



May—June, 1924

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Campaign of the Commonwealth Land Party

The Elections in Denmark

By Abel Brink

The Single Tax in Australia

By Percy R. Meggy

British Labor Now Facing Realities

J. W. Graham Peace

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LAND AND FREEDOM

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Commonwealth Land Party Notes

THE *Christian Science Monitor* has been exceedingly generous in its recognition of the Commonwealth Land Party and its activities. When the future of the party and the principles for which it stands gain in strength and power it will be recalled that the *Monitor* was among the great newspapers to recognize the significance of the new movement. In the meantime the *Monitor* remains the best edited and most progressive newspaper this side of the Alleghenies.

MASSACHUSETTS is one of the states where the Commonwealth Land Party will be on the ballot. In this work Messrs. Frank Chodorov and Hollis Joy, together with Mr. Orem, have done yeoman service. This state is permeated with Single Tax sentiment of the moderate kind. Whether a fairly good sized vote for the undiluted principle can be secured remains to be seen. Nevertheless, it is an advantage to have it presented in this way whatever the vote.

“OFF to a Flying Start” is the heading of a brief account in the *New York Times* of the official notification of candidates Wallace and Lincoln at Newark on April 26.

IF the Commonwealth Land Party served no other purpose friends not affiliated must concede that its value in securing publicity gives it an important reason for being. A huge scrap book at headquarters is being rapidly filled with newspaper clippings from papers all over the country.

IN Arizona the illness of Mr. Worsely deprives the party of the great influence of one of the leading figures of the state, where he has been repeatedly honored by the voters and where he is highly regarded. He is now convalescing and may yet be able to take an active part in the campaign. In the meantime Nicholas Vyne, of Camp Verde, will attend to his part of the state in securing signatures to the presidential petition and later will tour the state.

ANTONIO BASTIDA, now resident in Cuba, has sent to the Executive Committee of the party a draft of a speech setting forth the Georgian principles. This has been referred to the Literature Committee who will report on the advisability of printing it for distribution. It may be said that every man has his own way of presenting the doctrine, yet there are certain fundamental requirements of a model speech, certain points to be emphasized, certain sequences. We may be able to print Mr. Bastida's well considered draft in some future issue of LAND AND FREEDOM.

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No. 3

Current Comment

THERE are said to be seventy thousand persons out of employment in Los Angeles. In the meantime the *Examiner* and other papers of the city are carrying real estate advertisements covering full pages. One is especially illuminating. It tells us that city land values are based on two things—population and wealth. "Buy your lot with this in mind." "Let the Profit-Making Machine work for you." As a companion picture the *Record*, of Los Angeles, prints columns of letters from jobless men.

WHAT the *Examiner* calls a Profit-Making Machine is also a Poverty-Making Machine. The foolish people of Los Angeles do not realize this just yet. Some have been able to profit by it. Some Los Angeles Single Taxers have been able to make money out of this Profit-Making, Poverty-Making Machine. Hence the lack of enthusiasm in the gospel of emancipation on the part of a few who hope to profit further by the workings of the Machine. This lack of harmony—this rift in the loot, so to speak—is perhaps largely responsible for the differences that have developed among our friends, and of this it may be that not even they are wholly conscious.

INSTEAD of having their attention drawn to this phenomenon of unemployment now visible in Los Angeles and elsewhere in California, the press of that state, blind leaders of the blind, are exulting in the increase of population! An increase of nearly four per cent. over last year sends the Pasadena *Star-News* into a perfect chortle of delight. It says: "Virtually four million souls in this great state! It is inspiring. King Solomon did not have four million subjects. California is on the forward march." And more to the same effect.

IT is difficult properly to characterize stuff of this kind. As if mere numbers meant anything. As if, combined with what is happening in Los Angeles, and elsewhere, this growth of population were not darkly ominous of the morrow! Yet it is this utterly blind and childish outlook upon life that animates the thought and speculations and teachings of those who as editors or writers for the newspapers seek to educate the public. No wonder that the papers are crowded with letters from men vainly seeking

employment. One of these in the *Los Angeles Record* is a sample. It says: "I am one of the thousands of deluded easterners of small means who harkened to the siren call and came to your city, only to find unemployment rampant everywhere. Why deliberately lie about your city?"

FRIENDS of the Cooperative movement are not always able to perceive that until the "silent partner"—i.e., the receiver of economic rent—is eliminated from industrial undertakings, the result of cooperative effort must prove largely futile. This is coming to be recognized by some of those most active in the cooperative movement. From a paper called *Cooperation in Action* published at Leesville, Louisiana, we extract the following:

But even in this matter of housing the possibilities of co-operative effort cannot be fully realized because the co-operators must go to profiteering private interests for the land on which their houses rest, for building materials and for the credit required during the building period. Only when private interests have been ousted from their control of land and other natural resources will it be possible for workers to acquire good homes with a reasonable expenditure of labor. This co-operative housing exhibit simply points the way.

SENATOR NORRIS reveals the vast land booms that hung on the Ford Plan of Muscle Shoals development. The Senator displayed a huge mass of advertising literature presenting glittering promises of returns to investors in land in the neighborhood of the proposed development. This should contain a hint for Mr. Ford, for had his plan gone through thousands of non-producers would have profited by what he might have been able to do.

THE U. S. Senate has approved the finance committee's proposition to tax radio sets ten per cent. The House Committee has not, we understand, approved of the tax. Edna K. Wooley, the able correspondent and special writer for the *Cleveland News*, has this to say:

It is not known just how radio sets are to be taxed; whether the tax is to apply only on sets newly purchased, the tax to be added in the purchase price (and then some), or if it is to be applied to every set now owned in the land, whether it's the latest thing in super-heterodynes, or Johnny's accomplishment with the aid of a couple of empty rolled oats boxes.

I'll prophesy right now that if the tax is to apply to every set in existence at present it will be some fun to collect it, and the \$10,000,000 which the Senate sees coming in on a radio tax, will be more of a dream than a fact. Still—

we may come to it. We may yet see a new army of government employees—whom we shall have to pay out of our taxes, of course—snooping around, making notes of every aerial they see. We may have them ringing the doorbell and showing their official authority for inspecting the house to discover any hidden radio set where there is no outdoor aerial to tell the tale. And then, when they find Johnny's oatmeal boxes wound with some wire, and a homemade loop, tucked away in some corner, won't it be worth the tax hound's salary to confiscate it because Johnny didn't declare it for taxation?

Of course nobody thinks this is possible. But we have seen so many "impossible" things come about in recent years that we are getting nervous. Nobody thought prohibition would work out the way it's been doing, and nobody suspected that the income tax would ever become the burden it is—we all thought the latter was a splendid idea when it was first discussed, you know. It was intended to "soak the rich," as most of our other taxes were supposed to do. But the taxes are much like rain which falls alike on the just and the unjust—the trouble being that a few have good umbrellas to fend off the worst of it while the majority get soaked as they trudge along.

THE Woman's Committee for Political Action, with headquarters at Washington, among whom we note the names of Carrie Chapman Catt, Zona Gale and Julia Marlowe Sothern, have issued a Statement of Principles. This advocates in declaration number I, "Public control and conservation of natural resources, secured by taxation on all land values." Number V. reads: "Government revenue to be raised, not by tariffs but by (a) taxes on large incomes and inheritances; and (b) on land values; and (c) profits on government banking; (d) savings from reduction of armaments."

Miss Grace Isabel Colbron has called the attention of the Woman's Committee to the incongruity of these declarations, pointing out that a tax on land values would meet all the legitimate expenses of government if the cost of armaments be omitted. The Woman's Committee may plead political opportunism for these conflicting demands, but it is to be regretted that they think it necessary to make this concession to prevailing error. The thanks of Single Taxers are due to Miss Colbron for pointing out to these ladies, to whom she is well and favorably known for her dramatic and literary criticism, that their programme leaves a good deal to be desired.

THE *Dearborn Independent* (Henry Ford's paper), of March 22nd, published a full page article by the editor of LAND AND FREEDOM, under the title, "Has the Single Tax Theory Made Progress?" At the request of the editor of the *Independent* this was confined to a record of achievement, which is usually more convincing than purely academic argument.

Mr. Harry H. Willock, of Pittsburgh, has generously undertaken to reprint this article in neat pamphlet form for wide distribution. The first edition will be twenty-five thousand copies. Mr. Willock has placed them at the disposal of

the Single Tax Publishing Company, and they will be sent free to those who can distribute them effectively and will send the necessary postage with their requests for copies.

We are sure that all Single Taxers will join with us in our acknowledgement to Mr. Willock for this handsome contribution to the movement.

Professor Laughlin Muddles the Issue

THE argument made by socialists against "capitalism" are only a little less defective than the arguments made by the defenders of "capitalism" against socialism. In a recent number of the *Yale Review* Professor J. Laurence Laughlin, in an article entitled "The Logic of Capitalism," assumes that the socialists abandon their case in that while they inveigh against capitalism they contend for state control of capital. By a curious inversion of logic the Professor assumes that this at once disposes of the arguments of our socialist friends.

It is sometimes not very clear what socialists mean by "capitalism." As we understand it, however, it is the private control of capital. That is at least understandable. If Professor Laughlin had confined himself to showing why private control of capital is preferable to public control, instead of endeavoring to prove that socialists are guilty of inconsistency, he might have made a better job of it. Defenders of socialism are guilty of no such absurdity as the Professor implies.

The Professor's article is worthless as an indictment. It is equally worthless as clearing up a misunderstanding. Private control of capital is defensible enough, but such private control works differently under different conditions. Of this the Professor evinces no apprehension.

The inherent fallacy of all such discussions pro and con regarding capital is that it goes on with an important factor left out. Capital can produce nothing without land. In all production there is an ill-assorted partnership consisting of laborer, capitalist and landowner. If Professor Laughlin has ever heard of the last named he does not mention him. If he has ever heard of land in connection with production he does not tell us.

Tax Jugglers

"And be these juggling fiends no more believed
That palter with us in a double sense:
That keep the word of promise to our ear,
And break it to our hope." —MACBETH

THERE is a sacred right to property—sacred because ordained by the laws of nature, that is to say, by the law of God, and necessary to social order and civilization. That is the right of property in things produced by labor; it rests on the right of a man to himself.

—HENRY GEORGE.

Where Were the Single Taxers?

FOR the past six months the great national issue has been that of "tax reduction" by the Congress, and the country has been deluged with appeals by the great financial, industrial, and commercial interests for the Mellon "gold brick" plan of reducing the surtax on incomes of a small number of persons receiving great incomes. In support of this flagrant attempt to reduce the taxes on the wealthy few, while leaving the oppressive burden of tariff taxation on the 110,000,000 American consumers untouched, there have been arrayed all the forces of the privileged interests, allied with a corrupt press that has surpassed all previous records of subserviency to financial influences. That the conspiracy to revise the tax laws for the benefit of a wealthy few failed ignominiously, shows how little weight have the ponderous editorials and cooked-up news articles with which a degraded press undertakes to promote its master's interests.

While the tax reduction bill was pending in the Congress would seem to have been an excellent opportunity for the Single Taxers to show the absurdity of taxing capital—wealth devoted to production,—and at the same time to point out the true sources from which public revenues should be derived. So far as an examination of newspapers published in all regions of the country have shown, there is no evidence that they took advantage of their opportunity, nor do the pages of the *Congressional Record* devoted to petitions and memorials for or against pending legislation show that there was any concerted movement by representative Single Taxers to enlighten their Senators and Representatives as to the correct principles of taxation.

There is something radically wrong when forty-five years after the publication of *Progress and Poverty*, there is so little evidence of a militant movement for the adoption of the great truths laid down in that book. Neither in all the newspaper discussion of the tax question, nor in the debates in Congress on the subject, has there been any indication that public sentiment is more enlightened than it was thirty years ago, when half-a-dozen Representatives in Congress voted for Single Tax amendment to the Wilson tariff law.

The defeat of the Mellon tax swindle was chiefly due to the protests of the farmers, and in particular to the opposition of the leading farm organization, the National Grange. It should also be stated that the American Federation of Labor, and various state and labor bodies, did good work against the Administration scheme. This was, however, purely negative work, as neither the farmers nor labor had any better method of taxation to propose as a substitute for the Mellon plan.

The shouting and the tumult over the efforts of a few rich men to escape paying taxes will now subside. When the tax question again becomes a burning issue in the Con-

gress will the Single Taxers be any better prepared to put forward their reasons why they are opposed to both income and tariff taxes, and favor the one equitable tax that will establish justice and industrial freedom?

Overheard at the Moron Club

"WHAT'S this levy on capital that these labor fellows over in England are talking about?"

"Outrageous Bolshevist-Communist scheme for taxing the rich to pay off 25 per cent. of the British war debt. Just plain robbery of the few for the benefit of the taxpayers."

"The scoundrels! Why don't they adopt the 100 per cent. American plan of a high protective tariff that taxes the consumers 50 per cent. for the benefit of the manufacturers?"

"They tried that idea at the last election, but the English are a stupid people, and couldn't see how raising prices was going to help them sell more goods. Takes Yankee gumption to work out the right kind of a tax system."

That Alleged Scarcity of Capital

FLOODS of crocodile tears have recently inundated the country because of the pitiful plea of the privileged interests that industry and trade are languishing because of a scarcity of capital. This lack of capital is, of course, due to the fact that recipients of great incomes are heavily taxed, and so there is no increase of capital to further industrial development. According to the self-constituted promoters of prosperity the country's supply of capital is being injuriously checked by the high surtax on incomes, and if the taxes were only put on the consuming masses in the shape of a sales tax we should escape the industrial depression that is looming up in the not distant future.

The funny part of this solemn nonsense about more capital being needed for production is that most of our great productive industries are running at only a part of their capacity because of diminished demand for goods. Steel and textile mills, and factories of all kinds, are reported as running on part time, workers are being discharged, and wage reductions are being made, because of decreased sales. The professional tipsters to the Wall Street gamblers are predicting a general decline in demand for all kinds of goods; the export trade in many lines is falling off, and the captains of industry and their masters, the financiers and bankers who control them, are wondering how they can increase consumption. With these conditions of apparent overproduction (of course the real trouble is underconsumption) the utter nonsense of all this talk of "capital scarcity" can readily be seen. There is not now, nor has there been at any time during the past decade, any scar-

city of real capital. The truth is that there is a great overabundance of capital, whether we use that word in its proper sense as meaning wealth devoted to production, or in the erroneous sense that money or currency is called capital by the professional economists, bankers, and newspaper editors. Our mills, factories, mines, and farms can produce far more than the people are able to buy. This state of affairs is due to the simple fact that by legalized forms of theft and crooked methods of taxation the wealth producers are robbed of so large a share of their product that they are unable to buy all the things they need. It is not lack of capital, but of purchasing power on the part of the 110,000,000 American consumers, that is bringing about the coming business depression. With a productive capacity in practically every line of industry far greater than present effective demand for goods, our editorial, professional, and political owls blink, and say: "We need more capital." What we really need is freedom of production and exchange of goods, including freedom from the exactions by the hordes of parasites, pap eaters, and privileged interests. Then the "capital" bugaboo will be found to be merely the invention of fools or scoundrels who are interested in maintaining the present system of economic injustice.

Letters to a Socialist Friend

III.

My Dear Bob:

IN my last letter I dwelt upon the law of property, arising from the natural instinct that impels a man to say of a thing, "that is mine," and the social and individual well-being that obedience to this law conserves. I indicated that to ignore this law is to face inevitable social disintegration, that no scheme of economic reconstruction that is not based upon a just conception of property rights can hope to establish itself as a working system. This idea of property does not include all of the things regarded as property. Man and land must at the outset be excluded from the category, though both have been considered property at certain periods of the world's history.

