

May—June, 1927

# Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

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

Memorandum to the  
Economic Conference at Geneva

The Single Tax City of Canberra

The Awakening of China

America in the Dock  
(Democracy on Trial)

Whence Cometh Prosperity?  
Stephen Bell

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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

THE Florida land boom having subsided we now have the aftermath. The Coral Gables Corporation have started suit against several thousand delinquent purchasers. The aggregate of the suits begun amount, it is stated, to several million dollars. Hiram F. Harris, Vice President and Controller of the Corporation, states:

"In the main these suits are brought against people who, by their own actions, signify that they were gambling with our property—purchasers who were willing enough to hold the land in expectation of ultimate profit but are unwilling to pay for the privilege."

GAMBLING with "our land"! What did he suppose they were doing? The Coral Gables Corporation offered just that inducement. Now that the gamble has resulted in a loss they turn on their investors and add to the possible injury of a suit the insult of abuse. Gamblers indeed! Of course they were. But so too was the Coral Gables Corporation. And had these investors won they would not have sent up this piteous squeal. They would have taken back the lots and pocketed the profit from the increased land value.

BUT it turned out otherwise. The investors played the touted thing; they put their money on the wrong horse. Of course they are not willing to "pay for the privilege" they thought they would secure and did not, the privilege of buying land and profiting by the increase in value due to the labor of others. "Gambling with our property," say the touts. Who made it theirs? Florida was here when God fashioned the world, here when Columbus landed, here when the devoted Jesuit fathers carried their missionary labors to the Seminoles. No man's labor has added anything to it, and generation after generation of men, done with earthly activities, have been consigned to its bosom. It belongs not to the Coral Gables Corporation, nor to the deluded investors tempted by them to bargain for choice pieces of it, but to all that inhabit it. This is the one thing that among all things uncertain and variable is a fixed and immutable truth.

IN a recent number of the *Yale Review* President Arthur T. Hadley discusses "Principles and Methods of Rate Regulation." In his article he says many things that are important and well stated. The defect is that the admirable things he says of the law of competition and

its beneficent operations as applied to production of commodities do not apply in the same degree to railroads and other public service utilities that require the use of land. President Hadley's conclusions are vitiated by the ignoring of this essential difference.

WHEN a commodity becomes scarce and prices rise, capital flows into that industry. There is no need for regulation of prices of these commodities produced through the ordinary channels. Values are determined by demand and supply and the value of anything is measured by its cost of production. There can be no long continued scarcity of anything that labor can produce and where the element of monopoly does not enter. But railroads cannot be produced in answer to demand, like chairs, tables or houses, nor is the rate of transportation fixed in anything like the same degree by the factors governing production or service in other lines.

PRESIDENT HADLEY seems to think that because business units today are necessarily large "free competition in the old sense is impossible, that the steam engine and the puddling furnace make it difficult to apply the principle of competition." If it is the size of business units that makes competition impossible the argument for price regulation is indefinitely widened and we are landed, willy nilly, straight into the socialist camp. But happily it is not so. No matter how large these business units—if size and nothing more important is involved—the principle of present or potential competition persists. And it is not puddling furnaces nor steam engines that make railroads—it is *rights of way*. And not the size of business units, but the exclusive character of the privilege granted is the important consideration. And it is because of this that what President Hadley has to say has little bearing on the subject he is treating. There is a "missing middle" in an otherwise interesting discussion.

CLARENCE COOK LITTLE, president of the University of Michigan, says: "We are likely to go tumbling straight back to fundamentals." That is to be classed among the statements that are important if true. As a prediction it may well turn out to be a true one. The world cannot always content itself with the superficialities of modern life; there must come a reaction for something real and permanent, something that will respond to the uneasy consciousness that all is not right with the world despite the fact that God's in His heaven.



WE are surfeited with statistics, talks of the incidence of taxation, usually quite superficially treated, the smartness of economic and political thinkers more anxious to "show off" than to get to the roots of truth, strutting, vain, pompous in littleness, scrappy, and ostentatious with mere surface thinking. Santayana says, "Never was the human mind master of so many facts and sure of so few principles." This admirably summarizes modern tendencies. Yet the pendulum must swing, as Dr. Little predicts. We shall go "tumbling back to fundamentals." And this will be our opportunity and this is our hope.

ALL the more reason then for Single Taxers to refrain from the temptation to restate the principles of Henry George in language to conform to the ephemeral dialect of a superficial decade. The old formulas in the word of Progress and Poverty do not need to be reconstructed, but only restated in the clear luminous language of its author. The primitive strength of our English tongue was his; the throbbing, exultant note of the prophet was sounded by this master of style. His style served him perfectly as the instrument for the inculcation of the great truth he sought to popularize; no one can hope to improve upon it. And we shall return to it; it will not seem foreign to us. It is the language that Bacon spoke, and Carlyle, and we are concerned, not with the trifling literary feats of superficially clever men, but with the great fundamental truths that are not for the age but for all time, and ring as solemnly down the ages as the language of King James' version of the Bible. And if these wonderful scholars who took the message of the Hebrew prophets and enshrined them into the English that still enchants, were inspired, so was Henry George.

LAWNDALE, CALIFORNIA, has hit upon a unique kind of taxation, if anything in the way of taxation can be called unique. It taxes funerals that pass through its streets, and the town expects to raise enough revenue from this source to meet all expenses. San Mateo county is also collecting one dollar for each funeral passing from San Francisco county. It is perhaps singularly appropriate that the citizen should be reminded as he makes his exit of the system that taxes him from the cradle to the grave.

MR. STEPHEN BELL, in *Commerce and Finance*, a paper which we have had many an occasion to commend, comments in a recent issue on the curious contradiction that we look upon ourselves as a singularly gifted and superior people and at the same time hold tenaciously to the belief in the need of a protective tariff. He calls this a "baseless superstition." There is surely something amusing in the spectacle of a people who think themselves smarter than any race on earth crouched

tremblingly behind tariff walls. But this is not all that is amusing in the tariff superstition. It is necessary, we are told, in order that labor may be "protected."

IT ought to be clear that it is not to protect labor, but to prevent labor from doing something that it would otherwise do. A thing is made, some form of wealth is produced. It exists as a concrete product of wealth, a chair, a table, a watch or a piano. The maker of this thing does not wish to possess it himself, but to exchange it for something else. How can he be protected or in any way benefited by denying him the opportunity to exchange it at the best possible advantage to himself? What are national boundaries any more than state boundaries to him, if somewhere other laborers offer in exchange something he wants more than the thing he has made? It is clear that to interfere with him is to place him at a grave disadvantage.

ALL this has been said before many, many times. It ought to be obvious to a child. Yet around the denial to labor of this inherent right to dispose of what he has made to the best advantage to himself has grown up a wonderful philosophy, a host of self-contradictory propositions embodied in big books, and taught indeed in some of the universities. Bedlam will be searched in vain for anything to match it. Differing wage rates in different countries, standards of living, diversification of industries, "the foreigner pays the tax"—all serve to bewilder the poor simpleton who takes his economic philosophy from the political party to which he pins his faith. But not a single one of these arguments is relevant. The right of man to exchange the product of his labor for the product of another, though that other resides at the "ends of the earth," is not only an inherent right, but it is the basis, along with other things, of all enduring prosperity.

NO work has been written in modern times so searching in its analysis, so piercingly destructive of this curious superstition, as Henry George's *Protection or Free Trade*. As one reads the scales drop from his eyes, the whole fabric of superstition known as "protection" crumbles away. Other useful works have been written on this subject, Bastiat, Sumner, Taussig, General Lieb—all have administered more or less telling blows to the fetich. But George did more—he demolished the whole structure. No greater work of its kind has ever come from the hand of man—it is *sui generis*.

IN another column we print the Memorandum addressed to the Economic Conference of the League of Nations convening at this writing in Geneva. The agenda of the Conference explicitly raises for discussion the whole question of protective tariffs, trade barriers and other restrictions upon the freedom of intercourse between peoples.



The document emanates officially from the International Union for Free Trade and the Taxation of Land Values of which Charles O'Connor Hennessy of this city is president. A committee representing the Union consisting of Messrs. A. W. Madsen and F. C. R. Douglass is present at the Conference at Geneva. The Memorandum was posted to three hundred delegates in English, French and German, and the English Committee has called for immediate translation by members of the committee in other countries for their publicists at home.

## The Single Tax City of Canberra

THE April number of the *Atlantic Monthly* gives an account of Canberra, the Federal capital of Australia. The article is by John Reay Watson.

The writer tells us that it is to be the most beautiful garden city in the world. "It lies in an amphitheatre of hills, with an outlook toward the North and the Northeast . . . The chief eminence has been named Capital Hill, and there, in imitation of Washington, the Parliamentary buildings will be erected."

The Federal capital will be moved from Melbourne, and 600 new houses will be ready for the influx of population. Over 600 civil servants will be transferred to the new capital as soon as possible. The Federal Capital Commission has built twenty-seven standard types of houses. The rents will range from \$4.50 per week for a four roomed cottage suitable for a workman and his family up to \$15 a week for a better house suitable for civil servants who have incomes of upward of \$4000 a year. The purchase price of these standard houses built by the Commission will range from \$4,500 to \$9,700.

The ownership of 900 square miles of Federal territory is vested in the government and not a foot of it will be alienated. The land is put up at auction and the bidder pays an annual rent of five per cent of his bid for twenty years after which the value of his land is subject to a periodical ten year re-appraisal.

How well the Commission has guarded against the exactions of greedy landlords whose land is wanted for federal sites, the writer informs us as follows:

"In order to avoid having to pay an extravagant price for the purchase of private lands within the selected territory, it was fixed by statute that the price paid by the Commonwealth Government to private owners must not exceed the value of the land on the date that the Act was passed. The highest price thus paid as compensation to private landowners within the Federal territory for the resumption of land has been \$15 an acre. For some of this land within the city site, which has been leased by the Federal Capital Commission to private persons for building purposes, rents aggregating \$4000 an acre per annum are being received by the Commission. It will be seen that the building of the capital promises to be a very profitable enterprise for the Commission as trustees of the nation."

"Some of the business blocks in the centre of the city—which for the most part is still unbuilt—realized at auction \$400 per foot frontage. The bidding for some of the best corner blocks, consisting of one-sixth of an acre, reached \$18,000. This represents the unimproved value of the land, and the bidder pays the Commission an annual rent of 5 per cent of his bid. Eventually the Commission will have an annual income of millions of dollars from the rents of business and residential blocks in the new city. This income will wipe out the cost of construction, including the cost of many large public buildings, and will eventually provide a surplus that will be paid into the national treasury."

\* \* \* \*

"Steps have been taken to prevent land speculators from making money out of the Federal Capital. The fact that not a foot of land can be sold outright by the Commission eliminates the speculator to a considerable extent, but it is also desired to eliminate the speculator in leases. There is a provision in every lease that building operations must be begun within twelve months of the purchase of the lease, and completed within another twelve months. No lease can be sold by the original purchaser until the building conditions have been fulfilled. But so rapid has been the increase in land values that some original purchasers of leases have been able to sell out at considerable profit."

\* \* \* \*

"The remainder of the Federal territory outside the city area—with the exception of 150 square miles reserved as a belt of open country round the city, and 170 square miles forming the catchment area of the chief river providing the city water supply—is being leased as farms and grazing areas."

The writer thus summarizes this great and unexpected advance in the direction of the practical application of Henry George's teachings:

"The leasehold system with regard to land at Canberra gives the nation, instead of the individual, the unearned increment arising from increased values of land."

And he says again:

"Blocks of land cannot remain vacant while leaseholders wait for a rise in values; nor can huge unsightly buildings of many stories be erected in the business quarter. It is doubtful if Canberra will ever become an important industrial city, but the design provides for an industrial area, separated from the business, governmental, and residential districts.

It was in 1911 that the Australian Commonwealth government instituted a world-wide competition for the design of a model city. The first prize was won by a Single Taxer, Mr. Walter Burley Griffin, well known architect of Chicago. The second prize went to Mr. Eliel Saarinen of Helsingfors, Finland, and the third prize to M. Agache of Paris.

And in May of this year the new capital was formally dedicated by the Duke of York.

## America in The Dock

AMERICAN democracy is on trial. From many quarters and from many authorities come accusative voices. Viscount Bryce, surely no unfriendly witness, recanting from his earlier enthusiasm for American democ-



racy, Mussolini, and now Wells. Our democracy has been tried in the balance and found wanting; friends and foes alike are questioning the permanence and value of our experiment.

And it cannot be said that the defenders of American democracy have contributed much of value to the discussion. It is no answer to these critics of our institutions to indicate our notable material achievements. Emerson's query to those who would exalt our prosperity is still pertinent, "Does the human soul prosper here?" The indispensable condition for the success of that form of government which in America is now on trial is what Henry George declared to be the law of progress, "Association in equality."

Without it political institutions must decline, the ballot be wrested to the service of privilege and interest in public questions tend to diminish as the voters' sense of the consciousness of their weakness increases. Elections will then continue to revolve more and more around questions which are in themselves of temporary importance, shibboleths of contending factions, or governmental favors to particular interests.

The latest eminent person to enter the ranks of the defenders of our democracy is Senator William E. Borah. There are few men in American public life today whose utterances are more entitled to thoughtful consideration. His splendid sincerity, his great courage, and his ability to embody political truths in arresting and striking phrases, have singled him out from the men of lesser judgment and greater timidity who sit in the seats of the mighty.

Wells attacks our democracy for its economic shortcomings, confusing the political with the economic status; Borah replying to Wells, indicates certain material triumphs and achievements in America as a convincing proof of the value of our democracy. But in so doing he abandons the ground to Wells.

Both are in error, of course. Both limit their concept of democracy, now to a too narrow and now to a too inclusive definition. Wells assays our low cultural standards, and cries, "Behold the failure of democracy;" Borah exhibits the achievements of Ford and Edison, and cries, "Behold the success of our democracy."

