

March—April, 1927

# Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

*An International Record of Single Tax Progress Founded in 1901*

Dinner to Ashley Mitchell

Scranton Likes the Graded Tax Plan

England—Campaigning in Town and Country

J. W. Graham Peace

The End of Creation

John Filmer

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# LAND AND FREEDOM

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## WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

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## Comment and Reflection

IT is a gratifying symptom that among the reading public of the country not all are immersed in tabloid newspapers and novels of a cheap and dubious character. We have in mind Will Durant's "Story of Philosophy," which, surprisingly enough, is now one of the "best sellers." And it is a book that deserves its popularity, clear, flashing, illuminative. We have little inclination to quarrel with it on the score that it leaves much to be desired, since it is an amazingly persuasive appeal for higher thinking, and for the kind of thought that makes for higher living, a better social world, and a saner outlook upon the problems of life.

Here is an extract from an article by Will Durant in *Harper's* which may serve a specimen of his style:

Are there any laws of growth and decay, marking and perhaps determining the rise and fall of nations, of races, and of civilizations? Here we shall come upon Montesquieu and Buckle discoursing of the influence of geography on the fate of peoples; here Condorcet, about to die, will console himself with the thought of progress, and the indefinite perfectibility of man; here Hegel will show us his dialectical sleight-o'-hand, and Carlyle will tell us of his heroes; here the great chauvinists will sing the strength of their races' seed, and will curse the coming of the barbarians; here Marx will frighten us with a mountain of figures and arguments for the economic determination of history; and here perhaps we shall find one or two seekers who will explain to these splendid monomaniacs that their truths are but facets of the fact, and that history and nature are more varied than they have dreamt of in the philosophies. And off in a corner we shall find the gloomy Nietzsche singing his song of Eternal Recurrence, and Spengler passionately proving the downfall of the western world.

DR. DURANT might have continued in this strain: And then we come upon Henry George and his explanation of the rise and fall of nations, of races and civilizations. Mr. George declared the law of progress to be "association in equality." And conversely the cause of the retrogression, decay and death of nations and of civilizations is association in inequality. Here is an inquiry that might well attract this fine mind, this piercing intelligence.

"The glory that was Greece and the grandeur that was Rome." And the dead civilizations of an older time. How comes it that they flowered for so brief a period, decayed inwardly, or fell a prey to barbarian inroads? What influences of caste and privilege acted upon these civiliza-

tions; what institutions making for inequality slowly sapped the spirit of resistance to foes inside and outside their borders? In many instances can we not divine the effect of those laws that grew up in contempt of human rights; the consequent loss of ethical and religious restraints; the denial to large numbers of the population of the full fruits of their labors, resulting in the disappearance of any cohesiveness, of any real identity of interests?

VARIOUS and complex may seem the causes that preceded the decay of nations and civilizations. But it is the incidents only that are various, differing merely in complexion. There must be a law of human progress and George has indicated it. Like all laws it seems absurdly simple. But it runs a thin thread, easily discernable, through all this warp and woof of our sad civilizations, where always, confronting each other, are master and slave, the privileged and the unprivileged, wealth and want.

LET not the reader misunderstand. There are those who set up a straw man of equality as if it meant equality of intellect or equality of possession. Nature recognizes no such equality. But the equality of nature, and of all real liberty, is one in which all have an equal chance. It is the equality in which all start fair and none are handicapped. It is the equality where no one is compelled to yield any part of his earnings to others who contribute nothing to production. It is an equality which gives to labor and labor only, and apportions the share of the wealth produced in accordance with the contribution made by each to the general fund. This is association in equality—the indispensable law of human progress.

BISHOP MANNING, urging prayer as a cure for social ills, exclaims, "What a difference it would make if all New Yorkers who call themselves Christians would kneel in prayer." It might—but then again it might not. Supposing the prayers were translated into action it might very well be believed that it would make a difference. But mere prayer, mere lip service, in itself means nothing. "Thy Kingdom come, Thy will be done on earth as it is in heaven" is a prayer many centuries old. But what about its application? The very people who breathe that invocation do not trouble themselves to ask in what particulars the Kingdom of God differs from the kingdom that is the result of their own volition.

AS an example of land speculation on a gigantic scale we may cite the Texas Pacific Land Trust with offices in this city. This Trust is selling stock to the public. Its property assets include land situated in 32 counties, and covers an area larger than the state of Delaware and three times the size of Rhode Island. In one county, Culbertson, the Trust owns 22 per cent. of the entire county and its resources consist of oil and potash with all the possibilities of development. The circular says: "We commend to your attention Texas Pacific Land Trust certificates, not as an investment, but as a speculation with very large potentialities."

EVERYBODY who buys a \$100 share in this trust will immediately regard himself as a landowner. To the extent of his holdings he will have other people working for him. It is precisely the same as if he had held shares in a slave in the days before abolition. And if his moral sense is uncertain and wobbly he will become a stanch defender of the institution that forces people to work for somebody else. Or perhaps it will not be clear to him. "Evil is wrought by want of thought as well as want of heart." Maybe he cannot see that to take part of the earnings of a community to which he has contributed nothing is not good ethics. It does not redound to the permanence of society. It is not moral, and in its ultimate analysis it spells danger to human institutions—those we value most. Lincoln saw it, vaguely, it is true, and would not be a party to it.

A QUEER story comes from Montreal. Mr. and Mrs. Orrin J. Kellogg, of Oneida, Wisconsin, have been arrested for selling New York State to the Indians of the Six Nations in small payments down and small subscriptions thereafter. They have, it is alleged, sold to Indians all over Canada and the United States. They represented to the Indians that the land was rightfully theirs anyhow, and could be regained from the United States. The value of the land was placed at \$600,000,000,000. They succeeded in collecting quite a substantial sum until the Royal Mounted Police raided a meeting in the Caunawaga Reservations where the Kelloggs were busy setting forth the real estate opportunities offered by the State of New York when the Indians finally acquired it—all in the language and familiar patois of the "realtors" who follow the safer because legal procedure in the sale of great tracts of land.

SOMEBODY ought to protest against the arrest of these people. They are able to offer just as good a "title" to the land of New York as the present "owners." They have as good a right to "sell," and when the whole land question is finally adjudicated, have as good a claim. That the Kelloggs are unable to carry out their contract and that the Indians will be out of pocket, is the legal

slant of the matter. But the Crown Grants on which much of the ownership of the land of New York is based are no more valid than the vague promises of the Kelloggs. The kings never saw the land they gave away in Crown Grants, and it was at that time in the possession of the Indians, which possession is said to count nine points in law. We are sorry for the Indians who were deceived by the Kelloggs, but the Smiths who are paying rent to the Jones by virtue of a gift by a king to some one or other of his sycophants generations ago are victims of just as fraudulent a claim.

## The Economic Conference

TWO years ago the League of Nations decided to call an International Economic Conference, and a preparatory committee has been at work on the details. Accepting the committee report, the Council of the League fixed May 4, 1927, as the date and Geneva the place; inviting all nations in the League, and the United States, the Soviet Republics, Turkey, Mexico, Egypt and Ecuador, to participate. Each government is asked to appoint not more than five delegates, who "should be chosen for their personal qualifications and should not be spokesmen of official policy."

The Agenda drawn up by the Committee begins with "The World Economic Position" under which one sub-head is "Economic tendencies capable of affecting the peace of the world." Under the general head of "Commerce" are the questions of "liberty of trading," "obstacles to international trade arising from level and instability of import and export tariffs," "subsidies, direct or indirect." Then come "Industry" and nature of present difficulties; and similarly "Agriculture" and its troubles.

While the wording of the programme does not imply that fundamental causes are to be discussed, it does not seem likely that they can be neglected.

The president of the Provisional Committee was M. Georges Theunis, Belgian Minister of State and Senator. As M. Theunis will no doubt be the first presiding officer of the conference because of his position on the Committee, some extracts from his closing address to the Committee on its completion of the Agenda will be of interest:

"Too many people still think that the political field and the economic field are entirely different. That is a profound and dangerous error, for every important economic question is by that very fact a political question. The work of political peace and disarmament should go hand in hand with economic peace and disarmament.

"Economic progress has not only material importance; it has also a moral value. It makes possible the development of the people towards more humane considerations. Work is a duty of mankind, but it should also be its joy, whether the work is manual or intellectual.

"The Brussels Financial Conference was undoubtedly of the greatest possible value, since it brought a certain amount of order into ideas (but) the findings . . . were hardly more than a common programme for national measures. Those of the economic conference will probably be entirely different. No doubt they may run counter to certain habits and to certain private interests—or, rather, to the false ideas entertained by certain circles as to their own interests—and will require temporary sacrifices.

"The industrialists and the farmer complain of the increased cost of production and of their inability to reap themselves in their sale price. The trader complains of the difficulties of all kinds which he encounters in transporting his goods and in bringing them on to the markets where they should normally be sold. . . . The consumer, finally, who represents the great mass, complains about all these difficulties, which in his case result in what is known as the high cost of living.

"If here and there we develop a public opinion favorable to international co-operation, the Governments concerned will be obliged to take account of that fact. They will feel themselves supported and encouraged, and consequently sufficiently strong to thrust aside, if necessary certain private interests, interests possibly ill-understood by the parties themselves, and therefore they will be in a better position effectively to apply the resolutions and the remedies and improvements which will be recommended by the forthcoming economic conference.

"The work of economic pacification will be long and will proceed by slow stages, but the aim to be achieved is worthy of our best efforts. For those who are working for a high ideal, the greatest recompense is to be able to feel that they have brought a worthy contribution to the collective work of humanity."

## The Endless Procession

PROFESSOR ARTHUR THOMPSON says that there is in Italy a creature which is known as the Procession Caterpillar, so named because it is instinctive for one caterpillar to follow closely upon the heels, so to speak, of the next one. Frequently a dozen or more of these caterpillars are seen in procession, and mischievous Italian boys amuse themselves at times by placing the head of the foremost caterpillar to the tail of the last one, when, it is said, the procession moves in a circle for days, unless there is some accidental occurrence which breaks the circle. The unreasoning instinct of the caterpillars resembles the unthinking attitude of those people who do not know where they wish to get, but who imagine that all that is necessary for them to do is to organize in some union and trust to luck.—*Commonweal*, London, Eng.

## Eugene Manlove Rhodes

THIS is the name of a writer whose cowboy stories of the Southwest are deservedly popular. In *Copper Streak Trail*, a lively and stirring cowboy story, he writes as follows on page 151.

"A most desirable neighborhood; the only traces of democracy on the river road are the schoolhouse and the cemetery."

In another part of this same work speaking of the land grants of an early period, Mr. Rhodes says:

"Such grants were not uncommon in the Duke of York, his Province. In that good duke's day and later, following the pleasant fashion set by the Pope who divided his world equally between Spain and Portugal, valleys and mountains were tossed to supple courtiers by men named Charles, James, William or George, kings by the grace of God; the goodly land, the common wealth and birthright of the unborn, was granted in princedom, to favorites of king's minions, for services unspecified.

The toilers of Abingdon—of other Abingdons, perhaps, know none of these things, winter has pushed them hard, summer has been all too brief; life has been crowded with a feverish intensity of work. There is a vague memory of the Sullivan Expedition; once a year the early settlers, as a community enterprise, had brought salt from Syracuse; the forest had been rafted down the river; the rest is silence.

Perhaps this good old English stock, familiar for a thousand years with oppression and gentility, wonted to immemorial fraud, schooled by generations of cheerful teachers to speak no evil of dignities, to see everything for the best in the best of possible worlds, found no injustice in the granting of these broad manors—or, at least, no novelty worthy of mention to their sons. There is no whisper of ancient wrong; no hint or rankling of any irrevocable injustice.

Doubtless some of these land grants were made, at a later day, to soldiers of the Revolution. But the children of the Revolution maintain a not unbecoming reticence as to all things Revolutionary; from their silence in this regard, as from the name of Manor, we make safe inference. Doubtless many of the royalist estates were confiscated at that time. Doubtless, again, our government, to encourage settlement, sold land in such large parcels in early days. Incurious Abingdon! And yet are these folk, indeed, so singular among citizens? So unseeing a people? Consider that, within the memory of men living, the wisdom of America has made free gift to the railroads, to encourage their building, of so much land as goes to the making of New England, New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana and Illinois, a notable encouragement!

History does not remark upon this little transaction, however. In some piecemeal fashion, a sentence here, a phrase elsewhere, with scores or hundreds of pages intervening. History does, indeed, make yawning allusion to some such trivial circumstance; refraining from comment in the most well-bred manner imaginable. It is only the ill-affected, the malcontents, who dwell upon such details. Is this not, indeed, a most beautiful world, and ours the land of opportunity, progress, education? Let our faces, then, be ever glad and shining. Let us tune ourselves with the infinite; let a golden thread run

through all our days; no frowns, no grouches, no scolding—no, no! No ingratitude for all the bounties of Providence. Let us then be up and doing. Doing, certainly; but why not think a little too?

Why is thinking in such disfavor? Why is thinking about subjects and things, the one crime never forgiven by respectability? We have given away our resources, what should have been our common wealth; we have squandered our land, wasted our forests. "Such trifles are not my business," interrupts History, rather feverish of manner, "my duty is to record and magnify the affairs of the great." Allow me, madam; we have given away our coal, the wealth of the past; our oil, the wealth of today; except we do presently think to some purpose, we shall give away our stored electricity, the wealth of the future—our water power which should, which must remain ours and our children's. "Socialist!" shrieks History.

The youth of Abingdon speak glibly of Shepherd Kings, Constitution of Lycurgus, Thermopylae, Consul Luilius, or the Licinian Laws; the more advanced are even as far down as Elizabeth. For the rich and unmatched history of their own land, they have but a shallow patter of that; no guess at its high meaning, no hint of a possible destiny apart from glory and greed and war, a future and opportunity "too high for hate, too great for rivalry." The history of America is the story of the pioneer and the story of the immigrant. The students are taught nothing of the one or the other—except for one case of certain immigrant pioneers, enskied, sainted, who never left the hearing of the sea; a sturdy and stout-hearted folk enough, but something press-agented.

Outside of school the student hears no mention of living immigrant or pioneer save in terms of gibe and sneer and taunt. The color and high romance of his own township is a thing undreamed of, as vague and shapeless as the foundations of Enoch, the city of Cain. And for his own farmstead, though for the first time on earth a man made here a home; though valor blazed the path; though he laid the foundation of that house in hope and in love set up the gates of it, none knows the name of that man or of his bolder mate. There are no traditions—and no ballads."

In a letter to Mr. Will Atkinson, Mr. Rhodes tells how in 1885-6 during Geronimo's raids he lived alone, the sole inhabitant of a strip of country the size of Delaware. His only book for nine months was "Progress and Poverty."

Houghton, Mifflin Co. are Mr. Rhodes' publishers and Who's Who in America gives quite a list of books he has written.

"OUR present rating system operates as a hostile tariff on our industries; it goes in restraint of trade; it falls with severity on the shoulders of the poorer classes in the very worst shape—in the shape of a tax upon the house room. Let the value of the land be assessed independently of the buildings upon it, and upon such valuation let contribution be made to those public services which create the value."—SIR HENRY CAMPBELL-BANNERMAN.

"I BELIEVE in the taxation of land values only."—JUSTICE LOUIS D. BRANDEIS, of the U. S. Supreme Court.

## Ohio Assessor Tells of His Difficulties

A. J. THATCHER, auditor and tax assessor of Franklin county, Ohio, had an article in the *State Journal* of Columbus, March 20, in which he described the dilemma assessors find themselves in when they come to getting all property on the assessment rolls at its true value in money as Ohio's constitution requires. The portion relating to personal property is as follows:

He would have to know values of every stove, range, chair, bed set, dish set, diamond, topaz, ruby, garnet, picture, rug, library, piano, radio, victrola; each stock of drugs, shoes, groceries, dry goods, tobaccos, first in the hands of the maker, then the wholesaler, then the dealer and then the user. He would have to know the value of every share of stock, every bond, every mortgage owned by an individual in or on every industry in this and other countries or on chattles, land and buildings located here or in the other 47 states of the Union and also its dependencies. He would have to know every note and account payable to an individual and the ability to collect the same for the latter, who might reside here or in any of the tens of thousands of villages, cities or townships throughout the country. He would have to know the exact amount of money each individual has in pockets, bureau drawers, banks, building and loans. He would have to know the exact amount each individual owes to individuals, firms, banks and on mortgages. The only way an auditor knows this is by confession of the citizen. Merchants are misinformed by customers, banks are misled by customers, individuals find themselves mistaken as to individuals. No human being in the world knows these things fully about another human being. A county auditor is simply a human being. As long as we base taxation on these faulty conditions there are going to continue inequalities we would like to prevent but cannot reach.