There are certain laws of economics which are to be conserved along with the true law of property. These, it so happens, are the very ones against which socialists inveigh. I have heard you condemn what you call the "cruel" law of competition, and plead very earnestly that this law be substituted for a law of cooperation.

It seems to me that this involves a certain confusion, a lack of exact definition. If competition is a natural law its consequences are not to be got rid of. And the presumption is that if it is a natural law its consequences must be beneficial.

What blinds some of our socialist friends is the working of a onesided competition. It is a little curious to hear socialists fulminate against both monopoly and competi-

tion. These two economic laws are in conflict. But socialists say that competition leads inevitably to monopoly. But how can one law that is in conflict with another tend to results that represent the exact tendency of the opposite? Something is wrong with the process of reasoning by which this consequence is predicated.

The explanation is simple. Competition, full and free, has obtained at no time in history where economic factors can be reckoned with. Competition for employment where natural opportunities are held out of use, is only one kind of competition—and because of the withholding of land from use, an utterly unfair competition. For the owners of natural opportunities do not compete; here monopoly, almost unrelieved, prevails. Under such circumstances it is blindness to actual economic phenomena to call the system a competitive one.

The advantages of cooperation and combination are conceded. But because we have some degree of competition we have cooperation. If we had full and free competition the door would be open for the widest cooperation. It is only when the element of artificial monopoly is created that cooperation becomes impossible.

In the Single Tax Year Book I have devoted a chapter to this subject, and I cannot perhaps do better than to quote:

"Competition is often a painful but really a merciful process; it weeds out the useless and inefficient; selects unerringly its business leaders; destroys, but where it destroys builds up; rescues from the mass the individuals and processes most fitted to survive, and out of the chaos brings order. It replaces obsolete with more perfect organization, and where such organization becomes unwieldy it replaces organization with individuals, reverting to the earlier type of industry. Thus the country store is succeeded by the store in which is sold but one line of goods, and this is succeeded by the mammoth type of country store, the great city's department store; and the development of the last named seems again to revert to the second—viz., a congeries of stores in which each is distinct from the other, each attaining a reputation for competitive excellence in one line of goods, thus illustrating in the retail trade the interplay of the forces of competition and combination, or cooperation.

Just as there is a limit fixed to the bounds of competition, so there is a limit to the bounds of combination. The maximum of combination and the maximum of efficiency are not the same. There is a point in the progress of combination beyond which it does not, or would not naturally advance—and that is when it reaches the maximum of efficiency. It seems very likely that the element of monopoly in society today forces combination far beyond the point of the most efficient cooperation.

We hear much superficial talk about the "wastes of competition." Beyond the fact that competition has never yet been fully tried, that it has never yet been wholly free, and that such waste as it entails is inseparable from the natural process which weeds out the incompetent, the antiquated and the unskilled—a process of which the waste is but incidental to the conservation—is that these combinations do not seek primarily to escape the waste of competition so much as to avail themselves of those

artificial laws which prevent competition from doing its perfect work.

The term expressing the opposite of competition is not combination but monopoly.

Is competition or combination the beneficent law of industry? Both; for one is the complement of the other. They exist together; they effect the industrial progress of the world. But monopoly is the negation of both, since further combination or cooperation is no longer possible where monopoly is complete. And where there is competition there will be combination, healthy, rational, continuous, and competition will determine its development and direction. The defence of the so-called "trust" based upon the economic benefits resulting from the elimination of the unskilled is a defence of the principle of combination under free competition, and is in no sense a defense of monopoly of which what we know as the "trust" is the manifestation."

I do not think that I need to dwell at any greater length on this particular phase of our subject, but venture to summarize:

- (1) What you condemn as competition is a one-sided competition.
- (2) Real competition has never obtained—cannot obtain where natural opportunities, which we comprehend under the term "land," are held out of use.
- (3) Competition cannot be other than beneficial where men are at the same time free to cooperate; the law of competition is therefore a natural law and must, if unhindered, work out to the general satisfaction of producer and consumer.

JOSEPH DANA MILLER.

ALLOTMENT dealers are coaxing public school teachers to sell lots during the Summer vacation. In one advertisement, a subdivision man says:

"I will never forget how, just a very few years ago, I closed my school year as a high school principal, and began to look around for something to do for the Summer. I was offered a position with a real estate firm as a part time salesman; I accepted. I made such good money that I quit school work permanently. I have never been sorry since. I have made dollars in the real estate business where I couldn't make pennies in the school business."

He adds: "You can make \$1,000 to \$2,000 this Summer vacation." And he wants "salesladies" as well as salesmen.

This is respectfully referred to the National Educational Association for thoughtful consideration, now and at their next annual meeting. Supposing some teachers do receive commissions for inducing their friends and acquaintances to buy lots at speculative prices. Will they return to their work at school with higher ideals? Or will they regard getting something without rendering any real service as quite natural and proper? Will it make them better teachers?

The Elections in Denmark

ELECTION to the Danish Folketing, corresponding to the English House of Commons, was held April 11th. There are four big political parties here, the Conservatives, the Moderate Left, the Radicals and the Social-Democrats. The Moderate Left party formed the cabinet with Minister of Finance, *Niels Neergaard*, as Premier. That cabinet was supported by the Conservatives, while the Radicals and Social-Democrats were in opposition.

The cooperation between the Conservatives and the Moderate Lefts, however, was hampered by serious disagreements. The Conservatives were protectionists, while the Moderate Lefts were free traders. The result was that the Conservatives under pretence of the low rate of exchange of the Danish crown three times got higher tariffs on "luxuries" carried by a solid majority in both Houses.

Furthermore, the Moderate Left by their programme was bound to carry through "the equal tax on equal land" proposal. A bill for the rating of land values was already worked out, but on account of opposition from the landed interests in the Conservative Party, it was laid aside.

Last but not least, on account of issue of too much paper money, the Danish crown was steadily depreciating in value. The main cause of that was the speculation in almost everything during and after the great war.

All kinds of schemes (except the real remedy, gold exchange) were proposed to keep up our money value, but of course all to no purpose.

A haphazard and crooked policy was the impression it made amongst the electors of the old Left Party. An influential Government daily *Aalborg Amstidende* wrote: "If any member of our party once more votes for higher tariff, we are not going to support him for reelection."

The result of the election was a decisive defeat for the Government Party. It lost seven seats, and the number of the members went down to 45. The Social-Democrats gained seven seats, and it is now the biggest party in the House of Commons with 55 members. The Radicals gained two seats and the Conservatives one. The new parties, *Retspartiet* and *Landmands-partiet* (Party of Justice and Landowners Party) were according to their number of votes, 12,643 and 12,196 respectively entitled to one seat each, but on account of certain legal requirements no result ensued. For comparison it may be mentioned, that the German Party got a seat on 7,715 votes.

Premier Neergaard resigned with his cabinet and Mr. Stauning, the leader of the Social-Democratic Party, was called to the King. A few days later a Social-Democratic Cabinet was formed.

The Henry George Union before election sent out the following questionnaire to the candidates: Are you in favor of (1) that the rating of real estate be changed into rating of land values?

- (2) That the local authorities be given option to rate

land values in order to reduce the taxes on consumption and incomes earned by labor?

(3) That all custom duties be abolished and full free trade introduced, while the new revenues to the state in the main be raised by increasing the tax on land values?

The candidates from the *Moderate Left* did not answer at all. The fact is, some of the candidates to some degree are in favor of taxation and rating of land values, while others are sharply in opposition.

The *Conservatives* answered No to all the questions.

The *Radicals* mostly answered Yes, though with some reservations in regard to free trade, which they wanted enforced at a later date. Some of the candidates pointed to the Radical programme, which calls for the taxation of land values. Full free trade is to be aimed at by and by.

The position of the party may be given by an utterance of a leading Radical ex-minister, Dr. P. Munch: "We advocate that the present taxation of real estate be changed into taxation of land values but we do not believe that the confiscation of the entire ground rent for the public is going to have such great social effects as the "Party of Justice" believes."

It is true, that prominent members of the Radical Party as J. E. Lange, S. Berthelsen, and a member of Parliament, Niels Fredriksen, are of different opinion in regard to the effects of taxation of land values, but the practical policy of the party has always been conducted on the lines given of Dr. P. Munch, Zahle and Rode, the leading ministers in the period 1913-20.

The *Social-Democrats* were more careful with their answers, though they all were of a positive character. The position of the party may be summed up thus: In favor of taxation of land values and against indirect taxes upon necessities of life. In *Social Demokraten*, of April 29, 1924, Mr. Dr. Bording, Minister of Agriculture, answers the question: "Is the Government going to extend the taxation of land values"? thus:

"I think so. Taxation and rating of land values in the right measure will bring down land values and facilitate the agricultural laborers of small means the access to their natural occupation, the tilling of the soil on their small holdings. I do not however agree with the Single Taxers, that the ground rent only can give enough to cover all the economic obligation of the community."

Mr. K. Steincke, an expert on social legislation, now Minister of Justice has for several years been an able advocate of taxation of land values.

Retspartiet, the new apparition in Danish politics, has taken a firm stand upon confiscation of the entire ground rent for the community, the abolition of all taxes upon the products and incomes of labor together with the limitation of state functions. Several of their candidates went further than the questions of the H. G. Union indicated.

In 1879 the Social-Democrats got 767 votes in their first

election. In 1924 it has become a Government Party. The Party of Justice got 12,643 votes, a pretty good showing, when considered that it had no daily press, no party machine, and very little money. A few thousand crowns was all that was used all over the entire country. All the funds given were published in the papers. Except some local disappointments the result is what was to be expected. Where solid work has been done, there also were votes. In Aarhus Amt the Rev. Geert Jorgensen got 1,687, and in one of the three districts in Copenhagen, a merchant, Mr. J. Brostrom, got 1,309. Of the total number of votes the Party of Justice got about 1 per cent. Many people were afraid to vote with a little Party fearing for the loss of their votes. The next thing to do is to get a daily paper in order to educate the people to get a daily paper in order to educate the people to get a daily paper in order to educate the people to get a daily paper. Otherwise the work will be difficult. The propaganda of our present daily press in regard to protection, regulation of imports, the false doctrine of "the balance of trade," etc., is felt everywhere and is influencing the politicians in the different parties.

Still, to sum up, the election of April 11th is a little step towards liberation of the working people from the chains of land monopoly, as it is anticipated that the Government this Fall is going to propose an extension of the taxation of land values. But some of the Single Taxers are afraid that we are entering into the bondage of public administration and regulation. The last condition may be worse than the first. Still Single Taxers are prepared to fight this tendency.

ABEL BRINK.

The Single Tax In Australia

OUR ANNUAL PICNIC

THE Single Tax movement has been displaying such unwonted activity since the commencement of the year, and the newspapers generally have opened their columns so liberally to the exponents of the principle, that, with other business interfering, I have been unable to send you a budget for some time past. The news I have to record is for the most part only of an educative character. Yet it is education that will give us our final triumph over the forces of obstruction and the powers that be. We began the year with a picnic at Nielsen Park, a favorite resort on the harbor where we generally spend a few hours in each other's company once every twelve months. On this occasion we were threatened that, if we dared to open our mouths in the way of political speech making, we would be duly prosecuted according to law! The threat smacked so much of mediaevalism, and of a system of persecution that has long been played out, that it was decided to take no notice of it, and to follow our usual course of outlining the policy of the League for the ensuing year.

Hitherto the papers have not treated us very seriously and have given the minimum amount of space to our reports, but on this occasion the *Herald*, which is the lead-

ing most Conservative paper here, gave us a fair amount of space. The principal speaker was the Hon. H. F. Hardacre, a Land Court Judge in Queensland, who told us that in the northern State the feeling in favor of land value taxation had permeated the working classes, and was more in evidence than anywhere else in the world. Queensland, we knew, had been the first to apply the principle in the municipal sphere, New South Wales not following her example till several years afterwards. In Queensland the water and sewerage rates are also levied on land values, a reform which has yet to come in N. S. W. so far as Sydney and Newcastle districts are concerned, although it may be, and is, applied elsewhere throughout the State.

THE EVILS OF EXEMPTION

But they have the same grievance in Queensland as in every other part of the Commonwealth, land value taxation as imposed by the Federal Parliament being marred by exemptions and graduations which have done an immense amount of injury to the principle as applied outside of the municipal sphere. It is these exemptions and graduations that are responsible for the growth of land monopoly in Australia, for the fact that vast acres of land are held out of use, for the consequent difficulty of obtaining land at a reasonable price, for the further fact that the State railways run past hundreds of miles of vacant land and lose over a million pounds a year in railway fares as a result. Finally, the system of exemption and graduations is the principal reason why our immigration policy has proved, and must necessarily prove, a failure so long as the present system prevails. "If", said Mr. Hardacre, "these exemptions and graduations were abolished, and land value taxation were levied on a uniform basis, and at the same time all other taxes were done away with, people would see what enormous advantages flowed from placing taxation on sound economic and scientific lines."

Queensland and New South Wales are, so far, the only States in Australia where the municipal rates are entirely derived from land values, with the result that buildings are going up on all sides in the two States named, Brisbane and Sydney being especially noted for the wonderful improvements that are being erected all over the place. Exactly the opposite result is noticeable in Melbourne where the rates are mainly levied on improvements. Mr. Hardacre and many others who have visited Melbourne recently having been particularly struck by the difference between the two cities in this respect. In the municipal sphere, at any rate, the rate is always levied on a uniform basis, as it should be, in the State and Federal spheres.

I particularly want to warn Single Taxers in America of the evils which have resulted in Australia, and which necessarily result, from the adoption of exemptions and graduations. I count him an enemy to the Single Tax movement who advocates such a pernicious principle, and

I feel sure that if he knew what evil results had followed upon its adoption here he would denounce it to the utmost of his power. And the reason is clear, since it runs counter to the fundamental principle of the Single Tax, which is that land values, having been directly created solely by the presence and needs of the people, belong by right to the people and should be appropriated on behalf of the people—not exempting some from its operation because they happen to be poor, but treating all alike, the owners of land having but little value paying but little, while the owners of land having a greater value pay a much greater amount.

THE "BULL RING" LEAFLET.

Reference has been made to the fact that the water and sewerage rates are levied in Queensland on land values. For some time past the Sydney Free Trade and Land Values League has been concentrating its efforts in an endeavour to get the same system applied in the Sydney and Newcastle districts. A separate league was formed some time ago for the exclusive purpose of advocating this reform, numerous meetings were held throughout the two districts, in connection with it, at which our energetic Secretary (Mr. A. G. Huie), frequently supported by Ald. Brown, delivered countless addresses, and a special leaflet was written by the former, of which three editions have been issued, each treating the subject in a humorous and very readable way. About 80,000 copies have been distributed so far.

To show what remarkable activity has been displayed in this campaign I need only state that over 130 public bodies officially signed petitions to Parliament in favor of the reform, including 58 Progress Associations, 26 Trades Unions, and 24 Municipal and Shire Councils. Under the Local Government Act country councils outside of the Sydney and Newcastle districts have the power to impose their water rates on unimproved land values, 47 of them rate on this basis, and the Sydney and Newcastle districts want to know why they should be prevented from adopting a principle that has proved so satisfactory elsewhere.

The "Bull Ring" leaflet which we have printed and distributed derives its name from the fact, as explained in the introduction, that an "Officers' Conference", more popularly known as the "Bull Ring", was formerly the method of dealing with reported offences against the very numerous police regulations by rank and file members of the police force. The Metropolitan Superintendent would be in the chair, with his sub-inspectors sitting round, as delinquents were brought in and dealt with. It was a sort of weekly court privately held to summarily deal with offenders. It was finally abolished by Mr. Mitchell, the present Inspector General, who considered it an obsolete and vexatious method of dealing with the alleged offences of members of the force. The leaflet applies this obsolete method of dealing with offences to show how ratepayers are punished

by the Water Board for the crime of improving their land. All the "imaginary" cases dealt with in the report are founded on actual facts in the districts named. Here are a few specimens which show how the present system of levying water and sewerage rates on the improved, instead of on the unimproved, value of land penalises the unfortunate owners.