The civilization of Athens of which Senator Borah speaks admiringly, did not spring as a consequence out of its democracy; rather the high peak of democracy which it attained was the result of its highly civilized status. Where so great a number of its citizens had attained to an intellectual standard, society became an association of equals. A democratic form of government was quite the natural thing—it is difficult to see how any other form of government could have prevailed.

If Senator Borah could only see that where democracy has failed, such failure is due to economic inequality he could smash back at Wells' very superficial indictment a reply that would be conclusive. The nearest he comes to it,

however, in this article in the *Sunday Times* of May 15, is where he says: "The real test of any government whether it ought to be permitted to live, is this: What does it do for the average man? What about the common people? What of their comforts, what of their opportunities?"

We might reply that all it can do for the average man is to leave him alone, and mind its own business. But this might seem flippant, and perhaps would not touch what our Senator has in mind. Government can at least secure equality of *natural* opportunity, though it can do nothing else. Is this what Senator Borah is thinking of? Evidently not, for further along he says: "In the midst of the gathering of wealth and the hoarding of great fortunes the pathway from poverty to power has been kept open and is still well trodden." No thanks to government, we would say, and such reply to Wells and other critics of democracy is just no reply at all. Nor is it sufficient to say, as Senator Borah says, that Calvin Coolidge started as a workman and is now president of the United States, and that David Willard started as a brakeman and is now president of a great railroad system. For these are not the average men of whom Mr. Borah is speaking, and the statement may only prove that certain exceptional individuals have been able to overcome the economic handicaps. But what has this to do with the form of government known as democracy which is now in question by Wells and others?

The weakness of Borah's defence is that he ignores the fact that the doors of opportunity are slammed tight against men politically free, who are thus made economically slaves, with the portentous disaster involved for our whole civilization. Henry George's clear and unanswerable warning could have no more appropriate moment for re-statement.

In *Social Problems* (Doubleday, Page edition, page 16) Henry George says:

"It behoves us to look the facts in the face. The experiment of popular government in the United States is clearly a failure. Not that it is a failure everywhere and in everything. An experiment of this kind does not have to be fully worked out to be proved a failure. But speaking generally of the whole country, from the Atlantic to the Pacific, and from the lakes to the Gulf, our government by the people has to a large degree become, in larger degree becoming, government by the strong and unscrupulous."

Elsewhere in the same work (Doubleday, Page edition, page 14) Mr. George says:

"The rise in the United States of monstrous fortunes, the aggregation of enormous wealth in the hands of corporations, necessarily implies the loss by the people of governmental control. Democratic forms may be maintained, but there can be as much tyranny and misgovernment under democratic forms as any other—in fact they lend themselves more readily to tyranny and misgovernment."

In *In Progress and Poverty* (Doubleday, Page edition, page 528) Mr. George says again:



"Where there is anything like an equal distribution of wealth—that is to say, where there is general patriotism, virtue and intelligence—the more democratic the government the better it will be; but where there is gross inequality in the distribution of wealth, the more democratic the government the worse it will be; for, while rotten democracy may not in itself be worse than rotten autocracy, its effect upon national character will be worse."

There is much more that Henry George has written in this connection. It is a sufficient answer to what is troubling Mr. Wells; it will also furnish the Idaho Senator something that will clarify his own conclusions.

## Some Solution Must be Found

**S**PEAKING at a recent agricultural conference held at Columbia University, President Nicholas Murray Butler, urging the establishment of a research bureau to deal with the problems of farm life, said:

"The drift of population to city centers and the distaste of the younger generation for rural life and the work of the farm, are rapidly bringing about conditions which will gravely affect not only the economic basis of modern life, but also social and educational interests and ideals. Since men must live agriculture cannot be displaced as the basic industry. Therefore the land, in the largest sense of the word, challenges modern scholarship and modern human interest in a score of ways.

"A generation ago, Henry George saw this and pressed it upon public attention with marked eloquence and vehemence. His proposed solution for the problems growing out of the land is not one which either economist or public opinion has been disposed to accept. The fact remains, however, that some solution for the problems of the land and its relationship to human life should and must be found."

## California Losing Its Shore Frontage

**A**SSEMBLYMAN Eddy, of California, has introduced a bill in response to a wide spread alarm at the continued loss of the ocean frontage:

Representative Eddy points to the alarming seizure of beach frontages by private interests, and warns that if California is still to make a bid for tourists as the world's playground it must see that the ways to the ocean are kept open.

The rush for beach frontages by private buyers is an alarming situation in California," says Eddy. "In Los Angeles county, for instance, there are 38 miles of fine beach front and all but six miles has been taken up. The cities of Los Angeles county have spent \$600,000 to buy back small strips of beaches for playgrounds that should never have been released from the public domain. Last fall that county placed on the ballot a bond issue of \$8,000,000, half of which was to buy back beach bonds. The issue received a big vote, and was defeated only because of the number of measures on the ballot. The county is paying as high as \$350 per lineal foot for such lands.

"The better beaches of Orange county are going the same way. San Diego county, seeing the inevitable has just passed a county ordinance embodying the same provision as my bill. Ventura county anticipates the same measure.

"In England, Edward Everett Hale tells of having ridden for from nine to twelve miles along the beaches and never seeing the ocean because private estates have shut the view from the public. It is to prevent such a situation in California that this measure has been introduced."

## The Schalkenbach Foundation

**A**T the annual meeting of the Robert Schalkenbach Foundation the following officers were elected: President, Chas. O'Connor Hennessy; vice-president, John J. Murphy; secretary-treasurer, Walter Fairchild; executive committee, the officers and Arthur C. Pleydell and Edward Polak. Resolutions were adopted expressing appreciation of the services rendered by Mr. Chas. T. Root as president during the past two years and by Mr. Richard Eyre who retired from the vice-presidency. Among the activities of the past year were: reprinting Protection or Free Trade; obtaining the publication of Louis F. Post's book, "What is the Single Tax;" placing LAND AND FREEDOM in public and college libraries; securing a wide newspaper publicity for articles based on current tax problems. The pamphlet containing Prof. Harry Gunnison Brown's address (reviewed in our Jan.-Feb. issue) has been in great demand for distribution among students and a second edition has been printed.

Plans for the coming year include further republication and circulation of Henry George's works and pamphlets; and aiding the distribution of the Memorandum to the Economic Conference reprinted elsewhere in this issue.

## Dinner to Antonio Bastida

**A**BOUT twenty of Antonio Bastida's old friends gathered on the evening of June 3d at Rosoff's Restaurant, 43rd Street, this city, to welcome him on his visit from Cuba. Mr. Bolton Hall presided and short speeches were made by Stephen Bell, Whidden Graham, Oscar Geiger, George Lloyd, M. Van Veen, Miss Amy Mali Hicks, Mrs. Julia Goldzier and others.

The state of the Single Tax movement was discussed from different angles, and the consensus of opinion seemed to be that while events are not moving as rapidly as we could wish, many significant things are happening which may give us heart of hope. Miss Hicks voiced the more general sentiment when she declared that whatever victories are won in distant parts of the world are as much our triumphs as if achieved much nearer home.

A letter was read from George Edwards of Youngstown, Ohio. Mr. Bastida, whose devotion to the cause, has covered a period of 41 years, sailed for Cuba on the following morning. He carries with him the good wishes of hosts of friends in this city after an absence of several years.



# The Interdependence of the Economic Causes of War and of Industrial Depression

ADDRESSED TO THE INTERNATIONAL ECONOMIC  
CONFERENCE OF THE LEAGUE OF NATIONS HELD AT  
GENEVA, MAY, 1927, BY THE INTERNATIONAL  
UNION FOR LAND-VALUE TAXATION AND FREE TRADE

THE essential objects of the International Economic Conference convened by the League of Nations are to consider means of (A) removing the economic causes which lead to war, and (B) promoting the improvement of the economic position of the peoples of all nations. These objects are closely related, and cannot be attained independently of each other. The means which will promote the economic prosperity of the people of any country will also help to promote the prosperity of other countries and secure the peace of the world.

The world of to-day constitutes a single economic organization. In the changing conditions of modern times there is no longer any nation which is self-sufficient. Even the United States of America, which constitutes one of the largest and most diverse political States in the world, is vitally dependent upon foreign countries for a great variety of things which are essential to modern industrial processes. Mr. Herbert Hoover, who is a recognized authority, has stated that the United States is dependent upon other parts of the world for no less than seventy vital articles of commerce.\*

The division of labour has long ago transcended national boundaries, and the arguments propounded by Adam Smith in "The Wealth of Nations" for the necessity of free intercourse between nations and for freedom of trade have now acquired an overwhelming significance because the interdependence of nations is immensely greater than any person in his day might have foreseen. This international division of labour is the economic basis of civilized life, and the duty of governments now is to reconcile the legitimate claims of nationalism with the economic internationalism which has grown up almost in spite of them.

In order that the organization of production should be carried on with the maximum of economy and efficiency, it is necessary that the raw materials should be grown or extracted in those places where it is relatively easiest to do so, and that they should be transported with the minimum of expense and interference to those places where it is cheapest to manufacture them and to those places where they are required for consumption. The serious injury caused to the economic structure of the world by tariffs and other restrictions on the freedom of transportation and exchange is obtaining increasing recognition by the most authoritative commercial and financial authorities, as witness the Report

of the Trade Barriers Committee of the International Chamber of Commerce and the Manifesto issued last year by bankers and industrialists of many countries.

Even more vital than the obstructions to the transport and exchange of raw materials and manufactured articles are the conditions affecting the production and distribution of wealth. The impoverishment of the peoples of Europe, the growth of unemployment, the reduction of wages and the gross inequalities in the distribution of wealth give rise to problems of more than national importance. They create a state of mind among the masses of every country which on the one hand threatens the stability of governments and on the other hand encourages the idea of economic improvement by means of territorial expansion. The improvement of the material condition of the people is essential not only from a purely national standpoint, but also because it will produce that psychology of belief in the advantages of rewarded toil which will make possible the intellectual and spiritual emancipation of mankind and make the idea of war alien to their thoughts.

## (A) ECONOMIC CAUSES OF WAR

Apart from the general influence of the economic condition of the peoples, the specific economic incentives to war may be roughly classified into two groups:

- (1) The antagonism and friction caused by interference with exchange and especially by tariffs; and
- (2) The struggle for new markets and sources of raw materials, especially the demand for colonial expansion, concessions, and protectorates.

## THE TARIFF PROBLEM

The present economic difficulties of Europe are in a large measure due to tariff barriers. The new States which have been set up since the war have in many cases had basic industries separated from the source of raw material which remained in the parent State, or vice versa. In the absence of a tariff, this might not have had much economic effect. It is the tariff which forms the frontier and makes effective the separation.

The detachment of territory from one State for the benefit of another or to form an independent State will inevitably cause some resentment in that State whose area is reduced. But if the transfer of territory is accompanied by no interference with the economic life of both States the feeling of resentment is less likely to persist and to become a menace to the peace of the world. It was not without reason that President Wilson, in his desire to prevent future wars, included as one of the Fourteen Points:

"The removal so far as possible of all economic barriers and the establishment of an equality of trade conditions among all the nations consenting to the peace and associating themselves for its maintenance."

The very existence of a tariff or other artificial obstacles to trade is an implicit betrayal of the spirit of the League

\* Statement on Raw Materials, Trade Information Bulletin, No. 385, Department of Commerce, Washington, January, 1926.



of Nations. The use of a tariff for the purpose of boycotting or putting pressure to bear upon some other nation is still more so.

From the point of view of war or peace there can only be one conclusion as to the desirability of abolishing all tariffs, and other barriers to international trade. The removal of the tariff is in the best interests of the peace of the world. No argument can be raised against it so far as international peace is concerned, and any objection must be raised on other grounds.

#### THE COLONIAL QUESTION

It is a truism of historical study that the struggle for raw materials and new markets, expressing itself in colonization, annexation of territories, establishment of treaty ports, and in wars for colonial possessions has been one of the chief sources of international jealousy and discord. The same force is still at work in the world to-day; and as the less civilized or less highly developed parts of the earth's surface have now been largely appropriated, the danger is all the greater though less openly acknowledged.

It is true that the possession of a certain colony by one country rather than by another need not necessarily be to the advantage or disadvantage of either. But at present fiscal and other discriminations are made in favor of the traders, settlers and industrialists of the possessing country. Most important of all, grants of concessions to work raw materials over large areas of the most productive territory are often made to individuals and companies who may be able to establish a virtual monopoly and become enriched, while neither the colony nor the parent country gains any appreciable advantage.

It is therefore the duty of those who desire to remove the economic incentives to war to make certain that the citizens of all nations receive equality of treatment in respect of access to raw materials. This can be obtained without detracting from the independence and self-government of any nation, if each government will take steps to secure that the territory under its control may be developed to the fullest extent.

#### (B) IMPROVEMENT OF THE ECONOMIC POSITION

The removal of the causes of the present stagnation of trade and the improvement of the economic position of the peoples depends upon three main factors:—

- (1) A sound system of public finance;
- (2) Removal of obstacles to exchange, particularly tariffs; and
- (3) Increasing the opportunities for the production of wealth.

#### PUBLIC FINANCE

The more violent fluctuations of the foreign exchanges have been mainly due to the inflation of the currency as a substitute for taxation. If means can be found to balance the Budget, the currency can be stabilized and with it the rate of exchange.

The difficulty of balancing the Budget is to find sources of taxation which will be adequate to meet the national expenditure. The repercussion on industry of the main existing sources of taxation is so serious that a further increase in the rate of taxation is dreaded. A new source of revenue must be found. There is one of the greatest importance which is as yet practically unused by every European and most other governments, namely the value of land apart from buildings and other improvements. Land-Value Taxation is capable of yielding a great volume of revenue. It has no injurious effect upon production, exchange or international trade because it is not added to the price of commodities. It is a source of revenue which automatically expands as society progresses and the need of revenue becomes greater; and it falls upon a value which is pre-eminently unearned by any individual but is created solely by the presence and activities of the Community.