In another part of his article, Auditor Thatcher declares that if an auditor could do what the law requires, he would not be a county official at all, but would set up as an expert of experts in appraising property values and draw \$100 a day.

The sensible lesson to draw is that the assessor should have only one kind of property to assess. That's a big enough job.

## The Age Old Question

LET me tell you that no sooner have these so-called personal movements started than the age-old question of Mexico takes the field: the landed aristocracy against the people. When the big issue appears the people take command: General and politician, social prophet and vulgar grafter—they all obey. Knowingly or unconsciously, they line up, and the old fight between privilege and destitution is once more in full sway.—From *Some Mexican Problems*, by M. Saenz, of the Dept. of Education of Mexico.

## Dinner to Ashley Mitchell

ASHLEY MITCHELL is Treasurer of the International Union for Land Value Taxation and Free Trade organized at Copenhagen last summer. He was chairman of the Resolutions Committee at that conference. His home is in Huddersfield, Yorkshire, where he is a member of a firm long engaged in the manufacture of woolen goods. In political life he is a member of the Liberal Party and is at present standing as its candidate for Parliament. On his arrival in New York he was welcomed by a small delegation at the dock and a few days later started for Canada, visiting Montreal and Toronto.

On his return to New York he was tendered a dinner and reception at the Hotel Astor on March 16. The affair was notable for the enthusiasm that prevailed and the spirit aroused by Mr. Mitchell's fine presentation of his subject. The simplicity of his language, his insistence on the importance of the message we bring, the candor and fine feeling displayed by this almost youthful visitor to our shores, is an assurance that our cause in Great Britain is in safe hands. A practical business man, and Parliamentary candidate of a great party, he is convinced and asserts that the philosophy of Henry George in its fullness offers the only adequate solution for the grave social and economic problems that beset his country.

Our memory is taxed to recall the number of dinners at which Frederic C. Leubuscher has acted as toastmaster in the last thirty and more years. Graceful and efficient as ever, he presided at this dinner, and paid a fine tribute to Mr. Mitchell, and his work at Copenhagen. He told how many years ago Theodore Roosevelt, then a fellow member with Mr. Leubuscher of the Free Trade Club of this city, had passionately declared that he hoped to live to see "the abolition of every accursed custom house in the world." "A few years later," said the Toastmaster, "he took his seat as a protectionist president of the United States!"

Mrs. Anna George deMille commented with pleasant humor on her association with the guest of the evening in London and Copenhagen, and expressed her hope that on her next visit to England Mr. Mitchell would be able to entertain her within the precincts of the House of Commons.

Lawson Purdy referred to the housing situation in New York City and the encouragement which had been given the erection of new buildings by even the limited tax exemption which was granted by the legislature to help relieve the housing shortage. He drew attention to the amount of economic rent which was now collected by the City of New York toward its expenses by reason of the assessment of land at its full value. He pointed out that it was no longer profitable to hold land idle in this city for any extended period of time, and that this had been accomplished largely as a result of public sentiment created by Single Taxers.

## SUMMARY OF MR. MITCHELL'S SPEECH

Mr. Mitchell began by extending to those present and all the friends in this country the greetings of his colleagues in Great Britain and in particular those of a man well known to many of those present, John Paul. He hoped that it would be possible for Mr. Paul to visit this country before the end of the present year.

He said that what had impressed him most during his short stay was a visit to the Tax Department of this city and his inspection of the tax books. In Great Britain one argument advanced against the Single Tax was that it was impossible to value land apart from improvements. He had now seen billions of land value set down for taxation apart from improvement value. Even though we put the same rate on improvements as on the land, nevertheless we were far ahead of Great Britain, where idle land paid no tax at all. Even in the city of London there were large areas of idle land valuable for building purposes, which were assessed on the basis of their rental for agricultural purposes, and in addition had three quarters of their taxes remitted by the Agricultural Relief Act!

He thought that our practice of assessing land at its full value had a great deal to do with our prosperity, because it was not profitable to hold land idle, and the high tax and valuation were powerful factors in persuading people to put their land to use. Henry George had said in "Progress and Poverty" that two effects could be anticipated from the application of the Single Tax, the destruction of land monopoly, and the encouragement of industry by relief from tax burdens. Mr. Mitchell was inclined to think that of the two the destruction of land monopoly and the consequent opening up of natural opportunities was much the more important, and that we in this country had failed to realize how far along we had got toward the Single Tax as compared with other countries where the tax on economic rent was negligible. Not only had we done much to mitigate the evils of land monopoly, but some of our communities were collecting for the public treasury large amounts of economic rent. Of course, a great deal of rent still remained in private hands and there were many oppressive taxes on industry, but nevertheless this country as compared with European countries was in an enviable fiscal position.

Mr. Mitchell then recited some of his experiences in campaigning for the cause in Great Britain during the twenty years since he became a convert to the philosophy of Henry George. Referring to the immediate political situation in Great Britain, he said free trade does not mean low tariffs but no tariffs at all, and the fight for free trade is not over schedules but whether a tariff is right or wrong. The argument which has carried the day in most cases is that if a government interferes with an individual's right to purchase any article which is in itself harmless, then that government is interfering with individual freedom.

In Great Britain even the Conservative Party is not united, for many of its members are against a protective tariff, and even that party may come around to free trade. The Labor Party has shown that in the main its tendency is toward socialism. In the Liberal Party are some who still cling to the idea of governmental help and supervision, but there is a large group who feel that the true policy is to open up the land and natural resources, establish real free trade and let the individual do the rest.

Mr. Mitchell asserted that the time had gone by when in progressive nations there should be any talk of Tory and Liberal. These terms belong to the past. The question in Great Britain at least was, not whether we shall stand still or progress, but in what direction shall we progress? Shall we proceed along the lines we are now going, of an evolutionary socialism, with all manner of restrictive and paternalistic laws and bureaucracies, or shall we have the minimum of governmental interference and supervision, so as to allow the maximum of individual initiative—in short, establish the philosophy of Henry George? For it is Henry George who has given us the only practical alternative to socialism.

Mr. Mitchell urged us not to stress our differences, but to work together on matters we are able to agree upon. The International Union for Land Value Taxation and Free Trade is something on which we can all unite. He hoped that the International Union might be the means of calling attention of the League of Nations to what are the real barriers to world peace. The Union was now preparing to memorialize the Economic Section of the League which will meet in May. He urged us to help the International Union to spread our doctrines, not only with contributions but with our moral support, for lack of money is no bar to membership in the Union.

There is greater need for quick action than many people realize. Unless we take advantage of the experience of the late war the horror will recede into the distance, and, as has happened in the past, the next generation will be misled by the so-called glories and heroics of warfare.

On the conclusion of Mr. Mitchell's address the Toastmaster took occasion to say that if John Paul should visit this country he could be assured of a welcome that would gladden his heart and that he would know he was among friends.

The dinner was ended, but the time till nearly midnight was consumed with felicitations to our distinguished guest. The affair was a pronounced success, due in large measure to the assistance rendered by Miss Wolf who had given it her solicitous attention. Among the list of diners which follows the reader will note the name of Miss Mabel C. Weaks, of the New York Public Library, who prepared the catalogue of letters and manuscripts in the George Collection. Miss Weaks was a guest of Mrs. deMille, and was an interested listener.

Charles O'Connor Hennessy, president of the International Union, sent the following telegram from Florida.:

Express to Ashley Mitchell, and to my friends assembled to greet him, my great regret that circumstances must deny me the pleasure of joining personally in the welcome to him. Knowing his background, I greatly respect his growing influence among the Georgists of England, due to his character as a man, his devotion to ideals of economic freedom and his courage and commonsense as a practical politician. As one of the trusted lieutenants of John Paul, and particularly as treasurer of our International Union, he is entitled to our fullest confidence and support.

FROM JOHN J. MURPHY

It is with deep regret that I find myself compelled to be absent from the dinner to Mr. Ashley Mitchell. Only the necessity for my presence in Albany compels me to forego the pleasure, which I would have had in making his acquaintance, and expressing my appreciation of the work which he and his associates in Great Britain are doing, to bring about the triumph of social justice.

It would be a mere waste of time for me to emphasize to the group that has gathered together to honor Mr. Mitchell, the importance to humanity in general, of the recognition and adoption of those policies for which the International Union for the Taxation of Land Values and Free Trade stands. Never was there a time when public men were so prone as now, to offer tricks and devices to the people as means of extrication from the difficulties now besetting mankind, which are the consequences of failure to seek to know justice and do it.

I hope for a wide extension of the labors and activities of the International Union, and bespeak for it the active support of every person who claims to be a follower of Henry George.

FROM LOUIS F. POST

I greatly regret my inability to attend the dinner in honor of Ashley Mitchell of England on the 16th, but it is impossible for me to go. Let me express the hope that this recognition of Mr. Mitchell's service to the greatest of causes for the world's prosperity, greatest because it aims at prosperity for all in proportion to the usefulness of each, may be a worthy tribute to him and all his associates.

Letters of regret were read from Will Atkinson, Raymond V. Ingersoll, Mrs. Edith Hibbard and others.

LIST OF DINERS

Mr. and Mrs. Carl Banwart, G. Bassler, Mr. and Mrs. T. P. Beggs, Stephen Bell, Frank Bell, Gladwin Bouton, James R. Brown, H. S. Bittenheim, DeWitt Clinton, Miss Grace Colbron, Josiah Dadley, Mrs. Anna George deMille, Miss Agnes deMille, Miss Margaret deMille, Mrs. W. D. Donaldson, O. K. Dorn, Walter Fairchild, Mr. and Mrs. Nelson W. Gage, Oscar Geiger, Charles Hecht, H. A. Hellyer, Mr. and Mrs. Frank H. Hennessy, Mr. and Mrs. Chas. H. Ingersoll, Miss A. Kaufmann, E. J. James, Mr. and Mrs. F. C. Leubuscher, Herman Loew, Joseph McGuinness, Harvey Malcolm, Joseph Dana Miller, Ashley Mitchell, W. Montague Pearsall, A. C. Pleydell, Albert Pleydell, Edward Polak, Mr and Mrs. Chas. J. Post, Lawson Purdy, Miss Clara Rhoades, Mr. and Mrs. W. H. Robinson, Robert Scott, Jr., Mrs. Lilian Reid Shannon, Miss Charlotte O. Schetter, W. B. Vernam, Miss Mabel C. Weaks, Fred. M. Wolf, Miss Frances I. Wolf.



## Address of Albert E. Schalkenbach

IN the following address delivered at Fairhope Mr. A. E. Schalkenbach presents his views of our principles. It will be observed that he accentuates the ethical aspect of the question, which is the side that most appeals to him. Mr. S. is a brother of Robert Schalkenbach and a director of the Robert Schalkenbach Foundation.

"According to my views we Single Taxers here in Fairhope are engaged in something more than demonstrating a better, a more scientific method of raising public revenues, although we do claim that our method as a fiscal measure is far superior to any other method known.

We challenge the moral right to impose the present outrageous system upon society because it violates the inherent rights of the individual.

We regard men as being equally entitled to the natural opportunities that the world affords, because all men must have access thereto in order to live at all. We believe our present system of private property in land compels the landless to accept such terms as the land holder is willing to give in order to have the right to life, which is unnatural and therefore morally wrong. We repudiate the policy that makes some men owners of the land which in turn makes them owners of those who have no land.

We believe that a man has a right to all things that he produces. If he catches fish in the ocean he has a right to the fish but not to the ownership of the ocean. If he builds a windmill he is entitled to the power he gets and the things he makes, but has no right to the ownership of the air. If he raises crops he is the rightful owner of the crops but not the sun and land that brought them forth.

To attach to the natural forces the same right of ownership that attaches to the things man produces is a denial of the true rights of property. A man who out of the product of his labor is obliged to pay another for the use of the ocean, the air, the sunshine or the soil, which may all be properly classed as land, that man is denied his inherent right and is being robbed. We recognize, however, the absolute necessity for security of private possession so long as it does not interfere with the rights of others. We do not propose equal rights to land by common possession, letting anyone use it when it pleases him so to do, nor do we propose to divide it up in parts or equal shares. We propose leaving it in possession of the holder with full liberty to give or bequeath. We would simply levy for public purposes a tax that will equal the annual value of the land itself irrespective of any improvements thereon, and since this tax would be enough for public necessities we would repeal all other taxes, federal, state or otherwise, now levied on the products of human labor.

We believe these taxes check industry, check commerce; they punish thrift, they prevent the largest production and a fair division of wealth; they encourage monopoly and other social evils too numerous to mention.

The annual rental value that we propose to collect for all public necessities does not come from any exertion of labor, physical or mental, or the investment of capital on the part of the individual, but is the direct result of increasing population and social progress and therefore is the natural fund that should be collected for public purposes.

The collection of land values irrespective of improvements does not lessen the reward of industry, add to prices or take away from the individual anything that belongs to him. It takes only what the community as a whole produces. To take land values for all public purposes, abolishing all taxes on the products of labor, would leave the producer the full product of his energies and therefore all that rightfully belongs to him.

The refusal to collect the full annual rental value of land for public purposes necessitates the collection of taxes that lessen production; it allows a few to take what belongs to all. It foregoes the only means by which it is possible to combine the security of possession that is necessary to improvement with the equality of natural opportunity, which is the greatest of all natural rights.

The collection of land values prevents land speculation because the seller of land has no capitalized rent or property value to sell; nothing except his improvements. The collection of land values encourages the building of the best types of buildings, causing more beautiful homes and adding to the beauty of the community. It creates a demand for better and more skilled labor, thus producing in turn general prosperity. It discourages the wastefulness of not using land for its best purposes and forces into use land that now is held idle awaiting the individual who through necessity must pay a monopoly price.

The founders of Fairhope believed in the principles I have just set forth and in so far as the federal and state laws would permit they have founded this Single Tax Colony pledged to carry out these principles, welcoming to their midst any and all who desire to accept the advantages thereof and aid in the demonstration that they believe must lead to universal practice in all civilized countries."

## A Progressive Governor

INDIRECT taxes are the most insidious taxes. They are always increasing, never decreasing. They are the kind you pay and don't know you are paying. Every legislature provides more indirect taxation. If the people of America knew how much indirect tax they are paying to Federal and State governments there would be a revolution, I verily believe.—GOVERNOR DONAHEY of Ohio.

## The End of Creation

EMANUEL SWEDENBORG was one of the most remarkable men that the centuries have produced. Long before he directed his attention to the profounder problems that concern the existence of man and his destiny he had won a lasting fame for himself as a scientist. He anticipated many modern inventions. He has been called the Swedish Aristotle. He propounded the nebular hypothesis long before Laplace. He had written extensively on scientific subjects before the faculties dawning in him led him to investigate the realms of religious speculation to which he was destined to make so many important contributions.

He travelled much and was a keen observer. In France, though he was tolerant of the Catholic Church and commented favorably upon the piety of some of the clergy, he was struck by the contrast of the wealth of the church and the wretchedness of the people. He attributes the poverty he sees to the revenue system of France and the vast properties monopolized by the religious orders. He says definitely "the country will be ruined if this goes on much longer." This was in 1736.

Henry George has spoken of "the truth which is the core and the heart of all religions." It is interesting to note that many of the earnest minded philosophers and religious teachers apprehended the truth of man's relation to the earth. Swedenborg was one of them, and the following article from the pen of John Filmer, a convinced Swedenborgian and an old Single Taxer, is an exposition of the Swedish philosopher's position which ranges him with those of gifted vision who have been able to see the meaning of the universe to man and his relation to the earth he inhabits.—EDITOR LAND AND FREEDOM.

(The following being addressed primarily to followers of Swedenborg, some explanation of his terminology may be needed for those who are unfamiliar with his writings, for instance, the word *end*, as in the above title, has a very different meaning from all it conveys in ordinary speech—as the end of a rope or the end of a road.

The End of creation is the purpose for which all things were created, to which Swedenborg applies the term—*mediate ends*—that is, the means by which the end or purpose is attained. He also applies that term to the things produced by man from the created universe. Again, he applies to both the former and the latter the term—*uses*; hence all things produced by man, the product of human labor, are by derivation, forms of use, that is, of use to man in promoting the end or purpose of creation. Everything created being for the *use* of man and not for his *ownership*.—J. F.)

