance? (The shepherd boy's horn is heard.)

ANOTHER CHILD. That is the shepherd boy. We must ask him to dance with us.

OTHER CHILDREN. (Clapping their hands, etc.) Of course! What fun it will be! Can he really dance? He said he couldn't, etc. (Enter shepherd boy. The children run to him.)

A CHILD. We're glad you've come. Myra says you may dance with us. We'll say the words—we know them.

SHEPHERD BOY. I hurried up as much as I could—I didn't want to miss seeing you. But I was kept on the road.

ANOTHER CHILD. Did you stop to pick flowers, as we did?

ANOTHER CHILD. Couldn't you find your sheep?

SHEPHERD BOY. It wasn't that. A dark, beautiful lady asked the way.

MYRA. A lady? A dark lady?

SHEPHERD BOY. I mean she was dressed in black.

MYRA. And she kept you from coming?

SHEPHERD BOY. She was walking very slowly, and she didn't seem to know her way.

MYRA. What did you do?

SHEPHERD BOY. I don't know. I don't think I did anything. I only stood and gazed at her.

MYRA. Was she strange looking? You said she was beautiful.

SHEPHERD BOY. She was different from my mother and from the women I've seen in the market-place. Yes, different from you. She carried a baby in her arms, and a girl with her carried another.

MYRA. Poor wanderers—perhaps they have been shipwrecked!

SHEPHERD BOY. She said she was very tired. I told her there was good water to drink up here, and that this road leads to the city.

MYRA. Did you not offer to lead her this way?

SHEPHERD BOY. Where I met her was a long way off—on the sea-road. (He indicates.) She told me not to wait, that she was used to walking slowly. But she thanked me, and said she would come this way after a while. She smiled, (a pause, as if thinking)—I have never seen any one like her before.

MYRA. The children want you to dance with them, and if you do not care to dance, then to look on; afterward to eat some fruit and other things with them and join in their games.

SHEPHERD BOY. I thank you.

MYRA. Come, children, let us make ready and begin. Now we are to celebrate the divine waters of the Earth, without which our life would be impossible. Upon this altar we will pour a libation in honor of Zeus and of Poseidon. With this clear pool of water at hand, here is a fitting spot for our festal Water Dance. Let us once more be grateful for the gifts of nature which are intended for us all to use. Our ode is called "The Waters of Lycia." I shall read each strophe and the epode; and do not fail to dance properly the movements I have taught you. (Music. Myra recites the words, each strophe and the epode preceding its dance movement.)

CHORAL ODE

THE WATERS OF LYCIA

STROPHE

From the Acroceronian mountains,
The snowy, steep heights of the north,
Down-dripping in tremulous fountains
The waters of Lycia come forth;
And the warm heart of Earth throbs to meet them
And melts in a welcome profuse,
While the joyance of life springs to greet them
And rises to Zeus!

ANTI-STROPHE

In the parching brown midsummer valleys,
All scorching with Chimaera's heat,
O boon when a runnel outsallies
From its cold and most secret retreat!

The gold on the floors of the rivers
Is a glittering mockery then—
In the *water* the Gods are the givers
Of riches to men.

EPODE

O waves of the far circling Ocean,
O Father Poseidon, to thee
We turn with a soul of emotion,
To the marge of the loud-sounding sea.
Ye venturous triremes and galleys
That trade from the Lycian shore,
Go forth with a kiss from our valleys—
Then homeward once more!

(Toward the end of the dance Glaucus and the slave return. Glaucus, finding the wood emptied of the children, enters it and covertly helps himself to a meal made up of pilferings from the baskets.)

The dance being concluded, the curtain falls.

END OF ACT I

The Income Tax

I CANNOT agree with the statement that the worst aspect of the income tax is the comparatively few who pay it. The income tax confuses the unthinking as to human or natural rights; it corrupts morals and ideals; it appeals to passion and ignorance; it makes no distinction between earned and unearned fortunes; it disturbs business and aggravates the unemployment problem; it causes monstrous litigation, disputes and chicanery; it increases the cost of raising revenue; it creates a new profession, that of "tax expert."

Most of our numerous methods of taxation produce bad results not foreseen by legislators. Income and inheritance taxes are popular on the theory that the condition of the poor can be improved by taxing the rich, or "wealth," or "capital." Socialists teach that error. Republicans, Democrats and Progressives encourage it. La Follette's platform causes wonder as to how he would raise revenue if there were no rich to tax.

You show in your interesting editorial of July 8 that the bulk of income taxes falls on citizens of small fortunes. Wage and salary earners are unable to dodge; when the rich dodge, it disarranges industry and decreases opportunities for employment.

If we must use the income tax, common sense calls for:
1—Abolishing all other taxes, for they reduce incomes.
2—Having a uniform rate as low as possible. 3—No exemptions or exceptions whatever. 4—Utmost publicity.

HOWARD M. HOLMES, in *Cleveland Plaindealer*.

"I HAVE the right to live because I breathe and because the air is common property of everybody."

—GUY DE MAUPASSANT, in *The Vagabond*.

NEWS—DOMESTIC

Illinois.

FOLLOWING are the names of electors of the Commonwealth Land party in Illinois:

Malcolm P. Black, Ernest N. Braucher, Lillian B. Cronin, Mary C. Connor, Lorenzo C. Daniels, Walter E. Elfrink, William A. Gilbert, Andrew A. Gour, Henry P. Hansen, Henry H. Hardinge, William Edward Harper, Charles Henry Hartmen, James Derrel Hart, Oscar E. Hedrich, Charles J. F. Kraft, Axel Lyngholm, Barbara C. Leu, C. Edward L'Hommedieu, George Chandler Madison, Jennie L. Madison, John O'Connor, Alexander Pernod, Frederick Peake, Anton S. Rossing, Detlef Sievers, William K. Smith, William D. Tate, Carl G. Williams, and H. Edward Williams.

The Commonwealth Land party have nominated a full state ticket in Illinois, as follows: For United States Senator, Lewis Dana Spaulding; for Governor, Morris Lychenheim; for Lieutenant-Governor, John B. Reilly; for Secretary of State, William A. Wittick; for State Auditor, John F. Cronin; for State Treasurer, Robert T. Aiston; for Attorney-General, Joseph W. Vistain; for Trustees of the University of Illinois, Hulda L. Potter Loomis, Albert Henniges, and Clayton J. Ewing; for Congress, Dora Welty and James W. Hill.

Illinois Single Taxers all over the state are wheeling into line for party action. The inspiring presence of James A. Robinson, the National Organizer, who has been for two months in the state, has been the means of stirring the apathetic to action, and our readers will note in the foregoing list the large number of names not hitherto affiliated with the party.

Under date of July 7 Mr. Robinson writes: "I am gratified to be able to report that the feeling in Illinois toward our party is much more favorable than it was four years ago, and that the action of the Cleveland Convention has proved greatly disappointing to the Progressives in Chicago. I addressed three thousand persons in Washington Park, and to my appeal for abandonment of hero worship, naming Bryan, Roosevelt and La Follette as types, received an ovation. I presented the claims of our party and was amazed at the generous approbation, the number of sympathetic questions asked, and the invitation to make a return date extended by viva voce vote. A Mr. Lamb, of Chicago, was present and exhausted his stock of books and pamphlets, actually *selling all he had with him, quite a stack*. Mr. Madison, a staunch party man, helped at this meeting, and Dr. Joseph H. Grier, a former socialist, announced his conversion to the Commonwealth Land party and made a generous contribution to the campaign expenses."

Maine

THE Commonwealth Land party will be on the ballot in this state where Mr. Noyes and Dr. Plummer are busy. The electors in this state are Eugene M. Edwards, of Lisbon; Nellie A. Noyes, of Lewiston; Thomas Marsden, of Portland; Elmer E. Knowles, of Portland; George E. Kittredge, of South Portland; and Woodbury W. Brown, of Durham.

Massachusetts

THE state ticket of the Commonwealth Land party is now complete, and is as follows: For Governor, Hollis C. Joy; for Lieutenant Governor, George D. Ashgate; for Secretary of State, A. Task; for Treasurer of State, Olive Gray Haszard; for State Auditor, Winnifred B. Cossette; for Attorney General, Frank Chodorov; for United States Senator, Irving W. Masters.

Following are the presidential electors of the Commonwealth Land party: Michael C. O'Neil, Edmund J. Burke, James R. Carret, Robert B. Capon, Weldon L. Crossman, William J. McGuinness, George N. Norton, Benjamin A. Whittemore, Mary Dana Hicks Prang, Rosa Prang Heinzen, Henry H. Pierce, Harry Ashley Haszard, John H. O'Neill, Heinrich Conrad Bierwirth, Samuel C. McLaughlin, Charles S. Millet, Elizabeth C. Millet, Hollis C. Joy, George D. Ashgate, A. Task, Olive Gray Haszard, Winnifred B. Cossette, Frank Chodroov, Irvin W. Masters.