YOUNG MAN, FARLEIGH STREET, ASHFIELD.

The President: "What brings you here, young man?"

The Young Man: "Well, sir, I wanted a house."

The President: "And what did you want a house for?"

The Young Man (blushing): "You see, sir, I got married, and we needed a home."

The President: "The old, old story. You will do such things. The rates will go up from 16/3 to £6/13/3."

The Young Man: "It's a penalty on marriage. These rates should be on unimproved values."

The President (hastily to messenger): "Remove him."

MANAGER, MARRICKVILLE WOOLLEN MILLS.

The President: "You here again so soon. We dealt with you last year."

The Manager: "The growth of our business compelled us to largely add to our factory. We spent——"

The President: "We don't care what you spent. Your W. & S. Rates are increased by £93/8/9."

The Victim (a bit staggered): "Great Scott, what will our directors say. How do you rate that fine block of idle land adjoining."

The President: "It's no business of yours. They have not yet been guilty of building. You must help us to make up heavy losses on vacant land."

PROPRIETOR, TENNIS COURTS, MARRICKVILLE.

The President: "What brings you here?"

Owner: "Well, I have been improving a piece of waste land adjoining my place by fixing up several tennis courts, so that the young people of the locality can have a friendly game."

The President: "We will put up your rates from £5/12/9 to £15/15/3. You can pass it on to the young people."

MUDDLE-HEADED ECONOMICS

If the best kind of propaganda, as most people will admit, is a newspaper controversy then the Single Taxers of New South Wales have been specially favored this year, no less than half a dozen having been waged in the Sydney papers, and in each of them our side came out with flying colors. The first and most important was the result of an

address delivered at the annual meeting of the Sydney Chamber of Commerce by Mr. S. G. Kerr, the retiring President, who declared that Australia was not paying her way. A nation's imports, he said, are paid for by its exports, and, as Australia last year imported £131,000,000 worth of goods and only exported £118,000,000 worth, there was an adverse balance against us of nearly £14,000,000! "Should this continue," he declared, "Australia must ultimately become a bankrupt country, because in addition to paying for our imports by our exports we have to pay the interest on our indebtedness—Federal, State and private—which must approximate, if it does not exceed, £100,000,000." To which Mr. Huie replied by pointing out that, according to Mr. Kerr, an excess of wealth coming into the country meant an injury to it, whereas pouring wealth out of the country enriched it! "If Mr. Kerr were to carry on his business on such lines," said Mr. Huie, "he would soon be bankrupt, yet he wants the country to do it!"

This effectually silenced Mr. Kerr, but his successor in the presidential chair (Mr. Chas. Ludovici) made both himself and the Chamber which he represents ridiculous. Almost immediately afterwards the Chamber unanimously passed a resolution expressing "alarm at the possibility of the manufacture and construction of the harbor bridge passing out of the hands of Australian workers, wholly or in chief part," and declaring that, if it did, millions of money in wages would be lost to the community, and Australian workers would be unjustly slighted. This, in face of the fact that tenders had been called outside of Australia, and that a number of leading shipbuilding firms in England and America had gone to great expense and trouble in forwarding tenders in answer to the appeal! The Newcastle City Council passed a resolution to a similar effect and sent it round to all the Councils asking their co-operation in an endeavor practically to force the hands of the Government in accepting an Australian tender.

In the course of a lengthy reply Mr. Huie showed clearly that all the talk about the loss of millions in wages was arrant nonsense, since the bridge would be built in any case almost entirely with Australian labor, and whatever materials had to be imported would have to be paid for by the products of Australian labor. During the controversy which ensued the President of the Chamber (Mr. Ludovici) declared that Mr. Huie's contention that imports were more important than exports was disproved by the fact (!) that "England became the wealthiest nation in the world because her exports exceeded her imports." Whereupon Mr. Huie administered the coup de grace by quoting from the Financial Reform Almanac to the effect that, for the 60 years preceding the recent war, the United Kingdom had an excess of imports over exports of £100,000,000 a year. This practically closed the controversy, and left the readers with the impression that the Presidents of the Sydney Chamber of Manufacturers, the great

champion of Protection in this country, knew absolutely nothing about the subject on which they professed to be better informed than anyone else.

Before leaving the subject of the harbor bridge—the contract for which, by the way, went to the English firm of Dorman Long & Co., for something over £4,000,000—it should be mentioned that a third of the cost of construction is being defrayed by a tax of $\frac{1}{2}$ d in the £ on the unimproved capital value (the u. c. v.) of land situated in Sydney and in the suburban municipalities directly served by the construction of the bridge, while the other two-thirds will be paid by the Railway Commissioners, whose receipts will in consequence be largely increased. This, of course, is a step in the right direction, but it is only a step. What the Single Taxers of the New South Wales aim at is a tax on all the land values of the Commonwealth to pay the interests on the cost of the construction of public utilities, such as the railways and tramways—which in Australia, of course, are run by the Government,—works of irrigation, water conservation, and defence, etc., which are now paid out of Customs or Income taxation or, worse still, out of borrowed money for which a heavy interest has to be periodically found.

OTHER NEWSPAPER CONTROVERSIES

Another newspaper controversy, which excited a good deal of interest at the time, was started by Dr. Arthur, M. L.A., who has forsaken medicine for politics, and deluges the press with contributions on all sorts of subjects, mostly of a philanthropic type. He regaled the readers of the *Herald* and *Telegraph* with this poser: "How can a man with a wife and from four to eight children carry on under a basic wage meant only for a man with a wife and two children?"

This elicited numerous answers, but none more convincing than those from Single Taxers, who showed the fallacy of a wage based on the cost of living instead of on the value of the work done. They pointed out that the real cure was to be found in the taxation of land values apart from improvements which would open up the land to labor and enable labor to employ itself, by the abolition of all taxes on industry and enterprise. This would necessarily be followed by the cheapening of commodities, the raising of the purchasing power of wages, and the removal of the injustice done to the primary producers by compelling them to pay higher prices to the manufacturer for their tools and machinery than the goods are worth.

Another controversy, carried on like the former in two city papers, was as to whether Protection was "just and equitable," a phrase used in a resolution on the subject unanimously passed by the Nationalists Association and supported by the State Treasurer, Sir Arthur Cocks. Of course we easily showed that it was the other way about, that a protective tariff is the most unjust and inequitable

that could possibly be devised, and that it coddled the local manufacturers at the expense of the primary producers and the community generally. In fact, if we had a High Court here with similar powers to the one in the United States, and Protection were arraigned before it, it could be easily proved to be unconstitutional since it forces one section of the community to its own detriment to contribute towards the upkeep of another section, which is entirely contrary to the spirit and letter of the constitution.

There is a lot more to tell about the progress of the movement here, but I must have already exceeded my space, so I will leave further details for another time.

PERCY R. MEGGY.

International Press Bureau,
Room 18, 65 Market Street,
Sydney.

British Labor Now Facing Realities

THE Labor Government has now enjoyed three months of office. Though but a short time it has been long enough to bring Ministers and those who sent them to Parliament face to face with realities. The Millennium has not yet dawned, nor do we detect upon the horizon the faintest glimmer of its coming. For our part, we were not of those who expected that it would, notwithstanding the very confident predictions of "the good time coming" made before and during the General Election by those who today cry out for more time, and plead, as did the Minister for Labor when pressed in the House, that "we cannot be expected to produce rabbits from a silk hat."

If there were any evidence that the Government possessed the requisite knowledge combined with the courage to handle the situation now confronting them, we should be disposed to grant them the future time for which they so plaintively appeal. The Chancellor of the Exchequer is in our opinion the boldest of them all, yet he fears to stand up to the interests, for he told a deputation of timid step-by-steppers that waited upon him on March 26th, to suggest "a small levy, such as a ld. in the £ on the capital value of land" that "he was afraid it would be too sanguine a view to expect that any measure of this kind could be carried through the House of Commons without a long and acrimonious discussion. Opposition would be aroused by any proposals which were construed as adversely affecting the landed interests which had been so deeply entrenched for so many generations." Judged by their proposals the Government are no wiser than their predecessors, nor is there any difference in principle between them and the Tory, Liberal and Coalition Governments whom they succeeded. That there is a difference in spirit we fully admit; but as the present Home Secretary, Arthur Henderson, has said: "Goodwill without Knowledge is Warmth without Light." The "Good-

will" is there right enough, but we are not so sure about the "Knowledge."

HOUSING

To take the vital question of Housing. Labor included in its "definite, well-thought-out and comprehensive plan," founded, we were assured, on "well-defined and strongly held principles," the immediate provision of adequate accommodation for the workers. In his speech last November opening the Election campaign Mr. Ramsay Macdonald referred to the existence of "rings and trusts," and declared his intention to smash all such rather than they should be allowed to hold up his plans. When Mr. Wheatley, the Health Minister, in whose province this matter lies, took office, he spoke confidently of the 200,000 houses to be provided the first year. At once, and quite naturally, the prices of all building materials leaped upwards—bricks, for example, rising at one bound from 65s. per 1,000 to 72s. 6d. and they are still rising.

Instead of immediately "smashing" these rings the Health Minister cut down his figure to 150,000, and later knocked off a further 30,000. Possessed of that "simple faith" which is said to be "more than Norman Blood," he next met the representatives of the "makers and producers of building materials" in conference, when the "manufacturers assured the minister that the Government would have the whole-hearted cooperation of the materials manufacturers of the country, and that there would be no attempt to advance prices as a result of the Housing Scheme." And he believed them!

Since that Conference there has been an all-round increase in prices. Replying to questions in the House on May 14th, Mr. Wheatley said that "the average prices of the non-parlour houses included in the contracts let this year were: Jan., £386, Feb., £389, March, £416, and April £425." At this rate we shall pass the £500 mark before the present year is through.

Small wonder it is that the Minister is now talking less confidently of the 90,000 houses for which he "hopes to pass the plans." His chief concern is for what he calls "that class which does not earn a wage sufficient to pay an economic rent." Why such a class exists, it would not appear that he has ever enquired. The passing of plans is not the same thing as building the houses, however, so we are not seeking an estimate from the furniture removers yet awhile.

The solution of the so-called Housing problem will not be found in passing plans, nor even in actually building houses for the class to which he referred. This is but tinkering with an effect while leaving the cause untouched. Low wages and lack of houses are alike due to the monopoly of land which prevents men from housing themselves, and sets them competing with each other for an artificially limited number of jobs. State aided housing is but disguised subsidising of land monopoly at the expense of the low paid workers themselves, since it is from the general

taxation of the country that the subsidies alone can be drawn. At the moment of writing the Labor Government has produced with a flourish of headlines in their faithful and unquestioning supporter in the press, the *Daily Herald*, their latest suggested scheme. They hope to provide 2,500,000 houses in the next 15 years, we learn, and it should be noted that after all they have said in condemnation of the "rabbit-hutches," as they styled the houses built under the Housing Schemes of the previous Governments, the subsidies now to be offered, if they carry their Bill, are contingent upon the Houses being of the same dimensions as those upon which they have poured so much scorn!

Subject to the houses being small enough and being built to let and not to sell, the State is to give an annual subsidy of £9 per house, and the local municipality £4. 10s., i.e. £13, 10s. per house, for 40 years. The present value of the subsidy is not less than £200, and should the plan go through it will not be long before the land monopolists have raked off that sum in increased cost of site and materials. But perhaps this was one of the matters the Prime Minister had in mind when he said at York on April 19th. "Never give a pledge, never say you will do anything, but within reason always keep the people expecting you are going to do it."

Certainly the Landlords have nothing to fear from Labor!

UNEMPLOYMENT

This is another reality which the Government has to face. "The Labor Party has alone a positive remedy for unemployment" was the claim made on every hand by Labor candidates and speakers during the last Election. And it cannot be doubted that many votes were gained on this. Where is that remedy? When first challenged in the House of Commons, the Minister of Labor, instead of immediately producing a plan, weakly pleaded, "we have only been in office six weeks." Again and again that plan has been called for without success. The failure to produce it can only be construed as an admission that no plan exists. No other interpretation is possible, for it cannot be believed that the Government would deliberately hold it back—and the electors who voted Labor on the promise of a remedy for the present terrible conditions of unemployment will be calling to account those by whom they have been so grievously misled. Already there are murmurings of the coming storm.

Pressed by the House, Mr. Shaw, lacking the boasted plan, was forced to admit the impotence of the Government and to fall back on "Foreign Trade." He said: "For a country like ours, the most highly developed industrial country in the world, which has travelled farther than any other from agricultural and pastoral pursuits, the only solution is a restoration of our foreign trade." This is to relegate the question to the Greek Calends. Meanwhile it should be noted that his colleague, the Min-

ister of Pensions, has since stated that "it is doubtful whether under the most favorable condition of trade there will ever be less than half a million unemployed."

Students of world conditions who have followed the march of events in the economic development of the different nations during the past twenty years will not need to be told that there can be no restoration of our foreign trade—for the simple but sufficient reason that those who once were our best customers are today manufacturing for their home markets, and even competing with us in the remaining markets of the world. This being so, we shall be driven more and more to rely upon our own resources, and herein lies the true solution. Mr. Macdonald would seem at times to see this, for in the closing days of the Tory Government he told the House that if he were to describe his programme in a phrase he would say: "We are going to develop our own country, we are going to work it for all it is worth, to bring human labor into touch with God's natural endowments, and we are going to make the land blossom like a rose and contain houses and firesides where there shall be happiness and contentment and glorious aspirations." But, as the present writer pointed out at the time, it will be necessary first to get hold of "our" country, and it is just here that labor fails. Mr. Fenner Brockway, Secretary of the Independent Labor Party, and Labor candidate at the Westminster by-election, when asked if he would support the demand for the immediate restoration of the land to the people and the collecting of the economic rent for public purposes, replied, "No, that would be too revolutionary."

The I. L. P. at its conference this year has definitely adopted Land Purchase as an integral part of its Land Policy, and thus ranges in line with the Tory Liberal and National Labor Parties, each of whom stands committed to compensation for Landlords.

STRIKES

The Dockers struck recently to the cry of "Work or Maintenance." They won a "victory" and got an advance of 1s. per day as from April 1st while the rest of their demand is to be further considered. Incidentally the dock charges were all advanced from the same date by rates varying from $2\frac{1}{2}$ per cent. to 52 per cent. As these increases will all be passed on to the consumers in higher prices, it follows that ere long the Dockers (and with them all other workers) will awake to find that the extra shilling has been more than swallowed up in the increased cost of living, and once again we shall see the old struggle renewed—but still within the vicious circle of land monopoly.

What are the facts? Competent authorities agree that there are three men at the Dock gates for each job going. Of the three two are agricultural laborers driven off soil. Thirty years ago there was a population of 3,000,000 engaged in agriculture in Britain. Today it has dwindled to less than 600,000. The men have gone, but the land is still there. "Work or Maintenance" even if it could be

established, would only mean that the one who got the work would have to maintain the two who are to get the maintenance. A truly Gilbertian situation, but obviously quite impossible. If the leaders of Labor had the "Knowledge" they would first insist that the power that drives men off the soil should be smashed, and this done, they would find in the trek back from the towns of the many thousands now dwelling therein against their will, the most effective lever for raising wages to their proper level, i.e., the full value of the service rendered by the laborer. Of course it is quite possible that when men saw they could command their full wage and determine their conditions themselves, they might cease to rely on leaders, but, in the Free Cooperative Commonwealth resulting there would be scope for those with organizing ability to lead in voluntary cooperative effort, and so, though no longer required to organize the wage-slaves in their slavery, these would find congenial service assisting to direct the efforts of free men in equality of opportunity.