Various are the views, no doubt, regarding "the end of creation," and also of the ways of attaining it. Our present purpose is to consider only the view on that subject as set forth by Emanuel Swedenborg in his work "Divine Love and Wisdom" from which we quote:

"The end of the creation of the universe clearly shows what use is. The end of the creation of the universe is the existence of the angelic heaven; and as the angelic heaven is the end, man also, or the human race, is the end,

since heaven is from that. Thence it follows that all things created are mediate ends, and that they are uses in the order, degree and respect that they have relation to man, and through man to the Lord \* \* \* viz.—as to his body, his rational and his spiritual. For man cannot be conjoined to the Lord unless he be rational, nor can he be rational unless his body be in a sound state. These are as a house, the body as the foundation, the rational as the superstructure, the spiritual as the things that are in the house, and dwelling in it is conjunction with the Lord. From this may be seen in what order, degree and respect, uses, which are the mediate ends of creation, have relation to man." "Uses for the sustenance of the body, relate to its nourishment, its clothing, its habitation, recreation and delight, its protection and conservation of state" which, he says, are too well known and too numerous to be mentioned.

"Uses of perfecting the rational (faculties) are all things that teach the sciences, natural, economic and moral, which may be learned from parents and teachers and with conversation with them and from books."

"Uses for the reception of the spiritual from the Lord, are all such things as pertain to religion, hence to worship: that teach the acknowledgement and knowledge of God; of good and truth and thus of eternal life, which may be learned as are the things pertaining to the perfection of the rational and more especially by the application of the things learned, to life."

But it is to be noted, that there is a marked distinction between "the material universe" as *mediate ends*, to the end of creation, and the infinite variety and number of things produced from it, as mediate ends of use to man in attaining *the end*, as the former are the work of God, the Creator, while the latter are the work of man—the products of human labor, the fruits of the use of the earth, all of which are promotive of man's material and spiritual welfare, or well being, hence are properly termed.

### WEALTH

The infinite and inexhaustible variety of things that constitute the material universe Swedenborg declares "are the gracious gift of God to man"—for his use; and by "man's" he says, is meant, not only one man, but, \* \* \* society, less or greater—a Republic, Kingdom or Empire, that greatest society which includes all the inhabitants of the globe, for each of these is a man; which, being interpreted, means

"The Equal Right of All Men to the Use of the Earth, and to the Fruits of its Use." That all men being equally dependent upon the Earth, not only for the means of subsistence but for all else that they need to fulfill their mission while living upon it—common sense dictates, reason confirms and experience proves they have an equal right to the use of land—and further, that such right is the natural basis of a spiritually enlightened civilization. Yet

\*See numbers 327-335 of that work.

the progress of the human race, the end of creation in fact, necessitates the exclusive possession and control of certain parts of the Earth's surface—Land—as we say. Such exclusive possession is a Privilege, granted by the Community, be it City, State or Nation, to certain of its members, which should exact of them an equivalent of the advantages attached to the Land they hold, which vary according to location and the use it can be put to, which advantages are the effect of, and are coincident with the extension of man's dominion over the Earth—or more correctly speaking "The dominion of Mind over Matter." The value of this Privilege is the natural or rightful income on the Community, as truly as the value of the labor expended in the production of wealth by its member's is their rightful income.

The Community by collecting its income and expending it for the benefit of all its members would not only insure the equitable distribution of wealth (Mediate Ends to the End of Creation) but would at the same time eliminate all expectation of profit or gain from withholding Land from use; thus, the inducement to do so would cease. Unused Land would then be equally free for all men to use, and each and every one would secure and enjoy his rightful share of the wealth produced through

#### FREEDOM OF EXCHANGE

and in no other way could they do so. For it is obvious that with the extension of Man's dominion over the Earth—industry continuously diversifies, and work, or labor specializes, so that the most simple thing—the product of human labor—is an embodiment of that of very many different workmen, far distant, it may be, one from another, not only in their own country, but also in that of others; so that no one can claim to have produced, unaided by others, this or that particular thing. And though each and every one is, or should be dependent on his one exertion, yet all are dependent on the energy expended by others who have cooperated in the production of the things they need. This interdependence and cooperation go hand in hand, and each and all live by exchange, giving an equivalent for what they receive.

All and singular, the products of human labor—the fruits of the use of the Earth, or as we say, Wealth—are

#### MEDIATE ENDS

to the material, intellectual and spiritual welfare of Man—the human race. Every human action involves the *use* of such Mediate Ends, whether it be expended in their production or in rendering service.

—JOHN FILMER.

"THE first thing to do for good homes, as well as permanent good times, would seem to be to increase the available supply of land through increased taxes on all sites worth owning, at the same time abolishing taxes on improvements."—PROFESSOR LEWIS J. JOHNSON.

## The Why of Poverty

FAMILY incomes have been classified as sufficient for:

1. Existence;
2. Necessities plus savings;
3. Comfort plus savings;
4. Luxury plus savings.

Most every one will admit that families whose income is only sufficient to place them in the first group may be called poor. But some families in the second or third group may consider themselves poor because they cannot easily increase their income or reduce their expenditures enough to place them in the next higher group. So "Poverty," within limits, is a relative term.

Some writers have tried to show that the poverty of individuals or families is of two kinds: Voluntary Poverty and Involuntary Poverty. Voluntary Poverty exists where one or more members of a family suffer from some personal handicap. It may be a disease like alcoholism, or the result of some present or past infection; it may be a mental or physical deformity, or just laziness. This type of poverty is well known to social workers, and needs no further mention. In the second, or involuntary kind of poverty, there is no personal handicap for any individual member of the family—except of course, temporary or incidental handicaps. This group is typified by the farmer who has health, intelligence, and diligence, and yet, because of conditions over which he has no control, runs behind each year even after considering his inventories and depreciations. All his labor for the year may net him only ten cents an hour. Other illustrations of this type of poverty may be found in towns or cities when a man tries to go into business for himself in a small way and cannot succeed. The predominant disabling factor in these cases is economic.

What is this economic factor that makes itself felt in every state in the Union and even more in many foreign countries? Let us see if by chance it may not be connected with the system of taxation which we inherited from England three hundred years ago.

Anyone who has ever seen a tax bill knows the two magic words—Real Estate. These two words conceal at least four different qualities of value. Some Boards of Assessors attempt to divide the valuation into two parts, using the headings "Buildings" and "Land."

You can soon prove to yourself that these headings are not sufficient. Choose a piece of Real Estate that you own or would like to own and about which you know the details. Take a small pad of paper and write as many answers to the following question as you can think of—one answer on each sheet. Then do a little game of solitaire, sorting the slips into piles, as you might a pack of cards, two red and two blacks. Here is the question that has

many answers: "Why has this piece of Real Estate any value at all?"

Some of the answers will concern the present and previous owners of the land and the current value of their efforts to improve it. Some of the answers will concern the buildings thereon, also built by the present or previous owners of the land, or their tenants.

Because the Real Estate is not in Germany or Mexico, but under the protection of the laws of the United States, no invading enemy can come and collect forced contributions as the Germans did in Belgium. The State Government also functions for the benefit of the land owner. The County Government which the citizens are at liberty to make as good as they choose, also is a factor in the valuation of the land, then the town or precinct also becomes a factor. These are general factors with which the present or previous owners have nothing to do. Nor did they create the local site factors; the distance from Town Hall, Court House, Police Station, Fire Station, School, and other headquarters for services maintained by the town; distance from the Library, Church, Hospital, and other semi-public institutions; the distance from transportation system, electric light and telephone; the distance from markets, stores, and business offices. The value given by favorable relation to some of these utilities is *community created value*.

Nor did the past or present owner do anything to create the value of natural resources such as shore rights, water power, forests that nobody planted, deposits of sand gravel, rock, mineral ores, coal, oil, fine views, etc.

So in making a valuation of pieces of Real Estate we might well use four columns, instead of two.

A	B	C	D
Arm-Made Improvements of Land	Buildings	Site or Com- munity Cre- ated Value of Land	Divinely Cre- ated Natural Resources. Dump for Other Factors.

To get this method of recording valuations into general use is something of a problem. Try it on your own Real Estate; ask the Directors of the Corporation in which you hold at least one share to figure the Company's Real Estate in this manner for their next annual report. If enough of your fellow stockholders insist, your request will be granted.

But they or you may ask why go to the trouble of dividing the valuation into four parts when they are all to be taxed at the same rate? That is just the point. When every one understands this method of valuation it will be obvious that there is no justice or reasonableness in taxing them all alike.

To make any change would in some states require a Constitutional Amendment. It would be wise, however, not to make a change suddenly, because of mortgages and other market factors.

The tax on improvements and the tax on buildings is a tax on production. The tax for community purposes can well be placed on the values created by the community. The tax on natural resources can be sufficient to prevent holding out of use by the title owner of products or services needed by the community.

The city of Pittsburgh has made a beginning in this direction. In the last fifteen years they have reduced the tax on improvements and buildings nearly fifty per cent. and shifted it on to site valuation and natural resources. The benefits are so well appreciated that the new system will not be abandoned.

Now, what has all this to do with the prevention of poverty? Suppose the tax could be wholly removed from improvements and buildings. It cannot be done immediately, and if it could, a gradual change would be preferable. But suppose it could be done as rapidly as advisable, what would be some of the effects?

In the first place, large owners of vacant land would be obliged to use, rent, or sell part of their land. Secondly a man who wanted to be independent could take up land at a non-prohibitive rental and make improvements or build without fear of being taxed for so doing. Every man previously working for some one else and striking out for himself leaves a vacancy behind to be filled by promotion of someone below him, and so unemployment will be largely eliminated. The farmer with no tax on improvements, buildings, live stock, or machinery will be able to do better and make both ends meet. Rents will be lowered and so the cost of living be reduced. Wages will be higher in relation to the cost of living.

The ideal would be the taking of the annual ground rent of land and natural resources—but not of improvements or buildings, as follows: So much as needed up to one-third for the Federal Government; so much as needed up to one-third for the State; so much as needed up to one-third for County and Town.

At present the Federal Government would not need more than one-sixth of the ground rental or one per cent. of the valuation. This amount if collected by the States and turned over to the Federal Government would enable it to reduce or abolish income taxes, to reduce the tariff on articles coming from countries that adopt a similar method of taxation, thereby greatly reducing the indirect tax on protected articles.

In the same way State and Municipal taxes would be reduced. The only people to object to this plan are speculators in Real Estate. They, however, would all die happier and better off because of the general increase in prosperity.—CALVIN G. PAGE, M.D.

“I DO not think that anyone would suggest that the alterations in taxation from improved value to site value is Socialism, or any extravagant or novel proposition.”—LORD ROBERT CECIL.

## Protection in Australia

AUSTRALIA and the United States have several points in common. They are both about the same size, both have erected lofty tariff walls to protect them from the outside world, both are paying a very high wage, and in both countries the manufacturers are profiting at the expense of the primary producers. The increase here in the number of factories and of employees, as well as in the amount of output and of wages, is something remarkable.

But the progress in the manufacturing districts has been attained at the expense of the country producers, who are everywhere protesting against the extra charges which they have to pay for everything they require in order to swell the profits of the manufacturers. Basic wages fixed by industrial courts, shorter working hours, compulsory compensation for all sorts of injuries, and the high cost of living brought about by an excessive tariff, have "forced wages beyond a point that the rural industry can carry on," says the President of the Town and Country Union (Mr. Macmahon), with the result that "the rural inhabitants are leaving the country and flocking to the towns, attracted by the wages paid by highly protected industries."

The opinion is growing stronger every day that the excessive tariff, which is the cause of much if not all of this, should be very considerably lowered. The Tariff Board, a believer in extreme protection, confessed, in its recent published annual report, that it "could see nothing but economic disaster ahead, and that at no very distant date." Its remedy was, not to lessen protection, but "to clothe the Prime Minister or the Minister for Trade and Customs with power to increase the tariff rates to any extent found desirable after report and recommendation by the Tariff Board." This view is by no means generally entertained. "Any country must be in a bad way," wrote Mr. Vickery, Chairman of the Stockowners' Defence Association, "when the expansion of its principal industries is retarded by the bolstering up of the primary intermediate, secondary and artificial industries," and he described the decrease in the numbers employed in the rural industries as a calamity for which the tariff was solely responsible.

Another correspondent put the matter still more strongly when he wrote that "Industries such as grazing, farming, mining, and timber have in the last few years been penalized quite 50% in cost of production solely attributed to the ridiculously high protective tariff. "Practically," he writes, "the whole of our exports are made up from the four industries named, therefore any policy which retards them must react upon the community as a whole, for if the export of our primary products is stopped Australia would at once become bankrupt."

According to Mr. Gregory, a leading member of the Country Party in the House of Representatives, the whole

tendency of our legislation and administration is to attract people to the overcrowded cities, and it had moreover almost entirely destroyed our mercantile marine. A still stronger view was expressed at a public meeting held at Perth which vigorously denounced the excessive Customs duties, the Navigation Act, and the recent iron and steel imposts, while Senator Lynch at the same meeting declared that the tariff was the biggest fiscal monstrosity he had heard of in any young country in the world. But the well known clergyman, the Rev. J. D. Jones, formerly Chairman of the Congregational Union, writing to the *London Daily News* from Melbourne, went to the root of the matter when he asked what would our protected industries do when the Australian market was fully supplied? Australia cannot, he wrote, compete in the world market owing to the expense of manufacture. That is really the gist of the matter. The East calls on us to supply some of her most pressing needs, and, with the exception of our primary industries, we cannot do so, and are losing one of the greatest opportunities that ever came in our way solely because our industrial conditions are radically wrong.

The problem is one affecting both Australia and the United States, but it is and will be a much more pressing one here because America is the biggest internal free trade country in the world and has a tremendous population to supply, whereas in Australia we have only a little over 6,000,000 people scattered over a vast area, and the moment the home market is supplied and saturation point is reached our manufacturers will have to sell their products to other countries at a loss, as the Colonial Sugar Refinery Company is doing, so that in Australia we have the singular paradox that the more (sugar) we produce the less profit we make. And the same thing will apply to our manufacturers unless our policy of excessive tariff taxation is reversed.

No one so far has asked how the revenue is to be found if Customs taxation is reduced, perhaps because such an enormous and unexpected surplus was obtained last year (£3,559,140; in addition to an accumulated surplus amounting to nearly as much) that it hardly seemed necessary to collect any more for some time to come. The great point is that the fight against Customs' taxation in Australia is fairly under way, that it will increase in strength as the disastrous effects of the present system become more apparent. It must help on the day when a very strong feeling will be aroused that will sweep away the tariff and substitute in its stead a tax on land values without exemptions and without graduations which will initiate that reign of economic justice which we Single Taxers have struggled to bring about ever since our Great Teacher first led us into the right path and showed us the more perfect way. The Australian Single Taxers are fighting tooth and nail against tariff, for we recognize that so long as a single Custom house remains no country can be perfectly free.

Mr. Arthur Henderson, the popular and extremely able representative of the Labor Party in England, visited here a short time ago and speaking of conditions in England said that since 1920 there had been an abnormal reduction in wages, the national wages bill (except for agricultural and clerical workers, civil servants, and shop assistants) being only half what it was prior to that date. Then, between 1921 and 1923, in addition to the Government dole, £27,000,000 had been paid by the Unions for unemployment relief, and yet the emigration figures for 1925 showed a reduction of 240,000 compared with those of 1912. Mr. Henderson is an ardent advocate of emigration, his views on which may be gathered from his pregnant phrase—"We can transfer population to the land but we cannot transfer land to the people."

That Great Britain is beginning to realize the economic importance of the Dominions may be inferred from the statement made by Sir Frank Nelson, another of the English delegates, who pointed out that Australia, with her 6,000,000 population, takes more goods from Great Britain than the United States, France and Germany combined, with their aggregate population of 220,000,000! It is evidently, therefore, of the utmost importance to both Britain and Australia that this tremendous trade should at any rate be maintained and if possible improved, and that the surplus population of the one should fill the surplus places of the other, increasing the productivity here and reducing the unemployment there, to the enormous benefit of both.

But in order to bring about that mutual and very desirable state of affairs we in Australia will have to radically alter our present course. In the first place, before we can honestly ask people to leave their English homes to settle here we must be able to offer them good land within easy reach of a market on reasonable terms, and it must be comparatively easy for an experienced man to make a living off the land when he comes. Our present federal system of exempting land values up to £5,000 from taxation while super-taxing up to 9d. in the land values above that amount is radically wrong, as is shown by its evil effects. It has enabled land holders to hold their land out of use pending a rise, it has encouraged land monopoly, it has prevented would-be settlers from obtaining access to land, and it has deprived the Commonwealth of a source of revenue which rightfully belongs to it, and the appropriation of which would have enabled us to meet most of our expense and to pay off a much larger proportion of the national debt than we are now doing.