New Jersey

THE New Jersey State convention of the Commonwealth Land party, formerly the Single Tax party, was held at the Robert Treat Hotel, Newark, on Saturday June 14. The National Candidates, Wm. J. Wallace of New Jersey, for President, and Joseph C. Lincoln of Ohio, for Vice President, were endorsed, and the national platform ratified. Herman G. Loew of Passaic, received the nomination for United States Senator.

Candidate Wallace, in a brief but excellent speech, called attention to the fact that the new political party was the only one in the field whose platform stood for economic freedom and permanent prosperity for the masses of the people. The only one, as the platform states, that "appears as the opponent of unearned wealth or incomes obtained from land ownership which is the foundation of monopoly, nor as the defender of wealth honestly acquired from labor, industry, enterprise, talent or invention."

Copies of the platform may be obtained from Wm. B. DuBois, 27 W. 34th Street, Bayonne.

The following were named as Presidential Electors to be voted for next November:

Henry Ware Jones, Upper Montclair; Mark M. Fagan, Jersey City; David L. Thompson, North Plainfield; Gaston

Haxo, North Long Branch; Wm. B. DuBois, Bayonne; Henry G. Seaver, Westfield; Edwin Jones, Westfield; Henry S. Ford, Camden; Henry Moore, Mountain View; George L. Rusby, Nutley; Walter J. Triner, Caldwell; John H. Allen, Orange; David Kisch, Palisade.

Rhode Island

THEY have begun in Rhode Island what D. S. Fraser calls "soap boxing" during the Summer months. No state ticket will be nominated and the friends of the Commonwealth Land Party will devote their efforts to popularize the principle as far as this can be done with the meagre resources at command.

Following are the presidential electors in this state: John T. Giddings, James A. Doran, Joseph P. Carter, Jeremiah Sweeney and David S. Fraser.

Single Tax Candidates In New South Wales

MR. E. J. CRAIGIE, Secretary of the South Australian Single Tax League, and Mr. Harry Frick, did splendid work in the recent election when they stood for the two seats in the Flinders electorate. Mr. Craigie reached within 300 votes of election. He writes: "We addressed a big lot of meetings, travelled over 2,500 miles, in addition wrote matter for the *People's Advocate*, and a host of letters to correspondents in all parts of the district. The campaign just concluded has been the means of educating a big number of people on single tax principles. I think we can claim that every vote recorded for us was an intelligent single tax vote. With another three years' educational work we should win."

Progress, Melbourne Australia

THE American people have been thoroughly informed concerning their burdens of national, state, and municipal taxation, and are voicing their insistent demand for lower taxes. There is another burden that Labor and Capital, engaged in the production and distribution of useful things, is forced to carry, estimated by competent authorities at about \$6,000,000,000 annually, which is never mentioned in current discussions of what the economists tell us is the approaching downward trend of the business cycle. This is the payment for the use of the land which Capital and Labor utilize in various ways in industry or commerce—in other words, the old familiar entity, economic rent. When Mr. Average Citizen gets the tax situation settled to his satisfaction possibly he may find it profitable to give some consideration to the question: What does the owner of land give in return for the large share of the annual wealth production that he receives.

Christian Science Monitor.

Overcoming the Inertia of Indifference.

SOME time ago there appeared in the *Gulf Coast Lumberman*, a lumber trade journal, an article by David Woodhead, a retail lumberman of Los Angeles, concerning the high cost of homes in that city.

"Our newspapers are to blame for the opinion that labor and material men are responsible for the high cost of building," says Mr. Woodhead.

"No newspaper can pay its way without advertising. All depend on the big advertisers for their main revenue. We should not therefore, expect them to commit suicide by printing news distasteful to, or against the financial interests of their largest advertisers.

"Real estate men are by long odds the biggest advertisers. No newspaper, therefore, no matter how much it might be convinced that land speculation will lead to stoppage of our growth and interruption of our building campaign, can afford forcefully to present this fact to its readers in its true light.

"Artisans working for wages do not advertise. Building material merchants advertise very little in comparison with these real estate men. This must be the main reason, if not the only one, why newspapers in editorials and news paragraphs as well as in cartoons, lose no opportunity to hold up to the public scorn and condemnation any rise in the cost of labor or building material****. Yet they fail to mention by a single word the greatest of all increases in the cost of homes and factories and stores caused by the rapidly increasing cost of land****.

"Three years ago a lot such as he (a workingman) would require in the South End of the town, could be bought for \$500****. Today we must pay not less than \$1,500 for the same lot, in fact \$2,000 would be more nearly correct. The same home, therefore, assuming the cost of the building to be the same as it was three years ago would be \$4,000 instead of \$3,000.

"Do you realize that if it were not for the lot profiteer, that if lots could be secured at the same prices as three years ago, all the workmen could be paid twice the wages they were paid which would add \$600 to the labor bill, and 20% additional profit could be paid to the building material men and the owner would still have \$20 left from a completed home that would have cost no more than he must pay because of the lot profiteer.

"Mind you, I am not advocating higher wages or higher profits—building costs are high enough and too high; I am only pointing out where the chief increase in cost lies. I would also call attention to this fact: labor produces buildings, material men produce materials from which buildings are made; WHAT DOES THE LOT SPECULATOR PRODUCE?

"**** If we had the good sense to realize that the heavy burden of taxation that now falls on industry, and that

ultimately adds to the price to be paid by the consumer, were transferred to the lot speculator by increasing the tax on the value of his lot, it would not be so easy for him to pyramid prices so out of proportion to the real value."

Of course, the foregoing is "old stuff" to Single Taxers. It is quoted here to show that here and there the doctrines of Henry George are receiving serious thought and some much needed publicity. If our opponents make use of advertising and publicity, we can also.

Advertising is generally thought of as a profession or an art, but it is more than these. It is a force, a form of abstract energy, which, like other forms of energy, water, heat, electricity, can be made to accomplish much good or can be misused. Mr. Woodhead has mentioned one instance of the evil effects of advertising. It is regrettable yet true that no other medium has been used so effectively as a club over the heads of newspapers and magazines to compel silence on certain subjects prejudicial to the interests of the advertisers.

This adverse advertising is, however, only one of the obstacles, the overcoming of which is a part of the great game in which Single Taxers are engaged. There is another obstacle perhaps even more formidable and that is public indifference.

It is not a hard matter to find things that are wrong in the nation today, but certainly there are few conditions possessing greater potentiality for harm than this indifference on the part of the nation's citizens. It permits dishonest, incompetent men to be elected to and to remain in responsible public positions; it permits crime to go unpunished; it allows women and children to be condemned to incessant, back-breaking toil and life long poverty because of a faulty economic system. It is this same spirit of indifference that has made the progress of Single Tax so exceedingly slow.

It has been said before in these columns that reforms can not be put over until the people are ready to be reformed. It is nevertheless true that it is possible to educate people to want certain reforms. And this is the work of the Commonwealth Land Party; to try to educate the people to want a safe, sane, sensible method of taxation.

L. R. WADE.

FRANK G. CARPENTER, the world renowned correspondent, says of the phenomenal growth of the Jugoslavian capital: "Private building of all kinds is being helped by the government. There are no rent restrictions, and all kinds of building materials come in free of taxes. The homes for workers and middle-class people put up within the next two years are to pay no taxes for twenty-five years. Dwelling houses regardless of size are to be exempt from taxation for eighteen years, and apartments and stores combined for fifteen years."

From A Wall Street Medium

THAT some Wall Street people have an understanding of how "the old thing works" is apparent from the following breezy story, which is taken from *Lisman's* for July:

"Back in 1880 Bill Jones went West from Illinois, when land value there had risen to the dizzy heights of \$40 an acre and took up public domain, at the cost of \$1.25 an acre. On the sunny plains of the Missouri River Valley Bill tilled the soil for 30 years and raised a husky family. As the children grew up they married and went off to the city where as a rule they made good. Bill and his wife contemplated finishing their days on the old farm, which they hoped the younger son would keep after they were gone.

Then came the war, and with it \$3 wheat. Everybody was bidding \$200 to \$300 an acre for Bill's land. After much study as to the outlook, Bill sold out. The life of a gentleman of leisure in a small town however, soon palled on this son of the soil and he found it was a very easy matter to *organize a bank*—also that the only fitting occupation for a man with so much money as he had, now that he has sold all his land, was to be a banker.

So Bill and his friends organized a bank and by the time his neighbors had taken a similar course and were done organizing banks, they had about one bank for every 125 families in the territory. Having a bank with a lot of money in it, it was necessary to make the money earn dividends, so Bill began to loan the bank's funds on land at a conservative value of about \$125 an acre, which was less than half of the market value.

The war passed, and in a few years wheat went down to \$1 a bushel. The landholders found that the good roads they had voted, and the increase in the cost of government, under the auspices of their local politicians, had brought taxes up to \$2 an acre. That the land was only producing an average of 8 bushels to the acre so that that after paying taxes, he had \$6 per acre for the work of cultivating the soil. The \$6 an acre did not pay living expenses so that the land buyer on the boom quit paying interest. There were so many defaulting that Bill's bank had to quit paying depositors. The superintendent of banks who took charge found it necessary to foreclose the mortgages, and these foreclosures developed a market value of about \$40 an acre.