WHY LABOR MUST FAIL

The reality that has to be faced by the electorate is that on its present lines Labor must fail. And the reason is lack of courage. When Arthur Henderson stood for Burnley after his defeat in the General Election he said to the people there. "Of course, the programme is not the same as at the General Election." That is to say, it is no longer a "definite, well-thought-out and comprehensive plan;" while the daily apologies from and for the erstwhile pacifists and anti-private enterprise members now seen voting with Tories and some Liberals for new cruisers (pleading unemployment as the excuse for their change of front) and supporting subsidies and cheap loans for capitalistic enterprises in the Sudan and elsewhere, all go to dispel the belief in that foundation of "well-defined and strongly held principles" about which we have heard so much so often. Indeed, one of their number, Mr. J. Sexton, M. P., summed the situation up quite accurately the other day when he said of the Government, "It is the finest Tory Government this country has ever seen."

In a moment of candor the Prime Minister himself has supplied the reason why this Government is bound to fail. Speaking at Brighton on March 6th he said: "What the world is now suffering from is that we have not the courage to go right down to the source of all these evils, and, instead, spend our time patching here and patching there."

Yet he still goes on "patching."

THE MORAL OF IT ALL

For the members of the Commonwealth Land Party the world over, the moral of it all lies in these words of Henry George:—"The advocates of a great principle should know no thought of compromise. They should proclaim it in all its fullness; and should point to its complete attainment as their goal."

J. W. GRAHAM PEACE.

At the Sign of the Cat and the Fiddle

By E. Wye

WE wish to remind readers of this Department that our good friend Horace Wenzel's offer of a prize of twenty-five dollars for the best account of the collection of ground rent in the form of a land tax in Soviet Russia remains in force. Meeting us the other day Mr. Wenzel asked who had won the prize, and we had to admit with humiliation that nothing on the subject had been received.

Strange how, when Russia furnishes the theme, one's lack of interest—not to speak of one's prejudice—gets the better of one. Nevertheless, every now and again the press prints something bearing on this subject which to some extent modifies the "conspiracy of silence" we like to accuse the newspapers of. Walter Duranty, for example, in his wireless message of May 11 to the *N. Y. Times* from Moscow had this to say: "If the harvest comes up to expectations it is estimated that the land tax ought to produce not far short of \$200,000,000 from about 20,000,000 peasant holdings. * * * This is the only direct tax the peasant is called on to pay and to a certain extent represents also the rent for the land, which legally is State property."

Quite a tidy sum is \$200,000,000, and we are wondering how the deed is accomplished. Then again in *The Current History Magazine* for March, under the title of "The Passing of Lenin" there was an interesting symposium, which the editor described as "Conflicting estimates of the character, career and historical importance of the man who led the greatest social revolution of the present age." Capt. Paxton Hibben contributed one of the articles, depicting Lenin as "the builder of a new order." "Having achieved peace," he writes of Lenin, "he laid the foundation of production through assigning the rent of the land to the people by an adaptation of the formula of Henry George." One does not exactly know what to make of such statements as these, for one has to confess small intimate knowledge of what has taken place. It is true that certain leading facts in this Russian land business do not stand out and serve as sign posts. For instance, we know that one of the very first pronouncements of the November Revolution of 1917 was the proclamation that "Private property in land is Abolished." Following this we heard of the subdivision of the great estates and the parcelling out of the land among the peasants. Then we read that the peasants had to put their land to use and could not buy or sell it. During the Civil War, when the country was overrun with enemies and the Russian people were fighting for their existence, we heard strange stories of the Red Land Army and wondered what that could mean. Readers of the magazine called *Soviet Russia* will remember accounts of the "Requisitions," which the Land Army insisted on collecting when they were not

forthcoming voluntarily or at least in accordance with the directions of the Central Council of Commissioners. Woe to the peasant who concealed the produce of his farm when he was required to contribute his *produit net*, as Quesuay would have called it, to the armies of Russia fighting in the field! What rude system was it that these uncouth revolutionists adopted to bring about something like the "association in equality" of which Henry George wrote? Perhaps they did not suspect that they were establishing a fairly general level of economic wages, and at the same time were skimming off and collecting the cream of production as economic rent. Yet so it appears to have been. And finally when the N. E. P. came round and a change was attempted from payments in kind to money payments of the land tax, and instead of "unlimited" the rent fund collected became "limited," we heard vaguely of a method of classifying and grading land according to its economic value—not as we should do, according to its money value, but rather by the estimation in which it was held by the surrounding community or neighborhood—the peasants differentiating one advantage from another and working under a plan not unlike in essentials the method we know as the Somers system. But there we are. What do we actually know? What we need is an authentic and authoritative account of the present Russian land system, which to all intents and purposes appears to be based on the famous first demand of the Communist Manifesto of 1848, namely that the economic rent of land belongs to the people and must be collected for the use of the community. For all of these reasons we hope that some well-informed writer will send a first class article to LAND AND FREEDOM and so win Mr. Wenzel's prize of \$25.

* * * * *

THE WRATH OF LATONA

LAND PLAY IN TWO ACTS, A PRELUDE AND AN EPILOGUE

CHARACTERS IN THE PLAY

The Goddess Latona
 Bion, magistrate of a city in Lycia
 Neocles, a wealthy citizen
 Glaucus, parasite to Neocles
 Myra, daughter of Bion
 Shepherd Boy
 Children
 Eldest child
 Neocles' two slaves

Between the Prelude and Act I a year has elapsed.

ACT I

Scene: A glade in a woody region of Lycia, with a stream widening out into a small basin or tarn visible at side of

stage. A road rising from the valley below and leading up from a little city passes diagonally along the bank of the water. There is a lovely prospect across the valley. Another road meets the valley road at the tarn and this one is supposed to stretch down toward the sea. Near the intersection of the two roads is a rustic altar. A wood occupies the side of the stage opposite the tarn.

Before the curtain rises a shepherd's horn is heard and a "hallo!" off stage in a boy's voice. After the curtain has risen a Shepherd Boy comes on from the left (the sea road) and pausing at the intersection of the two roads looks toward the valley. He halloes again. Then he kneels down by the water and drinks to his satisfaction, after which he takes from his bag a red apple and begins eating it. A tiny "hallo!" is heard from the valley road.

SHEPHERD BOY. Come, little sister, hurry along. I am hungry. (Distant tinkling heard from time to time.) The sheep are safe and I want my dinner.

(Enter a small child, his sister, bringing him food in a basket. She is somewhat out of breath.)

CHILD. Listen, brother, (giving him the basket) what do you think? Today is holiday and a lot of children are coming out here to play. I saw them on the road. They were picking flowers. They will soon be here. Oh goody, they have baskets of fruit, and oh, cheese and bread and butter and olives and cakes, and I heard them say their school-teacher would dance with them and show them games too!

SHEPHERD BOY. (Who has opened the basket and is eating.) Well, what's all that to me? I've got to mind the sheep, haven't I?

CHILD. (Dipping into the basket and taking a cake.) May I stay to see the children?

SHEPHERD BOY. You? No, run home. Mother will want you. (Child begins to cry.) Here's another cake for you, little one. Run along.

(Child, pouting, starts to descend the valley road and comes into contact with Glaucus, Neocles' parasite, who stops short to observe the mite of humanity.)

GLAUCUS. Careful, young lady, or you'll knock me over! (He turns and watches her disappear. Seeing Shepherd Boy.) Ah, young man, maybe you are responsible for the damages I hope to collect under suit for assault and battery! If you care to settle the case at once out of court, give me a bit of that savory cheese of yours and a small piece of buttered bread and we'll call it quits. (Eating the things which the boy has grudgingly handed over to him) A lovely day! I see you are a Shepherd boy. Has your father any sheep for sale? I sometimes operate on a small scale for the market. Speculation is the life of trade. I try to impress upon myself never to miss an opportunity for profit.

SHEPHERD BOY. They are my mother's—my father is dead.

GLAUCUS. Alas, alas!

SHEPHERD BOY. Ain't you the fellow down in the market-place who sells onions and herbs? You look like the one I mean. He cheated my brother last week out of four obols.

GLAUCUS. You are mistaken. I am the friend and adviser of the rich Neocles, the eminent banker and promoter of enterprises, and I may say that our joint personalities are very well known throughout the city, our magic city, the coming metropolis of Lycia.

SHEPHERD BOY. Then I didn't see you in the market.

GLAUCUS. Do you know Bion, the magistrate, when you see him?

SHEPHERD BOY. No, I don't.

GLAUCUS. I have the honor of an appointment with him here today. By the way, as I have alluded to our enterprises, I have with me our most recent prospectus, number 17. If you care to read it,—

SHEPHERD BOY (interrupting). Are *you* invited to the children's picnic-party? (Sounds of children's voices are heard far off, but approaching.)

GLAUCUS. (Fumbling with his pouch). I have mislaid the prospectus. But if your mother will purchase for you one of our lots, say in Section B of this year's development, she will be laying the foundation of your fortune. Take this from me. Just let her put it aside for you and forget about it. No need to improve it. For every drachma invested by our patrons in this proposition we guarantee, yes guarantee, one hundred drachmas in five years. Our terms as realtors are easy. We—

SHEPHERD BOY. Here they come! Lamb, ram, sheep and muttons! Hurrah, here they are!

(Myra surrounded by her bevy of girls and boys, arrives—all in jolly mood. Two of the larger boys have flutes. The children bear baskets of fruits etc., and all have plucked flowers by the way. Amid laughter and animation Myra indicates that the wood is to be the picnic ground, where all their impedimenta are to be deposited. Some of the children go to the waterside and quench their thirst. Glaucus retires to the background. The Shepherd Boy out of sheer curiosity edges over to the wood and wistfully watches the preparations for luncheon, etc. Myra observes him.)

MYRA. Shepherd boy, your flock will not miss you before nightfall, will they? Tarry with us, if you will, and join our children in our midsummer festival. We are going to rehearse some dances in honor of our great goddess Deméter, who blesses our land with plenty.

SHEPHERD BOY. I cannot dance, but I can play on the pipe.

MYRA. Good. If we dance well enough and are successful in the trials we may be chosen with others to dance in the theatre in the city.

SHEPHERD BOY. I hope you will be chosen. But I may not stay now. My mother has bid me hasten down

toward the sea (indicating road) and bring our other flock to join our lambs and ewes in the valley. I'll take them by the lower road. When that is done I will return. My sister brought me my dinner and I am not hungry now.

MYRA. When you return our altar will be in readiness and we shall have at hand our fragrant offerings to yield up with song and votive dance to the divine goddess.

SHEPHERD BOY. Dear lady, farewell. (Exit).

A CHILD. O Myra, must we wait so long before we dance? You told us we should dance twice and maybe three times. We all know the words you have written for us. Please let us not wait.

OTHERS. Oh yes, now! Please let us dance; etc.

GLAUCUS. (Approaching). Madam, it ill becomes me to intrude upon the pious and pleasing ceremony which you have planned for your little friends today. Nor indeed should I be here at all, save that by a curious chance my distinguished master and the august magistrate Bion, your father, are by appointment to meet here presently, at this fountain, this pool, pond, basin, mere or lake, if I may call it such, to settle a certain matter of business. (He swells with importance).

MYRA. My father mentioned this to me and hoped he should meet me here.

GLAUCUS. To be more exact, I should have said a matter of state. If you ask me, tho doubtless you know, who my master, lord and protector is, I hasten to tell you. But wait! The very trees and woods will proclaim and re-echo his name. What is his name? His name is (speaking very loud). Neocles! (He listens for the echo). Neocles! (Again he listens). Did you catch it? What, no echo?

NEOCLES. (In the distance, puffing up the hill). You blackguard! What are you breaking your lungs for? Do you think I'm deaf? Stop shouting my name. What do you want?

(Accompanied by his two body-servants Neocles appears. He is a heavy man and very hot and red).

GLAUCUS. (Disregarding the question). Your worship, all is prepared for your reception.

NEOCLES. (Looking about him and seeing the children and Myra). What's all this? Whom have you here? Witnesses? (Disgusted). You have about as much business sense as a calf. I've a mind to dismiss—

GLAUCUS. But, your honor,

NEOCLES. Silence! Is the magistrate here?

GLAUCUS. Not yet, your worship.

NEOCLES. I thought as much. I want to get out of this. No children for me! In spite of the heat I will walk back a short distance on the road and wait there for Bion—if he comes. Why do you stand there gaping at me? Come along, do you hear me? (They disappear with the servants down the hill).

(Having meanwhile prepared garlands and wreaths of flowers for offerings on the rustic altar, the children again

crowd round Myra, saying, "Oh, let us begin," etc. Myra divides the band into two divisions to carry out the choral dance with strophe and antistrophe. At the conclusion of each movement the dancers advance to the altar and heap their garlands upon it. In the concluding epode all dance. At the end, Myra lifts in her arms the tiniest child to aid it in decorating the altar. To accompany the dancers appropriate music is furnished by the orchestra. The two flutists may or may not play on the stage at side. The whole is intended to be carried out in the manner introduced by Isadora Duncan in her classic dances with children).

MYRA. (To eldest child). You must not forget what I have told you. The sister of great Zeus is our goddess Deméter, the goddess of the good, warm Earth, who cares for all her children and for them causes the grain to grow and the flowers to spring up in the fields. She bids us to her yearly table of plenty and she welcomes all with equal hospitality. For she is great and a just goddess, and she wills not that any shall lack of the abundance of the Earth's fruitage.

ELDEST CHILD. We shall not fail to do loving and pious homage to the warm-hearted goddess. And have we not gathered ears of grain, and poppies, myrtle, asphodel and narcissus, her favorite flowers—and pomegranates, sacred to her and to her dear daughter, Persephone?

MYRA. Remember what I have taught you. Render the dances carefully. So let us now begin. (Myra recites the words of the Ode to soft music, each strophe, etc., and the final epode preceding its dance movement).

CHORAL ODE TO DEMETER

STROPHE

Joyfully free, our garlands sweet
As votive gifts we bring,
Printing the turf with our radiant feet
As to thine altar we cling.
Goddess of favoring fruits and flowers,
Close to our hearts is thine—
A lyrical rapture of happiness ours
Under thy largess divine.

ANTISTROPHE

Freely thy gifts each gladdening year
With thy heavenly smile bestowing,
The bounteous Earth is a garden fair
Where every blessing is growing—
Where, leading thy children by the hand
And pointing them on the road,
Thou biddest them take of the boon of the land
And praise the all-goodness of God.

EPODE

From Taurus and Daedala white with snow
To the fair Chaledonian Isles
Thy Lycian children, wherever they go,

O goddess, will cherish thy smiles—
 For the equal gifts of thy great warm heart,
 In justice dower'd on all,
 Will be precious to them till from life they part
 And the curtains of silence fall.

(After the dancing is concluded,)

ELDEST CHILD. Dear Myra, do goddesses come to us here on earth, so that we may see them?

MYRA. Sometimes, so we are told, dear child.

ELDEST CHILD. Do they speak to children?

MYRA. I think they do, sometimes.

ELDEST CHILD. Do they speak to all sorts of children, good and bad alike?

MYRA. Sometimes they appear as in a dream—but only to good children.

ELDEST CHILD. I hope we are good children, and I hope I may see a goddess, if only in a dream. But I should like better to see a real, true goddess and hear her voice.

MYRA. To only a few is this privilege given. One knows not if they be the fortunate or the unfortunate.

(The children retire to the wood where they proceed without further delay to have their luncheon. Two of the children are sent to the water-side with water-jars, which they fill and take back to the others. The meal continues through the ensuing scene and the children pay occasional heed to what the elders are saying. Being in the background within the wood they should not interfere with the attention the audience is giving to the others.)