If we want to settle, not our waste places, but our fertile and easily accessible lands to the best advantage, we must abandon a system which has admittedly borne such rotten fruit, and substitute in its stead a uniform flat rate on land values in the federal sphere, as has been done with such beneficial effect in the municipal sphere both by Queensland and New South Wales. By so doing we

would not only be able to transfer population to the land, as we are certainly not doing now, but we would be transferring land to the people in a way which was probably not in Mr. Henderson's mind when he coined the significant phrase quoted above.

—PERCY R. MEGGY.

## Officers of the Henry George Foundation at Work in Delaware and the West

THE past month or two has witnessed a rather marked extension of interest in the Pittsburgh tax plan as a concrete example of the policy of concentrating the principal weight of taxation upon land values, and the Henry George Foundation has therefore been giving special attention to this department of its work.

The most important development was the introduction in the Delaware Legislature by Senator Kramer of a "graded tax" bill which would apply the Pittsburgh tax plan to the City of Wilmington. This movement is ably led by Frank T. Stirlith and John F. Thomas, of Wilmington, supported by Frank Stephens, of Arden, and a number of other loyal friends of the cause, most of whom were prominent in the famous Delaware campaign of 1896.

In response to official invitations extended, Secretary Percy R. Williams, a former member of the Pittsburgh Board of Assessors, went to Delaware and, on the 3d of March, addressed a joint assembly of the Senate and House of the Delaware Legislature at Dover in the morning, and that evening spoke at a public hearing before the City Council of Wilmington, explaining the nature, operation and effects of the Pittsburgh tax plan and advocating the application of this system to the City of Wilmington. The presentation was received in a very friendly manner in both instances and generous newspaper publicity given by all local papers. The March issue of the Wilmington Chamber of Commerce Journal contains an article by Mr. Williams entitled "A Graded Tax Law for Wilmington," setting forth the benefits that may be anticipated by the adoption of the measure pending in the Delaware Legislature.

The act, as drawn for Wilmington, is mandatory (the same as the Pittsburgh act) but, if adopted in its present form, would mean much more rapid steps than were taken in Pittsburgh. The law would become effective with the fiscal year beginning July, 1928, and a ten per cent. step would be taken every year, instead of every third year, so that the half-rate on improvements would be effective in 1932. \* \* \* Strong support is being enlisted, but some serious opposition may, of course, be anticipated before the bill is brought to a vote.

[A telegram from Mr. Stirlith says that the bill, amended to be permissive only, passed the Senate March 29 without a dissenting vote.]

Following the trip to Delaware, Mr. Williams spent ten days in the Chicago district, where he made a number of addresses to luncheon clubs and other gatherings, speaking chiefly on the Pittsburgh tax plan and giving an analysis based on studies made since it became fully operative in 1925. This tour was arranged through the cooperation of Frederick H. Monroe of the Henry George Lecture Association. On the evening of March 11th, a dinner meeting of the Chicago Single Taxers was held at the Woman's City Club, Michigan Boulevard, more than sixty persons being present. Frederick H. Monroe, Jr., presided at this dinner and the principal speakers were George E. Evans, President of the Henry George Foundation, Secretary Williams and John Z. White, veteran of the lecture platform. Mr. Evans outlined the programme and principal departments of activity of the Henry George Foundation, making reference also to the recent purchase of the birthplace of Henry George and the plans for its restoration. Mr. Williams dealt chiefly with facts and figures relating to Pittsburgh's interesting experiment in land value taxation. Mr. White, who gave evidence of his old-time vigor and keenness, concluded the programme with remarks in which he expressed his appreciation of Pittsburgh's progress and of the work of the Henry George Foundation and voiced his confidence in the triumph of the cause.

A resolution was adopted providing for the reorganization of the Chicago Single Tax Club and for holding a series of meetings during the ensuing year. This club, one of the oldest and strongest in the country, suspended its activities during the war, but is now getting together for effective action. Among those participating in the general discussion were Henry H. Hardinge, George C. Olcott, Henry Vick, Otto Cullman, Clayton J. Ewing, Emil Jorgenson, Henry L. T. Tideman, and George M. Strachan. Mrs. Henry Martin, Secretary of the Henry George Lecture Association, had charge of the arrangements for the dinner. Another interesting evening meeting was held at the home of Mr. Tideman.

On the return trip, Secretary Williams participated in the Single Tax Conference held at Columbus, Ohio, on March 19, and spoke at the dinner that evening in the Neil House. This conference devoted itself largely to the consideration and discussion of ways and means of bringing about more effective Single Tax organization in the State of Ohio, and the earnest cooperation of the Henry George Foundation was pledged. Dr. Mark Milliken, of Hamilton, Ohio, presided at the sessions and J. H. Kauffman, of Columbus, served as secretary. The spirit of harmonious cooperation pervaded the gathering and steps were taken to bring the various elements together on a state-wide educational programme. John S. MacLean and Wm. P. Halencamp, of Columbus, who have been prominent in Ohio Single Tax activities, were among the leaders participating in the conference, and Cincinnati was represented by City Attorney Ed. F.

Alexander. Some emphasis was given to the matter of organizing local clubs in principal cities and towns and the Henry George Club of Pittsburgh was cited as an example of a plan of successful club organization.

Other regional Single Tax conferences are now being arranged to be held in various centers during the next few months and all indications point to a general revival of organized activity in line with the spirit of the "forward movement."

## Scranton Likes the Graded Tax System

BY an act just passed by the Pennsylvania Legislature, the City of Scranton has been legally divorced from Pittsburgh, after a wedded life of twenty years. But Scranton will retain the graded tax system, undisturbed, despite the divorce. Under the Pennsylvania system of classification of cities according to certain limits of population, Pittsburgh and Scranton have been linked together as cities of the second class since the census of 1900. Therefore, when in 1913, Pittsburgh sought and obtained the graded tax system, Scranton consented to join in the experiment, and has since been governed by the same law applying to second-class cities.

Scranton now enters a class of its own, to be known as "Second Class A." This re-classification will give the same measure of home-rule to both cities that is now possible for the City of Philadelphia—the privilege of obtaining legislation without consulting the wishes of any other city. But the re-classification of Scranton fortunately does not involve the repeal of any existing legislation. Scranton's present population is estimated at 143,000, while that of Pittsburgh is considerably over 600,000, and it has been found difficult to frame legislation that would, in all instances, apply with equal satisfaction to two cities varying so materially in size; hence the legal separation.

The 1927 tax rates applying to Scranton are \$24.30 per thousand dollars of valuation on land, and \$12.15 per thousand on buildings. The school tax (not governed by the graded tax law) is \$19.00 per thousand, a flat levy applying alike to land and buildings. Assessed valuations in Scranton are estimated to be fifty per cent. of sale value, whereas Pittsburgh's assessed valuations would probably average seventy-five per cent. Pittsburgh tax rates for 1927 are: Land, \$22.40; Buildings, \$11.20; School (Land and Buildings alike) \$11.50.

In a recent letter, the Secretary of the Scranton Chamber of Commerce, says:

"I thank you for sending me a copy of your pamphlet on 'Pittsburgh's Graded Tax in Full Operation.'

"The plan here, of course, has worked out the same as in Pittsburgh, We now have the rate on improvements one-half the rate on land. The plan seems to be generally accepted here without question."

A prominent real estate dealer, who has just retired as Chairman of the Scranton Board of Assessors, writes:

"The Pittsburgh plan has worked very satisfactorily in Scranton, particularly with the backbone of the community, the owners of homes. It is also appreciated by apartment house owners and by business men who had faith enough in Scranton to invest great sums of money in buildings that are adornments of the town.

"It works displeasure to the builders of 'tax-payers,' the construction of which, however, our zoning ordinance adopted by the last administration, has effectively banned for the future.

"It has operated most equitably in the taxing of coal lands. The coal companies, who are permanently removing from under this city its basic wealth, have, by the operation of the Pittsburgh plan, to leave here a larger portion of that wealth than they would under the old method."

—P. R. WILLIAMS

"THE value of land rises as population grows and national necessities increase, not in proportion to the application of capital and labor, but through the development of the community itself. You have a form of value, therefore, which is conveniently called 'site value,' entirely independent of buildings and improvements and of other things which non-owners and occupiers have done to increase its value—a source of value created by the community, which the community is entitled to appropriate itself . . . In almost every aspect of our social and industrial problem you are brought back sooner or later, to that fundamental fact."—MR. H. H. ASQUITH (now Lord Oxford).

"UNDER our present system improvements are penalized. If a shopkeeper extends his premises, or a farmer increases the value of his farm by erecting improved buildings or draining the land, the rates are immediately increased. That is a tax on private enterprise with which I do NOT agree. Private enterprise of a character not subversive of the public good I would encourage. It little becomes the wealthy landlords who oppose the shifting of the burden of rates from houses, factories, shops and machinery on to the value of the land to criticise the speech I made at Newport. Why? I recently attached my name to a Bill for the taking of rates off machinery. Is that an attack on private enterprise?"—MR. ARTHUR HENDERSON, M.P.

"THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in value of the land itself, rather than upon the improvements."—THEODORE ROOSEVELT.

"THE taxation of land values is really no interference with security—it only means that that which does gain by the rates should contribute to the rates."—A. J. BALFOUR.

## England

### CAMPAIGNING IN TOWN AND COUNTRY

IN the fitful light of a flickering oil-lamp we faced an audience of agricultural workers in the Dorset village of Sixpenny Handley on a recent Saturday night. Application had been made for the use of the village school-room, but the Vicar, a Liberal we were told, refused to permit its use for so revolutionary a purpose as a meeting of the Commonwealth Land Party. There being no other place available it seemed the opponents of Justice might succeed in preventing our message reaching the villagers, when one more courageous than his fellows, because more independent economically, offered us the use of a barn he was using for the preparation and storage of pig's meat.

The barn was originally the Liberal Hall of the village, and even now bears upon its inner walls some of the posters issued by that political party way back before the Great War. There were no seats in the hall, for it had long ceased to be used as a place of meeting, but a resourceful farmer loaded a lorry with sawn planks and boxes to rest them upon, and willing helpers soon arranged these across the room. The pigs' meat, in sacks, was stacked along one wall, affording softer seats for those of our audience who had no objection to the decided odour which floated around, lingering like the scents of Araby—yet most unlike!

Promptly at the appointed hour, the villagers streamed in, and soon the hall was comfortably filled. Our Chairman, a local farmer-owner who in facing cheerfully the social ostracism that is the certain fate of any bold enough to challenge the existing order on the English countryside, opened the proceedings, and made quite clear to the rural workers present the root cause of their economic bondage. Without qualification or reservation, he expounded the full C. L. P. policy and urged them to support the demand we make for the immediate restoration of the land without any compensation. Such a bold advocacy from one known to them all as a farmer-owner made a deep impression, and prepared the way for the keen and appreciative attention given to ourselves. Questions followed, and these showed how well our hearers had grasped the message. The meeting lasted about two hours, and seldom have we seen a more attentive audience.

We could not help but recall to mind the retort made by that sturdy old Radical, Thomas Spence, who, in 1793 published his weekly paper entitled, "Pigs' Meat, or Lessons for the Swinish Multitude," in answer to Edmund Burke's sneer at the people as a "swinish multitude." The purpose of the publication was, in Spence's words, "To promote among the laboring part of mankind proper ideas of their situation, of their importance, their rights." Of course, Spence was imprisoned; but on getting out he resumed publication—but that is another story which,



with the Editor's permission, we may be permitted to tell in a later article.

Before leaving the quaintly-named village, it may interest American readers to learn the following story, vouched for as true.

A kindly motorist proceeding along the Blanford-Salisbury road overtook quite close to the village a laborer carrying a heavy load. He offered the man a lift, but this was declined, the laborer remarking: "I am only going to Sixpenny Handley."

"Sixpenny Handley!" said the motorist. "Woolworth's country seat, I suppose."

Next day, Sunday, we found ourselves facing a large audience of men assembled in the very respectable and Tory city of Salisbury where, under the shadow of its Cathedral which thousands of visitors from America yearly go to see and admire, slums as horrible, and poverty as degrading, as any to be found in industrial town exists. The gathering was a Brotherhood meeting at which "propaganda and politics" are forbidden, to quote the letter of the Secretary in asking us to speak there. Our subject, their choice, was "Our Daily Bread." We asked, and were allowed, to read the lesson—choosing the first twelve verses of the fifth chapter of Nehemiah. During the reading some faint cheers were heard. As our address proceeded, the applause grew louder until the men let themselves go as they would do at a foot-ball match, for instance. Rarely have we seen a more enthusiastic audience; some declaring it was like a religious revival meeting. Questions followed—a very unusual thing at such gatherings—and among those sent up came one from the secretary himself, who asked how we would propose to bring about the restoration of the land. We passed the question to the Chairman, who promptly ruled that we were at liberty to answer it. We did so, setting forth the C. L. P. demand, and this was received with loud and prolonged applause. So keenly interested were the men present that they all went home to cold tea, the meeting having continued some forty minutes beyond the usual hour.

The same evening we experienced yet another change. This time we had to address a public meeting at Bemerton, a suburb of Salisbury, held in the Labor Hall and organized by the local Party. This, we know, would be specially interesting, for there had been strong opposition to the C. L. P. policy put up by certain of the official Labor leaders in the division. These felt themselves bound to support the accepted Land Policy of their headquarters, and fought our C. L. P. colleagues at Salisbury for more than a year past. So keen had been the hostility to our proposal—merely because it is "not in the policy of the Party"—that the Chairman of the Divisional organization had excused himself from taking the chair at the meeting, as was his right, on the ground that he wished to be in the body of the hall to oppose our plan.

"Public Property vs. Private Property" was the subject announced. The difference between these two forms of property was stressed, the claim to "own" any part of the gifts of Nature as private property was denied, while at the same time the claim of the State or taxing authority to take from the laborer any part of the product of his labor was shown to be a violation of the real right of private property, since it involved a denial of the right of the laborer to the whole of his reward. The Labor "Land Policy" was examined and contrasted with that of the C. L. P.; then came questions. The first to rise was the chairman of the Party, in substance this is what he said: "Comrade Chairman, I have a confession to make. I hope no one will think me a coward, but after what we have heard tonight I must admit that I have been in the wrong. As you know, I have opposed the speaker's policy, but I now realize my mistake. The Labor Policy is no good, and we must tell headquarters so. I suggest we send a resolution endorsing the Commonwealth Land Policy. One question I would like to ask the speaker is this: What sort of candidate are we to send to Parliament to do this thing?"

After the cheers had ceased we replied: "No one could accuse our friend of cowardice, for it requires a deal of moral courage for one who has taken a prominent part in opposing a certain course to rise in the presence of those who had followed his lead and admit so unreservedly that he has been mistaken. Such a one possessed in a marked degree the two essential qualities of courage and honesty requisite in candidates who should go to parliament to carry through our just proposal."

Another Sunday evening found us in the midst of an industrial area. This time, Hanley, an important town in the borough of Stoke-on-Trent, Staffordshire, was selected.

The evening was fine, and some five counter-attractions offered within easy reach of the hall. About five hundred miners, iron-workers, potters and such-like were present and after full opportunity for questions and opposition, passed without a single dissentient vote the following resolution which was submitted for the express purpose of testing the matter in open meeting:

"This meeting declares that all men have an equal right to life, liberty and the pursuit of happiness: that no man can live without land, and, therefore, all men are entitled to the free and equal use of the earth. To ensure this right of equal use, it is further declared that the first duty of government is to collect from all holders of land the full annual rent of their holding, and to apply this Common Land Rent Fund in payment of all necessary public services, thus abolishing all rates and taxes. This meeting further resolves constantly to work for the immediate restoration of our land."

Upon a later Sunday night the same resolution was submitted to an open public meeting at Battersea, a London Borough, and carried in a similar manner by an audience of quite another type.

Guilford, the County Town of Surrey, afforded another opportunity to test the feeling of the rank and file of the Labor Party. The Trades Council and Labor Party invited us to speak at their usual Sunday night public meeting. Here the first question was: "Can you make the Labor Party adopt your policy?" "No, but you can," we replied amid cheers. Questions were many and good and the opinion was freely expressed that the Labor Land policy was no good.