#### REMOVAL OF TARIFF BARRIERS

The abolition of tolls, octrois, and internal obstacles to trade has never been regretted in any country. The constitutional prohibition of such barriers to free production and exchange over the vast and diversified territory occupied by the 48 States of the American Union is an unquestionable factor in the relatively great prosperity of the United States. If the whole world constituted one State, no intelligent person would advocate tariffs between its administrative units. There is an evident inconsistency in supporting a League of Nations pledged to world peace, while at the same time advocating the maintenance of national tariffs on the theory that the producers in different nations are (in the economic field) enemies. In fact the whole tenor of protectionist literature is that tariffs are a means of making one nation rich at the expense of another. (It might be inquired what nation has made itself rich in this way and what would happen if all the nations of the world endeavoured simultaneously to make themselves rich at the expense of each other?)

The arguments against removal of the tariff barriers are familiar enough, but there is one that requires special attention; namely, that the tariff supplies an important part of national revenues which cannot be obtained otherwise.

It is true that in practically all countries the tariff supplies a large fraction of the public revenue. But it is not true that the necessary revenue cannot be obtained otherwise. The revenue of any country must be obtained from the annual produce of its land, labour and capital. The system of taxation adopted is merely a means of determining what amount shall come out of the pocket of each individual citizen and the method by which it shall be collected. The tariff is a method which imposes the load in the most burdensome way, interfering with and handicapping the international division of labour. It also has the vicious effect of concealing how much each citizen does in the end pay, and of enabling some citizens to make an actual profit out of it by setting



up monopolies. The necessary public revenue can be collected without placing obstacles on trade or production. In fact, public revenue can be raised in a manner that will relieve industry of the burdens of taxation and stimulate national production.

#### STIMULATING THE PRODUCTION OF WEALTH

Although the removal of tariff barriers will encourage the flow of commodities and facilitate the division of labour, and the stabilization of the exchanges will have a similar effect, these measures are not alone sufficient to ensure prosperity and international peace. They might lead to a position similar to or possibly somewhat better than that existing previous to the European War. But that, although advantageous as compared with the instability of the present time, leaves much to be desired and hoped for. M. Loucheur, in proposing the motion which led to the calling of this Economic Conference, said "Industrial Disorganization led us to 1914 and it may lead us there again." The working masses, upon whose assent the present system is based, are becoming increasingly dissatisfied in the knowledge that their condition does not improve in the same ratio as science and technical knowledge progresses. Large bodies of men unemployed and great accumulations of capital lying idle are a menace to the stability of States and consequently to the peace of the World. It is imperatively necessary, therefore, to discover means of stimulating the production and improving the distribution of wealth.

Modern civilization contains within itself a canker which destroys or frustrates its own progress. The increase of population, the improvement in the technique of production and the march of invention cause a stronger and stronger demand for *land* to supply the necessary materials and sites for industry, commerce and agriculture. The more rapid is the growth of population and the development of industry, the more rapid is the increase in the value of land. Speculation and holding of land out of use is therefore most acute just where its effects are most injurious. The result of land being held out of use is to diminish the available supply of something already limited in quantity, and, therefore, to increase the price of what is allowed to be used. The production of commodities of all kinds is then restricted, prices rise, and there is in effect an increase in the cost of production. The distribution of wealth is also affected, more going to incomes derived from mere ownership, less to active producers.

The laws of most countries fail to prevent the speculative holding of land out of use. Indeed, this is positively facilitated by the exemption from taxation which valuable unused land generally enjoys. It is not necessary to elaborate here the argument that the value of land is particularly suited to be a source of public revenue. This has been demonstrated by economists of the highest standing. What we are concerned to show is that Land

Value Taxation supplies an essential link in the solution of most economic problems.

It provides an alternative source of public revenue, by which the tariff can be abolished, a measure which is vital to the economic organization of the world to-day and to the cause of peace.

It will enable the Budgets to balance and so obviate the excuse for inflation and violent fluctuation of the exchanges.

It makes for the economic stability of international trade, and for closer co-operation between the nations.

It provides a means of stimulating production by forcing unused land into use, the essence of Land-Value Taxation being that it is levied on the full value of the land even if unused. The result will be increase of trade, more employment, less competition for work, higher purchasing power and higher wages.

Applied in colonies and protectorates this policy means that those who hold the land there will be obliged to work it and to produce the raw materials which other countries require. Monopoly based upon limitation of production will be impossible, because it will not pay to limit production; it will not pay to keep valuable land idle. Thus Land-Value Taxation provides a solution of the colonial question, so far as it is an economic question, by ensuring that the supply of raw materials is maintained at its maximum; and these under a system of free trade will be distributed to those who require them by the ordinary machinery of commerce.

Peace, justice, security and the progress of an ordered civilization all require that the inter-related problems of international commerce and of the economic betterment of the common man in every country should be solved.

To abolish the restrictions that now at every national frontier hinder and burden trade between peoples, is at once to remove a great impediment to the production of wealth while promoting those friendly human contacts that serve so well to dissipate national and racial misunderstandings.

But beneficial as would be the establishment of Free Trade across national frontiers, it would not suffice to effect any permanent elevation of the economic status of the ordinary citizen in any country so long as the evils of land monopoly and the destructive internal taxation that now restricts the employment both of capital and of labour remain untouched.

Both of these evils would disappear if governments could be led, upon the recommendation of this Economic Conference, to adopt the policy here advocated. The levy of taxes upon the economic value of all land apart from improvements would on the one hand immensely stimulate industry by forcing land into use, and, on the other hand, would provide a constantly growing source of public revenue, leading ultimately to the abrogation of the taxes and imposts of various kinds that in every country so grievously oppress and hamper the free employment of capital and labour.

On behalf of THE INTERNATIONAL UNION



## FOR LAND-VALUE TAXATION AND FREE TRADE.

CHARLES O'CONNOR HENNESSY,	<i>Hon. President.</i>
ASHLEY MITCHELL,	<i>Hon. Treasurer.</i>
F. C. R. DOUGLAS,	} <i>Secretaries.</i>
JOHN PAUL,	
A. W. MADSEN,	
F. FOLKE,	
ABEL BRINK,	

## The Awakening of China

THE late Dr. Sun Yat Sen was quoted as follows in the *Independent* (New York) in 1912:

"There is one point to which we ought to give the greatest attention. Formerly, people owning land paid taxes according to area. In the future taxes ought to be levied according to the value, not the area, of the land. The valuable land is mostly in the busy parts and is in the possession of wealthy men; to tax them heavily would be no oppression. The poor land is mostly the possession of poor people in the far back districts; nothing but the lightest taxes should be levied on them. If the tax were levied on the value of the land then this injustice would be done away with. If you compare the value of land in Shanghai to-day with what it was 100 years ago, it has increased ten thousand fold. Now industry in China is about to be developed. Commerce will advance. and in 50 years time we shall see many Shanghais in China. Let us take time by the forelock and make sure the unearned increment of land shall belong to the people and not to private individuals who happen to be the owners of the soil."

It is said that Chiang Kai Shek, commander in Chief of Canton armies, whose success in defeating entrenched armies far outnumbering his own, stamp him as a military genius of the first order, is an avowed Single Taxer, while the Christian general Feng, commander of another Canton army, assisted Dr. W. E. Macklin in translating "Protection or Free Trade". Dr. Macklin writes Will Atkinson that three editions of "Progress and Poverty" have been printed and that the cause is making steady progress in that country.

A reader of LAND AND FREEDOM, Floren L. Ink, of Denver, writes us as follows:

This is from Fernand Farjenel, "Through the Chinese Revolution," Chap. II, p. 13, "The Genesis of the Revolution." Mr. Farjenel is a Frenchman. He was in China at the time of the Revolution in 1912. Of Dr. Sun Yat Sen he says, "A Cantonese doctor of medicine was for twenty years the apostle of the Revolution to the world at large. He travelled to the ends of the earth, stirring up the enthusiasm of his countrymen in every corner of the globe. This is the famous Sun Yat Sen who has well deserved to be called the 'Father of the Revolution,' seeing that he has devoted his life to it, seeking to enlist in its cause foreigners and Chinamen alike."

Following this, Farjenel gives what was called the "Summary of the Revolution" issued by the Revolutionary Party in the year 1904. I have extracted the following: "All citi-

zens shall share equally in the advantages of civilization. Land may possibly rise in value owing to social and economic changes. Experts shall therefore determine its price, which shall belong to the owner. After the inauguration of the Republic, any additional increment shall belong to the State, in order that the people may share in it. This shall be the basis of the socialistic government, which shall ensure to every citizen the wherewithal to live.

"Monopolists, being a grave menace to the life of the people, shall be outlawed."

Also, in another book, "China Revolutionized," by John Stuart Thompson. This, also, has a chapter on "The Genesis of the Revolution," and on page 13 (I had not noticed this before but it looks like 13 might be an unlucky number for somebody in China and perhaps elsewhere), "Doctor Macklin, an American missionary of Nanking, had translated Henry George's 'Progress and Poverty' into Chinese, and this book was in the hands of the reformers, and particularly appreciated by Sun Yat Sen." And on page 33 he says, "Sin Chin Nan, by translating parts of Dickens, had shown the Chinese people that the common man endured wrongs that should be righted."

"Thomas Paine's 'The Crisis,' which was read before the American regiments of 1776, was translated to be read to revolutionary societies like Sun Yat Sen's 'Ka Ming Tang' and 'Sia Hwei.'"

And on page 555 in a chapter on "Chinese Sociology" Mr. Thompson quotes a statement by Sun Yat Sen of which this is a part: "I am an ardent admirer of Henry George, whose ideas are practicable on the virgin soil of China, as compared with their impracticability in Europe or the United States, where the money is controlled by the capitalists. I have the full consent of the new republican government to start a propaganda immediately whereby the railroads, mines and similar industries will be controlled by the government. The Single Tax system, and as far as possible, free trade, will be adopted."

Taking all of the foregoing and later statements of Chinese leaders into consideration, it does not appear to me that they are entirely clear in their ideas about the Single Tax. However, it may be that they have inherited some of the defects of the ancient classical writers, of whom it has been said, that their language became so laconic that it lacked lucidity and became obscure. And since a great deal of ground is covered in these short statements, and they were perhaps made off hand, it may well be that they are capable of clearer thought than would appear."

## A Faithful Worker Gone

A FAITHFUL as well as reasonable teacher of Henry George's principles and policies died at Charleston, South Carolina, on the 5th of April. His name was William Wallace Childs. In 1881 he came into the service of the daily *Truth* of New York City, as a local reporter. During the serial publication of Henry George's "Progress and Poverty" in *Truth's* Sunday editions, Childs became an intelligent and devoted convert; and all the rest of his life he did useful missionary work, especially in economic circles, for the promotion of the cause which acknowledges Henry George as its founder and principal teacher.

For several years Mr. Childs was attached officially to governmental service at Washington. He retired on account



of age and illness, and last year he went back to Charleston, his native city, for the benefit of his failing health. It was his intention to pursue there his service in behalf of Henry George's teachings, but his life physically was too far gone.

In the best sense of the term Childs was a Southern gentleman. He was also a type of the earnest advocate of whom Henry George wrote in the conclusion of his "Progress and Poverty" that the "truth that I have tried to make clear . . . will find friends—those who will toil for it; suffer for it; if need be die for it."

The South Carolina *News and Courier* commenting on the death of Mr. Childs, said in its issue of April 10th:

"Mr. William Wallace Childs was a South Carolinian who spent the greater part of his life in the service of the government at Washington, and whose work in the federal civil service was of decided economic importance to the country. He was recognized, too, as an authority on the single tax, and was at work on a book dealing with this subject when he was stricken by the illness which occasioned his retirement.

"During the construction of the Panama Canal Mr. Childs was for four years stationed in the Canal Zone. Observing the great waste incurred through the double monetary system used in paying the host of employes there, he brought the matter to the attention of the Isthmian Canal Commission and secured the abolition of this system. Mr. W. W. Warwick, then examiner of accounts for the commission, and later comptroller of the United States treasury, impressed by the great saving to the United States resulting from this change, became a firm friend of Mr. Childs, and is among the many prominent public men who have frequently expressed their admiration of his ability and character.

"Mr. Childs early became convinced of the practicability of Henry George's theory of a single tax on the value of land as a means of establishing economic justice. In furtherance of this cause he wrote many articles printed in various magazines and in economic magazines. The book upon which he was engaged when he became ill would have been his most important contribution to the literature of this subject."

Mr. Childs became a Single Taxer when he and I were both writing on *Truth* in 1881-84.

LOUIS F. POST.

## The Law

The land shall not be sold forever; for the land is mine; for ye are strangers and sojourners with me.

God to Moses (Lev. xxv:23).

Did not Moses give you the law, and yet none of you keepeth the law?

Jesus to the Jews (John vii:19).

Think not that I am come to destroy the law, or the prophets; I am not come to destroy but to fulfil. For verily I say unto you, till heaven and earth pass, one jot or one tittle shall in no wise pass from the law till all be fulfilled,

Jesus to the Jews (Matt. v:17, 18).

## Feudalizing America. The Early Lord Proprietors.

DURING the seventeenth century and while Feudalism was still in full sway in western Europe, the Kings of England granted immense territories on this continent to Feudal Lord Proprietors largely as gifts or bribes for various services they rendered him. Land is all that Kings have ever had to give away. And since Land makes Lords and a ruling class, it has always been the secret of the power that Kings and Lords have held over the disinherited landless masses.

### GOVERNMENT BACK OF LAND CONTROL

And since America, the boasted home of Liberty and where anyone could get a "Mule and forty acres of land" and make a living, has suffered all the social wrongs that follow Land Concentration, though in a less degree than in Europe because of so much unsettled land to which Labor could escape, it becomes evident that every citizen should be informed as to why this is true and what is the self-evident Cause.