GLAUCUS. (who reenters) Madam, fair lady, exquisite creature, I return in some haste to acquaint you with the undoubted fact that your father is approaching from the city, with one companion, presumably a servant, by his side I came on ahead of my august master, who was passing the compliments of the day with your father on the road. Your father seemed anxious to reach this place as speedily as possible, so he bade the noble Neocles adieu, expressing the hope of seeing him here in a short time. Aided by his slaves my master is proceeding slowly and will pause to rest mounting the hill. It is a great mistake that he came not in his palanquin, accompanied by half a dozen servants.

MYRA. I hear my father's voice now. Sir, pardon me.

(Glaucus exits, passing Bion and servant, who enter). What, father, you have not walked all the way? Surely you must be tired.

BION. No, dear Myra, not very. We have just passed Neocles on the road. I spoke with him a moment, but came on alone, wishing to have a word with you. I will rest a minute or two.

MYRA. Here, on this bank. Do sit awhile and let me get you a drink of clear, cold water from yonder spring.

BION. Presently will do better. I will wait. Myra, I wish to have your opinion, your advice, upon a matter

of business which I am called upon to transact today. It concerns this very spot, this water-pool, which seems so pleasantly—

MYRA. Why, father, is it not impious for anyone to propose to mix business up with a sacred place like this? This is Melitis, the "fountain of the cross-roads." This is a shrine of Deméter, here her rustic altar. These dear children and I have just finished a festival-dance in honor of the goddess.

BION. Still, Myra, my dear child, the object of my coming here cannot be neglected. As a magistrate of the city I am bidden by the elders of the Council to report to them on the justice and feasibility of Neocles' proposal.

MYRA. A servant of his, a wordy fellow, has been here talking, but I haven't gathered anything from him. What is it that Neocles proposes? You have not told me.

BION. I am much upset. I do not see the thing clearly. He wants to purchase this sheet of water.

MYRA. This water, father?

BION. He offers for it a goodly sum of money—in fact, he asks us to put our own price upon it.

MYRA. But, father, have we not just invoked the blessing of Deméter upon this spot, and given honor to her for these gifts of nature free and open to all, these places of refuge to which all may resort for drink and food and succor? This water belongs, if to anybody, to the city does it not?

BION. It does—to our little state. I myself am opposed to parting with it.

MYRA. What does Neocles want with it? He cannot drink all of its contents himself. Besides the city needs it. Could not we in the city use this delicious water if brought to us thru pipes down the valley?

BION. There is no need of that, Myra, for we get our supply of water from the hills to the North, where the river Xanthus flows down naturally toward the city. I do not understand Neocles' motive, and therefore I withheld my consent in the Council and proposed to come here today to look more closely into the bargain which Neocles seeks to make. The Council will be guided, at least so they said, largely by my decision.

MYRA. Oh, father, do not give in to him. Let us keep this fair spot, with its sacred altar, for the children of our city.

BION. Would one of these little ones bring me a draught of water now? For now I begin to be thirsty.

SEVERAL CHILDREN. May I?

Let me, etc.

(Myra chooses one of them, who runs to the bank and brings back a jar of fresh water, from which Myra pours a glass for her father, who drinks. Enter Neocles, leaning upon his slaves, and Glaucus).

BION. Thank you, my child. And now, Myra, if you will, I will turn to these gentlemen and their business with me.

(To be Continued)

Campaign of the Commonwealth Land Party

THE following states will carry on the ballot electors for the presidential nominees of the Commonwealth Land Party, Wallace and Lincoln: Maine, Massachusetts, Rhode Island, Connecticut, New Jersey, Pennsylvania, Delaware, Virginia, Ohio, Indiana, Illinois, Michigan, Kentucky, Missouri, Arizona, Texas, Oklahoma, Iowa, Minnesota, Nebraska, Arkansas, New Mexico and Kansas.

New Hampshire hangs in the balance, and Maryland is doubtful, owing to a peculiar statute that provides that only *one* word shall be used, and Commonwealth Land Party has two. But this may yet be overcome. New York offers obstacles almost insurmountable to the party. It would seem that a uniform election law should apply in all the states to presidential candidates of new parties, but this is not so and the laws are as various as the number of states.

It must not be assumed that in many of the states enumerated where the Commonwealth Land Party will be on the ticket there were not great difficulties to be overcome. In Ohio signatures to the number of 16,000 must be secured. This work is under way, superintended by the efficient campaign manager of the State, James B. Lindsay. One of the Ohio canvassers, Ernest J. Foord, is an old friend of the editor and singularly efficient, besides being heart and soul in the work. George W. Slocumb, father of the California amendment voted for last year in that state, but now in Akron, will work at the getting of signatures to the Ohio petition. Howard Harris, of Akron, will run for representative from that city.

Fred Sypher, formerly of Cleveland, now of Akron, is at work and has made a contribution to the party, and Charles E. Lukens, of Marion, candidate for Congress has made trips to Canton, Alliance, and Columbus, where he has helped to organize the party.

George Edwards, of Youngstown, announces that there will be a county ticket in the field in that county. C. A. Lingham, of Mansfield, will aid the Ohio campaign this year.

The press of Ohio are generous in their comments, and interest in the new political movement is spreading over the entire state. County candidates will be nominated in many counties of the state.

At the Hotel Cleveland on May 14, Dr. Mark Milliken, of Hamilton, and Virgil D. Allen, the party's candidate for governor, spoke. At the Hotel Gibson, in Cincinnati, a meeting was held and listened to James A. Robinson, the National Organizer of the party, and some of the local members.

In Indiana, Rev. F. S. C. Wicks, of Indianapolis, has been a tower of strength in assisting National Organizer Robinson. Following are the names of Presidential Electors in that state.

J. H. Reitemeier, Logansport, Cass County; George L. Colter, Muncie, R.R. 4, Delaware County; Grace E. Herin, Indianapolis, Marion County; Esther A. Edwards, Indianapolis, Marion County; Conrad Rust, Indianapolis, Marion County; Frank D. Brown, Indianapolis, Marion County; John F. White, Indianapolis, Marion County; G. R. Slater, Indianapolis, Marion County; George Schultz, Indianapolis, Marion County; Herman Ritter, Logansport, Cass County; L. O. Bishop, Clinton, Kosciusko County.

In Oklahoma Organizer Robinson has been successful in securing a modification of the election laws, where it formerly required from seventy to eighty thousand petitioners to get on the ballot. Now it will require only five thousand, and J. A. Hamm, of Enid, has agreed to secure one thousand of these. At Tulsa O. P. Hyde will cooperate in the work. The newspapers of the state make comments on the appearance of the new party.

In New York the State Convention of the Commonwealth Land Party was held at the Hotel McAlpin, in this city, on Saturday, May 31. About 25 of the faithful attended. The following named were selected as constituting the State Committee: New York County, Lawrence W. Tracy, Dr. Joseph H. Cahoon, Morris Van Veen, Miss Corinne Carpenter and Oscar H. Geiger; for Kings County, Joseph Dana Miller, Dr. Samuel Schneidman, Benjamin W. Burger, George Lloyd and H. B. Maurer; for Richmond County, A. M. Windhorst; for Queens County, William McCabe; for Broome County, Le Baron Goeller; for Erie County, Carl Seelbach; for Cattaraugus County, Grace Donaldson; for Wayne County, F. D. Worthington. It is the hope of the party members that organization will soon be effected in every county in the state.

The New York State Convention formerly ratified the nomination of Wallace and Lincoln and endorsed the Platform, which was read by Oscar H. Geiger. A number of new members of the party were seated as accepted delegates.

W. J. Wallace who was invited to address the convention, spoke for half an hour, and made what was perhaps the best speech of his career. The *New York Times* of Sunday, June 1st, reported part of his speech.

SAMUEL GOMPERS has issued what he calls "Labor's Programme." There is no suggestion that Labor be relieved of its burdens. What about those bicycle rides with Henry George of which Gompers sometimes boasts?

"I will not cease from mental strife
Nor shall the sword sleep in my hand
Till we have built Jerusalem
In England's green and pleasant land." —BLAKE.

"TINKERING with tariffs as a remedy for unemployment is like offering pills for earthquakes."

—RIGHT HON. J. R. CLYNES, M.P.

Notification to Candidates Wallace and Lincoln

ON the afternoon of Saturday, April 26, a notification committee waited upon Wallace and Lincoln, candidates for President and Vice President of the Commonwealth Land Party, on the lawn in front of Mr. Wallace's home in Newark, N. J.

Mr. Lawrence Tracy, chairman of the notification committee spoke as follows:

Mr. Wallace, Mr. Lincoln and Friends:—

For centuries, aspiring and courageous souls have come together at intervals to plan how they could best promote some cause that must have seemed to them supremely great, for their devotion has been amply proved by the great number of them that deliberately made the supreme sacrifice for their beliefs; but never in all time, have people gathered in support of a cause more grand and a vision more splendid than animate those who are here, and also a growing multitude scattered over the earth who are with us in spirit though not in the flesh.

The exalted position here assigned to our CAUSE may well surprise many, but it is not justified when we realize that our philosophy not only declares the fundamental conditions that are absolutely requisite to the attainment by everyone of his highest ideals, whatever they may be, but more than that, it states explicitly just what it is in the social arrangements common to practically the whole world, that defeats humanity's best efforts to establish those conditions, and it further explains exactly what must be done to make our social plan harmonize with the Natural Laws that govern human relations.

Our purpose is not merely to effect a social readjustment, but by so doing, to remove the artificial barrier that men, in their ignorance, have erected and now maintain across the path of human progress. We would open the gate to FREEDOM that lies just on the other side,—that splendid FREEDOM which is our Natural Right and in which, without interfering with others, each may proceed in his development toward the ultimate of the purpose of his existence.

This philosophy is entirely free from any taint of racial or national limitation, there is in it nothing sectarian or partisan, it recognizes no distinction based on age, sex or condition, and it will make possible the ultimate attainment of that Brotherhood of man toward which all humanity has striven consciously or otherwise since time began.

Fortunately for us, the world has already made such progress in ideas that we can now declare our purpose and openly strive to attain it without violent estrangement of family and friends, without loss of social position, of fortune, and possibly of life itself; but the modern world on the other hand, requires much more general intelligence, more practical knowledge, more intense and sustained

activity to make progress toward our goal. Present facilities for spreading our gospel are greater than ever before and in the quicker tempo of modern life, opportunities for effective action are more frequent and varied; but the price of our success is the greater effort we must make to recognize these occasions before they are upon us, and to know what to do and how to do it.

Ever since the great heart and fine mind of Henry George challenged the thinking world with his clear, convincing and courageous statement of the Natural Social Laws, his disciples have tried many and various methods for arousing the interest, if not the conscience, of the mass of humanity, and for quickening its comprehension of its basic needs.

All these efforts, though certainly contributing to the general impetus, left so much to be desired that finally some of the devoted men and women who had long done yeoman service in other ways, determined to try the methods available to a political party, so they created an organization and called it the Single Tax Party.

Their number was not imposing and their resources were meager, but by heroic efforts, candidates were put on the ballot in several states. The vote was disappointing to the more hopeful and less discerning; but there were other conditions, especially the publicity secured, that made most of the party supporters feel that they were headed in the right direction, and so they struggled on.

That was 12 years ago, and now on this happy occasion under our new name of COMMONWEALTH LAND PARTY we are gathered here to celebrate an important step in the orderly fulfillment of our plans. At our National Convention in New York City, charged with that duty, on the 9th of last February candidates were selected to represent us in the highest offices in our Government, and our choice fell on two men who are tried and true. They know our purposes, are fired with our enthusiasm, and are ready to make the efforts and the sacrifices which our declarations and their convictions require in order to stand forth in full public view as our standard bearers.

With assurances of our full support and heart-felt gratitude for their willingness to serve, we now officially notify our friends of their nomination:—

Wm. J. Wallace of Newark, N. J.
for President

J. C. Lincoln of Cleveland, Ohio
for Vice President

ADDRESS HON. W. J. WALLACE, OF NEW JERSEY

The Commonwealth Land Party was formerly called the Single Tax Party. The change of its name will make its purpose clearer to the people.

We are opposed to income and inheritance taxes which are a communistic assault on incomes and property. They are substitutes for and imitations of justice. They breed bribery and dishonesty, as is evident from the fact that it

was necessary to discharge about eight hundred clerks and examiners in the income tax department who had been corrupted by the conditions and opportunities of the service.

The land and natural resources of the country, belonging to the people, have become the particular objects of private plunder.

The first duty of the state is to establish justice and to enforce it and to protect the property of the people, but in the income and inheritance taxes the Government sets the example, to its employees and to the people, of rapacity and extortion sanctioned by law.

Many methods of obtaining wealth were formerly tolerated which are today illegal, as piracy, slavery, lotteries and commercial trusts. It became evident years ago that the rapid accumulation of wealth by some of the people was not because of their greater ability, skill or application, or on account of any great service they had rendered, and to correct this it is necessary for us to know from what source it is obtained. Every method of obtaining wealth without work should be examined to determine whether it is entitled to the revenue it receives.

The purpose of this party is to call the attention of the people to the land of the country so that they may know whether the great revenue that goes to land owners is properly earned.

The land question, like all fundamental questions, is a very simple one.

Land was not produced by man but was created by God. It is essential to life.

All men are equally entitled to the opportunity to make a living for themselves and can do so only by obtaining their food, clothing and shelter from the land.

There cannot be equal opportunity for all when the land is privately owned by some, who charge others with rent for the privilege of using it.

So inequality of opportunity begins and grows greater and greater as the rent of land increases.

Men have not equal abilities, but they should have equal rights.

Land rent does not come from any service that the land owner gives the community but from the need of the people for land to carry on the business or industry by which they make a living.

Land rent is the value of a privilege which the land owner has unjustly obtained in violation of the equal rights of all other men.

These equal rights can be preserved only by paying the rent of land to the Government, as the trustee of the people, to be used for Governmental expenses and the common welfare. This would equalize opportunity, make every one equal owner of the land by becoming equal sharer in the land rent every member of the community helps to create.

We insist upon the Government taking the revenue which belongs to it and not permitting it to be taken by land owners who have no right to it. We also insist upon the Government discontinuing the confiscation of incomes and property of the people to which it has no moral right.

Our fathers established political liberty, of which we are justly proud, and we have a Government which is responsive to the public will, but they had a very imperfect knowledge of what gives economic freedom and did not provide for it in the constitution they gave us. Every age has its own problems to solve. The distribution of wealth seems to be particularly ours. We have tinkered with it in various ways, particularly in the income and inheritance tax laws which leave the source of illegitimate and unearned incomes undisturbed while active and useful businesses are crushed under the burden of taxation, supervision, interference and expensive professional advice.

In this country the people can secure their rights by voting for them and do not deserve to have them if they do not vote for them.

Every intelligent man knows that land rent is available for the support of the Government in place of taxes and that the people would be much better off if it were so used.

The Commonwealth Land Party will be on the ballot in thirty-five states in which the people will have the opportunity of voting for its candidates. Our members are enthused with the prospects of a large vote by the increased public interest in the principles of the party.

ADDRESS OF HON. J. C. LINCOLN, OF OHIO

The most important question before the American people today is the just distribution of wealth. The feeling is general that the present distribution of wealth is unjust.

The ordinary discussions of the subject assume that there are two factors in the production of wealth—Labor and Capital. Many who work with their hands believe that they are not getting a fair share of the wealth their labor helps to produce. Many employers believe the only way to increase profits is to decrease the wages paid to their employees. About 1880 there arose a man, Henry George by name, and we can all be proud of the fact that he was an American, who thought this problem through and got the solution. He emphasized the fact that there are three factors in the production and not two and these three factors are Land or natural opportunity, Labor and Capital.

In the production of a ton of coal, it is obvious that there must be Labor to remove the coal from the ground and put it on the cars. It is just as clear that by the use of capital in the shape of mining machinery and locomotives and tipples, that production is greatly increased, but the coal in the ground is neither Labor nor Capital; it is part of the bounty that the Creator has provided for the use of his children and is included under the term "land."