Bill's oldest boy came home in time to bid in the old farm at the foreclosure sale. Bill and his wife are back on the old farm again contemplating the pleasure of ending their days there.

The capital of the bank, which represented the profits of land inflation, was evaporated in the process, most of the deposits which had the same origin likewise evaporated. The bank is a memory. Everybody is back where he started and is learning to be content to work for a living."

Not Charity But Opportunity

WHAT hypocrisy to count our progress and social betterment, to boast our pure food laws and our sanitary ordinances when thousands of destitute people are to be found in all our large centers! What avail the elaborate school facilities, magnificent park systems, fine public buildings, libraries and all that helps to make the "city beautiful," if men and women and children have not enough to eat, nor enough to wear, if they must live and sleep and work with gaunt poverty and starvation as their constant companions?

We cannot escape this problem by deploring past conditions or present difficulties. It is a real, living, growing issue of daily existence that will not cure itself, nor improve at all without an insistent active and practical campaign.

What of the merchant-princes, prodigal in their private and public charities, patrons of education, of art, of science, in whose stores and factories young girls are working from morning until night for six days a week for a mere pittance? These are the children of the poor, who once past the schooling age must support themselves and assist to support the family at home.

And where lies the remedy and what the means to correct this condition? It is said that wild horses upon being attacked by the wolves form a ring around the mares and young, presenting a battery of heels to the enemy. We all know the infinite care and solicitude of the mother bird for its young and helpless fledgling. Everywhere in nature is found this same spirit of helpfulness to the weak. We willingly support the pauper at public expense; gladly we care for the sick in our hospitals, but alas, how little we are doing for the healthy, the able, the willing, who want no charity, who seek only the opportunity to gain a living in exchange for their labor.

Let us broaden this great work—let us magnify our charity—until it shall come to mean not alone the giving of money, but the giving of opportunity, the willing grant of rights to all, that men may live their lives freely and fairly even though by the sweat of their brow. Humanity is fast being written into our laws and the law of vengeance and retaliation is fast becoming obsolete. Men are coming to see that the lawbreaker is not of necessity like the savage beast which must be confined behind iron bars to protect the community.

In the years to come laws framed in the spirit of righteousness, and respect for those laws, will still keep this Republic in the vanguard of the army of civilization and human progress. In the perpetual expression of the divine models thundered from Sinai and in the enactment and observance of beneficent laws inspired in the justice and kindness of the greatest Reformer in the history of the world lies the true destiny of America. Under laws granting no privilege to the few and withholding no protection from

the many I see the triumphant march of the nation. In that future the oppressed seek not in vain for relief, the weak are not the victims of the strong, the rich and the powerful crush not the poor and lowly, the shackles of industrial slavery no longer chain the laborer to unrequited toil. By the benign alchemy of gradual social reform, the aristocracy of wealth, of education, of power, and the despotism of necessity and ignorance shall become transmuted into the enlightened Republic of men guided and safeguarded by law, and everlastingly secure in their liberties because of law!

CONDE B. PALLEN, in *Columbia*, organ of the Knights of Columbus.

One Hundred Different Taxes in Ohio

A CORRESPONDENT makes a sensible protest against the multiplication of subjects for taxation. We suspect that he is himself a believer in the single tax on land values but, whatever one may think of that theory, there must be general agreement among intelligent persons that the main point he makes in his letter, against the increasingly large number of different taxes, is perfectly sound.

There are now levied in Ohio, it is said, approximately 100 different kinds of taxes. Several new taxes, including a state income tax, a mineral production tax, a mortgage recording tax and a gasoline tax, are proposed and powerfully advocated. Every one of them would complicate the tax system still further and increase the number of public officeholders, whom the people have to pay. There is never any movement to substitute a new tax for an old one; it is always to add a new tax to the list of those already existing.

And every new tax costs the people something more. The oil companies, for instance, would not pay the proposed gasoline tax. Nor would the gasoline consumers alone pay it. It would be felt directly or indirectly by everybody in a tendency toward increased costs all along the line. This is the curse of special taxes—they are an imposition upon the people in general, who are made to think that they cost no one anything save those who pay them directly. If the taxing system were simplified to a point where all taxes were levied upon a single subject, as incomes, land values or sales of merchandise, the people's tax bill would be vastly reduced, but the officeholding class would not like it. Many of them would lose their jobs and the others would be held to a stricter accounting because their constituents would realize better what the public service was costing them.

Ohio State Journal.

ALL public improvements increase the value of land, and land only. Then why should not public improvements be paid for by taxes on the value of land?

Public Improvements and Increased Values.

WHEN nearly forty years ago Henry George, a San Francisco printer, who had written a book dealing with the persistence of poverty despite the wonderful progress made by inventive genius in increasing the production of wealth, became candidate for Mayor of New York City, his proposal that all increases in land values due to the growth of population of public improvements should be taken by taxation for city revenue was regarded as rank Socialism and an attack on property rights. So dangerous was his candidacy regarded that many prominent Republicans supported the Democratic candidate for Mayor through fear that their own candidate, Theodore Roosevelt, could not possibly be elected. The suggestion that the progressive increase in land values should be taken for the benefit of the community, to whose growth and activities such increase was due, was denounced by some of the clergy and condemned by all the great business interests.

It will no doubt surprise many of those who then opposed the taxing of land values to find that the City of New York is now contemplating the construction of a subway under Sixth Avenue, the cost of which is to be provided by taxes on abutting property that will be benefited by the new transportation line. They will be further surprised to learn that, instead of regarding this innovation as confiscatory, the property owners along the proposed route are willing that they shall be taxed in proportion to the increased value of their land that is expected to accrue. Further than this, the corporation counsel of New York has rendered an opinion that the statute providing for assessing the cost of subways on the property benefited is entirely constitutional.

The difficulties in securing the enormous amounts of capital for the construction of new transportation systems, experienced by many great cities, will practically disappear if the system proposed in New York shall be generally adopted. On its face it would seem to be a perfectly fair proposition that a public improvement which will greatly increase the value of abutting property should be paid for by assessments on the increased values. The owners of the abutting land certainly cannot complain if they are called upon to pay part of their increased revenues for the construction of improvements which will directly benefit them. That land values which have been created by other activities of the community should be taken in taxation for public purposes may not yet seem so obvious, but the changed attitude of property owners in New York is at least significant as showing that the basic idea involved is finding general acceptance.

Christian Science Monitor.

Get your friends to subscribe for LAND AND FREEDOM.

A Water-Logged Ship of State

WHAT are the true functions of government? To what degree may legislation go in its purely restrictive features, beyond the preservation of equal liberty? The question is not easy to answer, but the answer would be easier if the question were more frequently asked. It is one of the current superstitions of a political democracy that there is no limit to the uses of legislation. Thus it comes about that the volume of laws is so great in every state as to beggar calculation; federal legislation is almost equally voluminous.

Many of these laws are so full of absurdities and contradictions as to add greatly to the number of lawyers, thus making an unnecessary addition to a largely unproductive class of the population. No theory of limitation or check upon the output of these legislative factories is applied, the only limit being the length of the sessions and the physical endurance of the legislators. According to Thomas R. Preston, president of the Hamilton National Bank at Chattanooga, Congress and the forty-eight states have passed 132,000 new laws.

Writing twelve years ago, the Hon. Samuel W. McCall, in his "Business of Congress," called attention to the enormous bulk of America's federal laws, in the making of which the United States is easily the foremost among civilized peoples. He says that few men can be familiar with the multitude of these statutes, and that the mass of present-day citizens can know little or nothing about them. The Sixty-seventh Congress passed 921 laws in the 624 days of its active life.

In every state in the Union there are warehouse commissions, railroad commissions, special commissions, and scores of utility boards. The literature of these, combined with that of the federal commissions, comprise an extensive library which few could hope to read in a lifetime. The reports of the Interstate Commerce Commission alone form a collection of many bulky volumes.

It is to the interest of the people to have "least government;" it is to the interest of the politicians to have "most government," for this means more salaries for their class and more jobs for their underlings. This furnishes the "irrepressible conflict" between the forces that make for and against good government. As long as the public is apathetic about these matters the victory is with the politicians, while the people are putting extra burdens on themselves and on every conscientious official.

It is time that the whole process was reversed, for as it is, ideal citizenship is becoming impossible, and the people are being swept into an engulfing anarchy of law. Laws multiplied without restraint, of whose meaning and intent few can be certain, are little better than no laws at all, and by making of today's situation a hopeless muddle for the citizens are fast bringing government into contempt.

JOSEPH DANA MILLER in *Christian Science Monitor*.

Problem In Land Values

THE kernel of the problem is in the land "values"; in this Mr. Quick is absolutely right. It is noteworthy that between 1910 and 1920 the largest increase "in value" per acre of farms (except in the cotton States) was in the middle corn and spring wheat States where the present distress is most acute, and where yields—especially wheat—show the most conspicuous decline.