Work on Land produces Wealth. And when we say Land we mean all that results from Land acted on by the Labor of men. Machines that multiply wealth come from Land, and whoever controls the sources of the raw materials from which Machines are made, has the final control over Labor and the division of what Labor makes. So Land control is back of all industry; and the sorry part is that it is back of all our social wrongs. But the disposition of Land is due to the system of Government that formulates the rules and places the authority for the possession and control over Land. Hence to get at the evils that grow out of Land exploitation, we must cross-examine the Government, its agents, and the institutions that perpetuate the system of Government and uphold the system of Land tenure in vogue.

### THE EARLY AMERICAN PRINCIPALITIES

England's rulership over the world and her ambition for world empire, had an early beginning. While Spain discovered the new world, England was among the first to challenge her claims to all of it. She sent out one exploring expedition after another, empowering the leaders to take possession of the new territory in the name of the sovereign of England. These were soon reenforced by actual settlements in Massachusetts, Virginia and Georgia. Later they were made all along the Atlantic seaboard except at the mouth of the Hudson where Holland had a small foothold. All this preparation for enlarged operations took about a hundred years or all of the sixteenth century. When the seventeenth century opened enough had been done to prove the riches of the lands beyond the sea and great were the expectations of not only the persecuted peoples of the Mother country but also of those of the nobility to increase their power of domain.



During this century, all of present Pennsylvania and Delaware was granted to William Penn for a small debt the crown owed Penn's father who was an English Admiral. This was over 40,000 square miles. The entire state of Maine was given to Sir Fernando Gorges for betraying the Earl of Essex to Queen Elizabeth. Captain John Mason drew by lot what is now the state of New Hampshire. This was done when the Plymouth Company dissolved and divided its holdings among its Directors. His patent was later confirmed by Charles I. In New York while under Holland, the West India Company, composed of rich Amsterdam Merchants, secured from their Government large domains including the eastern part of New York, Long Island, Staten Island, the western part of Massachusetts and Connecticut, and about the northern half of New Jersey. Maryland was granted to Sir George Calvert, the First Lord Baltimore, by Charles I, because he was the principal Secretary of State under James I. This same king gave the London Company, composed of London Merchants and men of influence, a territory in about what is now Virginia with a sea-front of 400 miles and all the country back "from sea to sea."

But probably the largest gift made by any English King to his favorites was made by Charles II to eight Lords who helped him to regain the throne of England. He granted them what was then known as Carolina which included what is now a part of Virginia and all of North and South Carolina and Georgia; and a second Charter enlarged this gift to take in Alabama, Mississippi, Kentucky and Tennessee.

### THE BIRTH OF LAND-SELLING, RENT AND MORTGAGE

While Feudalism was still in full operation in Europe during this period, it was in a transitional stage. It was merging into the RENT and MORTGAGE system of Land possession. Under Feudal customs as practiced in its early stages during the Norman period, all the cultivated lands of England were in possession of about 1500 Barons or Chief-Tenants to the King who owned the Land. These lands were tilled by two classes, the Under-Tenants who each had 30 acres rented from the Lord of the Manor, and by Villains who lived in a village and belonged as serfs to the Manor under the direct orders of the Lord of the Manor.

The Renters paid their Rent at first in labor on fields cultivated for the Lord. This was uncertain and trying, causing endless trouble and disagreements. The tenants too were oppressed, punished on trumped-up charges and required to pay a number of offensive and burdensome Feudal Dues. But after these harrowing and often grinding relations lasted some 500 years, they gradually passed into the custom of having the Rent paid in cash or stipulated amounts of products per year, and during the reign of Charles II, the Feudal Dues that were paid by the Barons to the King were abolished and those paid by the

Under-Tenants to the Lord were gradually abolished also.

Each Barony had about 6000 acres. It was much trouble and required constant overseeing to assign duties to some four to six hundred Villains day in and day out. As the new Rent methods of the Under-Tenants proved so easy to collect and gave the Lords large leeway in extorting more rent, they encouraged their Villains to become Renters also.

Time also changed the ownership of the Manor lands from the King to the Land Barons who gradually began the custom of SELLING small areas to Freemen or the Under-Tenants taking a Mortgage till the final payments were made and still retain another peculiar hold on the land known as a Quit-Rent. This Quit-Rent was still to be paid the Lord or his heirs "Forever." While this was not a large sum, yet it maintained the "superior" Nobility class then and it has come down as a practice even to the present day.

Interest on the Mortgage was a stronger legal hold on the Renter than a division of the crops which had a hazard of crop-failure. Then with the invention of the Foreclosure, the squeezing machinery was ample to extort from the new "Land Owners" even more easily and with greater power than the old system gave them. The most revolting and hateful of all the pages of history are the practices of the Rent Agents in England.

While a recital of these hideous practices are interesting, space will not permit the writer to give them here. Just a brief review of the evolution from the old Feudal system with its cumbersome system of spies and bailiffs directing and watching a battalion of workers, with their only incentive to do as little as they could in their weary routine with nothing in life but Work and the lowest standard of living, to one of Work or Starve under the Rent system.

This was the "improved" Land Tenure system introduced into America by the early Lord Proprietors to perpetuate a ruling Nobility in America.

### PUBLIC DEBT AND TARIFF TAXES

To complete the devices of power and control over Land and Labor, we must not omit to show how and when the Public Debt and Tariff Tax devices were introduced and to what purpose. It has always been the ruling passion of a hardened Nobility, to force the common man to pay the costs of Government devised and run to give the Nobility every advantage and the poor laboring man all the disadvantages against his rise to power. And the two associated devices with Land control are the Public Debt and Tariff Tax inventions. As the big Land Barons collected Rent, they had to cast about for an investment. Public lands were not for sale, manufacturing was diffused so there were no city values to speak of, machinery had not been invented, there was little commerce; but there were almost constant wars with someone. War has and always will be a most expensive and fruitless means of settling differences. But for Nobles who gather Rent it



becomes one of the safest investments as well as the most lucrative. Kings are but the tools of a crafty Nobility. They usually do the bidding of those who placed them in power.

Some of the early Kings, like Henry VII, forced the rich to support the Government; but this became very unpopular; and as the large Land holders gained power they began to dictate to the King and finally under James I and Charles I and II they prevailed upon the King to borrow money from them to run the Government and place Excise (Tariff) Taxes on a number of articles of consumption from which the Government could pay the Interest upon the Borrowed Money (Bonds). Both these subtle, sure-footed political evolutions not only came about before the advent of machinery and the resultant growth of great cities, but they also laid the foundation of the most powerful agencies to rob workers with the least amount of protest, and give industrial Monarchs a permanent and increasing power to control the labor and lives of workingmen.

It must be seen that Renters or men on Mortgaged Land by the Associated Bond and Tariff Tax devices, paid two bills; the Rent or Interest bill and the cost of Government through Taxes on the food and clothing they used. Also that the Nobility drew two incomes from the producers of wealth—Rent, and the Interest on their Government Bonds through the Tariff Tax medium. And since we have these same agencies of the Wealthy to divert wealth from Producers to Nonproducers, we have with it all the same economic inconsistencies of Poverty in the midst of Plenty, of class-rule over Government and Industry, of a commercial savagery that fosters Strikes, Blacklists, multiplied laws, increased crime and all the political jugglery and office seeking practiced in the name of Democracy to uphold this treasonable set who are heirs to the great estates of the early Nobility.

—DR. THOMAS L. BRUNK.

“TELL me whence are you rich? From whom have you received? From your grandfather, you say; from your father. Are you able to show, ascending in the order of generations, that that possession is just throughout the whole preceding generations? Its beginning and root grew necessarily out of injustice. Why? Because God did not make this man rich and that man poor from the beginning. Nor, when he created the world, did he allot much treasure to one man, and forbid another to seek any. He gave the same earth to be cultivated by all. Since, therefore, his bounty is common, how comes it that you have so many fields, and your neighbor not even a clod of earth? . . . The idea we should have of the rich and covetous—they are truly as robbers, who standing in the public highway despoil the passers.”—*St. John Chrysostom (Greek Church, A.D. 347-407).*

## Greenfield, Pa.— A Village Tragedy

BUSINESS district: Greenfield Av., Kaercher St. to Wheatland St.

June 1910. Sixteen merchants engaged in business.

Of these sixteen, four owned the real estate they used.

Of these sixteen, three are still in business. Two sold to successors who are still in business. Both of the predecessors owned the real estate they used.

Of the three original who are still in business: Two owned their real estate when they started. The third acquired his through a wealthy friend.

Of the three who still remain in business after 17 years:

One is wealthy and owns much real estate.

One has lost out in business and wants to quit but is hanging on in order to sell his real estate to the best advantage. He can sell his real estate at a profit of \$10,000.00 after using it 17 years.

One has made a bare living in business but can sell his real estate at a profit of \$5,000.00, having had it 8 years.

During these 17 years 84 merchants in all have engaged in business in Greenfield. Twenty eight remain. Six businesses are still going in the hands of successors. Fifty have passed from the scene.

Of the 84, three have made good as merchants. Five have made good as landlords. None who started as his own landlord or became one, has failed, or sold out at a loss, or quit at a loss.

With two exceptions no tenant has made good. In connection with these two exceptions it may be noted: One rents his business premises but has owned his residence since before starting business. The other rents his business premises but resides with his wife's parents who own their residence.

In these 17 years land values have more than doubled. The Greenfield dump increased in value over \$50,000.00, selling this Spring for \$72,000.00.

Though extensively acquainted in Pittsburgh for over thirty years I have known but four retail merchants and one wholesale man who knew or cared to know the cause for general business distress. The cause of business distress in general has never been discussed by the Chamber of Commerce or the Boards of Trade or the Credit Men's Association.

A business men's slogan: "None but landlords shall survive."

—H. W. NOREN.

THE first thing that the student has to do is to get rid of the idea of absolute ownership. Such an idea is quite unknown in English law. No man in law is absolute owner of his lands. He only owns an estate in them.—Williams, "Real Property," 12th ed., p. 17.



## Reply to Rev. S. Parkes Cadman

THE Rev. S. Parkes Cadman, writing in to-day's *Register* in reply to a New York inquirer, damns with faint praise the economic philosophy of the late Henry George and illustrates the wisdom of the shoemaker who decides to stick to his last. He admits that "the Single Tax theory has its merits," but asserts that its "want of practicality" is a "barrier which economists declare insurmountable. Why penalize land," he asks, "as one species of property, and allow all others to escape?" I beg leave to comment as follows:

1. The practicality of the Single Tax is its chief merit. Its adoption could be brought about with the ease and simplicity of a mere stroke of the pen—a rescinding of all taxes on the products of labor and the processes of industry and commerce.

2. It does not "penalize" or tax either land or land owners. It taxes land values as the sole source of public revenue, because these are created by the community and not by the owner of the land. It does not take from anybody anything that he earns, produces or manufactures.

3. Land is not morally to be regarded as a "species of property" because it comes from the same creative Hand as the air, sunlight and water, which are not so regarded even legally, and it should be accessible on equal terms to all living beings, as the other three elements of Nature have always been.

4. Statisticians have repeatedly proven that the land values of the United States capitalized at four per cent, and taxed accordingly, would produce ample funds to meet all the expenses of government—federal, state and municipal. To allow all other forms of wealth to "escape" taxation, therefore, is to permit and encourage their free circulation in the channels of industry as a means of producing more wealth and promoting prosperity along more equitable lines.

5. Great accumulations of wealth in private hands resulting from the exercise of special privileges cannot be reached through taxation because the tax is passed along by the monopolist (in the price charged for his product) to be paid by the ultimate consumer. The redistribution of such wealth can only be effected by abolishing the monopolies that render the accumulations possible, and this can be done automatically by abolishing the fundamental monopoly of the land, in which all other monopolistic enterprises have their roots, directly or indirectly.

6. The only "barrier" to a wider application of the Single Tax system is ignorance and misrepresentation among politicians, leaders of popular thought, and brethren of the clergy who are too engrossed in their pastoral duties to read George's inspired work, "Progress and Poverty," and are thus tempted to offer advice that is quite uninformed. But it is encouraging to note that Prof. John Dewey, of Col-

umbia University, one of America's greatest scholars, has said: "I regard the land value tax as both theoretically and practically sound, and an indispensable basis of much-needed tax reform," and that Justice Louis D. Brandeis, of the United States supreme court, has recently declared: "I believe in the taxation of land values only."

—JOHN EMERY MCLEAN in *Mobile Register*.

## Ashley Mitchell in Wales

THE *South Wales News* reports a meeting of the Welsh League for the Taxation of Land Values at Cardiff. We quote:

"Mr. Ashley Mitchell, prospective Liberal candidate for Pennistone and Hon. Treasurer of the International Union for Land Value Taxation and Free Trade, said a Government which failed to tackle the unemployment problem was doomed. The failure of the present Conservative Government to deal with the problem meant that the country would have to have another Government before long. (Hear, hear.) He had just returned from a tour of Canada and the United States, and he had been impressed by the growth of the Henry George movement there. If he was out of work he would get to Canada, where there was a chance. Unless something was done to relieve industry in this country he did not know what would happen to their social fabric within the next ten years. The policy of the League for the Taxation of Land Values was a practical policy; it offered a solution to many of our financial and industrial problems.

Mr. Eustace Davies (Hon. Secretary), who has been elected to represent Wales on the International Union, presented the annual report."

## Thou Shalt Not Steal

"PICKPOCKETS and other thieves were active over the week-end" (news item, any paper, any Monday), and the hauls were good, bad or indifferent, according to the social standing and audacity of the culprits. Immunity or risk of a stretch being governed by the same conditions.

Ignoring the trivial and crude cases, we learn of the following robberies. A block of land in Pitt Street was sold for £45,000; presumably the new railway station, the property of the community, was included in the price.

—Sydney *Standard*.