Another test we make is in presenting our full demand to audiences in our London parks on fine Sundays. Here meetings go on all day, and no chance of putting it before the people is lost by C. L. P. speakers. The proceedings at such meetings are less formal than at indoor meetings, but our speakers find them the more interesting on that account. One never knows who may be present. In Hyde Park, for instance, we have been not a little amused to recognize among our crowd some well known Liberal or other member of the House of Lords, himself a Land Lord; few of those standing around him ever suspecting his identity. It is our invariable practice to invite those who think they do not approve the C. L. P. policy to take the platform and tell the audience why. Very rarely is this invitation accepted; but we do get many opportunities for clearing away supposed difficulties when replying to our questions.

At these gatherings we are subject to interruption from certain opponents who, knowing they have no answer, seek to create diversion and draw away the crowd. This mistaken tactic invariably fails, for it offends the sense of fair play.

Dull-witted, illiterate, intolerant and grossly offensive, these Communists repeat stock phrases, parrot-like, without understanding what they mean. Tact on the speaker's part, combined with the good sense of the crowd, serves to cause these interrupters to beat a retreat; they feel that they are beaten, but do not know how or why.

It is only when some equally stupid Fascists are present that any danger of conflict arises, but even then judicious handling by the speaker usually ends in these, too, retiring, dimly wondering what has happened. Where trouble occurs it is too often fomented by opponents of free speech who hope by such means to provide the authorities with a pretext for abolishing such gatherings.

Another test of public opinion was made at Farnham in the heart of rural Surrey, but within three miles of Aldershot, the greatest military centre in Britain. Some keen supporters in this district had urged the holding of a conference to which all labor organizations should be invited to send their delegates for the purpose of discussing the C. L. P. proposal. We had our doubts, feeling sure the official element would boycott the Conference; but it was decided to make the experiment. At least it would show the rank and file of the Labor Party how scared their leaders are lest we should sweep the board.

Over two hundred invitations were sent out, with the result that we had foreseen; only eight delegates were appointed—in one case the decision to appoint being carried by the casting vote of the chairman of the Committee. But the reading of the invitation, and the resolution proposed for discussion, brought the question before the notice of the various organizations and led to a number of members attending out of curiosity to see what it was their officials were afraid of. These discussions served once more to emphasize the split in the British Labor Party, over the land, while at the same time a further advertisement for the C. L. P. plan was secured.

At the Conference itself the following motion was submitted as a basis for discussion: "This Conference declares that the land belongs by equal and inalienable right to all, and that its private usurpation is an infringement of the common right than can no longer be tolerated. In view of the fact that millions are destined to misery unless the economic system based on land monopoly be transformed, this Conference demands that the common right shall be forthwith asserted and that on an appointed date the land, with-all its natural resources appertaining thereto, shall be deemed to have been restored to the people, and that its economic rent shall be collected into a common Land-Rent Fund from which the cost of all public services shall be met, thus making possible the entire abolition of the present intolerable burdens of rates and taxes, freeing the industry, enterprise and necessities of the people from the blight of unjust taxation which now operates to raise the cost of living and, by restricting production, adds to the unemployment caused by the withholding from use of the one and only source of all productive employment, the land."

Although official Labor lacks the courage to face a comparison of the respective policies of that party and the C. L. P., the Conference was a success, for the discussion was keen and the questions all to the point. Full and excellent reports of the proceedings were published in the two local newspapers and in each case the C. L. P. demand was clearly stated, thus bringing it to the notice of many thousands of people who could not be reached by any other means.

This will illustrate the mentality of the average politician; the following was moved by the present writer before the Farnham Wranglers' Debating Society recently: "That all productive employment is just the use of natural resources (land) for the satisfaction of human needs, therefore the claim of some to 'own' as their private property any part of those natural resources operates as the first cause of unemployment."

Our opponent was a well-known local Liberal who began by admitting that the statement in the motion was a "self evident truth to which he could answer Yes and No"! Having thus looked the motion squarely in the face he promptly hurried by on the other side of the road and talked about the Liberal Land Policy and anything and

everything but the motion before the meeting. It was a confession of utter inability to deny the truth. A Tory speaker followed, saying he was a printer, and was "not concerned with land". On its being pointed out to him that the type, ink, paper, machines, forms, sticks, galleys and all that he used as a printer were just so much land plus human labor, he seemed surprised—but voted against the motion. Another Liberal said he had nothing to do with any moral issue involved, so he too voted against.

We were not sorry, for we have no use for those whose politics are divorced from the Moral Law.

In connection with all these meetings a mild publicity is obtained by means of posters, handbills, and notices in the Local Press. The full demand of the C. L. P. is set out every time, so that hundreds of thousands of people are coming to know of it, and are being unconsciously prepared to vote for it when the opportunity is afforded.

But for the slavish notion of "loyalty to party", it would not be possible for the Labor or Liberal land policies to get a vote.

At a recent Conference called by the Land Nationalization Society, and addressed by two Labor ex-Cabinet Ministers, Phillip Snowden and Noel Buxton, delegate after delegate rose and denounced the proposal to compensate Land Lords, and called for the adoption of the C. L. P. policy. In spite of this, the "purchase" resolution was carried by the tame vote of delegates too timid to oppose the platform. That in passing, however, and as a direct result of the increasing discussion which the C. L. P. are provoking.

The future is full of hope. The injustice of Land Monopoly is doomed, and it will go without compensation, just as did the lesser crime of chattel-slavery before the awakened conscience of the common people.

The task of the C. L. P. in all lands is to awaken that conscience, and there is no better way to that end than by talking—in season and out of season.

J. W. GRAHAM PEACE.

#### EDITORIAL NOTE

In connection with Mr. Peace's report of these inspiring meetings it is interesting to note that the *Aldershot Gazette* and *Guildford Times* gave a two column report and the *Alton Mail* an account of almost five columns, closely printed, of the speeches, including the questions and answers.

"THE first and paramount consideration in taxation should be equality of burden, and only by taking the rental value of the land in taxes can such equality be secured."—TOM L. JOHNSON, late Mayor of Cleveland.

"THE value that attaches to land by reason of its location was produced by the people; it belongs to the people; and if the people are wise to their own best interests, they will take it by taxation."—PROFESSOR EARL BARNES, University of Pennsylvania.

## Australia

ONE of the most memorable events of the past year, from a Single Tax point of view, was the celebration in Sydney of the 87th anniversary of the birth of Henry George, which was generally acknowledged to have been the best commemoration for some years. It was noteworthy for three very interesting addresses. The newly elected President of the Free Trade and Land Value League, Mr. C. R. Swan, compared the study of George's philosophy after local politics to escaping from a musty prison and standing on a mountain top with glorious views in all directions. Henry George, he said, took his readers on to intellectual heights where the way of justice could be plainly seen. It was true that, compared with the full realization of George's principles, but little had yet been achieved, but all great movements and truths moved slowly—the truth was germinating and would ultimately prevail. When visiting Henry George's grave in New York two years ago he noticed the words by Francis Bacon "There is no pleasure comparable to standing upon the vantage ground of truth," which were a fitting prelude to such a visit, as George's whole life had been a fight for truth. He strongly recommended all who took an interest in economic problems to read "Progress and Poverty," which was one of the most remarkable books of any age. "The philosophy of George was simple, was just, was human, and above all was eminently practicable. It co-ordinated with man's vital needs and synchronized with the laws of nature. This was all powerfully and eloquently expounded by Henry George, and we could pay him no greater tribute, or serve humanity better, than by dedicating ourselves to his noble philosophy."

Mr. Walter Finch, the recently appointed assistant secretary to the League, said that Henry George saw not merely a star but the divine heavenly ray when he wrote—"Nothing short of making land common property can permanently relieve poverty and check the tendency of wages to the starvation point." Of course as George had pointed out, the method was, to tax the value of land into the public treasury, and not disturb individuals in their *possession* of land. Although the war was not responsible for the present lamentable state of things, poverty having accompanied progress long before August, 1914, millions of precious lives would have been saved, unutterable anguish, mental and physical, had the land owner not been allowed to evade his original responsibility of conducting wars at his own expense, and doing the fighting himself. "Of all creation," said the speaker, "man is the only creature that is so backward as to be content to starve in a land of plenty, to thirst in the presence of living streams, and to perish of neglect in a world so amply endowed with all the heart can wish for."

After briefly dealing with some of the proposed cures for the social chaos, he concluded by saying that Henry George's whole life was an inspiration for us to continue

the work he had begun, to help to bring light into dark places, to proclaim the Fatherhood of God and the brotherhood of man.

The anniversary was brought to an appropriate close by the reading of a paper by Mrs. Akeroyd on "Henry George—Evangelist." (published in last issue of LAND AND FREEDOM.)

## The Henry George Hotel, San Francisco

MR. A. J. MILLIGAN, of San Francisco, has bought the Antler's Hotel on Powell Street and named it The Henry George. It is a well furnished hotel of 114 rooms. In each of these rooms a copy of "Progress and Poverty" will be placed with other Single Tax reading matter. There is considerable space at the rear of the lobby where it is proposed to hold lectures on economics and musical entertainments. Mr. Milligan is himself a singer of no mean ability.

While the new proprietor expects to make some money out of this venture, that is not his main object. An enthusiastic Single Taxer, he has long desired to do something to awaken interest in the cause in the city of the Golden Gate where "Progress and Poverty" was written, and this he believes is a way of doing it. The Henry George Hotel bids fair to become a rallying point for believers in the principles we cherish, and Mr. Milligan's demonstrated business ability is assurance that the institution will be successful.

A word regarding Mr. Milligan. A Canadian by birth, he came to the States while still a boy and was married early. The death of his young wife left him with two baby girls when he himself was barely twenty-one. He obtained a position as waiter in New York City. It was a hard struggle, and many a time he was in desperate circumstances. Like the great leader whose teachings have been the guiding star of his life, he suffered poverty and his mind was early directed to the social problem through bitter personal experience.

But for years now he has been a successful business man, conducting restaurant enterprises in Chicago, Vancouver, Alaska, and San Francisco. Milligan's Coffee Shop has grown and prospered. His two girls are completing a post-graduate course at the University of California, and he sees himself at the age of forty-five, a comparatively young man with an assured competence, a burning faith in social justice and a determination to do something to bring it about.

S. Edward Williams is associated with Mr. Milligan. Four years ago they met and engaged in a discussion on economics. Mr. Williams had not studied the subject deeply but they soon found they agreed on principles, and Mr. Williams is now Mr. Milligan's chef and his assist-

ant as well in the work of putting the Henry George doctrine more prominently before the people.

Mr. Milligan, like most of those who are convinced of the truth of our principles, has no fear of an opponent. The officers of the California Farm Bureau are regular patrons of the Milligan Coffee Shop, and one day the president of the Bureau, Mr. Houghton, indignant that any one should attempt to teach him anything about economics, told Mr. Milligan that he was a graduate of the the University of California and had majored in social science. Without being in the least over-awed, Mr. Milligan shot back at him: "That is just the reason why I want to teach you something about the subject because if you majored in the science you must be so thoroughly confused that you know nothing at all about it."

Then followed a series of arguments in which the President of the Farm Bureau must have found that he had a great deal to learn. This is but a sample of Mr. Milligan's proselyting work. With other members of the Farm Bureau he has been known to sit up half the night.

Readers of LAND AND FREEDOM will wish success to Mr. Milligan and the Henry George Hotel.

## Charlotte E. Hampton

THE ranks of the veterans are thinning. Another fine soul, inspired with high courage for the great fight against injustice, has passed from us with the death of Charlotte Hampton, widow of George P. Hampton, himself a comrade whose loss is felt more and more as the years go by.

A chance meeting, when George Hampton took some Single Tax work to be copied in a stenographer's office in a Western city, won him a wife and won for our ranks a comrade of unflinching courage, endowed with a rare ability for clear and honest thinking, and with a very useful training in systematic effort. Her marriage made a Single Taxer of Charlotte Pierson, and her faith never wavered while life lasted.

Charlotte Pierson was born in Kingston, Canada, but came to the United States, to the town of Trempeleau, Wisconsin, at the age of five. It was a pioneer town and the little girl grew up amid the hardships and excitements that such a life brings. To this she undoubtedly owed the rugged health that was hers until the last few years, and the indomitable spirit that never shrank from any difficulty. After her marriage to George Hampton the couple lived in Minneapolis for some few years, then came to New York. With the able assistance of his wife George Hampton edited *The National Single Taxer* in the 90's.

Those of us who were in the fight these and later years know how very much the Hamptons were in the center of things, always dependable, untiring, and holding fast to fundamentals. I have heard some new comers in the ranks speak of those years as "sterile" or "barren" or "the silent years," the immediate words escape me, but

that was the idea. George and Charlotte Hampton were not silent those years, they worked for the truth as they saw it early and late and very effectively. In those years it was necessary for women to work along their own lines in any matter of public policy, a necessity fortunately done away with now that we can enter the ranks as human beings endowed with certain political rights. In our work of those years Charlotte Hampton was a tower of strength, always ready with her time, her energy, giving her home freely for a gathering place. What appealed to me in her mental attitude was that while she was quite capable of understanding the practical fiscal side of our doctrine, and could talk intelligently about it, she believed that the inspirational side of it was first necessity in propaganda. She believed that you must first get people to want Single Tax before explaining how much more sensible a system of taxation it is. She did not find herself quite ready to die for land value taxation, but was ready at anytime to sacrifice all she had and was for justice to humanity.

George Hampton had long believed that it was necessary to make an active campaign among the farmers and inclined to that as his particular contribution to the Faith. His wife was one with him there and in 1915 the Hamptons moved to Washington, D. C., greatly missed by all their friends in New York. Mr. Hampton organized the Farmers' National Council, founded and edited its organ, *The Farmers' Open Forum*. In his work there and in New York, Mrs. Hampton was his invaluable, untiring assistant. She moved back to New York shortly after his death in 1921. But years of devoted effort and more than that, grief at the loss of her life-companion, broke the splendid health that had upheld her for so long. Whenever she could be at a meeting or other gatherings, her very presence cheered and inspired those who had worked with her in the old days. All Single Taxers were her friends. But there are some of us to whom death brings a sense of personal loss as well, the loss of one who was not only a good comrade but a personal friend to know whom was to love her.

—GRACE COLBRON.

#### EDITORIAL NOTE

CHARLOTTE E. HAMPTON was one of the founders of the *Single Tax Review* (now known as LAND AND FREEDOM) in association with the present editor in July, 1901. In January, 1903, she ceased her connection with this paper. In commenting on her departure from the editorial staff we wrote in the issue of that date: "We regret to part editorial company, for our associate has been of great service to the *Review* in many ways. There is hardly a Single Taxer from one end of the country to the other, whether active or otherwise, whom she does not know. Her twelve years of service have made her hosts of friends, and her receptive sympathies have called forth many confidences from those she never saw, men

and women who had in common with her perhaps only the social ends of justice. It is something to have done such work in the world, and to have inspired such friendships."

To the tribute of her old friend Grace Colbron little can be added. Mrs. Hampton was a fine and gentle spirit. Among the women of the movement she stood foremost for many years. She had a keen business sense and it was due to her, even more than to George P. Hampton, that a circulation of seven thousand was built up for the old *National Single Taxer*. She leaves a record of unselfish devotion to the cause that deserves our grateful benediction.

She leaves a daughter, Mrs. Florence Hampton Carter, of this city.

## James W. Hill

FROM 1885, when he became a convert to our doctrines through the reading of "Progress and Poverty", there have been few more active advocates of our cause than James W. Hill, of Peoria, Ill. On the morning of January 12 of this year he ceased from his labors at the age of 78.

A record of his work for the cause would occupy many columns of LAND AND FREEDOM. He arranged for meetings in Peoria for both Dr. McGlynn and Henry George. The first named spoke at the Peoria Opera House, and in 1896 Henry George addressed a monster meeting that crowded the big hall to the doors. He financed a unique campaign for the Single Tax in the Red Van, a covered wagon drawn by a horse. From this wagon Mr. Hill delivered many an address and distributed great quantities of literature. He travelled from town to town and spread the gospel effectively over quite a period.

His home was a rendezvous for Single Taxers. Here stayed for many years Robert Cumming, one of the well known poets of the movement. J. R. Hermann stopped at his hospitable home from his campaign in Delaware on his return to Oregon.

He was for a number of years President of the Peoria Single Tax Club and was instrumental in securing a number of assignments for John Z. White. For the last several years of his life owing to failing eyesight which finally resulted in total blindness he was unable to engage in active work for the cause, but retained his interest and to the last was a subscriber to LAND AND FREEDOM.