We are asked in a word, to guarantee the spring wheat producer, who raises less than ten bushels to the acre on high "valued" land, "profit" on his work. There is no way under heaven to do this save by taking the money from some one else's pocket, no matter what process be adopted. Such "farmers" are marginal producers and never can be anything else while they "farm" in this way. One must sympathize with their distress, but one must also face the facts as to its source.

THOS. F. WOODLOCK, in *N. Y. Sun*.

Assessments For Subways

IN his opinion supporting the legality of special assessments for part of the cost of the proposed Sixth Avenue subway, Corporation Counsel Nicholson mentions the "special, actual and tangible benefits" the properties to be taxed would enjoy. A study of the benefits from subway construction was largely responsible for the amendment to the Rapid Transit Act under which it is proposed to levy these assessments.

Sixteen years ago the Transit Committee of the City Club made a survey of land values in Upper Manhattan and the Bronx served by the branches of the original subway which had been in operation seven years. Previous to 1900 these areas had been increasing in value about the same proportion as in the city as a whole. After the subway was built the values rose much more rapidly. Careful calculation showed this excess to be \$80,500,000.

The cost of the old subway was \$43,000,000. Land-owners north of 135th Street and in the Bronx area could have paid for the whole line, and would even then have nearly doubled the money they put into it. If they had paid for only the sections of the subway in areas in which this gain was recorded, the cost of the improvement would have been 15 per cent. of the profit in Manhattan and 18 per cent. in the Bronx.

The result of this study of land values was the law permitting the assessment plan in subway building. Borough President Miller's proposed Sixth Avenue subway is its first practical application.

For sixteen years the city has been taxed and taxed to pay for subways. Enormous values have been created by the Brooklyn extensions, the Lexington and Seventh Avenue lines. A few property-owners have profited.

Mr. Nicholson says that the State Courts "have been quite liberal in their views" regarding the proper use of the special power. That is more than can be said for municipal officials of the last sixteen years. They have been slow in using the power. The Sixth Avenue line should be a practical demonstration and shake New York out of the rut. The same method applied to other proposed subways would go far toward settling the problem of the debt limit and the need for more subway lines.

New York World July 9

Tax And Destroy

IN 1697 the British government levied a tax on houses according to the number of windows. It lasted until 1851. It was then seen to be a tax which destroyed windows and shut out light from houses and injured the health of women and children especially. Windows were destroyed by taxation. The tax showed darkness in governmental minds and produced it in homes.

In Egypt once, the government, arguing that incomes came from date trees, taxed them. Thousands of date trees were cut down to avoid taxation, the government lost taxes, and the people starved for dates.

The power to tax is the power to destroy. A tax on date trees destroys the trees. A tax on windows destroys windows. A tax on incomes destroys incomes. A tax on improvements destroys the purpose to improve.

In Pittsburgh, Pa., the city is trying to avoid the destruction of desirable things by taxation. There is no state tax in Pennsylvania on real estate or personal property. Now the city has reduced its tax on improvements until they pay only 60 per cent. of the rate on land values. If you owned a factory on a \$10,000 site in Pittsburgh, with buildings on it worth \$10,000, with machinery, raw materials and finished goods worth \$50,000, your taxes would be \$190 on the land value, \$114 on the building, and nothing at all on the goods on hand, making a total of \$304.

Next year the tax on buildings and improvements will be reduced to 50 per cent. of the rate on land values. They seem to like the system there.

It is a guarantee that the things produced by industry will not be destroyed by taxation, as the date trees were in Egypt and the windows in England.

The thing which this system tends to destroy is land monopoly; for the burden rests more and more heavily on sites. But this is beneficial to industry.

"Come to Pittsburgh," says this policy in taxation. "We levy taxation so as not to destroy industry, but to do away partially with monopoly of natural opportunity, the foe of industry. We try not to kill the good thing."

Taxation is destruction—of something.

HERBERT QUICK, (Syndicated).

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The Increase In Wealth Valuation

STATISTICS compiled by the United States Department of Commerce, showing the increase in the national wealth during the decade of 1912-1922, are frequently quoted to prove this, that, or the other contention as to the welfare and prosperity of the American people as a whole. On their face these figures, which show an increase of nearly \$135,000,000,000 in wealth valuation in ten years, are sufficiently impressive, and when divided by the total population indicate a per capita share of nearly \$3000, or taken on the basis of five to the average family, a family holding of about \$15,000. Just how fair this method of computing the average wealth may be does not appear. Bolton Hall, fabulist and real estate speculator, was wont to boast that he belonged to the West Island Fishing Club, and that the average wealth of the twenty members was \$2,000,000. Pressed for details, he explained that Cornelius Vanderbilt, a member, was worth \$40,000,000, so that the average wealth was as he stated. Something of this kind might have been found if, instead of dividing the total wealth by the number of Americans, the amounts owned by a comparatively small number of persons had been given; so as to show more clearly the actual distribution of the great bulk of the national wealth.

Another feature of the reputed wealth increase which deserves closer analysis than is given by the official reports referred to, is that relating to the increased value of real property and improvements, which are reported as more than one-half of the total, or an increase in ten years of more than 60 per cent. Separate figures are not given for the respective values of land and improvements, but assuming that the ratio of these values was approximately the same in 1922 as in 1912, it is evident that a very large part of the supposed increase in wealth was merely an increase in the price of land. This, of itself, can hardly be said to be additional wealth in the true sense of the word, since it merely represents an increased payment for the use of land. Thus in a recent series of articles in a popular weekly an eminent real estate operator refers to the increase in the valuation of a New York City corner lot from \$30,000 to \$1,000,000, as an addition to the city's wealth of nearly a million dollars. What it actually represents is increased rentals of the building occupying the lot, and, therefore, no addition to real wealth, since the tenants of the building had to part with a larger share of their income, an expenditure that required larger payments in other wealth forms. Higher charges for rent of homes, stores or factories can hardly be said to be evidence of a greater abundance of real wealth.

Christian Science Monitor.

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Rents Go Up As Wages Go

UNDER present conditions it seems useless for big employers, who determine the wage scale in their respective districts, to help people by raising wages. Their best efforts are immediately offset by house rents and sales prices pegged a notch higher.

JOHN M. ROBERTSON, in *Dearborn Independent*.

Property Owners Should Pay

THE city will build a subway in Sixth Avenue to replace the old, out-of-date elevated railroad that shuts out light and air. Mayor Hylan, who thinks about the people, and Julius Miller, President of the borough of Manhattan, plan most properly to let those that own the property along Sixth Avenue pay the cost of the subway. They *ought* to pay it, for the subway will add tens of millions to the value of *their* real estate.

Why should all the people be taxed, including the little people in tenement houses, who have their rents raised when taxes go up, in order to build a subway that will give to adjoining property owners tens of millions of dollars, absolutely *unearned*.

It is to be hoped that no clever lawyer will be found to convince some judge or jury that the city has no right to put the cost of the subway on those that own that will get the profits.

It may be mentioned, as a guarantee of good faith, that the writer of this owns Sixth Avenue real estate worth a million dollars and subject to subway assessment. But that doesn't interfere with the fact that property owners should pay and not the little people.

ARTHUR BRISBANE in *Hearst Newspapers*.

"Farm Relief"

NOW in the case of farmer Brown who pulled up stakes and moved to town, to all the burning question is, what made him sore and quit his biz? With very small expense to meet it seemed the world was at his feet; he should have been a happy jay for this was all he had to pay: In taxes just 400 flat and in tax tribute three times that; in outlay this was every cent except of course the landlord's rent. (Or if of land he owned a slice the mortgage for the purchase price.) With these small items overhead 'twas enviable the life he led; his bank account began to swell for he saved money to beat—well, perhaps 'twere better not to tell. But those who take on overweight are sure to court a dangerous state; so farmer Brown developed ills which called for economic pills, prescribed by statesmen of renown who sympathized with farmer Brown. These remedies beyond belief were legion, (labeled "Farm Relief") and varied from his needs being met by loans to get him out of debt, to tariffs by the good old rule to keep

out wheat from Liverpool. Still farmer Brown was in distress and ne'er felt worse nor had much less, for he had many griefs and woes and nothing left except his clothes. And so relieved along the road of all he had except the load of taxes, tribute, mortgage, rent, the burden grew to such extent he staggered by the way and fell exclaiming, "Farm Relief! ah hell!" (eyes gleaming like a cannibal) "there ain't no such an animal!"

MORAL:

For those who carry excess freight there's one "relief"—reduce the weight. For the relief from tribute spent in taxes, mortgage-debts and rent, there is but one unerring plan—appropriate the rent of land. The farmer then from tribute free possesses Land and Liberty.

—A JAY.

Thy Kingdom Come

MR. K. P. ALEXANDER, of Little Rock, Ark., has written the following letter to Mr. L. H. Moore, editor of the *Union Labor Bulletin*:

Dear Mr. Moore:

With all the frankness that I possess, and with all the energy in every fiber of my being, I want to compliment you and commend your republication of the first installment of Henry George's address entitled "Thy Kingdom Come," delivered in Glasgow, Scotland, thirty-three years ago.