## The Tax on Virtue

Theoretically, the perfect tax would be a tax on inaction. The proper man to tax would be the loafer, not the worker; idle land, not used land; inactive capital, not active capital; lack of enterprise, not enterprise.

Such a tax would not be practical, but it would be a just tax.



## The Henry George Foundation

THE speakers of the Henry George Foundation lecture bureau have responded to a number of calls during recent weeks, addressing audiences in various cities and towns of Western Pennsylvania and Ohio.

President George E. Evans and Secretary Percy R. Williams visited Erie on April 19th on a double mission. The Erie Chamber of Commerce, through its legislative committee, has been studying the Pittsburgh tax plan and called a special meeting of members to hear this subject presented by Mr. Williams, the local newspapers giving the matter rather generous publicity. A Single Tax luncheon, arranged through the active cooperation of James B. Ellery, prominent Erie Single Taxer, was held the same day at the Y. M. C. A. dining room. This gathering was addressed by Mr. Evans and Mr. Williams, who spoke of the purposes and activities of the Henry George Foundation and of the general outlook in the Single Tax movement. Two members of the Erie City Council, Wm. D. Kinney and Thomas Mehaffey, were among those present and participating in the discussion. Incidentally, these members of Council, who are also Directors of municipal departments of government under the commission plan, favor the adoption by Erie of the Pittsburgh tax plan and the Erie Chamber of Commerce is taking a very friendly interest in the idea, there being a possibility of Erie becoming a city of the same class as Scranton in the early future.

On April 21st Secretary Williams addressed the Lions Club of Oil City on "Pittsburgh's Progress in Tax Reform" and on May 14th discussed "The Gospel of Henry George" before the Brotherhood of the Bethany Lutheran Church of Pittsburgh.

Former U. S. District Attorney John M. Henry is now devoting considerable time to speaking engagements. On May 24th he spoke to the Oil City Lions Club on "American Idealism" and on May 31st addressed the Lions Club of Ravenna, Ohio, on "What is the Single Tax?" On June 14th, George E. Evans speaks to the Rotary Club of Ravenna on "The Science of Political Economy" and the same evening will talk to the Lions Club of that town on "Economic Conditions in the Orient." The latter address he has recently given before the Credo and Lions Clubs of Pittsburgh.

Harry H. Willock addressed the Scottdale Rotary Club on May 16th and on May 18th debated the Single Tax with Dr. Francis D. Tyson, Professor of Economics of the University of Pittsburgh, at a very interesting meeting of the Brotherhood of the Episcopal Church of the Ascension, Pittsburgh. Mr. Willock, in his usual forceful manner, made a strong presentation of the fundamentals of the Georgist philosophy and met every point presented by the negative side. Dr. Tyson, while frankly granting virtues in the special taxation of land values as now in operation in Pittsburgh, contended that the political economy of

the days of Henry George had been supplanted by "modern economics." Tyson declared that land, having been capitalized, could not, under the complexities of modern economic life, be treated as distinctly separate and apart from other forms of capital, and that the confiscation of rent was not justified. He favored other forms of taxation, particularly income and inheritance taxes, and incidentally declared that the Single Tax on land values was not a real issue at the present time.

William N. McNair and M. S. Robinson have recently addressed several of the Boards of Trade in the Pittsburgh district, and several speakers have talked to local building trades unions on the Pittsburgh graded tax, resulting in resolutions of endorsement for proposed legislation providing for the extension of this tax system to the levying of school taxes, for which purpose a bill was recently prepared by Attorney Ward Bonsall.

Plans are being formulated for the remodeling of the Henry George birthplace in Philadelphia, with a view to placing it in good condition as well as restoring the old house to its original appearance. The actual work will probably be under way during the summer months.

Secretary Williams is now considering tentative plans for the national Henry George Congress for September 2d and will be glad to receive suggestions with reference to place of meeting, program or any other features. As the birthplace cannot be ready for dedication by September 2d, there is no compelling reason for meeting in Philadelphia this fall, and the field is therefore open. Pittsburgh Single Taxers would be glad to welcome the national convention to their city, but the decision is withheld pending a more general expression from all who are interested.

## The Pittsburgh Henry George Club

THE Henry George Club of Pittsburgh, which holds regular weekly luncheon meetings in the Chamber of Commerce rooms, has recently been favored with several visitors from out of town.

On May 13th, Fiske Warren, of Harvard, Mass., journeyed to Pittsburgh especially to present to the Henry George Club the subject of "The Value of the Single Tax Enclave." Mr. Warren related something of the purpose, plan and history of the several Single Tax enclaves and explained how it is possible without legislation to immediately realize much of the benefit of the Single Tax system through community ownership of land and the payment of local taxes out of the economic rent fund collected from the land-holders by the community. Considerable interest has developed among Pittsburgh Single Taxers in this subject and it is possible that steps will be taken in the near future to establish a Single Tax enclave in the Pittsburgh district.



On April 29th, Attorney Ward Bonsall discussed "Some Single Tax Fallacies." This subject, he explained, was not of his own choosing, and the address was not intended as a challenge to the Single Tax. Speaking from the viewpoint of a conservative Single Taxer, Mr. Bonsall questioned the utterances of Henry George at some points, taking a position somewhat at variance from orthodox Georgism. He seemed to see a conflict between the declarations of Henry George for common ownership of land and the Single Tax itself, which he interpreted as preserving private property in land. He also questioned the generally accepted definition of economic rent, and on the ground of the apparent difficulty of determining the limits of economic rent, expressed the belief that Single Taxers should confine themselves to demanding only that the necessary expenditures of government be raised from the taxation of land values, "whether this be less or more than economic rent."

James O'Neal, of New York, editor of the *New Leader* and member of the National Executive Committee of the Socialist Party, spoke at the meeting of May 20th on "Labor in American History." He gave an interesting account of labor conditions, with examples of industrial slavery, as revealed by history at various periods, but stated, rather significantly, that free land on the western frontier had been an important factor in the situation during the earlier period in America.

Among other recent visitors at the Henry George Club were Robert C. Macauley, of Philadelphia, George Edwards of Youngstown, Ohio, and L. R. Bonta, of Kingston, Pa

## Ohio Law-Making Has a Dark and Bright Side

OHIO'S Legislature of 1927 adjourned after making 13 new tax laws—all catch-penny devices without reasonable excuse for their existence, and all aimed to throw larger costs upon producers of wealth, costs which will be transferred in time to consumers. They serve at least to support the statement made by a writer for one of Ohio's leading newspapers, that the State's revenue laws, if placed between two covers, would fill a volume as large as Webster's Unabridged Dictionary.

A reaction has set in, however, against excessive law-making at Columbus. The number of all acts enacted by this Legislature is considerably smaller than the mass of laws usually piled up. Many vicious bills urged by well-paid lobbyists for reform faddists were defeated, and three bills to tax bill-boards, amusements and cigarettes were shelved. The Legislature made a \$16,000 appropriation to start the real estate bureau authorized by the legislature of 1925, but Governor Vic. Donahey vetoed it with ridicule. In the closing moments of the session, the real estate lobby pushed through an appropriation of \$69,000 for the real estate bureau, and, to the dismay of

his disinterested friends, Governor Donahey let this become a law without his signature. He has not tried to explain his inconsistency. On the plea of economy he vetoed appropriation bills amounting to \$4,000,000. Among them was one of \$150,000 for the State library, an institution that has been in existence a century and loans books to village libraries. The library will be closed July 1. Needed buildings for overcrowded prisons and for educational institutions were deemed by the governor of less importance than the establishment of a real estate bureau. Great is the power of the real estate boards! Governor Donahey, in vetoing the bill of 1925 for the creation of the real estate bureau, declared himself utterly opposed to it in principle. Although the bill was passed over the veto, he refused to establish the bureau, giving, as his reason, that no money had been appropriated for it. The Ohio Association of Real Estate Boards applied to the courts for a mandamus to compel the governor to set the bureau in motion, but was defeated. When the Legislature of 1927 appropriated \$16,000 for the bureau, the governor again used his veto with great vigor; but he let an appropriation four times as large for the same purpose go through later, and at a time when the State treasury is nearly dry. The secret as to how the real estate lobby finally persuaded the governor has not been revealed.

Something more may be said for this Legislature on the credit side: it repealed 200 old, obsolete laws, some of them made in pioneer days and now having a most ludicrous appearance. This has proved so popular that the Legislature will probably continue the work of searching the statute books for laws to repeal. Single Taxers are calling their attention to the monstrous accumulation of tax laws, and are demanding that the repeal of at least some of them be considered.

Ohio's merchants and manufacturers are beginning to be alarmed over the tax costs thrown upon them by law. The Miller Rubber Co., of Akron, complains that it pays 23 different taxes—\$24 for every \$100 of pay-roll. That does not include water rates and the indirect taxes which are concealed in the prices of supplies and machinery it buys. If the full truth were known, it might be seen that large corporations—and, perhaps, small ones—have a tax cost of one-third of a dollar for every dollar received by employes. This should make the leaders of organized labor thoughtful.

County Auditor John A. Zangerle, of Cleveland, has been publishing impressive articles, giving facts and figures, to show the men of business how Ohio's revenue system works to the disadvantage of producers. It has made a stir in business circles.

Another indication of unrest over taxation in Ohio is given by *Finance and Industry*, a Cleveland weekly, whose issue of April 30 contains an editorial, in part as follows:



"He (the New England politician) did what his brothers have done in Ohio. He passed on to the manufacturing interests tax after tax, until today, so hard pressed are many of these concerns, that they find it 'cheaper to move than pay taxes.' In Fall River the textile mills pay 60 per cent. of all taxes; in Lawrence they pay 50; in Manchester, the great Amoskeag mill pays yearly taxes equal to \$11 for every man, woman and child in the community. In some of the smaller towns, mills pay \$27 for every man, woman and child. Machinery is taxed at full value, the average levy being about \$30 for each thousand. Other property is taxed at about 40 per cent. of its value. When the heavy load of after-war taxes was added, protest was made. To deaf ears at first; but not now—not since the Otis Manufacturing Co. announced its intention to move south. Hurriedly the authorities got together and promised a reduction of one-third in taxes and additional reductions later. There is an object lesson here for the taxing authorities of Ohio. In Ohio manufacturing concerns must pay not only the real and personal property taxes, but a variety of special taxes so numerous and complicated that lawyers must be employed to determine the assessments."

The editor of *Finance and Industry* expresses the hope that it will not require a policy of "cheaper to move than pay taxes" to induce the Ohio Legislature to institute reform. He, however, misses important points. The politician is not to be blamed so much. He listens to those who come to talk with him; and, unfortunately, the only class who do approach him on the subject are land-owners and speculators, with, now and then, a modest, timid committee of Single Taxers. Among the merchants and manufacturers are many who have large speculative land investments, and they feel all of the prejudices in favor of a multiple revenue system that can be seen in any real estate board. If the editor will watch how tax laws are made at Columbus, he will see that the lobby of the Ohio Association of Real Estate Boards is always on hand to do the steering. Producers keep away.

Another thing that the editor of *Finance and Industry* misses is that small industry is hit as severely in proportion to means as are the large concerns. A writer in the *Ohio State Journal*, not long ago, told of the widow of a tenant farmer. She bought a village lot for \$200, built a cottage, furnished it, and installed a loom, with which she proceeded to earn her living by making carpets. The man from whom she purchased the lot had paid only \$25 for it, and only ten cents a year as taxes. Her first tax bill from the county treasurer was for \$8.50—85 times as much as the lot speculator had paid annually for the privilege of keeping the lot covered with tin cans and jimson weeds. As a consumer, this widow also paid, as all of us do, indirect taxes concealed in the price for food, clothing, amusements, etc. The big capitalists, in thinking of taxation, should consider others as well as themselves.

On May 23, George R. Chandler, secretary of the Ohio Chamber of Commerce, in addressing 200 business men in Columbus, declared that "Ohio itself is driving the nails in its own industrial and commercial casket with the hammer of taxation." He said that "Ohio industry must make a scientific study of the state's taxation laws." This suggestion for another tax survey has caused amusement among Single Taxers. One remarked that he hoped George Chandler would not be given the job of reading all of Ohio's revenue laws; for they were numerous enough to drive any reader crazy who tried to peruse them. Ohio's revenue system has been surveyed repeatedly, and the reports are seldom looked at. Ohio's Legislature of 1925 appointed a large committee, with Senator C. C. Bolton, of Cleveland, as chairman, to study the tax situation. The senator is a multi-millionaire landowner. His committee used up \$15,000 of the State's money, and asked for more. The report recommended three new taxes and an increase of the rates of two old taxes—all putting heavier costs upon production. It also favored heavier taxation of money, notes, mortgages, stocks and bonds.

Mr. Chandler told the Ohio Chamber of Commerce that Ohio is the loser because of its exorbitant taxation of commerce and industry. The Youngstown Sheet and Tube Co. is spending hundreds of thousands of dollars for expansion, but not in Ohio, he said. The American Rolling Mills, with a factory here, is spending great sums of money for expansion of its Ashland, Ky., plant but none in Ohio.

The United States Steel Corporation is spending millions of dollars for expansion of its Pittsburgh interests, but it spends none for development in Ohio, because its tax bill in Ohio would exceed the amount it pays in dividends, Mr. Chandler declared.

He mentioned another firm that was considering locating in an Ohio city, but was advised, he said, by a Cleveland law firm to stay out of Ohio. He offered to give the name of the firm and the city it was considering as its future home, if anyone cared to know it.

## The Movement in France

THE "*Ligue pour la Reforme Fonciere*" (Land Reform League), has been organized in Paris, France, with offices at 29, boulevard Bourdon. The maximum membership is fixed at 70, and its purpose is to foster discussion of all phases of the land question. To this end the by-laws are broad enough to admit land nationalisationists as well as followers of Henry George. The president is M. Sam Meyer, who took part in the Copenhagen conference and is a firm believer in the Single Tax method of solving the land question, and the organ of the League is *La Terre*, now issued quarterly with offices in Brussels and at the Paris address above. This paper, now in its third year, has been doing excellent service in bringing the ideas of Henry George to the attention of French speaking peoples.