Consider what happens in the production of a bushel of

wheat. Labor is required to plow the ground and plant the crop and later to harvest it. This labor is made much more efficient by the aid of capital in the shape of horses and plows and harvesting and threshing machines but the primary factor in producing this wheat is the land, again part of the bounty provided by the Creator for the use of his children.

No one would think of trying to describe the size of a house by using the length and breadth only. A house has three dimensions—length, breadth and height. In the same way that it is impossible to get a correct idea of the size of a house, unless all three dimensions are considered, so it is impossible to get a correct idea of the production of wealth, unless all three factors are considered—Land, Labor and Capital. As there are three factors in production so the product of industry is divided into three parts—ground rent paid for the use of land, wages paid for labor, either of hand or brain, and interest paid for the use of capital.

On the average, the amount paid as wages for human activity, either of hand or brain, is less than the amount added to the general stock of wealth by the labor.

On the average, the increased production made possible by the use of capital is greater than the interest paid for its use. But when we consider ground rent, it is evident that there is no addition to the general stock of wealth by its collection. One as a laborer adds to the general stock of wealth, by the product of his labor, one who loans capital for use in industry aids production, but no one would claim that anything is added to the general stock of wealth by the collection of ground rent or by the land owner.

For example, I happen to be a director in a bank in Cleveland, Ohio. In accordance with the terms of our lease, in a few years we shall be paying almost \$1000.00 per foot per year for the use of the ground. No one would claim that the one who takes this \$1000.00 per foot per year for the use of the land has added anything to the general stock of wealth.

It is just as clear that the rest of us must produce this \$1000.00 per foot per year without getting anything for it.

Land value is ground rent actual or expected capitalized and is a community product.

The \$1000.00 per foot per year is produced by the presence of about 1,000,000 people in Cleveland.

To put it another way—land values is the worth of the legal privilege of collecting the values produced by the community and appropriated by the individual.

The value of this privilege of collecting ground rents produced by the community is about \$100.00 per year for every man, woman or child in the U. S. On the average each family pays to some one in some way \$500.00 per year for use of land, the value of which is created by the presence of the people.

The Commonwealth Land Party proposes to take for the use of the community by taxation most of this ground

rent. If this were done, it would be possible to abolish the taxes that now hamper the production of wealth. Our present method of tax collection is communistic in that it takes by taxation from the individual simply because he has it.

The Commonwealth Land Party holds that the land as well as the sunlight and air and rain are gifts of the Creator to his children and that each of his children has an equal right to his gifts.

The Commonwealth Land Party holds that the only way to realize this fundamental right is to take the ground rent produced by the presence of the community for the uses of the community by taxation, for if this were done, the selling price of land would tend to sink to O.

The Commonwealth Land Party holds that only when the community takes the ground rent produced by the presence and activity of the community for its own uses will it be possible to abolish the 1000 and 1 taxes that now burden industry and raise the cost of living.

The members of the Commonwealth Land Party are willing to be considered cranks if they can call attention to the fact that there can be no just distribution of wealth if community created values of \$500.00 per family are taken by those that did little or nothing to produce them.

The members of the Commonwealth Land Party believe that public attention can best be directed to this fundamentally important question by the formation of a political party and by political action.

MOTION PICTURES OF THE NOTIFICATION

A motion picture was taken by Mark M. Dintenfass, and this striking and interesting reel will be shown in many moving picture houses in the country. It was shown at the Branford Theatre, the largest motion picture house in Newark, N. J. Shown four times a day to an audience numbering about 2,000 at each performance, this reel therefore met the eyes of nearly 40,000 persons during the week. This striking slogan flashed upon the canvas was read by that number of people:

The Earth is the Birthright of Mankind.

The Rent of Land Belongs to the People.

It is the First Duty of Government to Collect It.

The day was notable as one of the few fine days of the Spring season. Those who attended were amply repaid by the enthusiasm of the occasion.

The local newspapers featured the notification, and the speeches were widely printed.

THE Massachusetts Federation of City Planning Boards in their *Bulletin 13* under "Housing" say:

Labor, cost of materials, land values, many things are credited with being the obstacle in the way. Most of them are mere incidents. Land values are potent, but our system of taxing land values is far more potent. As long as a man can carry idle land at a nominal tax, as long as the use value of land is recognized as taxable only when it is in use, so long will there be a housing shortage.

Cuba

EVARISTO MONTALVO, of Cienfuegos, Cuba, has circulated in Spanish the article below which is translated into English for readers of LAND AND FREEDOM.

LAND AND FATHERLAND. A DISCUSSION OF A NATIONAL PROBLEM

The question of the sovereignty of the Isle of Pines is again before us. According to the information we have at hand, on that island about ninety per cent of the land holders are American citizens, also ninety per cent of the inhabitants. The land owners of the Isle of Pines are anxious that this territory become a part of the United States. Why? For sentimental reasons? Do they believe that the government of the United States will give them better protection than the Cuban government? We think not. The Americans of the Isle of Pines realize that under the American sovereignty their lands will double in value principally because the products of the island will then enter free of customs duties into the great market of the United States. Here we clearly see a case where a social benefit is reflected in an increase in land values. With a change of government these landlords would become rapidly rich. But would this addition to wealth be the result of any effort on their part? No. This wealth would constitute what some economists call "unearned increment."

The problem brought forth now with respect to the Isle of Pines is the same as will be presented relative to the whole Cuban Republic in the near future. Rapidly, landed property is passing into foreign hands, and likewise, although perhaps in another form, the day will come when a change of sovereignty will be urged by those interested in appropriating that "unearned increment."

With a slight effort of the imagination let us suppose that all of the land of the Cuban Republic belonged to a great and powerful American corporation. According to our laws would such a corporation, as a land owner, have the right to expel the inhabitants? Probably a wise corporation would not commit an act so violent as it would operate perhaps against its own interests, but it could, and probably would, compel the Cubans to vote for such laws as might be to its interest, for the reason that the non-land owners would of necessity have to beg permission to use the land, the only means of obtaining their subsistence. In order to live at all, they could be forced to sell their patrimony for a mess of pottage.

The sovereignty of the Isle of Pines, or of the whole Island of Cuba, as long as private property in land is tolerated, will be a hollow sovereignty, uncertain and full of dangers for the people. In order to secure and preserve true sovereignty we must consider the land as the inalienable property of the community. At this point our readers will exclaim, "a proposition socialistic and revolutionary."

On the contrary. The methods proposed to gain this end are neither revolutionary nor socialistic, but conservative and individualistic.

Have we been so fortunate as to arouse the attention of our readers? We hope so. For this reason we will try to bring before you more extensively a doctrine, although an old one, perhaps little known by our legislators and economists.

EVARISTO MONTALVO Y LEBLANC.

In a communication to LAND AND FREEDOM Mr. Montalvo writes:

"The Cuban people, chiefly for patriotic and sentimental reasons, are deeply interested in maintaining Cuban sovereignty over their little island, and I have taken advantage of these circumstances to write a series of articles which attempt to bring before the public the Single Tax Philosophy in connection with the integrity of the sovereignty of small and weak nationalities.

In Cuba during the Spanish regime when titles to land were more widely distributed among the people in small parcels, the social and economic effects of private land tenure were not so readily felt or perceived as at present where large holdings are operated or held idle for speculation in the interests of huge corporations and in a country inhabited by a race long accustomed to gaining a livelihood by tilling the soil.

The native "guajire" or Cuban peasant, once owner of his little farm cultivated by himself and family and upon which he erected his humble thatch hut or "bohio," is rapidly disappearing, to be replaced by the "peon," a sort of wandering Bedouin without a home, family or ambition.

The Cubans fought and bled for many years to gain their independence, but the advantages won by political freedom have all tended towards an increase in the value of land, which is mostly all held in large tracts by foreign corporations.

If there is a country that needs a revision of land laws it is Cuba."

BUT IT IS TRUE, IS IT NOT?

Which reminds us that the State of New York is talking of building a new armory so that it can abandon the Seventh Avenue Arsenal in New York City.

The Arsenal site has become so valuable that State officials feel they cannot afford to use it. The land cost \$20,000 when bought about 35 years ago. Today it is worth \$750,000.

(We almost regret having said anything about real estate, because we know we'll receive letters from a score of Single Taxers asking us if we don't know these valuations are social creations and not due to anything done by the owners; that the people as a whole must pay the interest, and so forth ad infinitum.)—*Cleveland Press*.

California

THE Anti-Single Taxers of California have beaten the friends of the movement in the campaign for publicity, for while the latter were engaged in printing and broadcasting petitions for the amendment the enemies of the measure were in the field labelling the proposal as "dangerous."

The *Standard*, the little paper published by the friends of the Great Adventure, in a recent issue addresses "Out of State Single Taxers," and says: "An increased vote in California next Fall would be a gain to Single Tax strength all over the country. Your contributions for so many years show that you feel that this is your campaign."

The Amendment will be Number One on the ballot this year, and that will be a great advantage.

Argentine

PLATFORM OF THE GEORGIST LIBERAL PARTY

WHILE aspiring to the constitutional reforms of the abolition of private property in land and other natural resources, maintaining as inviolable the right of private property in things produced by men; absolute free trade; the suppression of public debts; the separation of the Church and State; and the direct election of the President of the Republic and governors—the Georgist Liberal Party proposes to develop meanwhile the following parliamentary action:

(1) Equal and proportionate (*not progressive*) tax throughout the country on all land privately owned, increasing it gradually to *six per cent of its value*, but exempting improvements. (Arts. 4, 15 and 67 sec. 2 of the National Constitution). The product of said tax shall be distributed proportionately between the Nation, provinces, territories and municipalities.

(2) Gradual reduction of Customs Duties and of all other present taxes (all partially confiscatory of legitimate property) *until they are totally abolished*; also, entire abstention of the State from all private economic activities which are not monopolistic in their nature.

(3) Complete liberty of willing estates. Suppression of the present tax on inheritances, replacing same by a special tax on landed properties or mortgage titles thereupon, with the object of hastening the redemption of the land as a common patrimony for all the people, and the destruction of its value.

IMMEDIATE APPLICATION, as far as possible, of the DEFINITE LAND SYSTEM.

(4) Realization of the Rivadavian leasing system, by leasing existing public lands to the highest bidders, under a life contract, rescindable at will by the leaseholder, improvements to be purchased by the State, the heirs having preference in the occupation on decease of the leaseholders.

This platform was adopted by the National Committee of the Party in Convention January 7, 1924.

* * * * *

In its issue of April last, the *El Liberal Georgista*, official organ of the Georgist Liberal Party of the Argentine, contains the following:

"In harmony with the advanced tendencies of Georgism which we have initiated in this country, the 'Commonwealth Land Party' has been organized in Great Britain and, very recently, another of the same name in the United States, thus showing the frankly international character assumed by the political struggle on behalf of Georgist radicalism."

"The old 'Single Tax Review' is henceforth to be called 'Land and Freedom.'"

"Mr. William J. Wallace has been nominated president of the new party."

A Bugle Call

HAVE you seen the vision? Can you say, like St. Paul, "I have not been unmindful of that vision"? Has the vision been to you an obsession? Have you felt the urge to proclaim the great truth to a tax burdened world? Was it so clear to you that you were sure, if you told it to a needy and tax cursed world, it would be accepted? Have you felt the sting of disappointment suffered by the reformer when his message falls on listless and indifferent ears?

In the face of disappointment have you said in despair, "It's no use, the world can't be saved"? If so, then you are not worthy of a great cause. We follow a leader who gave his life to this issue. Henry George fell in the conflict with his face to the foe.

If you want a big job, if you want a man's job, if you want a job that will try your moral courage to the utmost limit, then put on the armor and go forth to fight that age-long enemy of civilization—TAXATION.

Our Pilgrim Fathers fought for the principle, "No taxation without representation." We fight for LAND—VALUE Rental and NO taxation. They strove for the ballot. We strive for the God given heritage, COMMUNITY—MADE VALUES, now appropriated by private interests. Theirs was a war for political liberty; ours, a war to free the world from industrial slavery.

The conflict will be fierce and full of discouragements. It calls for courage and sacrifice, but the issues are great and the goal to be reached justifies the cost. Our foe is an ancient system, more firmly entrenched than any king or potentate of past ages.

They tell us we are weak, but when shall we be stronger? Will it be when the wealth of the world is concentrated in the hands of a few selfish tyrants, and the great mass of humanity are industrial slaves? Will it be when the winged war chariots are dropping destructive bombs from

the clouds upon a long suffering populace driven through desperation to revolution by intolerable economic injustices? But we are not weak if we will make use of those weapons which the laws of our country and the God of nature has given us. We still have some of the blessings for which our forefathers fought and died. We still have FREE SPEECH, a FREE PRESS, and the ballot. We have the TRUTH which is mighty and will prevail. On the other hand, there is the high cost of living, the housing problem, the irrepressible conflict between labor and capital and intolerable conditions, coupled with Teapot Dome and numerous other scandals in high places, all of which are opening the eyes and ears of the voters and preparing the way for our message. Oh Fellow Worker, look with spiritual eyes as did one of old, and behold the chariots of the Lord all around, ready, at your service. Never before has there been such a fund of arguments, and such a receptive audience as are provided us for the coming campaign. The fields are ripe for the harvest; we have but to go forth and reap.

No great moral question is settled until it is settled right. In a democratic government no question is settled until it is settled in the minds and hearts of the voters, enacted into law and ratified at the ballot. This means agitation and education. The campaign will cost money, but the need is great. The opportunity is here.

Strike for needs great and pressing.

Strike now for the time is at hand.

Strike for the world's greatest blessing—

The FREEDOM of the Land.

ALBERT J. OREM.

Why Indeed?

WHY should a man be punished for being thrifty and industrious? The income tax is based on a false and immoral principle from the beginning. If one man has a larger income than another, it is for one of two reasons: either he has earned it by the exercise of superior ability or greater industry; or he has acquired it by virtue of some special privilege which has given him more opportunity than his fellow. In the first instance, he should be encouraged, and not penalized by an increase in his taxes, since he is a distinct asset to the community. In the latter instance, his privilege, not his income, should be taxed to the full extent of its value, that he may be made to start on an equal basis with his fellows, so far as social privileges are concerned. This is simply the application of elementary morality to the question of public revenue.

JAMES F. MORTON, JR.

A TAX on land values would be logical and equitable. It would make those people pay toward the upkeep of society who have been most profited by the benefit of society.—DR. FRANK CRANE.

After All It Is Taking A Chance

THE *Real Estate Magazine* of New York City, for May, 1924 contains an article by Arthur William Barber, under the title "Buyers of Realty Take Fewest Chances in the Long Run." The only chance taken by land speculators is that the people will at some time wake up. The only risk is that some day taxes will be shifted. The author does not indicate this possibility. Otherwise, he shows a real understanding of the question, and we wonder how many who read it will ask whether it is just that a growing population should continue to lay "an ever larger share of its earnings" at the feet of the owner of the land.

And they may ask whether what is properly called "tribute" should continue to be paid. All these questions, implied if not suggested in this article, may occur to the thoughtful reader.

Mr. Barber says in part:

There is one commodity that is a fundamental necessity of life—land. As the conditions of life change, its necessities also change. What is luxury to one generation becomes a necessary to the next. What is a necessary to this generation, may be discarded by our children for something better. But the need for land can never vary, except in degree, for it furnishes the raw materials from which all life is sustained.

The quantity of land in the world is fixed. It cannot, like other forms of wealth, be increased. Improvements in transportation render it more available for human use and industrial progress vastly increases its power to support life. Nevertheless, the limits of supply exist and make themselves, felt in some degree, in every settled country. Of course, with the increase in the world's supply of money, the price of land is certain to increase, although abundant money will not in itself increase the value of land. However, as population increases and the wants of man become greater, the need for the land, from which all must live, becomes more insistent and by this need its value is enhanced. Thus, with the advance of civilization, the value of land tends steadily upward.