He had accumulated a lot of interesting relics from his long connection with the movement, and these were recently consigned to Benjamin W. Burger, to be preserved with the rest of the memorabilia collection by that gentleman and ultimately to be housed in the birthplace of Henry George recently acquired by the Henry George Foundation.

Mr. Hill was the pioneer of our movement in Peoria. His devotion to our gospel was great enough to urge him

to face undauntedly the prejudice visited on advocates of unpopular causes. He stood sturdily for the truth where others were content to remain quiescent.

On the night of January 13 when about 70 Single Taxers assembled, Mr. C. J. Ewing, of Peoria, paid a tribute to his departed friend and related a few of the incidents in his life.

Mr. Hill did not allow his work for the cause to alienate him from civic service and helpfulness to others. The *Peoria Journal* says of him:

Mr. Hill was noted for his kindness of heart and no appeal for aid was ever made to him in vain by any worthy person. For seven years he held the chairmanship of the Citizen's Waterworks committee of Peoria, and it is estimated that he saved the people more than \$100,000 by his efforts on their behalf. He was also the democratic nominee for congress in 1908, and though defeated, made an honorable and memorable campaign.

The *Journal* pays this tribute to our dead friend:

In spite of his distinguished mental gifts and the wide fund of knowledge he had accumulated by a lifetime of reading, Mr. Hill was singularly lacking in personal ambitions. His chosen task was to promote the welfare of the mass of the people and to that end he devoted an amount of effort and ability which might have lifted him to eminence.

## Dr. Charles L. Babcock

BORN in 1863 in Illinois, Dr. Charles L. Babcock, of Manitowac, Wisconsin, died February 26 of this year. The funeral was held in Milwaukee with interment at Forest Home Cemetery in that city. For many years he practiced medicine in Milwaukee and but three years ago retired from active practice and took up his home in Manitowac. He leaves a widow and two daughters, one of whom is a member of the High School faculty of Manitowac.

The *Manitowac Pilot* comments on the death of our friend as follows:

Dr. Babcock's going will be keenly felt. He had an unusually attractive personality. A native dignity was combined with a lively sense of humor. Everyone liked him. There was nothing of "swank," pretense or pose. He was delightful company. His going will leave a void in the local Kiwanis Club where he was active and popular.

The same revelation that Henry George said made a "faith that was dead revive" came to Dr. Babcock shortly after the George-Hewitt-Roosevelt campaign in New York in 1886, and life had for him a new interest and charm that never waned. Without being a bore about it he never refused an opportunity of openly, willingly and proudly helping along the Single Tax cause, the adoption of which he was firmly convinced would rectify all the major social ills of our civilization.

A true gentleman has gone on to the place reserved for those who loved men and were unafraid.

## Progress in Denmark

RECENTLY Dr. Axel Dam, member of the Justice Party of Denmark, who with the Rev. T. C. Willesen, was elected a member of the Danish Rigsdag at the last election, was congratulated by President Charles O'Connor Hennessy of the International Union for the taxation of Land Values and Free Trade. To Mr. Hennessy's letter Dr. Dam responded as follows under date of February 6th. "Dear Mr. President:

I thank you heartily for your kind felicitation, and can assure you that my associate, the Rev. T. C. Willesen, is also a follower of Henry George as to land values and free trade; else he could not be a member of the League of Justice, which is a pure Single Tax party and will abolish all other taxes.

We have had a great progress and hope for still more at the next election, because now people are not afraid of wasting their votes in giving them to our candidates.

With kind regards."

Yours sincerely,

AXEL DAM, M. P.

Dr. Dam represents a Copenhagen district and Pastor Williams the town of Randers in Jutland. The campaign was made on the Single Tax without compromise.

Dr. Dam is a forceful personality and a brilliant and commanding speaker. Dr. Willesen is a leading influence in the community. Both are young men and full of fight. It will be interesting to watch their careers in office.

Speaking of Denmark, we learn from the recently published Index issued by the New York Trust Co. that this forward looking nation is the only European country that has increased its export trade by 100% or more between 1913 and 1925.

## Anything to Build Houses

DARWIN R. JAMES, board chairman State Housing Commission, says private citizens will organize limited dividend companies to build low-rent dwellings as soon as the city changes its way of taxing land and buildings.

Take the tax off the building, urges James. Put the whole tax on the land the building stands on. Let the tax go up or down with the land's value. Don't tax the building for twenty or thirty years. That, he says, will encourage building, while rent laws only discourage landlords.

Having made this proposal, James will probably spend most of his time up to next July 4 in digging out from under great piles of letters from Single Taxers.

But if such a taxation change will help to get houses built, let's have the change. It is going to be hard enough under any circumstances, to induce results through the housing plan wished on us by those who knew so much more than Al Smith.—N. Y. *Daily News*.

## Relief For The Farmer

WHEN will farm relief come, is the question uppermost in the minds of the American farmers. The answer to that question depends entirely upon how long American farmers pin their faith to legislation of the Haugen-McNary type, to tariff laws, to all manner of cooperative schemes and to the present ruinous taxation systems prevailing in most agricultural states, most iniquitous of which exists right here in Ohio and whose chief defenders, strangely enough, are Ohio farmers themselves.

Every economic ill of the farmer traces back directly or indirectly and unerringly to faulty taxation. Either his reason or his instinct, usually the latter, convinces the farmer that he is the most heavily taxed of all producers. The great public utility corporations, real estate boards, and the beneficiaries of federal tariff-socialism have tried to convince him for the last fifty years that this is not true, but in spite of imposing tabulations of figures, he still senses the fact that he is paying the bulk of federal, state and local taxes.

He is, and straight figures showing an exhaustive probe of the whole scheme of taxation will confirm his instinctive feelings in the matter. He knows that capital costs, labor costs, material costs, as well as taxes, have increased enormously during and since the world war and that all are out of proportion to the increase in the price he gets for the products of the farm. These things he knows from his daily experiences in the market place, both as buyer and seller, and all the efficiency experts and high-priced propagandists in the world will not be able to convince him contrary to his experience.

What he does not know and does not seem to sense, is that the one vital factor in the increasing costs of capital, labor and materials for the industrialists is TAXATION. He is beginning to realize that he has all along been getting the worst of the tariff deal, but what is the tariff but a tax? No longer do the tariff beneficiaries try to tell him, as they did forty years ago, that the foreigner pays the tax. The fact now is generally admitted that the consumer pays the tariff tax—as he pays all other taxes—and this admission is a gain in our national economic education.

Statistics show that farmers pay slightly more than 20 per cent. of the cost of government in taxes, a sum out of all proportion to the present earning power of the farmer. What statistics do not show is that as a vendor of raw materials he gets but one profit, but that he buys back his own materials in highly fabricated forms into which from three to five profits and as many taxes are concealed, depending upon the number of processes to which his raw materials have been subjected. Here is where the tax burden lays its deadening hand upon the farmer and the most cruel reflection is that the farmer is in dense ignorance, or at best only dimly conscious, of the

fact that this indirect tax burden is vastly heavier than the direct tax he pays and which he so vociferously denounces.

This unequal tax burden is not only ruining the farmer, but it is ruining the nation's farms. The statement has been made that the natural fertility of the soil of the United States is being depleted thru wasteful methods of cultivation at the rate of \$400,000,000 a year. Murray D. Lincoln explains this by saying that farmers "have not found it profitable to maintain the land in improved farms or under cultivation in face of the net returns," and he also believes that "only a supreme effort on the part of farmers themselves will put agriculture back on its feet."

Back of his explanation is the more basic one of the mounting capitalization of land values which is driving the independent American farmer, the nation's backbone in the past, more and more into tenantry. The old English proverb had it that "the foot of the owner is the best manure." But as tenantry creeps on apace who is there to care whether the fertility of the soils is or is not maintained. "It's not my farm," is the slogan of the tenant cropper, so soil exhaustion goes on and between absentee owner and migrant tenants this dire tendency is more likely to increase than to be checked under our present iniquitous system of levying taxes.

Direct taxes on farm property increased 236 per cent. from the five year period ending in 1914 to the years 1924-25, while the gross agricultural income increased only about 100 per cent. And yet most of our states, and Ohio in particular, are scouring the field looking for new sources of taxation. They are constantly being found and in the end the farmer is bound to be hardest hit of all. Perhaps in time to come our farmers will learn that not new sources of taxation, but fewer, will be their salvation and that if all public revenue were derived from one source, the value of land, of which the farmer has but little, it would do more to make him economically independent and prosperous than all the tawdry scheme-vote seeking politicians are so glibly offering him today.  
—Coshocton (Ohio) *Tribune*.

## Present Prosperity Basis Analyzed

THE chorus of voices proclaiming that because of high wages we can now look forward to the indefinite continuation of prosperity misses several plain facts, declares the Department of Social Action of the N. C. W. C. in a recent release.

High wages are not nearly so common as is assumed. Great numbers of men are making as low as three and four dollars a day. Great numbers of women are making as low as twelve, thirteen and fourteen dollars a week. Great numbers of both men and women are out of work and are making no money at all.

The level of wages is higher now than at any time in the past, but even now close to half of the men working for wages are not making a family living wage and close to half of the women working for wages are not making enough to support themselves in reasonable comfort.

Great numbers of men and women working for a weekly or monthly salary are below the line of reasonable existence and still greater numbers have not shared proportionately in the increased productiveness of American industry and agriculture.

High wages are considered a guarantee of prosperity because they increase buying power and when spent keep the wheels of business moving. But farmers are a third of the consuming public and their buying power has actually decreased in the last seven years. Along with low paid wage and salaried workers in cities, they stand as a handicap to city prosperity, and a sure cause of inevitable industrial depression in this country.

Our prosperity now is not national because the farmers are not prosperous and because great numbers of city workers are not prosperous.

The best sign that prosperity is not widespread at home is the sending of so much money and goods abroad. Apart from war loans, there are eleven billion dollars of American investments abroad, two-fifths of this in Latin America, one-fourth in Europe, slightly more than a fourth in Canada and one-twelfth in the rest of the world. At the same time the flow of goods abroad is increasing and we are depending more and more upon sales abroad as an outlet for goods produced here.

The fact that citizens of the United States can invest so much abroad under the present distribution of wealth and income at home shows how top heavy and unnatural our prosperity is. The fact that the dependence on foreign markets is increasing shows again that, even with the great productive capacity of the United States there is something wrong with the domestic market,—an inability among large portions of the population to buy up the goods produced,—an inequitable distribution of the national income.

Indeed, much of the phenomenal selling of goods at home is based on instalment buying by wage and salaried workers who are mortgaging an essentially insecure future to buy goods now. Their future is insecure not alone because industrial depression will come again. It is insecure precisely because their holding of their positions depends immediately and directly on the will of others. Through the purchase of goods, usually non-essentials, on long-term payments extending into an uncertain future, they are bolstering up present business and present production. When industrial depression comes, they will miss payments and lose their goods and have nothing to show for their work except memories.—*Holy Name Journal*.

## Public Opinion Veering in Our Direction

THE theory of Henry George with regard to natural resources and of prohibitionists with regard to liquor, is no doubt the true one, namely, that it is wrong to demand of the public payment for that to which the holder has no moral claim. There is generally admitted to be some such thing as vested right. But after sufficient warning the holder forfeits that. The time comes when revolution takes the place of compensation. England paid for the slaves when she abolished slavery in 1840. Slavery persisted for twenty-five years longer in the United States and then took up arms in its own defence, with resultant desolation and no compensation. The despotic claims of landlords, which were gradually giving way in Britain before developing democracy, and which are now ripe for further devolution, but not yet without compensation, were wiped out in France at one fell swoop, and without compensation; so also more than a century later in Russia.

Public opinion in Britain, as, indeed, everywhere is continuously veering toward Henry George's view of taxing away the unearned increment in land values. Indeed, owing to war necessities, many estates there have already become through taxation more of a burden than an asset. For them also, as well as for the mine owners, it might be well to handle what is fondly called real property as a diminishing value.—*Montreal Witness*.

## Hands Across The Sea

LOCAL taxpayers, staggering under ever-increasing assessments for municipal extensions and extravagances they can not afford and do not want, and who lack the stamina to combine and stop them, may find temporary solace, if not succor, in the following letter sent to an English bank:

"Dear Sir: For the following reasons, I regret being unable to reduce my overdraft. I have been held up, held down, sandbagged, walked on, sat upon, flattened out and squeezed by our income tax, the super tax, the excess profits tax, war loans, war bonds, war savings certificates, the automobile tax, and by every society and organization that the inventive mind of men can conceive to extract what I may or may not have in my possession.

"By the Red Cross, Blue Cross, St. Dunstan's, the Children's home, the Y. M. C. A., the Y. W. C. A., the Salvation Army, the Belgian relief, the Austrian relief, the Black Cross, the Double Cross, and every hospital in the town and country.

"The government has governed my business so that I do not know who owns it. I am inspected, suspected, examined and re-examined, informed, required and commanded, so that I don't know who I am, or why I am here.



"All that I know is that I am supposed to be an inexhaustible supply of money for every known need, desire or hope of the human race; and, because I will not sell all I have and go out and beg, borrow or steal money to give away, I am cursed, discussed, talked to, talked about, lied about, and held up, hung up, robbed and dam near ruined, and the only reason why I am clinging to life now is to see what will happen next."

—Pasadena *Morning Sun*.

## Helping the Farmer— Bureaucracy to the Rescue

THE editor of *Nation's Business* has a hobby—the output of the Government Printing Office. He is familiar with the document on the Diet of University Boat Crews. He knows How to Process Persimmons to Render them Astringent. The Fleas Found on Wild Animals in Bitter Root Valley, Montana, have no terrors for him. He speaks with a connoisseur's relish of the Preliminary Note on the Toxin-Producing Anaerobe Isolated From Larvae of *Lucilia Caesar*. But in this month's issue he confesses that he had overlooked, until it was recently called to his attention, the Government's latest bulletin on how to forecast the price of hogs by the aid of logarithmic tables.

Mathematics, this document assures the corn belt, will "solve the economic problems of the farmer just as it can be employed to study the movement of the stars." Naturally enough, he must start with the regression equation. The merest tyro agriculturist knows what that is, but for the benefit of the utterly illiterate the bulletin gives it in full on page 34 as follows:

$$(1) \log X_{11} = -0.09443 \log X_1 + 0.15888 \log X_2 - 0.21096 \log X_3 - 0.23675 \log X_4 - 0.07250 \log X_5 + 2.23777 \log X_6 + 0.04759 \log X_7 + 0.22659 \log X_8 - 0.03036 \log X_9 + 1.63099 \log X_{10} - K.$$

Though an explanation is hardly necessary, the author of the bulletin points out that "these coefficients of determination are statements of the total variability of the dependent factor, hog prices which for the period stated can be mathematically related to the variability of each of the other factors included in this particular study." What could be simpler than that?—*New York Times*.

THE majority of men do not think; the majority of men have to expend so much energy in the struggle to make living, that they do not have time to think. The majority of men accept as a matter of course whatever is. This is what makes the task of the social reformer so difficult, his path so hard. This is what brings to those who first raise their voices on behalf of a great truth the sneers of the powerful, and the curses of the rabble, ostracism and martyrdom, the robe of derision, and the crown of thorns.

HENRY GEORGE.

## Letters to Business Men

THE Toronto Single Tax Association is sending out a series of letters to the business men of the city. The first letter is before us and part of it reads:

"Very few business men appreciate the effect of taxation on business in general, and on their own in particular. It is obvious that if the selling price to the consumer of any article is increased by 5% by reason of a sales tax, it will tend to reduce the sales proportionately. It is not quite as apparent, but just as true, that other taxes, such as the Business Tax, are part of the expenses of carrying on business, and so become a part of the cost and are included in the selling price. Every time an article changes hands, the tax is pyramided and passed on.

The market for goods depends principally on the amount of the wages of the ordinary earner, and every increase in price will be followed by a decrease in purchasing power and a falling off in demand.

Every obstacle placed in the way of productive efforts results in fewer persons being employed, and consequently in a smaller amount of wages being available for the purchasing of the products of other producers. Is it not, then, in the interest of every business man to encourage the greatest possible production of goods at the lowest possible price?

Every dollar reduction, say in the price of boots, will free a dollar for the purchase of something else. Every worker helps to make a market for other workers.

It would seem that the policy of every municipality should be to so adjust its taxes as to encourage industry.

Does Toronto do this?