The very good French translation of *Progress and Poverty* by J. L. LeMonnier was recently re-issued, in a well printed edition, and our friends in France have been active in bringing this book to the attention of the press and political economists.

The honorary president of the new league is M. Charles Gide, professor at the College of France, and author of an article on Landed Property in the Zionist Colonies, which appeared in the *Revue d'Economie Politique* in December.

M. Gide describes the method by which lands are bought by the National Jewish Fund (a private enterprise) in large tracts, and then ceded to groups of colonists who can organize communistically, co-operatively or individually. But the individual holder must pay a rental readjusted every 10 years for urban land and every 25 for farm land; and if he or his descendants cease to use the land they cannot rent it out to someone else but must relinquish possession, being compensated for expenditures on improvements by the new occupier.

## Our Australian Letter

### EASTER PROBLEMS

EASTER has again come round, and with it the problems that always come to the front at this season of the year. On this occasion they were ventilated by two Prime Ministers—the reigning one, Mr. Bruce, and Mr. Hughes, who was at the helm a few short years ago. Both are men of outstanding ability and extremely eloquent, while the latter has also a very happy way of wielding the pen. Both are politicians of a very high order, but politicians, which means that they would not move a step in advance of popular prejudice and current thought. Mr. Bruce, who was by far the most prominent figure at the luncheon on the opening of the Sydney Agricultural Show, made a splendid speech in which he emphasized the importance of enlisting the aid of science if our primary and secondary industries are to make the progress which they ought, and he appealed to the different industries to cooperate with the Government in order to achieve this most desirable result. He pointed out that 10% of the crops of the world are destroyed by insects every year and another 10% by weeds, so that there is plenty of work for science to do in diminishing, if not altogether eliminating, such a tremendous loss. Mr. Bruce further emphasized the absolute necessity of rapidly populating Australia if we wished to retain it as a continent for desirable whites; but, in saying that the scientific development of our resources so as to most rapidly increase our power to absorb new citizens would solve the greatest problem facing the people of Australia to-day, he omitted one very important factor which would go far to solve the problem by itself without the aid of science, important as the help of science would undoubtedly be, but the omission of which will prevent the problem from being solved at all.

### THE MAN ON THE LAND

Mr. Hughes made a similar omission when dealing with the same problem at the opening of the new lecture hall at the Agricultural Show. Millions have been and will be spent, he told his audience, in schemes of migration with unsatisfactory results, and he had been forced to the conclusion that we had been going the wrong way about it. He did not, however, tell us what the right policy was. He might have done so, however, for years ago, when he was Prime Minister, he made a memorable speech in which he pointed out that over £31,000,000 had been spent in repatriating our soldiers, the bulk of which had gone to enrich the land owners to the detriment of the settlers, and declared that he would not be a party to any such method of procedure again. Yet the very same policy is being pursued by his successors now as was pursued with such ruinous results then. Under the British agreement, £34,000,000 may be, and most of it is being, obtained by the States on loans for development work, almost every penny, certainly the bulk, of which will go to enrich the land owning class. It must also be remembered that £250,000,000 has been spent in Australia on railway construction, and that £35,000,000 is now being spent, or is about to be spent, by the different States on the construction of roads, all of which has the same effect of enhancing the value of land, and making it more and more difficult under the present system for settlers to obtain it on reasonable terms. The whole of this extra value given to land, not by the exertions of individuals but by the increase, or expected increase, of population through the expenditure of public money, forms a proper source of public revenue, and it should certainly be appropriated by the community to meet the expenses incurred by the community. If this economically sound policy were pursued it would have the immediately beneficial effect of making land more easily accessible to labor, and thus very materially help to solve the problem of the unemployed. At the same time, by increasing our revenue from a legitimate source, it would enable us to take off some of the heavy taxes on industry which are preventing its proper expansion, and forcing up the cost of living on every hand.

### THE OLD MAN OF THE SEA

Mr. Hughes very rightly described the man on the land as the basis of the pyramid of society, and he very justly remarked that "to put people on the land and keep them there we must make agriculture profitable." But how can that be done when we do all in our power to enhance the value of land for the owner, and, by exempting all land under £5,000 in value from federal taxation, foster land monopoly and prevent would-be settlers from getting suitable land on reasonable terms? What is wanted is a complete reversal of our present policy of exemptions and graduations, and the imposition of a uniform rate, applicable to all alike. And the rate should be reasonably



high so as to recover for the State some portion of that immense increase in land values caused by the expenditure of public money in railway construction and land development of every kind. Mr. Hughes was again right when he said that "any policy which endeavors to single out the agriculturist for especial advancement is doomed to failure," but the same remark applies to the manufacturer, and our present policy of advancing secondary industries at the expense of the primary ones is bound to have a similar effect in the end. If we must encourage an infant industry let us do it by a bounty, and when the infant stage is passed let the bounty automatically stop. Then we shall know what we are doing, and exactly how much we are paying for our whistle. Under the present system we know nothing except that everybody is being fleeced to pamper a few. If we were to give the man on the land a fair chance by getting off his back, and leave off coddling the manufacturers at his expense, and at the same time put our land value taxation on a uniform and equitable basis, we need not worry about the problems which continually confront us at this season of the year, for they would gradually solve themselves.

—PERCY R. MEGGY.

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

## Single Tax Work In Australia

A NEW and unique development in our propaganda work was inaugurated this year when the broadcasting principle, which has proved such a success for concerts, lectures, and entertainments of all kinds, was utilized for the purpose of spreading a knowledge of the Single Tax. There is always a lengthy programme in the Press stating what items can be heard during the day. On June 29, the programme included for the first time a lecture on "Henry George, the founder of the Single Tax," by Mr. E. J. Fletcher, the President (at that time) of the Free Trade and Land Values League of New South Wales.

Three other addresses were broadcasted in July and August, only one of which has so far been published, that by the President, who gave a graphic account of Henry George's remarkable career, of his early vicissitudes, of his marriage (to a Sydney girl, by the way) when he only had a dollar in his pocket, of his struggle not only against poverty but on one occasion against actual starvation, and of the various incidents in his career which culminated in his dramatic death in the campaign for the mayoralty of New York. The other addresses were on "The Principles of the Single Tax," by Mr. E. Hogg, "What has been accomplished," by Mr. Huie, and on "What is aimed at and Hoped for," by Mr. W. Finch.

These addresses attracted so much attention as to provoke a reply, which was also broadcasted, from ex-Alderman Lock, author of a book on the "Nationalization of Credit,"

published in 1919, which he claimed to be "the only cure for industrial unrest." In this book he stated that "Land is a human necessity like air, water, sunshine, and other elements which are essential to our existence. A monopoly of any one of these vital elements is inimical to the welfare of the world's inhabitants," which is as Georgian a statement as even George himself could have made. He further stated that "Land being one of the means by which producers are compelled to surrender to non-producers a large portion of their earnings, a continuation of the present system of private proprietorship in land is unthinkable." Nevertheless on the very next page the same author states that "The abolition of private ownership is undesirable," because, as he added, "if it were entirely abolished we should have no real security to offer to the Commonwealth Bank to secure the repayment of loans."

### "A WORD ON BURGLARY."

A very clever reply to Mr. Lock's address was published in the September issue of the *Standard*, written by Mr. S. V. Larkin, one of our very ablest members, who speaks with unusual clearness and force, and writes humorous and at the same time vigorous articles under the initials of S.V.-L. In his reply he quoted the above extracts from the book, which he characterized as "a remarkable conglomeration of facts, fads, and fancies." In the course of his address Mr. Lock claimed that the Single Tax would make land valueless so far as the legal owner was concerned. "That, of course," wrote Mr. Larkin in his reply, is "absolutely false. The land will be as valuable for use—indeed, much more so—after the land values tax as before it. If a man simply holds land for the purpose of pocketing the values created, not by him but by the whole community, then the Single Tax will stop that. It will make such a pernicious privilege valueless. But if he holds it for use, its value is unimpaired for that purpose, and he can acquire another site, without first paying ransom to 'a fellow worm' at a fictitious price, and hanging a mortgage millstone round his neck for the term, very often, of his natural life.

The Single Taxer maintains, as a proposition which squares absolutely with the dictates of justice, that the value of the benefits rendered by organized society shall be the measure of the beneficiary's contribution to the necessary expenses of government. But the amazing Mr. Lock calls this burglary! And more amazing still, this same gentleman (in his book), in putting forward his pet scheme, says: 'The all-important thing to be remembered is that, with the nationalization of credit, rent and interest would be practically abolished.' So Mr. Righteous Lock had better deal with Mr. Burglar Lock. Anyway, his lock is apparently not burglar proof!"

### HOW TO DEVELOP AUSTRALIA.

Broadcasting was recently resorted to for the first time for propaganda purposes by the Free Trade and Land



Values League in South Australia, where Dr. Paul Dane had "a talk" to the listeners-in on "How to Develop Australia." He ridiculed the idea so prevalent throughout the Commonwealth that the best way to do so was by restricting trade with other nations. This was commonly advocated on the ground that "we could not compete with other nations in the production of goods required for human consumption—i.e. that it cost more to produce goods here than in America and Europe. Consequently, it was said, 'Let us put a tax on goods from America and Europe of such an amount that the price of goods from those lands in Australia will be the same as we can profitably manufacture the same goods and sell them in Australia.' So that we are to tax ourselves so many million pounds a year in order that we may manufacture our own goods, thus granting a special privilege to some of our people.

Capital in the shape of machinery of all kinds was needed for the development of the country, yet we deliberately increased the cost of the machinery we required and reduced the net return to us in trade with other countries. In the item of machinery alone, said the lecturer, we had imported about £188,000,000 worth since 1922, on which we had been foolish enough to saddle ourselves with a direct tax of about £22,000,000, while the cost to the consumer was estimated at between two and three times the cost of the tax. The ultimate cost to the people of Australia on this item alone had been therefore something like £70,000,000 for the last six years, which could hardly help us in developing the country.

#### "COMPOSITE MAN."

One of the most original addresses ever delivered at the Single Tax rooms in Sydney, and one of the best attended was on "Composite Man and his laws of Order," by Dr. W. R. Reece, of the United States. In the course of his address he showed that individuals, whether vegetable or animal, were composed of cells, that communities and nations were composed of individuals, and that the earth, the solar system, and the infinite universe were inseparable atoms of a great and concrete whole, and that whole the image of its Maker. As an injury to one part of the body affected the whole, so an injury to one part of the human race affected all mankind. Cancer, he instanced, was a disease due to the greediness of one part of the body in absorbing for itself nutriment meant for all parts. In like manner land monopoly, which enabled individuals to appropriate for their own benefit what morally belonged to the community as a whole, was a cancer on the body politic which would ultimately prove its ruin unless cut out in time.

Protection, being an interference with natural laws and conferring benefits on one section of the community at the expense of the rest, necessarily produced inflammation, which led to wars and injury to all with final benefit to none. The most important conclusion of the address

was that the doctrine of Henry George was the only one in perfect harmony with the laws of nature, and the only one, therefore, capable of permanent benefitting mankind. All the other movements were cursed with self-seeking, oppression, hatred, and the setting of man against man, both individually and collectively, and were therefore doomed to failure. —PERCY R. MEGGY  
International Press Bureau, 65 Market Street, Sydney, December, 1926.

## The Single Tax at the Geneva Conference

THE *Birmingham (Eng.) Gazette* of May 26th prints an interview with Mr. A. W. Madsen on the progress of land value taxation throughout the world, with special reference to the Memorandum addressed to the Economic Conference. After giving a summary of the arguments for free trade and land value taxation contained in this document, Mr. Madsen is quoted as saying that he and Mr. Douglas were not able to have the Memorandum presented as an official document, but it was given to every member.

The delegate from Columbia, Dr. Restrepo, when taking part in the discussion on agriculture, called upon the conference to consider the economic and fiscal system of a Single Tax on land values, particularly with reference to those land owners who took rent from land without contributing anything towards its productivity.

Similarly, Mr. Weber, general secretary of the Swiss Federation of Trade Unions, told the conference that whatever might be done to help agriculture by way of tariffs, co-operation, credits, and so on, such schemes would inevitably have the effect of increasing rents, thus benefiting the land owner without benefiting the farmer, as such.

Showing how the system of land value taxation was growing in favor Glasgow recently called a conference of the local rating authorities in Scotland, and is determined to petition Parliament for powers to rate land values. Cardiff decided the other day to call a conference of the Welsh rating authorities to discuss the matter. Sheffield Town Council has appointed a special committee to inquire and report; and at Newcastle-on-Tyne similar action is being taken.

THE truth is that if this Economic Conference is to be of any value whatever it must sooner or later grapple with the tariff problem. As long as tariff barriers exist between members of the League of Nations that League becomes more or less of a joke. That has been clearly pointed out in the admirable memorandum addressed to the Conference in Geneva by the International Union for Land-Value Taxation and Free Trade. "The very existence of a tariff or other artificial obstacles to trade is an implicit betrayal," the Union correctly asserts, "of the spirit of the League of Nations."

*The Nation* (N. Y.), June 1.



## Ohio's Strange Obsession

ACCORDING to George B. Chandler, Secretary of the Ohio Chamber of Commerce, the state is losing annually millions of dollars of industrial wealth because of "its numerous and oppressive tax laws." In support of his contention Mr. Chandler recently made the following detailed statement:

"Most of the major industries of the state are spending millions for expansion outside of Ohio, and there has not been a single new basic industry of any size located in the state for three years.