Money wisely invested in land is subject to the minimum of risk. It does encounter a risk of change in the locality, which sometimes depreciates values for long periods, or even permanently. Taking the aggregate of wealth so invested, however, the increase in value is certain and inevitable. The risk is the risk of local changes, and land investment, like any other business undertaking, becomes a matter of good judgment. Except to the extent of the fixed charges upon it, fluctuations in the supply of money cannot affect the value of land.

The value of an equity in real estate is beyond the reach of money plenty or money scarcity. Its price may vary, but its value, measured not in money, but in the purchasing power of money will remain unchanged by any merely monetary condition.

If science tomorrow were to solve the riddle of the alchemist, by turning some baser material into gold, the owner of land would alone rest secure, in a world whose

financial systems would go down to wreck and ruin. In the meantime, the world's increasing wealth pays tribute to him, and her growing population lays ever a larger share of its earnings at his feet.

What Is Your Share?

UNDER the caption of "Why have YOU never received your share of Real Estate profits?" the Fred F. French Security Co., Inc., 350 Madison Avenue, New York City, have broadcasted in large advertisements the above disturbing query.

"You could name a dozen families and individuals in New York today, whose fortunes were made in Manhattan real estate. They are the ones who invested wisely and reaped the reward of the phenomenal increment in a city which has no equal in the world today for advancing valuesThe public has never been able to participate in the real profits of owning Manhattan property....."

The investment of labor and capital by the "Public" in the creation of public values, to the exclusive advantage of realty speculators, by grace of privileged land tax-exemption, is an old story, thoroughly understood and exploited by the wise few. It was surely an oversight to have called public attention to the game. Is it wise to start the "Public" thinking?

Influences of Henry George In New Zealand

IN both New Zealand and Australia the first act of progressivism was the taxation of land values. In 1890 Henry George had toured both countries and aroused much interest in his favorite reform. The prophet never received such a hearing in his own country as he did in these newer lands of the Pacific. His visit was timely. In both countries enormous holdings of land were in the possession of a comparatively few "squatters." Most of these, at least in Australia, had originally taken possession without due process of law. Other great estates had been created, at the beginning of the century, by direct grants from the British Government. In one case as much as a million acres was given to a single company. Where land was so abundant as to be quite worthless upon the market, much of it was bound to fall into the hands of a few large holders. At a later period, when the law directed the division of the land into small holdings, the "dummy" system of taking up land was used and large estates were speedily created.

New York Times

"ALL lands or tenements in England in the hands of subjects are holden mediately or immediately of the King. For, in the law of England, we have not any subjects' land that is not holden."

—SIR EDWARD COKE.

Importance Of The Land Question In New Zealand

SPEAKING to a representative of the *Evening Post* of Auckland, New Zealand, Hon. P. J. O'Regan said: "The supporters of land-value taxation have been comparatively quiescent for some time, but in view of the pressing importance of the question we are determined that the quiescence shall continue no longer. We mean to compel discussion of the allied questions of land and taxation reform. Nothing could be more absurd than the contention that there is no ideal in taxing. Land monopoly is the curse of modern society, and land monopoly, together with its inevitable evils, can be abolished easily and permanently by rational taxation. The land question is not question of tenure, but of taxation, and the people of New Zealand will have to learn to concentrate their attention, not on questions of tenure or on deceptive systems of land purchase, but on the annual Budget."

FROM the Preface to the Rules of the New Zealand Land Values League we extract the following:

It is an interesting historical fact that legislation enacting the taxation of unimproved land-values was passed in this country before the publication of "Progress and Poverty." The government of which Sir George Grey was Premier submitted the proposition to the Parliament of New Zealand in 1878, and at the same time Henry George, then an unknown journalist in San Francisco, was hard at work on the book which has made his name familiar to the civilized world. The Grey Government's Bill became a statute levying a land-tax of one penny in the pound, but in those days of restricted suffrage vested interests proved too powerful. The Government was defeated by a narrow majority on another issue, and one of the first acts of the Hall-Atkinson Government, which succeeded, was to repeal the land-tax, even before a penny of revenue had been collected thereunder. That was in 1879, and the date coincided with the appearance of Henry George's epoch-making work. Evidently the author had learned of what was passing in New Zealand, for we know now that, having in the face of much discouragement published a cheap edition of his book, he sent a presentation copy to Sir George Grey, and it is an interesting fact that in due course he received a cordial and approving letter from the New Zealand's statesman.

UNEARNED INCREMENT

There is a growing sentiment for an amendment of our tax system which will recognize a difference between earned and unearned incomes and create a differential in favor of the former. Many foreign tax systems provide for this and there is practically no criticism of it in financial quarters—*Chicago Tribune*.

Justice and His Neighbor: The Single Tax Exposed

"JUSTICE, my friends tell me that you are a regular battle-axe or that theory, called the "Single Tax." They tell me that you propose to confiscate my property or to state it in plainer English, to rob me of my home. I have always considered you an honorable man and thought possibly you were misunderstood by our neighbors and friends."

"Neighbor, I thank you for your kind opinion of me, and take it for granted that your curiosity has been aroused and that you would like to get real facts about the "Single Tax," and I am also taking it for granted that your mind is free of prejudice and open to conviction."

"Yes, friend Justice, I plead guilty to all of that."

"Neighbor, I passed by your home a few days ago and could not help but admire your bungalow and its pretty surroundings. I noticed that there was a similar bungalow several lots south of yours and adjoining yours a vacant lot. Both properties were for sale. Making inquiry I was informed that the vacant lot was valued at \$1,000.00 the improved lot with bungalow, \$10,000.00. Your neighbors informed me that those prices were fair as measured by the value of adjoining property. So I judge your property to be of the same value; of which I will speak later. Now, Neighbor, you consider yourself a tax-payer and you are correct in your assumption, but I dare say that previous to buying your home, you never considered yourself one."

"Yes, Justice, that is a fact. I only thought that I was a tax-payer "limited" and that was when I paid my income tax."

"Neighbor, all of these years you have been paying taxes on what you consume—clothing, food, luxuries, amusements, the tax on the flat that you formerly lived in; in fact, you were paying a multitude of them, but you were unaware of the nature of the burden that you were carrying and staggering under."

"The taxes that you have paid, have been included in the price of the different services you received and are called indirect taxes. An indirect tax is a system of plucking feathers out of a goose with the least squaking."

"Well, Justice, that is interesting, but how does the "Single Tax" affect my house and lot?"

"Not so hasty, Neighbor; I will answer that in due time."

"You know that we live in a community that receives many social services; that is, public schools, libraries, parks, police and fire protection, paved streets, etc. They must be paid for. That is why we levy taxes. You can pay for social service by taxing private service (labor) or by taxing 'privilege' or both. But the 'Single Taxer' objects to taxing private services and maintains that the State should levy a tax on land values only; the holding

of land being considered a privilege; the possession of a natural monopoly; a land site with its economic, social and civic advantages."

"Then, Justice, if I understand you correctly, all taxes are removed from labor products and services, and are levied on privilege alone?"

"Yes, you understand me correctly."

"Then, you will not levy a tax on my bungalow, but only on the value of my lot, as you consider my possession of it a special privilege. On some future occasion, I would like to discuss that question, but just now I want an illustration of an application of the "Single Tax" as to how it would effect me."

"Neighbor, your property is valued at \$10,000.00 and is assessed at one-half of its full value and a tax of 6 per cent. (the basic tax rate for Cook County, Illinois, for 1923 was 7.34% on one-half its full value, which is estimated to be one-half its real value) is levied on it if the assessor does his duty as prescribed by law. Therefore, your tax bill would amount to \$300.00—a nice tidy sum for you to pay for social service. But I am going to take it for granted that the assessor is what we call "a good fellow;" one re-elected and he reduces your assessment one-half, and as a result, you only pay \$150.00 and consider yourself unfortunate at that."

"Yes, Justice, that is true."

"Now, Neighbor, what the Single-Taxer proposes is that your bungalow worth \$9,000.00 be exempted from taxation and that a tax of approximately five per cent. be levied on the real value of your lot; five per cent. being about the rate of interest demanded on land investments."

"But, Justice, my lot is worth only \$1,000.00 and according to your statement, I would pay only \$50.00 a year; whereas, I now pay \$150.00 for taxes on my property."

"Yes, you would save \$100.00 a year by the "Single Tax" method of getting revenue to defray the expenses of government and your neighbor would have to pay the same amount on that vacant lot adjoining yours, although now he pays much less."

"By heck, Justice, he could not sell his lot then, as the tax would consume the entire rent of interest on his investment."

"Right you are, Neighbor, but he could or would use it; or if not, someone else, willing to pay the State the "Single Tax" or rental value, if you prefer to call it that, could do so."

"But, Justice, don't I lose the \$1,000.00 that I invested in my lot?"

"Neighbor, I don't want to disappoint you; *you do* but *get it back* many fold in not paying taxes on your necessities, amusements, luxuries and income, not to mention an inheritance tax. And let me remind you that you will be saving \$100.00 a year by the reduction of tax on your home. In ten years, you will have saved \$1,000.00 and that will compensate you for your original investment."

"Now, one more word. Figure out how much more you will save by the abolition of all other taxes. A conservative estimate is that ten per cent. of all our expenditures can be charged to our present system of taxation. You will readily realize that you will not have to wait ten years to get back your thousand dollars, because five years or less will do the trick.

"Justice, you have done me a great favor by your clever exposition of the "Single Tax." I see the "light." What dumbbells we tax-payers are. Me for the "Single Tax."

—ALEX PERNOD.

Fortunes In Slums

NO problem affects so much the homes and the people of this country as does the Land question. At first glance it seems to have nothing to do with the average individual, yet it regulates the rent of his house, his railway fare, even his food! It strikes to the very heart of our existence.

Possession means power; and, as the land-owning class is only a comparatively small one it means that a monopoly of power over the many is held by the few. This power must be transferred from the landlord to some communal tribunal, if only to provide that the wealth which the tenant has invested and created in the land which he has leased shall remain his and not be grabbed by the ground landlord at the end of 99 or 999 or any other odd number of years.

Those who feel constrained to defend the land-owning class will say—and have said—that the tenant is a free-will agent: he has "freedom of contract;" he is not compelled to obtain the lease of the land if he prefers not to. Such an argument is as insincere as it is fallacious. There can be no real "freedom of contract" when one person is in the position to withhold that which numbers of other people must have.

It is only force of bitterly adverse circumstances that causes a man to sign the ordinary building lease contract under which he pays rent for the right to build a house which can never be his own, but which must inevitably become the property of the landlord who spends no money either on building the house or on compensating the poor devil who has built it.

In considering taxation one discovers that land steadily increases in value to the owner by factors to which he contributes nothing. The value of landed property, whether it be a farm or a house or a factory, is made up of its natural qualities (soil, contour, climate, etc.), and its position in relation to a town, transport facilities, social amenities, etc.

None of these is due to the efforts of the landowner: *the value of his land is due partly to the efforts and partly to the needs of the community.*

Let us take a hypothetical district of 10,000 acres which we call Desertown. Its value is £20 per acre until medical

skill discovers and publishes the fact that its sea-breezes have a peculiar charm for the cure of some dread disease.

In a year or two the district—now named Thymelia-on-Sea—becomes a select spa by virtue of the healthful climate and ozone-laden breezes. *But now the land is sold at £300 an acre!*

Or take another equally imaginary and equal typical town. It is blessed with a Town Council whose motto is "Progress with Economy." Because of the Council's clear-sighted policy the value of the landed property in the district goes up by leaps and bounds: its industries expand, land is wanted for new factories and railways.

Five years ago the fields on the outskirts of the town became the property of Mrs. Blank for £50 an acre, or were inherited by Lord Noodle for nothing at all. Now that they are urgently needed for houses the price is £500 an acre.

In both these cases—fiction founded on fact—the land has gone up in value through no efforts of the landlord. These increases of value, then, should never be allowed to drift into private hands and pockets. The natural qualities of Thymelia-on-Sea and the cultivated qualities of the other town belong to the community.

When we consider taxation, local and imperial, we find further evidence of dubious dealings. The land at Thymelia-on-Sea, waiting to be sold for £300 an acre, is rated at its grazing value, the equivalent of £20 an acre. It has two values: the selling value and the taxable value.

My contention is that land worth £300 an acre to sell to a man who wants to start a convalescent home is worth £500 or the equivalent rental in assessable value when the local Council wants to rate or tax it. Alternatively: if the land is valued at the equivalent of £20 an acre for rateable purposes, its value is £20 an acre when the Council or anyone else wants to build houses for people in which to live. If the landowner adheres to his claim of £300 an acre *he must be taxed on that valuation.*

On the other hand, there is another element of landed property that increases its value to the landowner. This arises from civilization—houses, etc.—and has been created, not as a rule by the landlord, but by the tenants and occupiers. This value is taxed and rated on an entirely foolish and absurd basis. Not merely is the income derived from the use of these improvements taxed, but the actual improvements also.

Such an imposition is plainly a tax on production. And the effect is to discourage house-building and to hamper industrial development.

It would ill become me to indicate evils if I failed to offer effective remedies. And the whole problem of land is capable of solution; this becomes more apparent when it is borne in mind that our antiquated land system penalizes those who improve the value of land by the erection of houses, etc.

My reform is aimed at the encouragement of such im-

provements and the penalizing of lazy landowners who hoard up land which they allow to run to waste while they are waiting for the plums to drop into their mouths.

To this end all derelict land, vacant buildings and undeveloped sites would have to be reassessed at their *real land* value. At present they are assessed at an exceedingly low figure; much lower than actual value of land.

Such reassessment would cause landowners to discover that it did not pay them to keep such land idle. It would be an almost irresistible inducement to such landowners, who now escape their share of taxation, to bring such land into its full use.

Together with this reassessment I would suggest that all future buildings and improvements should be disregarded when property is being assessed. In other words I would allow any man to spend his money and labor in building, or the laying out of any improvement, with full security that he would not be rated or taxed on his outlay.

Such exemption would considerably encourage people to build houses, shops, factories and to increase the productive power of the land in every way possible. They would know that such improvement of the land would cost them no more in rates and taxes than if they had left the land vacant or idle.

For reasons into which I will not enter here, but which should be obvious to all, it is easier to put the suggested reforms into operation now than it would have been before the war. These reforms, moreover, would not reduce really public revenue, seeing that the bulk of the new buildings and improvements which would be exempted from imposition would not have come into existence at all had not the exemption been granted.

As a matter of fact, public revenue (in bulk) and tax rate payers (individually) would benefit by the reforms in more than one way. Land which, unfairly, contributes a very low sum to the revenue would then have to contribute equally with well-developed land. Further, by forcing waste land to be developed, and under-developed land to be improved, many of the sad army of unemployed would be absorbed into the work of land-development—this would mean less parish relief and therefore reduction in the Poor Rate.

There is one other benefit to the general public that my reforms would assure: a check to increased rents. The new houses, I have explained, would be rate-free: only the value of the bare land would be taxed, not the land *plus* its improvements. The rate-free houses therefore could be let more cheaply. And this would have a beneficial effect on all rents, because the rents of pre-reform houses would be kept in check in order to face the competition of the cheaper rate-free houses.

The reform outlined above would ensure a continual building and rebuilding activity. Its effect upon rebuilding alone (particularly of slum areas) would be highly valuable. At present the clearance of slum property is always highly

expensive to the community, because when a local authority attempts to buy up the property for demolition it is asked an outrageously high figure as compensation.

Under this scheme the landlord would clear the slum himself, because it would pay him to do so. He would see that by razing the property to the ground, preparatory to rebuilding decent houses, he would bring his land within the exemption clause. While the slum property stood his rates would be heavy; with the demolition he would be rated on the value of the land only and not on the land-value *plus* the house property.