Are not the employers of labor singled out for specially excessive taxation? A man owns a lot, and keeps it idle, or has a poor dilapidated building on it, and he is taxed practically on the lot alone. But let him erect a modern building, and his assessment is so increased that it will take several month's rent to pay the taxes. Should he occupy his building for business purposes, he must pay from 50 to 75% more tax than if he kept it idle. Should he, as a result of his investment and business ability, earn over \$2000, he has another tax to pay. If he makes a profit over and above all these taxes, the City collects still another tax, and should he save any of his income and invest it to aid another enterprise, he is taxed again.

Evidently the City looks upon business as something to be discouraged by every means in its power. Is it any wonder that business in many lines is bad? that Harbor sites are vacant, and that firms are reported to have left the City?"

"I REGARD the land value tax as both theoretically and practically sound, and an indispensable basis of much-needed tax reform."—PROFESSOR JOHN DEWEY, Columbia University, New York.

## Destitution and Crime

CHAIRMAN KENNEDY of the New York Prison Commission reports that there are about 12,000 boys from sixteen to twenty-one years of age, confined in the prisons of that State, charged with crimes of violence.

The principal cause of youthful delinquency, he says, is want of religious instruction, and next, the lack of parental restraint in a well-ordered home.

Commenting on this report, the Catholic weekly, *America*, says:

"A conviction at eighteen may often trace back to a fourteen-year-old criminal in the making. This unhappy fact is a challenge to our schools, to our religious societies, and, in a larger sense, to society itself. \* \* \*

"When social and economic conditions make homes impossible for thousands of upright, God-fearing fathers and mothers, it is greatly to be feared that the efforts of church and school will fail of their full effect. We all know of the Saints and heroes who grew up in the midst of grinding poverty. Perhaps we do not inquire so carefully into the effects of want and destitution. Poverty, voluntarily embraced, or accepted with resignation to the Divine Will, is a powerful quickener of sanctity. But the want and destitution which crowd a family into a hovel where there is no privacy, and often not even decency, and which force the growing boy and girl into the streets for amusement, count their victims by the thousands. \* \* \*

"Until we can establish an economic system which will minimize the evils of the present regime, much of the work for the child which really belongs to the parent, must fall to the church and the school. Commissioner Kennedy is correct in stressing the need of religion and parental influence. But we must not forget the further need of social reform."

## Port Newark

PORT NEWARK is a harbor and industrial development comprising about 1600 acres of land, bought by the City of Newark, N. J., in 1914 for about \$80 an acre. Most of this was marsh land adjoining Newark bay, and is being filled in and improved gradually. A new 40-acre tract has just been put under contract and will be ready for development by December, complete with dock facilities, railroad sidings, etc. Then this tract will be leased by the city on a twenty year basis with a sliding scale of increase.

So far the city has invested about ten million dollars in this enterprise, and last year the port showed a profit, though some of it was indirect. An income of \$122,000 was derived from rentals, and the city officials estimate that the added taxes from adjacent property which has gone up in value because of the port project reached \$500,000 for the year. This rental comes from only 320 acres, and as the expense of developing the rest will be much less proportionately, a very large income is expected when the project is finished. And as the city will not sell, but plans to lease on a sliding scale, the revenue will increase as land values rise because of the greater commercial activity resulting from additional development.

Of course while the public reaps the benefits of the increased land values within the area owned by the city of Newark, only a part of the value given to adjacent areas by these public expenditures goes to the treasury through taxation; a far larger part going to the owners of such adjacent land. But until our land and tax systems are changed so as to take the rent of all land for public purposes, such projects as that of Port Newark are useful in retaining for the people the increased rent of so much of the land as the City acquired; and useful also as an object lesson to show how under a proper system, public revenues would be directly increased as a result of public expenses.

## How to Pay for a Court House

THE following item is from the *New York Times* of February 11.

When Borough President Julius Miller of Manhattan formally turns over the New York County Court House, Pearl and Centre Streets, to Acting Mayor McKee at the dedication of the new structure at 10.30 o'clock this morning, he will announce that the \$11,500,000 site of the court house centre has practically paid for itself. It has nearly done so by the yearly increase in unimproved real estate values since the City of New York assembled the large plot for the new court house and Civic Centre.

The surplus land, which was left over after a site for the court house was utilized, is equal in value, according to President Miller, to the original purchase price of the entire plot. The surplus is to be used for other buildings to be erected as part of the New York Civic Centre.

Several months ago the city sold its surplus unused land at auction and made several million dollars above cost. A few years ago Hon. Edward Polak, at that time Registrar of the Bronx borough, advocated that the city lease this land for home building purposes so as to supply the housing shortage, obtain a revenue for the city, and the city would receive the increment. This land would come in handy now for the Limited Finance Building Corporation to build cheap apartments upon. Their complaint is now that they cannot buy land at a low enough price so as to erect buildings at a low rental. This is another object lesson for our public officials to ponder over.

## An Old Established Paper For the Single Tax

THE *Montreal Witness* in answer to our friend, Alexander Hamilton, of Pender Island, B. C., who wrote that he was glad that the paper had taken a definite stand on our principles, replies as follows:

We can reciprocate our correspondent's pleasure by saying that we are glad that he has discovered the *Witness*, which has always held his main proposition, namely, that ground rent belongs properly to the community, and has

never ceased, as occasion offered, to affirm or assume it, without any consideration of its own private interests or those of others. Our readers know quite well where we stand on the subject, and are, we assume, in the abstract at least, generally of the same mind. We can easily understand how journalists generally have had to be cautious about touching the subject, in view of the torrent of erudite and mystifying philosophy allusion to it was of old time sure to tap. It is now sixty years since Henry George challenged the world with this thesis. Probably, unless it were Karl Marx, there was no philosopher of the nineteenth—perhaps of any—century whose teaching took such a hold on mankind as that of this poor printer who observed in California in the crudest form the evils of landlordism. The currency of both these revolutionists was subterranean, little heeded on the learned surface of life, where the crazy Satanism of Nietzsche took such ready and blighting hold. It was no doubt, as our correspondent implies, willingly neglected by those whose interests could not welcome it.

## An Eloquent Tribute to Henry George

AT the beginnings of the several divisions of "Progress and Poverty" Henry George put quotations from old poems that had evidently haunted his mind with a kind of compelling melody; there were some verses by Charles Mackay, and one as we recall by Gerald Massey. These lines from poets little known to most men, with their refrain of a slowly emerging beneficent end foreshadowed through the sad human pages of oppression and misery, of social justice that was to come long after the centuries of the wretched toiling Egyptians, of old Socrates trudging through his cell "cheerily to and fro"—it was manifestly some such inspiring theme as this that ran in the heart and mind of that great leader along with his developing thought of a better time coming for all mankind. It was this fundamental note of faith that made "Progress and Poverty" one of the most profoundly eloquent works that have ever come from the hand of man.

—MCCREADY SYKES in *Commerce and Finance*.

## No Answer But One

WHEN the purchaser of the Senator Clark house and lot on Fifth Avenue, New York City, said that he would have paid more for the property had there been no house on it, he said more than words.

This house cost about seven million dollars twenty-five years ago. It is to be replaced by an apartment house that will pay dividends. Real estate rides along on other folks courage. A person who bought real estate in New York City 25 years ago and let it ride, gets millions out of nothing ventured.

People who own real estate are sometimes great objectors to the courage of others and profits arising from the successful ventures in what they call public equities. What greater public equity than in land monopoly? Is land with water-falling a public ownership and land with buildings on it private ownership? Is a wheat field essentially different from a water-power-field? These are questions that the Single Taxers will ask you. In cases like this, you have to think a whole lot before you can answer them, if you ever do answer them.

—*Evening Journal*, Lewiston, Me.

SEATTLE'S Chief of Police tells how a landlord recently visited him and complained that the cops would not let his tenants alone.

"I am paying \$18,000 a year taxes. How do you expect me to pay my taxes?" "Don't you know your tenants are operating brothels and blind pigs?"

"Yes," he replied. "But who else would rent the places (they are nothing but old shacks I am holding for speculation) and pay me enough to meet carrying charges."

This is a suggestion of one type of land speculation, and the indirect but efficient help it extends to vice.

THERE is a personal equation involved in the attitude of each and all of us toward the problems and tendencies of our time. Life is immeasurably freer, happier and fuller for us because other men and women of other times stood for justice and freedom when all the world seemed black and yet did not yield to the Devil's whisper, "What's the use?" At bottom we have that debt to pay and when we go over the Great Divide and meet the spirits of Milton and Franklin and Jefferson and Garrison and Lincoln and Emerson and Whitman and George and Hugo and Mazzini and above all, the Carpenter of Nazereth—we shall have less humiliation if we are able to give a positive answer to their question, "What did you do with that which I bequeathed you?"

—JUDSON KING.

“THE great criticism against rating is not merely that it lacks uniformity, and is unfair between the parties, but that it is unfair to the value of property that you tax and rate. This is the greatest grievance of all—that it taxes improvements. The more a landlord improves his property the higher he is rated; the more he neglects his property the less he is rated. . . . If he allows his cottages to fall into decay and become empty, his rates are less; but if he is a good sound landlord, who repairs ruinous cottages and builds new ones, up go his rates. The man who trusts to obsolete machinery in his business can keep his rates low; but the man who puts in new machinery and improves his buildings has to pay a higher contribution to the rates.”—MR. LLOYD GEORGE.

## Chimney Corner Sold

NO. 1 WALL STREET, corner of Wall Street and Broadway, called "Chimney Corner" because that is the general aspect of the 18-story building that occupies it, has been sold for a price not published. It bears distinction of being the most valuable piece of real estate in the world, considering its size. It extends 29.10 feet on Broadway, 39.10 feet on Wall Street, and its superficial area is 1,180 square feet.

It was sold in 1905 for \$700,000, the ancient 4-story shack that stood on it was demolished and the present 18-story "chimney" was erected. It is assessed for taxation at \$1,100,000, of which \$875,000 is assessed against the land.

The 1905 price for this parcel just shades under \$600 per square foot, a price that still stands—or did until this last sale, which presumably is for much more—as the world's record. The second best rate for New York city land was paid in the recent sale of Temple Emanu-El, Fifth Avenue and Forty-third Street, \$339 per square foot.

No. 1 Wall Street was sold about 110 years ago for \$4,500. Who said gold mines?

*Commerce and Finance*

"THE proposition to tax land values only would do more to increase the prosperity of humanity in general than anything else that the human mind can conceive."—ARTHUR DUNN, Business Counsellor and Banker, New York.

## BOOK REVIEWS

### CONCERNING WOMEN

This is a volume of three hundred odd pages written by Suzanne LaFollette and published by Albert and Charles Boni of this city at \$2.50.

It is with scant patience that the reflecting man or woman regards the general tendency to be interested in what Mr. So-and-So writes about women. It ought to be a matter of no importance at all what some individual male has to say of the opposite sex, yet this literature has grown until it now assumes bulky proportions. It is curious to reflect that we are almost totally without a literature that will tell us what Women Think of Men, studies of the male sex written in the same self-sufficient manner of these masculine—and a few feminine—lucubrations, until we wonder if there are two species rather than two sexes.

This tendency to place woman under the microscope and pronounce magisterially upon her habits as if she were a recently discovered natural phenomenon, and not a part of the human race influenced by the vices and virtues that naturally react upon men and women alike, arises from that concept of superiority which men assume toward women, and partly, too, from the subordinate economic position into which she even more than man is placed. It is for these reasons that we are without "Studies of Men" from female writers to be added to this already portentous and, for the most part, worthless literature.

When we saw the title "Concerning Women" we feared that we were opening another volume from one of the many schools of "Feminists," which is the name given to these philosophers who discuss the "Woman Question" as if it were a thing apart from the human question. We were happily undeceived. Miss LaFollette sees no

way of tearing apart the two groups of humanity and considering them as isolated phenomena. That kind of fatuous speculation is not for this clear-sighted young woman who writes intelligently, spiritedly, even profoundly, with a mastery of a prose style remarkable for its clean-hitting, vigorous and decisive strokes.

Here for example on page 117:

"The ultimate emancipation of women, then, will depend not upon the abolition of the restrictions which have subjected her to man—that is but a step, though a necessary one—but upon *the abolition of all those restrictions of natural human rights that subject the mass of humanity to a privileged class.*"

And on page 178 where she speaks of those laws relating to women workers, so many of which have inured to her disadvantage, though imposed for her protection:

"There is in all this bungling effort to ameliorate the ills of working women and to safeguard through them the future of the race, a tacit recognition of economic injustice and a strange incuriousness about its causes."

And on page 190:

"Under a monopolistic economic system the opportunity to earn a living by one's labor comes to be regarded as a privilege instead of a natural right. Women are simply held to be less entitled to this privilege than men."

And on page 195 where we shall accord ourselves the privilege of a more lengthy citation:

"Here, then, is the tacit assumption that marriage is the special concern of woman, and one whose claims must take precedence over her other interests, whatever they may be; that marriage and motherhood constitute her normal life, and her other interests something extra normal which must somehow be made to fit in if possible. I have heard of no institute intended to find a way to reconcile the normal life of marriage and fatherhood with a life of intellectual activity, professional or otherwise; although when one considers how many educated men of today are obliged to compromise with their consciences in order to secure themselves in positions which will enable them to provide for their families, one is persuaded that some such institute might at least be equally appropriate and equally helpful with that which Smith College has established."

And on page 207 where she summarizes in a paragraph the burden of the work:

"In the foregoing chapters I have intimated that every phase of the question of freedom for women is bound up with the larger question of human freedom. If it is freedom that women want, they cannot be content to be legally equal with men; but having gained this equality they must carry on their struggle against the oppressions which privilege exercises upon humanity at large by virtue of an usurped economic power. All human beings, presumably, would gain by freedom; but women particularly stand to gain by it, for as I have shown, they are the victims of special prepossessions which mere legal equality with men may hardly be expected to affect."

It will not be out of place in a review of this character to comment upon another review of the same book which appeared in *The New Republic* of January 12. We cannot expect this organ of the dilettante to be anything but flippant and supercilious. Without any fundamental principles to guide its policy, *The New Republic* is a perfectly harmless and superficially clever exponent of patchwork thinking on social and economic reforms. It knows nothing and cares less for the profounder currents that affect our industrial life; of those laws that determine the economic developments of peoples it does not dare to breathe even in whispers. Its editors and contributors are content to be clever but never candid. Mindful always of the sources of its financial support it picks its steps with careful premeditation, though with a show of brave words that cannot possibly offend. It is a perfectly ineffectual journal and if that seems a harsh criticism it will not appear so to the editors of the paper for that is all that it is intended to be.

Listen to the reviewer:

On almost every page its author displays a warning that she has something to convey that is not inevitably associated with feminist doctrine.

This in face of the author's contention and of the argument sustained throughout that until freedom of access to natural opportunities is secured there can be no freedom for the race. This may not be inevitably associated with the "feminist doctrine"—whatever that is—but it is inevitably associated with the economic position of woman in society, and that is what Miss LaFollette is considering.

And when *The New Republic* reviewer comes to the author's suggestion of what would result from the freeing of natural opportunities, she says:

"Utopia, in short. And unfortunately, a reader's mental muscles tend to become lax at the first mention of a Utopian programme. Miss LaFollette is admirable as long as she remains realistic; but beyond this point she is no more stimulating than any other fond deviser of an earthly Paradise."

Laxity of one's mental muscles fits in nicely with the whole policy of *The New Republic*, so why should the reviewer worry? If the self-sufficient critic were able to realize by a feat of the imagination of which she is apparently quite incapable, that the economic position of woman is due to restrictions, she might be able to understand what the removal of all artificial restrictions would accomplish. One is rightfully impatient of this stupid kind of dogmatism which characterizes every solution that goes to the root of the matter as "Utopian."

Here is a work on which more honest and earnest thought has gone than is expended in the making of many books. We say to *The New Republic* that no work on the subject has appeared in recent years more worthy of analysis page by page. Yet it is received with levity and unseemly flippancy by a journal whose pretentiousness is equalled only by its labored cleverness, its avoidance of fundamentals and its milk and water socialism.

—J. D. M.

#### HEALTH, FREEDOM AND SELF-KNOWLEDGE

This is the title of a medical book of 337 pages—or is it "medical," since the author proposes to dispense with nearly all medicines?—by J. Haskel Kritzer, M. D., and published by the Kritzer Educational Foundation at Los Angeles.