Henry George's simple comments on the most important nine words of the Lord's prayer, next to the literal significance of the words themselves, "Thy kingdom come, thy will be done on earth," is a wondrously practical economic sermon.

I have for many years most strongly felt that if the infinite value to the world of these nine words were fully realized, and were earnestly acted upon by mankind, they would end undeserved poverty, strife, strikes and war, and that instead of these utterly hellish things which are needlessly tolerated, there could be and there would be, upon this earth here and now, such a kingdom and such easily attainable perfected conditions as were most certainly uppermost in the mind of Him who first uttered this superlative prayer.

Whether we consider Christ as God or as man, I believe that He uttered no vain or idle words, but that He prayed for conditions wholly possible of actual earthly attainment, —for conditions which shall be fully realized.

The possibilities implied in these nine words to the Almighty, "Thy kingdom come, Thy will be done on earth", overtop, tower above, transcend and mean more to the general happiness and real prosperity of mankind, were they actually believed, earnestly acted upon, and *really* prayed, than any other nine words in all the languages of the earth!

Lloyd George Staging Another Liberal Sham Fight on Land Question

ONCE again the Liberal Party in Britain is to embark on a Land Campaign. As in 1912, the head and centre of it all will be Mr. Lloyd George who now, as on the former occasion, is motivated by no considerations of principles, but solely by those of expediency. Ever alert to sense the trend of popular opinion, the lesson of the three years 1906-9 was not lost upon him.

At the General Election of January 1906, the Liberal Party had been returned with an unprecedented majority. That sturdy Radical, Sir Henry Campbell-Bannerman, was Prime Minister, and his declaration, made with such obvious sincerity at the opening of the election campaign, that the business of the Liberal Party would be to "make our land less a pleasure ground for the rich—more a treasure house for the nation" flashed a message of hope into the farthest and darkest corners of the landlord-ridden countryside. For the first time in history the agricultural constituencies went Liberal. Inspired with new courage, the laborers voted contrary to their masters' wishes, and rejected the nominees of the squire and parson in favor of Liberal candidates. What that meant for the laborers only those with personal knowledge of the conditions of life in an English village can appreciate. The dismissal and persecution of laborers suspected of Liberal sympathies that followed immediately upon the defeat of the Tory and Landlord Party at the polls, gave some indication of the terrible power then—and still—wielded by the landlords and their hangers-on, the parson and lesser "gentry" in the rural districts.

Unfortunately, Campbell-Bannerman had felt obliged to include in his Cabinet some of the Whigs who were in association with Lord Rosebery in the Liberal Imperialist League—a mushroom concern that promptly expired after the appointment of its moving spirits to Cabinet rank. Asquith, Edward Grey and Haldane, in particular, took office in the new Liberal Government, and their influence resulted in the production of palliatory schemes such as Old Age Pensions, Health Insurance, etc., Three years passed without any attempt to deal with the land. Meanwhile, Campbell-Bannerman died, and was succeeded as Prime Minister by Asquith, with Lloyd George as Chancellor of the Exchequer. During these three years the by-elections were going steadily against the Government; a sure sign of loss of public confidence.

That this was due to the failure to implement Campbell-Bannerman's promise concerning the land was urged upon Party headquarters by those in touch with the people, and who knew their bitter disappointment at the betrayal of the trust reposed by them in Liberal promises of Land Reform. This pressure, combined with the need for rev-

enue to finance their pet "welfare" and "uplift" schemes, led in 1909 to the introduction by Lloyd George of his now famous Budget—the so-called Land Values Budget. The effect was electrical. The by-elections, which up to that time had gone against the Government, now went completely in its favor. Indeed, it came to be said that the Liberals could not lose a seat. After very protracted discussion the Bill passed the Commons and was sent to the Upper House. The Lords adopted the unconstitutional course of rejecting the Finance Bill, whereupon the Government went to the country, and, in January, 1910, were returned with a reduced, but still large, majority.

The Budget was re-introduced and duly passed into law as the Finance Act, (1909-10).

It is significant that at this election the Counties reverted to their old Tory allegiance. This was due to the exemption of agricultural land from the operation of the Land Value Duties of the Budget. This fatal course was adopted on the advice of Fabian Liberals sitting for agricultural constituencies, who did not—or perhaps, did—understand the purpose of the Duties. These went to Lloyd George and begged him to exempt agricultural land, saying that unless he did so they would not get back at the next election. Having no particular attachment to principle he yielded, and the hopes of the rural workers were dashed to the ground. It is satisfactory to record that the aforesaid Fabians did not go back to the House of Commons, notwithstanding the exemption for which they had pleaded. Almost to a man, these are now in the Labor Party, and this is no doubt in part the explanation of that Party's failure to face up to the landed interests which have been, as Mr. Snowden said, "so deeply entrenched for so many generations."

The Budget passed and out of the way, the remainder of the session was devoted to the Parliament Bill, a measure designed to limit the veto of the House of Lords. This was in the nature of a frontal attack upon the Land Lords' position as hereditary legislators, entirely irresponsible, and representative of nothing beyond their own privileges. Introduced by Asquith, and backed among others by Lloyd George and Haldane, it was not drastic in its terms. Instead of logically proposing to end the power of the non-elective chamber to flout the expressed wishes of the electors, it timidly and half-apologetically proposed that the right of absolute veto the Lords had come to assume they possessed should be limited to three years' delay, after which a measure should become law with or without their consent. As regards Finance, the constitutional right of the Commons to entire freedom as laid down by the Bill of Rights of 1689 was reaffirmed, and it was provided that in all cases where the Speaker of the House of Commons certifies a bill as "a money bill," the measure shall be outside the power of the Upper House to alter. In the event of their refusing to pass such a bill it is to be returned to the Commons, and, upon that as-

sembly again approving by a majority vote, to become law within one month.

Timid and hesitating as was the bill, the Lords put out all their strength in an effort to defeat it. Had it proposed the abolition of their chamber they could not have offered greater resistance. As it was, it occupied the time of the whole session, and only passed into law after a general election (December 1910), at which the Liberal Government was returned with its majority unchanged, and on a hint that a sufficient number of new peers would be created to ensure its passing. The life of subsequent Parliaments was shortened by this act, being reduced from seven years to five.

Two political issues of long standing were also much in evidence in the period under review: Irish Home Rule and Disestablishment of the Welsh Church. To these the time of the House was given over in the sessions of 1911 and 1912, to the exclusion of all consideration of economic questions. Again it was becoming evident that the country was cooling in its affection for the Liberal Government, and those in charge of the party machine were seeking a likely "cry" in readiness for the next election. In their simplicity, they supposed that the Land Question was disposed of by the Budget, and accordingly ceased to issue literature on the subject or to mention it in their speeches. So were they drifting to certain disaster at the polls when there occurred two by-elections that have since become landmarks in the history of English politics. We refer to North West Norfolk, in May, and Hanley, in July, 1912. In the former case, a rural constituency, E. G. Hemmerde, K. C., against the advice of many and in opposition to the Party caucus, jumped in, and, on a Land issue, won the seat, to the surprise of all the prophets. Similarly, in the second instance, a purely industrial area, (mining, engineering and pottery workers) R. L. Outhwaite, a stranger, in a three-cornered fight against two strong local men, headed the poll with a majority of 654 where the Chief Liberal Whip had prophesied his defeat by at least 8,000 votes. These was no denying that it was the bold presentation of the Land issue, not as mere fiscal reform but as the means of emancipation from slavery, that carried the day in each case.

Then it was that Lloyd George declared his intention to have a Land Campaign. "To stop the rot," as he said. With this object in view he went round with the hat to the wealthy baronets and the seekers after "honors" who sat on the Government side of the House, and raised over £20,000 in one week. With this fund he set up a Liberal Land Housing Council, with a Land Committee to enquire and report. Speakers were engaged, not necessarily because they understood the question, but for the reason that they had some platform ability which they were prepared to sell to the highest bidder. And so the great sham fight was staged. But the claim of the Land Lord to "own" the soil was never challenged. Speaking

at Swansea, May 1912, Lloyd George said: "The people are getting too halting in the application of their principles, and many politicians too are afraid of their principles. Gigantic problems are waiting settlement, but Parliament is afraid. All parties seem to be affected with this nervous prostration. But what about the Liberals? Look at the land question. Up to the present they had dealt with it as if they were handling a hedgehog."