"The International Harvester Co. recently canvassed the entire middle west for a mammoth plant, which it finally placed at Fort Wayne, Ind., a few miles from the Ohio line. The United States Steel Corporation expended in the last year \$25,000,000 in Pennsylvania and \$20,000,000 in the Illinois-Indiana district, passing Ohio over entirely. Youngstown Sheet and Tube made its expansions in the Michigan district, and American Rolling Mills Co., another Ohio corporation, built additions in Ashland, Ky.

"Ohio, father and mother of aviation, is in danger of losing this industry to Detroit. There may be pressure upon the rubber industry in Akron some day.

"Capital has seven league boots. It goes where opportunity beckons. When, as in the case of the Carnegie Steel Co., and the Youngstown Sheet and Tube Co., taxes for a year equal or exceed the amount paid in dividends, there is something wrong. The Carnegie Steel Co. alone paid 24 different kinds of taxes in this state last year."

Capital has indeed "seven league boots" to carry it where opportunity offers, and the condition that has saved Ohio in the past is the fact that opportunity offered little choice among the taxation systems of a dozen American communities. The choicest industrial location on the globe, from the viewpoint of geographical location and natural resources, is a stretch westward from the Atlantic seaboard embracing Pennsylvania, Ohio, southern Michigan and northern Indiana and Illinois. Of these, Ohio has the best of it in the respects mentioned and has prospered accordingly.

But since the close of the world war other factors have entered. Chief of these is the element of taxation. While the war was on so great was the demand for every product of factory, farm and mine and so abnormal was our prosperity that slight heed was paid to mounting tax rates. But we have largely returned to normalcy in the last eight years and the pinch of local, state and federal taxes has become the heaviest burden industry has to bear. Ohio, by reason of the most archaic system of taxation of perhaps any state in the union, certainly of any of her immediate competitors, is gradually feeling the competitive strain despite her advantages in other respects.

The figures cited by Mr. Chandler are significant. Ohio has far greater agricultural resources than either Pennsyl-

vania to the east or Michigan to the north. She has far greater mineral resources than either of her western competitors, Indiana and Illinois, while navigable waters form her entire northern and southern boundaries. Certainly a state so favored and lying in the heart of the greatest industrial region in the world and the center of the world's most populous and highly paid industrial district can blame only itself if it finds itself slipping in comparison with its neighbors.

That Mr. Chandler has put his finger on the one and only sore spot on Ohio's body politic is not doubted by competent and honest investigators within and without the state. Pennsylvania, especially, with her graded tax law is holding out a vital inducement to Ohio industries to cross the boundary. It was Webster, we believe, who said: "The power to tax is the power to destroy." It would seem that Ohio, the most favored spot in the universe today, is insanely trying to tax her golden industrial opportunity out of existence.

Coshocton (Ohio) *Tribune*.

## The Land Owner's Rake off

ROYALTIES. There in one word—royalties—the landowners' "rake-off," is the underlying cause of the appalling situation that exists today in Great Britain. Why are the mine operators adamant in their stand against higher wages? Because so much of the profit of mining coal goes to the great estate owners that there is not a sufficient margin of profit in the industry. Why are miners underpaid and housed in misery? Because too great a margin of the profits of their labors have been going to persons who cared nothing about them; who took no interest whatever in the source of their income.

For centuries the men who mined the seams of coal thousands of feet underground have been enriching the owner of the peaceful meadows above them. Generation after generation of wealthy English families have lived comfortably in the belief that their income was their inherited birthright. Such a thing as questioning the ethics of levying toll upon an industry that couldn't pay a living wage to a million laborers never entered their minds.

—HALL O'FLAHERTY, London Correspondent of the Cincinnati *Times-Star*.

A FUNDAMENTAL law of economics, but which you won't find in Adam Smith or any orthodox books, is this:

That which the community creates, belongs to the community and should be enjoyed by all. That which the individual creates, without assistance or favor from the community, should belong to him and be left to his enjoyment and disposition, without interference or taxation by the community.

This is the first law of individualism, which is true democracy. Universally recognized, this law would open



the door to real, unfettered competition and the utmost of individual opportunity.

The second great law of true economics is:

Natural monopolies should be owned and operated for the equal benefit of all the people.

And the third great law is:

No special privileges should be permitted by government which enable private monopoly to exist.

Recognition of these economic laws is all that is necessary to the destruction of any and all monopolies which enable any individual or group to take unfair advantage of the people.

—HERMAN B. WALKER in *Hudson*, (N. J.) *Dispatch*.

IN our time," said Henry George, "as in times before creep on the insidious forces that, producing inequality, destroy Liberty. On the horizon the clouds begin to lower. Liberty calls to us again. We must follow her further; we must trust her fully. Either we must wholly accept her or she will not stay. It is not enough that men should vote; it is not enough that they should be theoretically equal before the law. They must have liberty to avail themselves of the opportunities and means of life; they must stand on equal terms with reference to the bounty of nature. Either this, or Liberty withdraws her light! Either this, or darkness comes on, and the very forces that progress has evolved turn to powers that work destruction. This is the universal law. This is the lesson of the centuries. Unless its foundations be laid in justice the social structure cannot stand."

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 Work of Charles Johnson Post

THE publication by Henry Ford's *Dearborn Independent* recently of the striking article by Charles Johnson Post, entitled "A Plea for Scientific Taxation," led to the writing of a letter to Mr. Ford's editor by Charles O'Connor Hennessy, the president of The Franklin Society for Home-Building and Savings, in which, after commending Mr. Post's article, Mr. Hennessy said:

"May I say that I speak out of a long and large experience with the repressive effects of unscientific taxation upon one industry that, in its social and economic effects, may seem as important as any that can be mentioned. I refer to the business of providing dwelling houses for the people of our country. In our cities, particularly, adequate and decent housing has become a continuous problem.

There is needed no considerable acquaintance with the factors that enter into the production of dwelling houses for those families of small or moderate means who constitute the bulk of our population, to impress the fact that unscientific taxation fills a large part of the picture of the housing problem in America. One need not be a Single Taxer to see clearly that if we could cheapen the production and maintenance of independent homes, it would be easier to produce more of them. Nor should it be hard to believe that a removal of the tax burdens, direct and indirect, that oppress manufacturers engaged in the production of building material, and that penalize the thrift and industry of the homeseeker after he has erected his dwelling, are facts tending to reduce the production of houses. On the other hand it is clear that there is a tendency toward a constant increase in land prices where dwellings are most in demand. This, of course, would be checked by the gradual transference of tax burdens from the products of labor and capital to those land values which are, in a large measure, produced by community activities. Land speculators would lose by this process, but the whole community and particularly the worthy homeseeker would gain."

Mr. Hennessy's competence to speak for homeseekers may be suggested by the fact that he is President of The Franklin Society for Home-Building and Savings of New York, an institution with more than 40,000 members, which has resources of approximately twenty-two million dollars, consisting chiefly of small mortgages on dwelling houses in the Metropolitan District.

## Oscar Geiger Talks in Plainfield

OSCAR GEIGER, of New York, speaking last night before a well attended meeting at All Souls' Unitarian Church on the subject of "Natural Law in Economics," referred to the life of Henry George as an illustration of the driving power which comes from an intellectual devotion to ideals. Like other great Americans, he said, Henry George was self-made and rose from poverty. He was a great economist, a master of English prose style, yet had only a common school education.

In the field of journalism, the speaker said, George distinguished himself by his fearless attacks on political corruption. In 1879 he wrote his masterpiece, "Progress and Poverty," presenting the ideas since known as Single Tax, but also discussing human life and social questions in brilliant language.

The moving force of George's life was said to be intense sympathy with human suffering. The misery of a great city would not let him rest for thinking of what caused it and how it could be cured. He concluded that it was the inability of men to obtain access to the bounties of nature that caused involuntary poverty. He formulated as his central principle that all men have equal rights to use the earth.



The simple solution of the whole problem, as seen by Henry George, the speaker concluded, was that those who occupy valuable sites should pay a tax in proportion to that value; that such taxes should be used for public purposes, and that all the present multitude of taxes on persons and improvements and industry should be abolished.

PLAINFIELD, N. J. *Courier-News*.

## Australia Tries Single Tax

PRACTICAL EXPERIMENT AT NEW CAPITAL OF THE  
THEORIES OF THE FAMED "PROPHET OF CALIFORNIA"

NEXT month the government of Australia moves to its new capital, Canberra, specially designed by an American architect and landscape gardener for the official home of the Australian Commonwealth. By all accounts, Canberra is beautiful, even in its raw beginnings; but there is one thing even more interesting than its beauty.

Canberra is trying out the land doctrines of Henry George. It is abolishing the land speculator. The entire Federal District of more than 900 square miles belongs to the nation. Most of it was "Crown land," or, as we should call it, "public domain," taken over free of charge. The rest was bought from private owners at its value for the purposes for which they were using it. The highest price paid was \$15 per acre.

Not a foot of this land will be sold. It is leased on the basis of 5 per cent of its value. Auctions have been held disposing of a few blocks by leasehold. In some of the business streets, bids were made of \$400 per front foot; which means that the bidder bound himself to pay a 5 per cent rental on this amount, or \$20 per front foot. Corner lots of a sixth of an acre went at \$18,000; that is, at a rental of \$900 per year.

Information is not at hand as to the exact provisions for revaluing the land periodically, but such provisions are made.

In this way, all profit from increase of land values comes to the nation, instead of to the speculator. It is expected that within a relatively short time, the government will have an income of several million dollars per year, and that the entire cost of government buildings and of other improvements will be returned in this fashion.

Also, by keeping control of the land, the nation is enabled to make the growth of the city symmetrical; thus profiting from the experience of Washington, which had a superb plan at the start, but which has been almost ruined by land sharks.

This practical experiment in the Single Tax will be watched with world-wide interest. Australians have no doubt whatever of its success.

Labor, Washington, D. C.

## How to Get World Peace

THE *Irish News* of Belfast in its issue of May 3rd quotes at length from the Memorandum of the International Union, and comments editorially as follows:

The International Union makes out a stronger case for all-round Free Trade than mere assertion. They point out that in order that the organization of production should be carried on with the maximum of efficiency and economy, it is necessary that the raw materials should be grown or extracted in those places where it is relatively easiest to do so, and that they should be transported with the minimum of expense and interference to those places where it is cheapest to manufacture them and to those places where they are required for consumption

\* \* \* \* \*

If the whole world constituted one State, no intelligent person would advocate tariffs between its administrative units. There is an evident inconsistency in supporting a League of Nations pledged to world peace, while at the same time advocating the maintenance of national tariffs on the theory that the producers in different nations are (in the economic field) enemies. In fact, the whole tenor of Protectionist literature is that tariffs are a means of making one nation rich at the expense of another. There go Tariffs! Now we turn to the Land Laws of countries; they "fail to prevent the speculative holding of land out of use." And—"What we are concerned to show is that Land Value Taxation supplies an essential link in the solution of most economic problems."

We are only drawing public attention to the views of an important and interesting group of thinkers who have devoted earnest attention to the subject. They advocate peace, justice, security, and the progress of an ordered civilization which require that the inter-related problems of international commerce and of the economic betterment of the common man in every country should be solved; they suggest that "the levy of taxes upon the economic value of all land apart from improvements would, on the one hand, immensely stimulate industry by forcing land into use, and, on the other hand, would provide a constantly growing source of public revenue, leading ultimately to the abrogation of the taxes and imposts of various kinds that in every country so grievously oppress and hamper the free employment of capital and labor." We do not accept their proposition whole-heartedly, because we know that there are obstacles in the way; but we believe they are right in the main, and their cause will find more and more believers in its practicability as time passes by.

AN alligator has been caught in New Jersey. He was probably headed for New York to find the speculator who located a real estate development on the site of his Florida home.—*New York Tribune*.



## Whence Cometh Prosperity?

THE business world is in an uncertain frame of mind regarding the immediate outlook, undecided as to whether the prosperity of the last few years is to continue or not. Judge Gary, who has some reputation in the business world as a forecaster of the turn of events, said last October that "There is no necessity for any important slump in business in this country at any time," and was equally as hopeful in a recent address to the stockholders of his corporation, but so far as the writer can remember Judge Gary never did prophesy hard times. Most of the business soothsayers at present are uttering comforting assurances that whatever of recession appears in the business tide is seasonal and things will come around all right in the fall, but at the same time they express wonderment at the astonishing longevity of the building boom long after some of them have detected signs that the building shortage resulting from the war had been caught up with. And building activity is the mainspring of an astonishing number and variety of our industries.

It has been said of prosperity, as of the wind, that "Thou hearest the sound thereof, but can'st not tell whence it cometh or whither it goeth." Judge Gary's remark that there is no necessity for a serious business slump at any time, and another remark made more recently by another forecaster that "there will be no business depression unless it is man-made" are very important indeed, indicating as they do that these men may know how business depressions may be averted. To be sure, they have not told, and to some the idea may seem visionary, yet it seems reasonable to believe that the preventing of business depressions awaits only the knowledge of how to prevent them, and the application of that knowledge, even as the steam engine, the telegraph, telephone, radio, the flying machine and no end of other things with which we are familiar became practicable with the advance of knowledge. It does seem queer, when we contemplate the marvelous achievements of the human mind, that that mind should be unequal to the task of maintaining a fairly even and equitable degree of prosperity for all. Yet the biblical remark about the wind seems to be equally applicable to prosperity.

Our business prophets have of late years been giving considerable attention to the genesis and maintenance of prosperity, and have assigned some twenty reasons or conditions for its rise and continuance. They may be enumerated somewhat as follows:

1. Our vast, rich and varied resources.
2. Our system of free trade over this great area.
3. The technical skill with which these resources have been developed and utilized; our extensive and increasing use of time-saving machinery and of power to drive it, which has enormously augmented production.

4. Elimination of waste, both of material and effort, in production and distribution.

5. Collection and use of business data for the better balancing of production and consumption; the adoption of scientific budgetary control in business management; the cooperative exchange of experience and information by business executives, both by personal communication and through trade journals.