One of the very few places in the world where house-building has gone ahead by private enterprise since the war is New York, where a system on these lines has been adopted; and in spite of prolonged but unsuccessful litigation by its opponents with a view to declaring it unconstitutional, it has resulted in the annual output of houses being multiplied four-fold during the three years since it came into operation. Also in spite of the exemption the assessable value of New York has enormously increased during the same period.

A. S. COMYNS CARR, K.C., M.P.

In *John Bull*, London, England, April 26.

Labor to Try Henry George's Land Tax Scheme in Britain

THE Labor government may be unable at present to introduce Socialism into Great Britain, but Philip Snowden, Chancellor of the Exchequer, speaking at Slaitwaite on the evening of May 16, announced his intention of putting some form of Henry George's land taxation scheme into effect. The Chancellor of the Exchequer declared that he hoped to establish a well-equipped department for land valuation, and at the first opportunity, he said, he meant to submit financial proposals for the taxation of unearned increment on land.

Mr. Snowden's present budget provides for restoration of the land valuation department originally set up under Lloyd George's famous budget and abolished by the Conservatives last year. When the Snowden budget was read critics expressed amazement that the Labor Chancellor could reduce food taxes so heavily. Where, they asked, was the margin for the unemployment schemes, the housing projects, the education and social welfare programs Labor is bound to carry out if it remains in office? Mr. Snowden's statement makes it clear that Labor expects to make the big land owners pay for these schemes. Tremendous interest has been stirred by the possibilities Mr. Snowden's announcement suggests. Liberal support for the plan is not considered altogether unlikely.

—*N. Y. Herald*

"ONLY by unintermitted agitation can a people be kept sufficiently awake to principle not to let liberty be smothered in material prosperity."—WENDELL PHILLIPS.

A Great Irish Land Reformer

THE entire soil of a country belongs by right to the entire people of that country. and is the rightful property not of any one class, but of the nation at large, in full and effective possession to let to whom they will, on whatever tenure, terms, rents, services and conditions they will, one condition being, however, unavoidable and essential, the condition that the tenant shall bear full, true and undivided fealty and allegiance to the nation and the laws of the nation, whose land he holds, and owes no allegiance whatever to any other prince, power, or people, or any obligation of obedience or respect to their will, orders or laws. I hold further, and firmly believe, that the enjoyment of the people of this right of first ownership in the soil is essential to the vigour and vitality of all other rights to their vitality, efficiency, and value; to their secure possession and safe exercise. For let no people deceive themselves or be deceived by the words and colors and phrases and forms of a mock freedom, by constitutions and charters, and articles and franchises. These things are paper and parchment, waste and worthless. Let laws and institutions say what they will, this fact will be stronger than all laws, and prevail against them—the fact that those who own your lands will make your laws and command your liberties and your lives.

—JAMES FINTON LALOR, in "*An Irish Commonwealth*."

A Tax That Does Not Discourage Production

THE land value tax does not discourage those who properly use their land; it only discourages those who do not properly use their land. It does not, like the income tax, penalize industry, but rewards it; and it does not, like the income tax, reward speculation, but penalizes it. Under it the monopolists of vacant land will be induced not to keep their land off the market but to put it on the market. Those who want to develop vacant ground, therefore, will be able to get it, not at excessive prices but at reasonable prices.

Cong. OSCAR E. KELLER.

WE regret to learn from *Land and Liberty*, of London, of the death of James Busby, of Glasgow, on March 28, at the age of 65. He was secretary of the Scottish League from 1907 to 1924. He was an earnest propagandist of the teachings of Henry George and understood the land question as did few men of his time.

"THE first thing a student has to do is to get rid of the idea of absolute ownership (of land). Such an idea is quite unknown to English law. No man is in law the absolute owner of lands."

—WILLIAMS' LAW OF REAL PROPERTY.

CORRESPONDENCE

HENRY GEORGE'S FIGHT IN 1872

EDITOR LAND AND FREEDOM:

I was associated with Henry George in that memorable Anti-Railroad Campaign in California in 1872 when we elected an overwhelming legislature and Newton Booth Governor. Later Mr. Booth became U. S. Senator, the first real reformer, I think, ever sent to that body.

That legislature enacted some very wholesome reform laws, notably the Australian Ballot. Stanford, Crocker and Co. bought the next legislature, and started to undo much of the good work done. I have often thought I would write up this campaign, and some day shall do so.
Houston, Texas. F. J. TRAPP.

BEYOND ALL DISCOVERIES AND INVENTIONS

EDITOR LAND AND FREEDOM:

The March-April number of *LAND AND FREEDOM* just received. The name could not be improved. Your reviews and criticism from the Freedom standpoint have a "sweet reasonableness" without malice, passion or partisanship. The confirmation of such minds as that of Prof. John Dewey shows that arguments from conditions as they are have little ground in reason or logic. Though the conservatives oppose the out-and-out Socialists they outdo the party socialists in their appeals to government for assistance, the difference being that the help is asked for a class and not for the whole people, as the party socialists demand.

How can we ever hope to get rid of a strong Socialist government when people are appealed to in this fashion?

Beyond all discoveries and inventions is the discovery of Henry George. In all the literature I have read there is little to be added. The arguments addressed to a man already convinced may be little needed. But there are different angles constantly revealed which need thought and art in developing and expressing. Only by practice can this be secured. This is the value of the work you are doing. When I read your periodical I rejoice at the voicing of my dreams you so eloquently express.

For purposes of education I am willing to cooperate with the party. I do not share the opinion that we must be workers "under cover."
Chicago, Ill. MORRIS LYCHENHEIM.

THE CHANGE OF NAME

EDITOR LAND AND FREEDOM:

It was indeed time you dropped the old name, Single Tax, having proved its inadequacy.

Henry George discovered the solution of the problems which, unsolved, would lead the world on the path to despair. But Single Tax is not an attractive label.

"Rent" is understood by all—indeed it is of compelling importance.
Sydney, N. S. Wales. ERNEST J. HAYES.

A FRIENDLY CRITIC.

EDITOR LAND AND FREEDOM:

I have very carefully read through the platform, and with one exception consider it as being the clearest, most concise and most accurate enunciation of the philosophy of land-value taxation that has ever appeared.

It is signally unfortunate, in my opinion, that the expression "private ownership of land" is a number of times used. I of course understand, and every other well posted land-value taxationist understands, that the expression "private ownership of land" *actually* means private collection and retention of the *public*-produced values inherent in land

possessing rental value. Clearly, it is a moral, as well as natural law, that this value should go to the public *producing* it, and never to private interests that do *not* produce it.

It is generally understood by well informed students of land-value taxation that land *titles* should not be disturbed. The people collectively are little interested in land titles, but civilization is *vitally* interested in the *honest* distribution of land-values to the communities producing them. I very much regret that the above distinction was not made absolutely clear in the new platform.

It is no exaggeration to say that, the Commonwealth Land Party becomes the only political organization in America, and perhaps in the world, whose fundamental principles embody the *only* possibilities of forever ending war, strife, economic maladjustments, and the fear of poverty consequent upon unnatural competition.

Little Rock, Ark.

K. P. ALEXANDER.

CATCHES THE EDITOR NODDING.

EDITOR LAND AND FREEDOM:

At the foot of page 40 in the March-April issue, occurs this statement,—“Minnesota’s iron ore tax having been declared valid, Minnesota will now tax all of us for the benefit of her land-owners.”

While it requires considerable temerity to differ with the editor on a matter of taxation, it has seemed to the writer, after considerable study of the Minnesota law, that this is a tax on land-owners, rather than a relief. The only possibility of its being passed along to “all of us” arises from its being only 6% instead of 100%.

In the application of this tax the value of the ore at the mine mouth is taken as the starting point. From this is deducted all labor-values, so far as they can be ascertained. The basic value which is thus arrived at is the value of the ore in the mine, which value is taxed at 6%. Since the value of the ore in the mine is essentially a natural resource value, any tax levied on that value cannot be passed along, but rests with the owner.

What would be the result if operators sought to recoup the tax from consumers? Assume, for example, the value of the ore at the mine mouth to be \$20.00 per ton, and labor-costs \$10.00 per ton, leaving ore-value at \$10.00 per ton, the tax would be 60c. To recover this, the new mine-mouth price must be \$20.636, or about that, since the additional 60c would be added to the ore-value, bringing it to \$10.60, with the resultant small increase in tax. Whether the operators would be able to increase the price thus would depend upon competitive mines; and since the present price is probably “all the market will bear”, it would seem that recovery of the tax paid is improbable. However, if the principle were extended, and the present tax increased to 100%, recovery would be impossible, since every increase in mine-mouth price would be absorbed by the tax on ore-value, likewise advanced.

The application of this tax, also, conforms to the canons of land value taxation, in that it is highest on the most valuable ore, i.e., the cheapest to extract. The mine-mouth price, being approximately the same on ore from all mines, while the deductions for labor-cost are less at the more favorable mines, the ore-values are greatest at the latter, with a higher tax.

It is easy to lose sight of the distinction between this Minnesota tax and those of which the Pennsylvania coal tax is typical, which being levied on the value of the product with labor-costs added, becomes a part of the expense of doing business, and is thus collected from the consumer.

East Jaffrey, N. H.

GEORGE N. DUNCAN.

PERHAPS AN OPPORTUNE MOMENT

EDITOR LAND AND FREEDOM:

I am greatly pleased that so fortunate a change has been made in the party name at such an opportune moment. Never have I heard so many voters expressing disgust at the conditions revealed in the

two old political parties, nor a greater willingness to consider seriously any party or programme that offers a change toward sanity and honesty.

There are a considerable number of people in this section who are familiar with the principles of the Commonwealth Land Party and I am very hopeful that the new party will receive the support of many of them.

I shall do what I can to call the matter to the attention of the voters here by the distribution of copies of the Platform.

Superior, Neb.

E. BOSSEMEYER, JR.

NEWS NOTES AND PERSONALS

HON. GEO. M. FOWLDS, of Auckland, New Zealand, will visit this country in June of this year. He will be in Toronto about June 10th, and will visit New York in all probability, but if not will go through Chicago, Milwaukee, and Minneapolis to Portland. He will be glad to address Single Tax gatherings in any of these cities.

MISS GRACE ISABEL COLBRON and James F. Morton, Jr., were speakers at the recent Walt Whitman’s One Hundredth Anniversary Dinner at the St. Regis, on May 31st. Dr. Morris Lychenheim, another Single Taxer of Chicago, was a speaker at the Whitman Anniversary Dinner in that city.

THE *Liberator*, of Auckland, New Zealand, reprints from LAND AND FREEDOM the short article by Henry S. Ford, of Camden, N. J., on the subject, “Why the Single Tax Cannot be Shifted.”

L. CARL SEELBACH is now located at 409 Lafayette Building, Buffalo, N. Y. His card now reads “L. Carl Seelbach, C. P. A. and Staff.”

THE result of a Questionnaire conducted by the *Arbitrator*, of this city, is announced. Out of 250 responses over 37 per cent. declared for the Single Tax.

W. J. FLACY, author of *Constructive Democracy*, advertised on last page of cover in this issue, writes: “I feel that the new name of the paper will be beneficial”.

E. J. SHRIVER’s name is frequently seen appended to communications in the public prints on questions of interest.

WILLIAM R. WILLIAMS, of Toronto, an old subscriber, writes us, “I consider LAND AND FREEDOM very ably edited.”

E. J. CRAIGIE and H. E. Frick are candidates for Parliament in Adelaide, South Australia. Both are outspoken for the Single Tax and are making that the issue in the campaign. A vigorous canvass is being conducted. Mr. Craigie is editor of the *People’s Advocate*, one of the best papers devoted to our principles issued anywhere in the English language.

WE have received from Prof. Harry Gunnison Brown a reprint entitled “The Single Tax Complex,” which appeared in the April issue of *The Journal of Political Economy*. In this valuable essay Prof. Brown replies to the economists who are opposed to the Single Tax, taking up in detail each particular objection urged by these writers.

WE regret to learn of the death of Jonathan G. Wright, of Berkeley, California, who passed away on April 5th. Mr. Wright was a devoted Single Taxer. He came from England to Canada when a young man. Last December he celebrated the sixty-first anniversary of his marriage. His wife died the succeeding year. Until he had passed his 85th birthday Mr. Wright enjoyed good health and spent much of his

time in out-door-life and camping trips. He was 87 at the time of his death. He was for years a friend of this paper and helped the publication with an annual contribution.

A FAREWELL DINNER was given on April 28 to Jackson H. Ralston by the Maryland Tax Reform Association on Mr. Ralston's departure for California.

J. W. GRAHAM PEACE, our English correspondent, is Propaganda Secretary of the Commonwealth Land Party, of England. At the forthcoming annual meeting Mr. Outhwaite, who is now Secretary, will probably be elected President, and the two secretarial offices will be combined in one.

THOMAS FLOYD, for many years a familiar figure in Single Tax circles in this city, and member of the Commonwealth Land Party, sailed for Europe in May to return in September.

In its issue of March, the *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, pays warm appreciative tribute to the memory of Charles N. Macintosh, a New Zealander by birth, but resident for six years in the Argentine. His portrait occupies the front cover of the magazine. He was an outstanding figure and a creative force in the origins of the South America Single Tax movement.

GEORGE EDWARDS appeared before the city council of Youngstown, Ohio in opposition to a proposed license tax on "beauty parlors," and told the members of the council that it would be better to tax vacant lots. He then branched off into a discussion of the Single Tax, and held the interest of those who heard him, as George can always do.

JOHN A. ZANGERLE, County Auditor of Ohio, says that out of 300,-886 possible sites for building homes in the county in which Cleveland is situated there are only 154,907, or about one half, occupied by buildings.

F. E. COTTIER, of Lakewood, Ohio, says of the Commonwealth Land Party's Platform, "It is the best ever."

A HUGE plaque was unveiled to the late Marion Reedy in the art room of the Central Public Library at St. Louis. The books presented to Mr. Reedy by many famous writers have been presented to the library by Mr. Reedy's widow.

A FINE picture of Henry George appears in the *New York Times Book Review*, of April 27, in a notice of a work, *Social Politics in the United States*, by Fred E. Haynes, in which work Mr. Haynes has a chapter devoted to Henry George and the Single Tax.

J. S. PASKINS, 1342 Brockley avenue, Lakewood, Ohio, has been in bed for months with paralysis, but remains cheerful and keenly alive to passing events. A son has rigged up a radio outfit at the head of the bed. Some years ago, Mr. Paskins published an essay entitled: "Christianity and the Single Tax," which was widely circulated.

Classes in seven public schools in Cleveland, Royalton, and Rocky River, Ohio, were addressed in March and April by Charlotte Smith, secretary of the Cleveland Single Tax Club. She also spoke to 200 students in the Spencerian Business College, and to 50 women of the East Shore Community Club. E. W. Doty addressed the Kiwanis Club of Chagrin Falls, Ohio, and literature was distributed.

WE know a man who conducted a thrift campaign for the Savings Banks, but is a stout advocate of taxing everything you save.

NATIONAL BOARD OF COMMERCE wants to abolish special taxes on insurance policies. We want to abolish all taxes. So, there you are!

THE taxation committee of the Citizens' League of Cleveland, Ohio, wants to abolish Ohio's old system of taxing citizens in proportion to the market value of all of their property, and substitute a tax in proportion to the income from the property. See how it will work? Hide your money in a stocking, tin can, or old black leather trunk—no tax at all! Put it out at interest where it might do some good—bang comes the tax collector after you! If you keep land idle, you are rewarded by exemption; if you use it, or let others use it, you are punished. What about Christ's parable of the talents?

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 October, 1923. 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

REAL estate values are the direct creation of business; they follow and are the result of the movement and growth of industry and trade.—JOSEPH LAROUGE, Cleveland Real Estate Dealer, in Cleveland paper.