This might have been supposed to indicate a coming change in the method of handling the question. But no such thing. In due course his Land Committee began to report; volume followed volume. Much information of interest to the historian was collected, but it is with the proposals that we are concerned. All were based on the recognition of the ownership of land as "property." Thus the fundamental injustice was ignored, and the usual talk of "fair rent courts," "fixity of tenure," "improved housing conditions," etc., etc., followed. As a sop to the Land Taxers, the Taxation of Land Values was mentioned; as was Rating for local purposes. Mr. Lloyd George went on tour, speaking at great demonstrations of the Party at Bedford, Swindon, Middlesborough, Holloway (London), Newcastle, and Glasgow. The Land Question was not mentioned by him at any of these gatherings, with the exception of that at Glasgow. Carefully and deliberately he avoided all reference to Land Values, in spite of his promises to put this in the front of his programme. The Radicals then in the party soon grew impatient of this foolery, and a storm arose that led to the Glasgow fixture being put off until after a deputation had extracted a pledge from Lloyd George that he would there deal with the proposals for taxing Land Values. The meeting was held, and the demeanor of the speaker was interesting to watch. Facing a huge audience he began on the note: Rich Dukes and oppressed tenants, etc., offering rent courts and the other palliatory suggestions of his bureaucratic Committee, but without drawing a cheer. He was obviously discomfited at the failure to excite his hearers and hurriedly turning over a sheaf of notes, commenced to speak of taxing land values. He was more than surprised by the storm of cheering that immediately broke out, and, encouraged thereby, let himself go. At the close of the meeting he was heard to remark to those near him on the platform. "This meeting has taught me far more than I could teach it." Now for the sequel.

Immediately following each previous demonstration, an official verbatim report of his speech was issued by the Liberal Publication Department, as a pamphlet, and circulated widely for the information of the general public, and as a guide to the party speakers as to what they were to say. Not so, however, the Glasgow speech. Again and again the writer made application to the Department for it, only to be told that it was not going to be published. Being at that time a member of the Executive of the Liberal Federation, he pressed for an explanation

and was told there was "no demand." Assured that if a demand arose the speech would be issued, he set out to create one. This was soon done, and after a delay of over three months the speech was published. This incident throws a flood of light on the inside workings of the Party, and of the lack of sincerity prevailing in official circles. The Liberals were afraid of their principles.

Not long after this the country awakened suddenly to find that it had been tricked into the crime of the great war. Social questions were put out of the way; but now, after ten years of suffering, as a result of which the people are reduced to a condition of misery such as obtained at the conclusion of the Napoleonic Wars a century ago, the politicians are once more addressing themselves to these matters. Thus it is we are to have a "Land Campaign." Readers of LAND AND FREEDOM who have followed us thus far will be able to estimate the sort of "handling" Lloyd George will meet out to the "hedgehog" now. History will repeat itself. Indeed, it has already done so. Lloyd George, who is the real leader of the Liberals, has set up another Committee to enquire and we have before us its first "report." It is entitled "Coal and Power," and deals with the question of the future of the mining industry, and the supply of electrical energy. Once again great meetings are to be addressed, and the "little Welsh Wizard" is to expound his latest plans for vote-catching, in competition with the rest of the Socialists. Once again a sham fight is being staged, and the new generation that has arisen since the last great farce was enacted, and is presumed to know not the prophet, is to be induced to vote Liberal in the belief that reliance may be placed upon promises made by the present leaders of that once great Party.

Let us in the light of the foregoing, now look at the precious "report." In the matter of "Royalties" on coal, we read (pp. 6-7) "The average royalty for the kingdom is 6.9d. a ton. There are many small royalty owners, but very large amounts go to a few. One owner receives £423,000 a year, and four over a £100,000 each***the royalty-owner renders practically no service in return to the industry. Indeed, too often, in addition to drawing royalties he charges high prices for the land required for cottages and recreation grounds, or he exacts exorbitant terms for water or way-leaves."

At his first meeting (Chesterfield, July 19) Mr. Lloyd George likened the capitalist, the miner, and the royalty receiver to a team of horses, and proceeded as follows: "Of the three horses, the royalty receiver is of no use to the industry. He contributes nothing. He impedes. He does not draw; he simply drags. He does not pull his weight, but is himself a weight to pull. He is putting no capital into the development and the working of the enterprise. We agree with the miners that this obstructive steed should be cut adrift and turned out to grass. We have come to the conclusion that it is essential to

the efficient working of the industry that the capitalist who contributes nothing, and the exercise of whose powers simply hinders and hampers and confuses—that is the private owner of the minerals—should be eliminated from the concern. There are 4000 of them. The mine owners take heavy risks. But the owner of the minerals risks nothing. He only stands to gain, and for the £6,000,000 a year which he draws from the industry what does he put in?"

Turning again to the report we find it stated that "Our first and most fundamental recommendation is that all minerals and mineral rights should be acquired by the State. The royalty-owner is, in fact, the only participator in the wealth produced by the mining industry who does not himself necessarily contribute anything to the creation of this wealth, and who can therefore be eliminated without any injury to the efficiency of the industry." (p. 47). We shall presently come to the proposed manner of the "elimination" of the useless "private owner of the minerals." The Committee have classified the minerals into three categories. First, those now being worked. Secondly, those which are known or presumed to exist, and whose presence adds to the selling value of the land under which they lie. Thirdly, those which are as yet unsuspected, or which are believed to lie too deep to be practically workable, and which, therefore, add nothing to the present value of the land. In respect of the first, these are to be purchased, and we are told that the "total value is pretty well known; it would amount to approximately £70,000,000."

There is no confiscation. "We propose to pay a fair price to the existing owners; we are utterly opposed to the proposal which has been made of confiscating legal rights of mineral owners." Thus the report.

So the industry is to be saddled, apparently for all time, since the report while prescribing payment of the £70,000,000 "in bonds" is silent as to whether these are to be terminable or permanent. One thing is certain, "the interest would be chargeable on the revenue to be derived from future royalties." The useless steed is to be turned out to grass on the revenue to be derived from future royalties—which does not look to us like affording much relief to the industry. The royalty-receiver of today is to become the interest-receiver of to-morrow and all will be well, perhaps. There is to be a little matter of a ten per cent. deduction from the capital value of the bonds to form a "welfare fund" "to raise the standard of life in the mining districts." This we, presume, will not be "confiscation." Anyway, it is clear—except, perhaps, to the Committee—that the two industrious steeds will have to produce the wealth represented by that ten per cent.

"The second class of minerals," continues the report, "must be treated differently. They cannot all be acquired at once, because this would involve the creation of so large

a capital debt that the income from the national mining estate would be unduly burdened, and excessive royalties would have to be charged on the mines actually worked in order to pay interest on the assessed value of minerals which were not yet being worked." Five years are to be allowed for owners in this category "to make by way of anticipation a claim for compensation, to become effective in the event of the minerals being taken over." Failure to lodge a claim within the period is to lose the right. An interesting feature here is the acceptance of the "owner's valuation." "All such claimants should be required to assess the value of their own minerals."

"The third category of minerals—those whose existence is unsuspected—is on a different footing. All such minerals are to be deemed to be the State's as from the passing of the Act, without compensation." This has the true ring; and we should like to move the reference back of the report, with instructions to the Committee to show cause why the just and simple method they here propose should not be applied all round. We think they would find it difficult to reconcile the proposals to purchase the coal with the statement they make on page 8, where we read that "*Providence has placed coal* in some of the most beautiful parts of Britain." Surely the compensation is due to "Providence" and not to the few who are confiscating the coal today?

What exactly the Committee had in mind when penning the following we are quite at a loss to imagine. "Without capital there would be neither mines, *coal*, nor employment." Is Providence a capitalist?

The Liberal record in regard to the Land Question is one long story of broken pledges. The present move is but one more attempt on the part of a particularly "slick" politician to fool enough of the people to secure his own ends. We do not think he will succeed, but it is pathetic to see how readily some sincere Henry George men, simply because he uses certain phrases but which are meaningless on his lips, rush in to be fooled some more. The old proverb which runs "Surely in vain the net is spread in the sight of any bird" would appear to be open to exceptions.

J. W. GRAHAM PEACE.

"THERE should be no slums, vice, crime, or poverty," exclaimed Rev. Hough Houston, of the M. E. Church at Hampshire and Superior roads, Cleveland Heights, a suburb of Cleveland, Ohio. He added; "The cry of the weary world is not for charity, but for a chance." Now, what do you suppose he means?

REV. FRANK H. NELSON, assistant rector of Christ Church Cincinnati, Ohio, calls organized charity work "a form of practical Christianity." He is mistaken: it is a form of conventional christianity. Its devotees use it to keep the destitute quiet and to shut off inquiry into the big cause of poverty.

BOOK NOTICE

WHAT LA FOLLETTE'S STATE IS DOING

This is the title of a book by our old friend, Chester C. Platt. It appears on the eve of a campaign in which La Follette has at last thrown his hat in the ring, as he has threatened to do for a long time, so long indeed that people had begun to regard it as a mere bluff.

Some of the material in this book has already been covered by Frederick C. Howe, in his "Wisconsin, an Experiment in Democracy." Mr. Platt's book reviews the reforms adopted in Wisconsin, part-time schools, a university supported almost wholly by state funds raised by taxation and popularly controlled, farmer-labor representation on all educational boards, limitation of hours of labor for women to fifty hours a week, increases in workmen's compensation, legislative power of recall, a fifty per cent. exemption on homestead improvements, and many other legislative enactments, some of questionable value, some to be recommended under present conditions, and all labelled "progressive."

It would be hard to discover anything very fundamental in the long list of "achievements." Some of them have had their uses under a topsy-turvy economic system. Nearly all are purely socialistic, and nearly all are of the pale pink brand of socialism. One thing, however, is to be said. In Wisconsin more than in any other state public attention is directed to human and civic betterment. There does exist a passion for improvement in social conditions that is very wide-spread and constitutes a really hopeful sign. We need not despair of it. The cooperative movement, for example, has made great strides in the state.