The work is calculated to cause a shock in various quarters, for many an established notion regarding the effect of drugs is vigorously attacked. The physicians come in for some fierce onslaughts, nor does the author look much more favorably on the newer schools of practice, osteopathy and chiropractic. He tilts a lance against many pet ideas among which is the use of salt and the bath tub. These he unsparingly condemns.

We are not competent to endorse or reject the author's conclusions, which are frequently supported by testimony from well known authorities. It is a thoughtful book, and presents the author as one conversant with the widest field of medical research and the latest discoveries in that pseudo science. There is much that is valuable in its hints as to diet and means for the preservation of health.

Chapter XXXVI, the last in the book, is entitled Social Economic Justice the Basis of Health and Freedom, confirms the author's acceptance of the philosophy of freedom and the restoration to all the people of the natural resources now monopolized by the few.

—J. D. M.

### CORRESPONDENCE

#### APPROVES WHIDDEN GRAHAM'S ARTICLE

EDITOR LAND AND FREEDOM:—

"The American Farmer and the Single Tax," by Whidden Graham, in your Jan-Feb. issue expresses my ideas of the situation perfectly. More articles from the same pen will prevent many Single Taxers from barking up the wrong tree. Unionism is one of the smoke screens that hides the great truth.

Henry George Hotel, San Francisco.

A. J. MILLIGAN.

#### THE AMERICAN FARMER AND THE SINGLE TAX

EDITOR LAND AND FREEDOM:—

Dear Sir:—I read with much interest in your last issue an article entitled The American Farmer and the Single Tax, in which the idea

is set forth that the farmer has been neglected by the Single Tax advocate in favor of "labor" and that little hopes of success can be entertained until the farmer has been included in the programme.

This sounds strange to me in view of the fact that my reading and experience had led me to think that the mistakes made with reference to Georgism were mostly of the opposite character. I have a dim recollection of reading in one of Henry George's subordinate books an answer to a criticism that had been passed on "Progress and Poverty" to the effect that it could only apply to agricultural land. Mr. George went into detail to show that it would apply to all land. This explanation interested me much at the time because I then saw something I had not been able to see before that it was broader than a rural proposition. About the same time a friend of mine sojourned in my home for a few days and spent his extra time reading "Progress and Poverty," but before he had finished it he threw it down in disgust and said it was simply a scheme to get everybody out on the farm and set them raising potatoes, and then what would we do for other things which were as necessary to our well being as farm products. In answer to that criticism I tried to convey to him some of my recently acquired information about it applying to all lands, but without avail. This mistake, as I now think, was due to Mr. George's frequent use of agriculture as an illustration. But I am at a loss to discover how the rural application would be missed entirely by the latter day leaders.

It seems to me the farmers are now at a stage where they would be open to the Single Tax Philosophy as a solution for their problems. In view of the fact that such problems are growing serious and no other solution seems to offer itself.

I talked with a farmer recently who was complaining about the heavy and unjust burden of taxation. He had probably never heard of the Single Tax but gave utterance to one of the most common Georgian arguments evidently thought out by himself. He said here are two farmers. Both hard workers and very economical. They had saved a little money. Their farms are considerably run down. So one of them takes his money and improves his house and barn making a great difference in the appearance but adding nothing to his income and increasing his taxes. The other buys tax-free bonds and leaves his premises as they were adding considerable to his income, but his taxes remain as they were. He thought it was all very unjust. Is not a mind like that open to the Georgian philosophy?

I have also been impressed lately with the fact that the farmer who lives a mile or more from town and off the improved road (and that is where the average farmer still is in spite of the vast expansion of the city and good roads) realizes that he possesses little or no site value, though he has no knowledge of that term. I know of four heirs to an estate consisting of a farm on a "dirt" road who were trying to dissolve their joint ownership. One of them proposed to buy out the others at \$700 per share and the others proposed to sell at \$900. I do not know the final price agreed upon but it was not in excess of \$3,600. Yet there was a good house and barn and other buildings of the vintage of the '90s which could not be built now for \$10,000.

I also saw a farmer building a commodious barn on his farm with all the modern equipment for dairying, and his neighbors were criticising him because they said he is spending money more than he could sell the farm land for, including the barn and the house.

I rode out sometime ago with a real estate agent who had a number of farms listed. As we rode up to one farm after another I said what are you asking for this farm, and he told me. I said that the buildings are worth more than that, and he agreed with me, adding "we are offering these farms at very reasonable prices." But none of them sold at those figures. All this within fifteen miles of a city of 125,000 people. It appears to me under such conditions it ought not to be difficult for a good persuader to make the farmer see that they possess no site value in such cases and therefore to put all the tax on site value would not bear heavily on them. I understand also that the programme of the school authorities call for the gradual closing of the

"little red school house" and consolidating in the villages. If that is the case it will withdraw still more of the site value from the "dirt" road farms. If you can indeed take something from nothing, for as I recall Henry George's teaching, the schoolhouse was one of the public improvements that made site value.

This situation may be a little peculiar, for we have been for many years under what our Ohio neighbors call "The Pennsylvania Single Tax" and that is different from most of the tax systems in the rural states. But such a situation is in keeping with George's teaching that under the operations of his philosophy much land would yield no tax though it would not be affected in any other way.

I do not know how it would work out in the West among the soaring farm prices. But I am under the impression that those figures represent speculative value or something else than either site or utility value.

It seems to me that under the Single Tax if it were generally applied farming would approach the condition of a tax-free industry, not even being required to pay a site tax in many cases, and in view of the present groaning under the tax burden there ought to be some power of appeal in that.

I do not think the farm problem is a problem apart from others, but just a phase of the general problem. And since his is still one of the leading industries I do not believe we are going to solve anybody's problems without including him. If the Single Tax authorities today have overlooked him it is time for them to start a movement with the slogan "back to Henry George" for certainly he had the farmer in mind.

Waterford, Pa.

—J. E. BARR.

#### THE ADVANCE IN BRITISH COLUMBIA

EDITOR LAND AND FREEDOM:—

You will doubtless have seen from *Land and Liberty* how our progress in municipal matters in British Columbia appears to them at a distance. We have also made some progress in provincial affairs. I am a farmer here, living directly under provincial laws outside of any municipality. The present government exempted our improvements up to \$1,500. There is also a wild Land Tax of five per cent. on unimproved land. The Wild Land Tax is not very well administered, or it would stop speculation altogether, but it shows how the politicians are interpreting public opinion.

There is a new university at Point Grey, a suburb of Vancouver. The government set aside a certain amount of land around the site to help pay the cost. I wrote to the press explaining the Canberra plan in Australia and advocated a similar plan for the British Columbia University. Shortly afterwards the Minister of Lands in the Provincial Parliament announced that he would follow the Canberra plan in part. That was a year ago. I noticed lately that in answer to a question put to him in the House which is now in session he said that he had sold 30 plots and leased 21. Whether my letter did any good or not I do not know. One thing at least is encouraging—there are takers for the leases, though I have heard nothing yet about the terms. They may be quite fantastic for anything I know. It is usually any way but the straightforward way.

I notice that neighboring municipality, Saanich, took a plebiscite on the question of taxing improvements at the recent election. The vote stood as follows; In favor of taxing improvements, 466; opposed, 1,751. Yet in the face of the verdict the Council is going ahead to impose the taxation of improvements, maintaining that otherwise bankruptcy stares them in the face. Of course they could easily avoid taxing improvements if they were willing to increase the tax on land values, but the speculators are fighting the fight of their lives.

Pender Island, B. C.

ALEXANDER HAMILTON.

#### THE NO TAX DAY COMING

EDITOR LAND AND FREEDOM:—

We in New South Wales and those who reside in Queensland are about as far forward in taking the rent of land instead of taxation as

any part of the world, for we take the revenue required for local government purposes as a proportion of annual rental value of sites, though disguised under the false title of "rating on land values," and take from a third to almost a half of the site rent. When we get wise we will take the whole of it—say a shilling in the pound (as they call it in their patter) on the value of the title, for it is not the land that man has the power to sell, but only the paper, collected by the body nearest the people, the local government, which will pass on half of it, the state government taking about a third and the Federal government the added sixth.

It is only the holder of the fee simple title who may vote at the polls to decide on the method of taxing, but land users readily vote for the Georgian basis, it is only the land withholders who vote for taxes. The "No Tax Day is coming."

New South Wales, Australia.

G. R. HARRISON.

#### BOLTON HALL IN PRAISE OF STANLEY WEYMAN

EDITOR LAND AND FREEDOM:—

I always feel grateful to anyone who tells me of an interesting book that has such a literary or significant character as to make me glad, not only to have read it, but to know about it. I think Single Taxers generally feel that way; we all want to be entertained, but not with piffle.

Stanley J. Weyman's "The Great House" is such a book (Longmans Green). P. 134 shows that Stanley knows the Land Question: (the time is about 1848—"the hungry forties" as it was called).

"Have you made a fortune farming?—Why not?—

"Because you are paying a protected rent; because you pay high for feeding stuff. Because you pay poor rates so high you'd be better off paying double wages. There's only one man benefits by the corn tax, sir, there's only one man who is truly protected, and that is the landlord."

His "A Gentleman of France" and "The Long Night" are also high class and fascinating novels.

New York City.

BOLTON HALL.

#### TWO KINDS OF CROPS

EDITOR LAND AND FREEDOM:—

I have carefully read the article of Whidden Graham entitled "The Farmer and the Single Tax." The trouble with the farmer or with too many of them, is that they started out as farmers and land speculators. They wanted their crops of potatoes they produced and the crop of land values that others produced. It is the pursuit of the crop of land values that has put the farmer where he is today, for you cannot have your cake and eat it too.

As for the city dwellers many of them are complaining of high rents, unemployment and slums, etc., but they too are withholding fifty per cent. of the land from use in the cities. In fact they are doing the very thing that causes high rents. There are too many farmers and city workers trying to get something for nothing. They do not realize that even from a selfish standpoint a system of live and let live is better than a system of each for himself and the devil take the hindmost. Not until the workers realize this truth will we progress as we should, and in my humbler opinion we are progressing today as never before. Look at the opposition which is starting colleges to lead people astray from justice and liberty.

Brooklyn, N. Y.

GEORGE LLOYD.

## NEWS NOTES AND PERSONALS

THE death of Mrs. Elizabeth M. E. Solly at Colorado Springs, Colorado, at the age of 87, removes from the ranks in which she was a faithful worker one of the foremost Single Taxers in that city, where she had lived for many years. She gave liberally to charity, though she was keenly aware that nothing would permanently remedy conditions save the application of the Georgian policy. She was the widow of Dr. E. M. E. Solly, long known to the city as its "beloved physician." She was for many years a friend of this paper.

THE sale of the old Union Square Hotel at 15th Street, Union Square, this city, recalls the memorable campaign of 1897, for it was here that Henry George lived and died at the close of his campaign for the mayoralty.

MISS FLORENCE GARVIN, of Arden, Delaware, keeps up her letter writing to the papers.

THE Library Association, of Portland, Oregon, is in need of Jan-Feb. 1925, LAND AND FREEDOM, for binding.

THE Yakima, (Wash.) *Daily Republic* recently invited correspondence from its readers on gifts of some Christmas season from which they derived the greatest pleasure. One subscriber, J. C. Dobrin, replied that "the Christmas gift which stands out most clearly in my memory was the present of the book by Henry George, "Progress and Poverty." This book gave me the light and the real meaning of the Christmas spirit."

THE Library of the University of Missouri, Columbia, Mo., is in need of issue of LAND AND FREEDOM for March-April, 1923.

THE *Standard* of Sydney, N. S. Wales, having attained its 21st. birthday, issued in December an anniversary number, consisting of 32 pages. This paper is ably edited by A. G. Huie and its criticism of opponents is trenchant and oftentimes witty. He is a bold man who will attempt to cross swords in controversy with Brother Huie. This anniversary number is full of good things, not the least of which is an address on the Single Tax recently broadcasted. The paper is full of portraits and biographical sketches of the Australian leaders, some of whom, especially, Geo. Fowlds and P. J. Regan, are not unknown to friends on this side of the water.

THE *Lawrence Democrat-Union* of Lawrenceburg, Tenn., says of our friend W. E. Alexander, of Ethridge, Tenn.: "He can tell you more about the Single Tax in a minute than you can read in a month. He actually goes so far as to prove his theory by scriptural backing. He's pretty good natured about it however." Mr. Alexander came back with a two column article in the *Democrat-Union* telling of Single Tax progress.

F. K. PERRY of Union City, Conn., contributes a long letter to the *Naugatuck Daily News* in which he reviews some of the fiscal advances in our direction in Australia and Pittsburgh.

THE present Mexican Consul to Germany, Dr. Ramon P. de Negri, writes Mr. Waldo J. Wernicke, is a Henry George man and Mr. Wernicke suggests that some of our German or Belgian friends should interview him. Mr. de Negri attended the Anti-Imperialist World Congress which met in Belgium on Feb. 10.

JOSEPH H. NEWMAN, once a member of the Manhattan Single Tax Club, and not inactive in local work for the cause, has recently become Vice-President of the Closson-Parkhurst Engineering Corporation of this city.

R. B. BLAKEMORE, of Fargo, No. Dakota, writes: "I enjoy every number of LAND AND FREEDOM and wish I could do more to insure its permanency after you and all the rest of us older "Crosdalers" are gone. What we sadly need in the movement is an active school among the young who are coming upon the field of social and political activity, who are steeped and convinced on the side of righteousness—therefore initiatively active."

CLAYTON J. EWING heads a committee to reorganize the Chicago Single Tax Club. At the same time and in the same city Mrs. Henry L. Tideman is at work to get together the Single Tax women of the city for effective work.

C. A. McLEMORE, whom most of our readers will remember, appears every now and then with a letter in the *Los Angeles Record*.

HEALTH COMMISSIONER HARRIS said recently: "Congested housing is a breeder of epidemics, and the greatest casualties in the influenza epidemic of 1918 were in those districts where two or more people were forced to live in one room."

HOWARD M. HOLMES is a frequent contributor of Single Tax letters to the *Ohio State Journal*.

REPRESENTATIVE BOOTH FLETCHER, from Marion, Ohio, addressed the Woman's Single Tax Club of Washington, D. C., the title of his address being, "When A Man Gets Vision."

THE *Revista Imposta Unico*, from Porto Alegre, Rio Grande do Sul, Brazil, is an enterprising Single Tax paper. The current issue contains translations from the works of Henry George, and articles by Andres Lamas and Dr. Andre Maspero Castro. Among the articles is a brief account of the Copenhagen Conference with mention of the formation of the International League for the Taxation of Land Values and Free Trade. The paper is running serially the story of My Dictatorship in Portogesse.

MRS. GRACE DONALDSON, of Gowanda, N. Y., an active worker in the Commonwealth Land Party, writes us saying: "The paper is worth more than the increased cost."

THE Wisconsin Single Taxers are preparing to organize. Mr. Herman Reel is sponsoring this new movement.

ON Sunday, February 13, Mr. VanVeen addressed a goodly sized audience of the American Educational Forum at the Hotel Ansonia, Broadway and 74th street, this city. Regular meetings are conducted at this place every Sunday at 3 P. M.

MISS GRACE ISABEL COLBRON is preparing some lectures on the Danish Small-Holders movement and is getting material and patronage from the Danish government. She is to have lantern slides and moving pictures where these can be used.

OUR visitor from England, Mr. Ashley Mitchell, journeyed to Greenwood cemetery in company with Messrs. Macey and Pleydell, to see the grave of Henry George. He was especially impressed with the simple inscription on the headstone of Henry George Jr., "I have kept the faith;" and with the appropriateness of the words (selected by the son) on the father's monument;—the passage from the last chapter of "Progress and Poverty" beginning: "The truth I have tried to make clear will not find easy acceptance." Mr. Mitchell expressed his regret that many of our English friends might never have the opportunity to visit this spot, but that he would have to represent them in this tribute to our departed leader and try to convey to them his impressions of this pilgrimage.

THAT Theodore Roosevelt once belonged to a Free Trade Club, and expressed the hope that he would see every custom house in ruins, was told at the Ashley Mitchell dinner by a fellow-member of that club, F. C. Leubuscher.

It may be of interest to note that Mr. Roosevelt did not change his views, though in later years he refrained from expressing them. In the life of James Bryce by H. A. L. Fisher, just off the press, it is recorded that:

"President Roosevelt admitted to Bryce that he himself was a free-trader, but that "having chosen the Trusts as the object of attack, he would be throwing away his chances of victory if he embarrassed himself with a simultaneous onslaught on the tariff."