Mr. Platt reminds us that the Republican party with its mission to abolish slavery was born in Wisconsin. That state was the first also to adopt woman suffrage.

There is an interesting sketch of Dr. Charles McCarthy, founder of the Legislative Reference Library, and author of "The Wisconsin Idea," who died in 1921.

Names familiar to Single Taxers occur in the work and among them are John Harrington and Edward Nordman. There are sketches of many prominent in Wisconsin politics, John J. Blaine, George F. Cummings, Zona Gale and many others.

Under the heading, Taxing Unearned Incomes, Mr. Platt devotes a chapter to economic rent and the desirability of looking to it as a source of revenue. And Mr. Nordman is quoted at length on this phase of the subject.

The author confesses that little real progress has been made in public ownership, that being considered as desirable in itself. And it is instructive to note that Wisconsin has not yet succeeded in establishing Initiative and Referendum, though other states, which your Wisconsin man would regard as backward, have had the I and R for many years. Mr. Platt thinks this slow progress of "reform" is due to the absence of leaders in the past, and regards Mr. Geo. F. Cummings as the man of the hour.

One thing Wisconsin may pride itself upon with reason. That is its university. Few institutions of learning in the country can boast of anything like the same academic freedom that characterizes its directors and its faculty. This is not a small thing. It is worth all the palliative legislative measures, which are reviewed and which no one better than Mr. Platt knows how to estimate at their true value.

The work is published by the *Batavia Times Press*, at Batavia, N. Y. and the price is \$2.

J. D. M.

CORRESPONDENCE

THINKS THE PARTY NAME TOO LONG.

EDITOR LAND AND FREEDOM:

I think it most unfortunate that our friends have chosen such a long name for the new party. "Commonwealth," which is the economic

rent, would be sufficient, but this is too long. When you speak of "land" the average stupid or indifferent person thinks instinctively of worthless or half worthless land. To the unthinking the word "land" suggests area and not a socially created value.

John Stuart Mill said that the "law of rent" is the *pons asinorum* of political economy. If that be true, how much more is it true of the Henry George doctrine. Our equal right to the valueless land is not impaired by present legislation. "Anybody can get it but nobody cares to work it," and with this wise observation the thoughtless voter dismisses the appeal that the land party makes to his vote.

Even in England, where the evils of a wicked system of robbery and plunder should be plainly apparent, the average Englishman, like his American cousin, imagines that land is something far removed from London and the large towns. Most people do not know that there is a monopoly of civilization by those who are privileged to own the land where civilization is. That taxes could be abolished and government made to pay for itself is a much stronger argument, and far more convincing than the plea to exempt industry from taxation, because the former points the way to abolish privilege, and tax exemption seems to confer it.

We seem to overlook the fact that the great mass of mankind know nothing whatever about the fundamentals of economic science. They see no reason why they should substitute one tax for another. All taxes are bad, but one tax is most unjust, they say, because they imagine that we would place an unequal tax on some while exempting others. They are like the socialist in confusing capital with monopoly, property with privilege and wealth with rent.

The article from J. W. Graham Peace in your last issue concerning the Labor party is most illuminating. The Labor party in England, like the "Progressives" and "Radicals" here, is afraid of the ignorant votes. They want immediate results and as a consequence get no results at all.

A thousand good wishes!
Denver, Colorado.

JOHN B. MCGAURAN.

FROM A VETERAN IN THE CAUSE

EDITOR LAND AND FREEDOM:

I am feeling the weight of years accompanied with the anxiety of earning a living for myself and wife, and cannot hope for much more of the pleasures of life, excepting the enjoyment it gives me to fulfill the promise I made to Henry George that as long as I lived I would do what I could for the restoring to the children of men their natural birthright in the land.

I often wonder what it is in the nature of the human race that makes mankind so stupid. I have been reading history back a thousand years before Moses and cannot find that the natural rights of man were ever nationally recognized.

What we need more than anything else is publicity. How to get it is the question. So far the most promising way to me seems by way of the Commonwealth Land Party. It will continue to gain friends.

Had I the means that some of the Single Taxers have I would keep advertising it through the pages of the prominent papers and magazines, by sign boards, etc.

With prayers that you may be spared many years to lead the good work,
Grand Rapids, Mich.

W. F. MERCER.

THE RUSSIAN LAND QUESTION.

EDITOR OF LAND AND FREEDOM:

In regard to the land policy of the Russian Government, it is fully indicated in the provisional constitution adopted by the All-Russian Congress of Soviets on July 10, 1918. That the framers of the constitution considered the clause dealing with the land the most important part of the document is evident from the fact that it is placed immediately after the preamble and declaration of rights. The clause is

as follows: "Chapter Two (a) For the purpose of realizing the socialization of land, all private property in land is abolished, and the entire land is declared to be national property and is to be apportioned among husbandmen without any compensation to the former owners, in the measure of each one's ability to till it."

A question might be raised in regard to the injustice of taking the improvements without compensation; but the majority of the landlords were reactionary and monarchistic and were generally plotting for the overthrow of the government. It has long been the practice of governments to confiscate the property of those adjudged guilty of treason. At a less turbulent time this point might have received more consideration. The constitution has been amended, but this provision still stands. The opinion seems to be general in Russia, that the real worth-while results of the Revolution are the abolition of monarchy, and the nationalization of the land.

Until recently the peasants were required to pay a general property tax in addition to the land tax. At the last session of the All Russian Congress, a law was enacted known as the Single Agricultural Tax Law. As I understand it, this law relieves the peasants from all taxation except the land tax or rent. The city or town dwellers still pay the general property tax. The peasants constitute about 85 per cent. of the population, so it may be considered a pretty close approximation to the Single Tax. It is reasonable to expect that the city dwellers will soon make a demand to be placed on the same footing as the peasants.

Another provision of the new tax law leads one to think that the Russian law makers may not be so ignorant as those of some other countries who consider themselves much wiser. Economists have reasoned that a stable government might issue a paper currency without a gold reserve or any other form of guaranty, except that it would be received in payment for taxes, and that it would not depreciate as long as the total amount issued in one year was not in excess of the tax budget. The currency would be destroyed when received by the government in payment for taxes and a new issue made. The Russian government has adopted this device. I understand that tax certificates are being or will be issued which will circulate as currency and be received in payment for taxes of all kinds.

One of the saving graces of the government here, is that it is not afraid to try experiments. There are no sacred business and vested interests that must be handled as carefully as bird's eggs. The eight hour work day is general and I have heard of no strikes of any importance since I have been in Russia. If a man is dissatisfied with his job he has the land to go to.

With 85 per cent. of the programme of the Single Taxers realized, with cooperative stores in all parts of the country, and cooperative production by artels encouraged, and free trade spread over a greater extent of territory than was ever known before, I think that the stability of the Russian Government, and the ultimate prosperity of the country are pretty well assured. There are many annoying regulations in force, such as requiring travelling permits to ride on the railways, the prohibition of the possession of fire arms by anyone who is not a member of the Communist Party, etc., but what has been gained acts like a cloak of charity in covering a multitude of sins.

Kemerovo, Siberia.

W. A. WARREN.

SHOULD REACH EVERY VOTER IN THE LAND

EDITOR LAND AND FREEDOM:

I think we all realize now more than ever in the history of our propaganda that LAND AND FREEDOM should reach, if it were possible, every intelligent voter in the land.

Lakewood, Ohio.

J. S. PASKINS.

MINNESOTA'S MINING TAXES

EDITOR LAND AND FREEDOM:

Henry George taught us to define our terms and then hold fast to the facts. It may well be to do this regarding the Minnesota Occupation

Tax which you assert will now be passed on to the consumer and which Mr. George N. Duncan, in your May-June issue denies. What is there back of it?

Minnesota has wonderful iron deposits. It also had a land boom by which land that could give only a fair return on a basis of seventy dollars per acre rose to two, three and four hundred dollars per acre. This was a logical result of our unjust tax on industry and thrift; the war; the artificial fixing of high prices for farm products; and the establishment of better roads. This made it possible for the farmer to borrow and go deeper into debt than ever before. Then came the inevitable prospect of deflation together with the outrageous increase in governmental expenditures that called for more and more revenue. The farmers were in a dilemma to save themselves and keep up land-values so the ever present mortgage would not eat up the farm and the farmer.

Our legislature, composed of labor leaders, corporation lawyers, and farmers hit upon several things to hold up land values. They obtained a wheelage tax so as to build good roads to enhance land values. They hit upon a gasoline tax to build more roads to enhance land values. They hit upon a tax on the industry of iron mining so as to prevent a tax on land values. However, they struck a snag. It was reported that the Attorney General had shown that such a tax as was designed would be unconstitutional under the name given, and, "as a rose by any other name would smell as sweet" it was suggested to give it another name and so it was called an "Occupation Tax." You see it is unconstitutional to tax privilege but is constitutional to tax an occupation. The bill was passed.

The orators and the farmers said in effect "The values in these great natural resources belong to the people who create them and not to the speculators who did not create them and 'by jing' we will make a fair division, we will let the speculator retain 94% as a sure thing and let the state collect 6% if it can, bigosh."

The mining companies objected as they claimed they were then carrying too heavy burdens and carried the matter to the Supreme Court which decided that an occupation tax was constitutional. There are still some Single Taxers who believe that an occupation tax is the same as the Single Tax but they do not live around here.

Bear in mind that this tax is not in lieu of other taxes as the Single Tax is to be. This tax is distinctly "in addition" to all other taxes and we certainly have other taxes in Minnesota. A few of those other taxes on the iron industry in the state amount to over seventeen million dollars but every economist knows that they are all "passed on plus profit" to the ultimate consumer, and the farmer soon discovered that the new tax also was.

In 1923 there was mined 44,656, 840 tons with a value at the mine of \$102,150,619.00 after making the proper legalized deductions on which the tax of 6% developed a revenue of \$6,129,037.18. This indicates a value at the mine of about \$2.29 per ton and a revenue of about 13.7 cents per ton. These figures are authoritative and seem to be at a variance with those assumed by Mr. Duncan.

But in spite of all these measures (or because of them) the farmer saw the cost of living going up and the price of his product going down and bankruptcy just around the corner, so his legislature decided to get another crack at the iron industry and fix it so that the new tax could not be passed on to him when he buys that new seeder. A Royalty Tax was passed. This is to be a tax on privilege. Again the orators made the same speech as quoted above and they decided on the same division as before namely 94% to the speculator who does not create the value and 6% to those who do, if they can collect it. The matter is now in the courts.

Neither the Occupation Tax or the Royalty Tax are operative when the mines are shut down. The slogan is, "No industry, no penalty." If the mining companies find difficulty to pass the tax to the 'deer peepul' they have a final resort, close the mines. This process promptly does two things. First, by throwing a few thousand men out of work they can soon be crowded down to lower wages, and, second, by

lessening the output the price on the market can and will be raised. It may be suggested that any raise in price would mean a raise in the tax. This is true but the divvy is not 50-50 but is 94-6.

The Royalty Tax is an approach to the Single Tax, but is only an approach, for it proposes to take only 6% where it is entitled to 100%.
St. Paul, Minn.
ROBERT SEIBERT.

THE EARTH OUR INHERITANCE.

EDITOR LAND AND FREEDOM:

I want to thank you and your publication for setting me on what I believe to be the right course—preaching the land gospel in all its fullness. In spite of my zeal for the cause I have in the past stood somewhat with the pussyfooters. It will not work. If we do not go all the way ourselves—how can we expect others to?

At best most of the new converts will gain only a diminished notion of this great question. If we start them with little they will have still less. So let us start them with much—a straight-out moral crusade which is the only thing that gains real converts. The earth is the inheritance of all mankind.

Detroit, Mich.

A. H. JENKINS.

NEWS NOTES AND PERSONALS

We have received from Dr. C. Villebos Dominguez portraits of the four municipal Councillors recently elected in the township of Coronel Pringles (Province of Buenos Aires.) Dr. Dominguez believed that they are the first representatives in government which Georgism has obtained anywhere in the world. By this he means of course elected on that issue and by a party advocating the principles of Henry George. In this he is probably right. The names of the four who should be remembered in the coming years are Ambrosio Locale, Yuan M. Lafaille, Augustin Dameno Pelaer and Luis Canale.

ELMER DAVIS, who conducts the column By-Products in the *New York Times*, pokes fun at the general political confusion now raging and under the heading, "Important Notice," announces that Election results will be flashed from his department on Election Night. A white ray to the east will indicate that Des Moines has gone overwhelmingly for the Socialist municipal ticket, the Single Tax county ticket, the Farmer-Labor Congressional ticket, the Republican Senatorial ticket and the Democratic Presidential ticket.

J. B. MCGAURAN writes us from Denver under date of July 12 as follows: "Your Year Book published in 1917 in the public libraries and colleges and in the hands of debaters has done more good than you can ever realize. If you had never done anything else but publish that book you would have earned the gratitude of tax abolitionists."

WILLIAM BRADFORD DUBOIS sent reports of the New Jersey Convention of the Commonwealth Land Party to the Bayonne, N. J. papers which published full accounts, as did the Newark papers.

ON May 29 the Supreme Court of California sustained the principle of land value taxation exclusively as applied by the irrigation districts. This is a final decision which sets aside injunctions secured from lower superior courts by absentee landlords who objected to a tax of five dollars an acre.

THE *Mobile Mobilizer*, of June 8, has an illustrated article on Fairhope, which says: "It started out as a Single Tax colony and attracted the attention of the world by seeking to put in practice in a multiple tax county the Single Tax land theories of Henry George. The strip of high ground on which the Fairhope community is situated is by far the most populous area on Mobile Bay, except the city of Mobile itself."

THE Hamilton (Ontario) *Spectator* reports an interview with Sydenham Thompson in which he indicates Single Tax progress.

HERBERT QUICK has been given the degree of Doctor of Letters by the Syracuse University.

AN interesting article in the Buffalo *Express* of July 13 is one by Clinton Davidson, of the Clinton Davidson Service, on methods of tax avoidance and tax evasion.

AN article in the *Jewish Forum* by M. W. Norwalk is entitled "The Best Way to Redeem Palestine." Mr. Norwalk has taken a very active interest in the movement to secure the taxation of economic rent for Palestine, and by tongue and pen has done effective service. The article presents the history of the movement to date.

THE Free Trade League, with headquarters at 2 West 45th street, addressed a letter to the Democratic Convention in which it advocated lower duties and reduction in taxation. Appended to this appeal were the names of R. R. Bowker, E. J. Shriver and Whidden Graham.

MORRIS VANVEEN, who is one of our most effective out-door speakers, says of himself, "My best speeches are those I make on the way home."

AT the suggestion of Commissioner Frank C. Perkins, a committee of the city assessors of Buffalo and members of the equalization board of the county, visited Pittsburgh to study the graded tax system of that city. A report will be made later.

WE are sorry to note that in view of financial conditions the Single Tax Club of Cleveland will discontinue its offices at the Hippodrome Building. Those wishing Single Tax literature can secure it by addressing Mrs. Charlotte Smith at 5914 Linwood Avenue, Cleveland.

REV. R. B. TAGGART, of Black Mountain, North Carolina, hopes soon to remove to San Diego, California. Here he will advocate the one great reform, which he says is "Christianity applied."

THE *Herald-Tribune*, of this city, gives an instance of increase of property on East Fifty-Fifth street of 400 per cent. in 10 years.

WILLIAM J. WALLACE spoke at a dinner of the Moron Club at the St. Regis banquet room on June 25th, the other speakers being Miss Melinda Alexander, for the Committee of 48, and Lewis B. Bodin, for Socialism.

Buffalo Truth, a large and handsomely printed paper edited by Mark H. Hubbell, prints on its first page an article on Taxation, from the pen of James R. Brown, in which certain truths are set forth in that gentleman's usual vigorous fashion.

A COMMUNICATION to the Cleveland *Times* signed "Cleveland Single Taxer" says:

"As for myself, I like the chance to vote on an idea. I dread having to decide on candidates, most of whom I have no means of knowing, and whose views on important questions of legislation are either determined for them by others or are carefully concealed by using platitudes."

HON. GEORGE FOWLDS, of New Zealand, made a visit to this country in June, but did not pass through this city. He spoke in Toronto on June 20 before the Single Tax Association of that city.

E. YANCEY COHEN has sailed for Europe in company with Fiske Warren, and will visit the Single Tax colony in Andorra.

A RECENT humorous work written in collaboration by Christopher Morley and Don Marquis under the title, "Pandora Lifts the Lid," tells of its heroine, daughter of one of the richest families, who turns radical and organizes a group for social salvation. She buys the Single Tax Review, but one of the party thinks that the Single Tax is a tax paid by unmarried men. This is an old joke, but may be new to many. The book is an amusing one and quite up to the standard of these famous columnists.

LLOYD GEORGE is reported in a recent speech opposing government ownership of mines, as comparing the situation with that of three horses harnessed to the same cart for the purpose of drawing it up a steep hill: "One is the miner, the other the mine owner, and the third the royalty owner. They are pulling together and our report definitely concludes that one of these—and there are 4,000 of him—is of no use to the industry." By mine owner Mr. George must and probably does mean the actual owner of the plant. If Mr. George will return to this kind of talk, he may regain the confidence of the real reformers so long lost to him.

STATEMENT of the Ownership, Management, Circulation, etc, required by the Act of Congress of August 24, 1912, of LAND AND FREEDOM published Bi-Monthly at New York, N. Y., for April, 1924. State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of LAND AND FREEDOM and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St., New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Single Tax Publishing Co., Inc., William J. Wallace, Pres.; Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholder and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,

Editor.

Sworn to and subscribed before me this 21st day of March, 1924.

[Seal]

LOUIS D. SCHWARTZ, Notary Public.
New York County