6. Hand-to-mouth buying, that has prevented the accumulation of surplus or dead stocks of goods.

7. Installment selling, that has opened markets heretofore undreamed of.

8. Advertising that has also opened new markets by awakening dormant wants of the people.

9. Home decoration and equipment mania, child of skilful advertising; our unwillingness to live in obsolete buildings.

10. Transportation efficiency, pre-eminently the child of our untrammelled freedom of trade between the states.

11. Unity of language, currency and transportation, which unifies business customs, simplifies the transaction of business and irons out misunderstandings and friction.

12. Our public education system, the great kindler of individual ambition.

13. Better state of public health, due to better control of disease by sanitary measures, which has aided in maintaining the general earning power.

14. Reversal of the doctrine that good labor conditions depend on good business, to read that good business depends on good labor conditions.

15. The high productivity of labor, which makes high wages possible.

16. Organization of labor, unions, and the high wages they obtain for labor, insuring a high public buying power.

17. The Federal Reserve System, which by scientific mobilization and distribution of credit has made impossible the sudden transitions from confidence to panic that formerly shook the business world periodically and will avert the severer aspect of business recessions.

18. Prohibition, that has made the people more industrious and added to their earning power, besides diverting their spending into wiser channels.

19. The Protective Tariff, by which we protect ourselves from the competition of less favored peoples and keep our prosperity to ourselves.

20. A vague idea, of uncertain origin and basis, that we are just naturally a great people, smarter and more capable and resourceful than the people of other nations.

The first reason assigned seems fundamental. However, there are other nations with resources as great and varied as ours which remain poor because they have not developed and utilized them as we have, for the reason that in none of them has individual initiative been left so free to direct its activities along lines that seemed to it most profitable. Industry, efficiency, resourcefulness, inventiveness, good



management, etc., have in all lands and times had their reward as they have had opportunity for their exercise, and they have had this opportunity in larger measure in the United States than elsewhere.

But for the freedom of our internal trade none of the excellent but secondary reasons given as explaining our prosperity could have developed far beyond their development in other countries. To it we owe the open door for the exercise of the industry, efficiency and good management by which our resources have been utilized—the greatest transportation system on earth, our wide market, the most efficient banking system in the world, the more thorough education of our people to play their part in the world. Freedom of exchange is dynamic.

The Federal Reserve System, however excellent it may be, cannot really be called either fundamental or dynamic. It is doing its work well, but we had seasons of prosperity before it was thought of and have had one severe depression since it was instituted. Nevertheless, it has been a wonderful lubricant for exchange and is proving a very good stabilizer for business today.

There have been indications that Prohibition may be somewhat of an accelerator of business activity, but it may be doubted if its effect can be more permanent than that of any other stimulant. The making of crimes out of acts that are not even sins seems to be developing a growing disrespect for law in general which is not healthful, even in an economic sense.

The Tariff is believed by most Americans to be the most important if not the basic factor in our prosperity, and that the country would go to the bow-wows without it. But other nations have tariffs quite as scientifically constructed as ours, yet no such prosperity as ours has accompanied them. European nations are choking themselves to death economically by tariffs, trying to attain prosperity in the same way they believe we have attained it. Seeing the prosperity that has come with our continent-wide freedom of trade, Europe would better wipe out her tariffs—and she would if she could see far enough.

However, the tariff stands convicted as a deceiver here as well as in Europe, for it even now fails to make some of our most highly protected industries prosperous. Its existence here is singularly inconsistent with that other superstition that we are a singularly gifted and superior people.

Thus we find the basic reasons for our prosperity to be the possession of rich and varied resources and the extent to which, thanks to the freedom of trade between our states, we have developed and utilized these resources.

We have, however, not explained the recurrence of seasons of depressions. There have been times when, despite the possession of these same resources and the same freedom of internal trade, the utilization of our resources ceased to a marked degree, when capital and labor could find little employment, interest and wages fell

together and distress was felt by large masses of our people. What was it which at such times prevented the use of these resources?

Business men are complaining even now that in spite of a large volume of business done, profits are small. Bradstreets and Dun's reports of business conditions in various parts of the country have been telling for months of poor and slow collections in an unduly large proportion of these sections. Bankers assure us that "money is easy" and the Federal Reserve Board looks askance at our possession of more than half the world's monetary gold. Wages still rule high, but the Department of Labor tells of an increasing amount of unemployment—not yet great, but growing and somewhat disconcerting. Hand-to-mouth buying, the sixth reason assigned for our prosperity, persists and increases to such a degree that manufacturers are finding increasing difficulty in disposing of their products and something seems to be undermining the high purchasing power of the American public.

Does it not seem reasonable to believe that, if we can determine just what it is that eats into business profits when business is being done in large volume, and subtracts from the public buying power while wages remain high, we shall determine at the same time the cause of business depression?

It is really high time the business community looked into this question. The past ten years or so has seen a doubling of money wages, a near doubling of the general price level, and a more than doubling of rents. Is there any reason for supposing that rent, the great item of business overhead, has absorbed more than its share of the increase?

As is well known, business rents have advanced enormously. There are chains of lunch counters in New York City whose rent outlay exceeds their wage payments, and in all lines that the writer knows anything about rent is taking an unduly large share of the proceeds of productive business. Residential rents have advanced in less degree, but they have advanced enormously, and the man whose rent is raised has less to spend on his "standard of living."

It was all explained by Henry George nearly half a century ago in "Progress and Poverty."

Is it not time the business world picked up some of Henry George's brains and utilized them?

STEPHEN BELL, Foreign Editor of *Commerce and Finance*.

A PEER on horseback meets a tenant on foot. The tenant has given notice that he will leave his farm. "So, Jones," says the landlord, "you are going to live on your capital." "Yes, my Lord," replies the farmer, "it is better than letting you live on it."—*Punch* (in the 80's).



## A Statement of the Mexican Situation

THE following statement from Benjamin C. Marsh, Executive Secretary of the People's Reconstruction League, was inserted in the Congressional Record by Senator Lynn J. Frazier, of North Dakota. Mr. Marsh is well and favorably known to readers of LAND AND FREEDOM.

I. Mexico proposes to use her natural resources, of which petroleum is an important one, for the benefit of her own people—"to prevent the destruction of natural resources." The Government of these United States has turned over most of the important natural resources (except water power) to the financiers of the Nation to sell to the American people at enormous profits.

Results of our policy were reported to the United States Senate last year by the Federal Trade Commission in their report on "National wealth and income," and are shown in the reports of the Commission of Internal Revenue.

(1) Petroleum: The United States and Alaska have 16.3 per cent. of the petroleum resources of the world and Mexico has 10.5 per cent. The estimated value of the petroleum reserve of the United States in 1921 was \$5,800,000,000. Five companies, the commission reported controlled, in 1923, 40.5 per cent, and nine companies had 57.2 per cent. of the total reserves of petroleum reported. The commission comments: "The so-called Standard Oil group of companies, while controlling in 1923 nearly half the gasoline output of the country and about two thirds of the gasoline stocks, produced only 14.4 per cent. of the total crude oil for the year."

(2) Coal: The United States Coal Commission estimated the value of coal in present operations as \$7,129,714,000, in reserve tonnage as \$5,303,050,000, total \$12,432,764,000. The Federal Trade Commission estimates that 15 large companies control 88 per cent. of the total recoverable anthracite tonnage and 6 per cent. of the companies control about 72 per cent. of the recoverable bituminous tonnage.

II. Mexico proposes to "prevent the destruction of natural resources, and to protect property from damage detrimental to society."

In 1914, 1,694 timber owners held in fee over one-twentieth of the land area of the United States from the Canadian to the Mexican border. The waste of timber in the United States has been almost criminal.

III. Mexico proposes to protect her peasants from exploitation by land speculators, and other speculators, "to develop small landed holdings, to establish new centers of rural population with such lands and waters as may be indispensable to them."

About one-third of the acreage of land in farms in the United States is in farms of 500 acres and over, and one-fourth in farms of over 1,000 acres. There has been

"mining" of the farms, and such speculation in farm lands during the decade from 1910 to 1920, that the value of farm lands in 1920 was \$54,829,000,000. The long term mortgage debt on American farms is now estimated at about \$8,000,000,000, the short term debt at \$5,000,000,000. From 1920 to 1925 the selling price or value of farm lands in the United States fell from \$54,829,000,000 to \$37,760,000,000, a reduction of \$17,069,000,000, or 31.1 per cent. This reduction in the value of farm lands in the United States in five years, was one hundred and three times the total value of rural property owned in Mexico by American citizens.

The condition of farmers in the United States is so serious, that the most conservative farm organizations, are urging Government subsidies to farmers, either as export bounties or direct subventions out of the Public Treasury.

Mexico's plan would make unnecessary a subvention to agriculture to keep up the speculative value of farm lands for the benefit of big farm owners.

The States of the United States have a constitutional right to cover into their treasuries all ground rent by heavy taxation of land values and to levy a tonnage tax on coal and other minerals, and on the output of oil fields equal to the total net profits thereon. The Federal Government has a constitutional right to prohibit the manufacture of anything the people decide to make taboo and to refuse to compensate for damages sustained thereby, either by citizens or aliens, in the destruction of the value of their property so used up to such time. States and municipalities have the constitutional right to designate the use to which private property may be put by zoning and city planning laws, a right twice upheld by the Supreme Court of the United States. States have a right to forbid alien ownership of land.

We would no more agree to submit any of these matters to arbitration than we agreed to submit the question of our immigration policy to any foreign body, holding that it was a matter of purely and exclusively domestic concern.

The real crux of the Mexican land and petroleum laws is not their injustice, nor any element of confiscation, but the fear that their enforcement by Mexico will lead to similar laws in the United States and end our reign of special and protected privileges, under which, as the Federal Trade Commission informed the Senate last year in their report on "National Wealth and Income," 1 per cent. of the families of the United States own 59 per cent. of the wealth and 10 per cent. of the families own 90 per cent. of the wealth.

HOWEVER intricate the law of property has been allowed to become, the central theory of law on the subject has never changed.—"Land and The Nation" (Lloyd George's "Green Book"), October, 1925.



## The Land of Cuba

"**T**AKING the value of the whole of the Island of Cuba as zero at the time of its discovery (since the discoverers paid nothing for it, having acquired it by deception and violence from the Indians) and comparing this figure with the enormous total of \$3,500,000,000, which is the present value of the soil of Cuba, based on very conservative calculations, we can estimate, without taking interests into account, that this sum is the approximate amount of what generations of workers have produced for the benefit of generations of landlords. But the cold and unemotional figures cannot give even a remote idea of what this gigantic and prolonged injustice has accomplished in poverty and suffering. But let us put aside what is past. Reckoning the annual net return of this sum at 6%, the people of Cuba paid last year the sum of \$210,000,000 to the landlords, or double the amount of what is paid to the national, provincial and municipal governments. We are much concerned when our government is costly and wasteful; but after all, our government, however bad, renders some service, even though deficient. On the other hand, our landlords, in their character of landlords, render us no service whatever."

(From an address by Evaristo Montalvo y Leblanc, before the Rotary Club of Cienfuegos, Cuba.)

**I**N transmitting a subscription for membership in the International Union for Land Value Taxation and Free Trade, Miss Florence Garvin, of Arden, Delaware, writes:

"The international basis of work is the only practical one. Your Memorandum for free trade presented to the Conference of the League of Nations in May embodies the principles I have been trying for years to present to Single Taxers. Since the World War, free trade, it seems to me, is that part of the economics of Henry George that is most ripe and ready to go over. The fact that your Memorandum is to be translated and circulated in all European languages is following the line of least resistance in the work for free trade."

Miss Garvin is the daughter of the late Lucius F. C. Garvin, one time governor of the State of Rhode Island, and during his life-time, an ardent advocate of the ideas of Henry George.

## BOOK NOTICES

### BUNK \*

"Bunk" is an unpromising title, but the book is worth reading, especially to a Single Taxer, or even to a Socialist. The author sees the land question; in the chapter, "Adventures in Realty," he makes a clear and accurate statement of it, showing that land values (by which he means land prices) are not wealth, but a "demand note on wealth," and indicates that our children will not pay grand-papa's note. The

\* Bunk. By W. E. Woodward (Harpers.)

author seems to have grasped no better solution than the Socialist one, but he does not endorse that—seems rather shy of it in fact.

The book is full of astute remarks amusingly put, such as (page 229) "You put new ideas over by making people laugh—all new ideas are looked upon as dangerous. So you get a man laughing and before you know it you have passed your ideas on to him." (That is what I did with "The Game of Life" and people bought ten thousand copies before anybody on the outside found it out.)

On the whole the book, besides being a good story, is a worthy successor to "Main Street" and comes much nearer getting somewhere.

—BOLTON HALL.

### JOSIAH C. WEDGEWOOD'S "ESSAYS AND ADVENTURES OF A LABOUR M.P."

This is a volume mostly of incidents and conclusions drawn from the author's vastly varied and dramatic experiences. Two chapters are a lucid statement of the plan of full taxation of land values. Col. Wedgewood's style is always vivid and captivating, but his picture of the Galipoli incident of the war is a pen picture in the unpopular style of Vereschagin.—Thus (page 190):

"Then night came, but a house in Seddel Bahr was burning brightly, and there was a full moon. We disembarked men at once. All around the wounded cried for help and shelter against the bullets, but there was no room on boats or gangway for anything but the men to go to shore. For three hours I stood at the end of the rocks up to my waist in water, my legs jammed between dead men, and helped men from the last boat to the rocks. Every man who landed that night jumped on to the backs of dead men, to the most horrible accompaniment in the world. It was then that I first learnt the shout of "Allah," for the Turks charged. All night long the battle raged. On shore everyone was firing at they knew not what. Our men went up the hill through the Turks; and the Turks came down through ours to the beach. Over and past each other they went, sometimes not seeing, sometimes glad to pass on in the darkness. One party of our men were found by daylight at the top of the gully on the left in touch with the Lancashires."

Col. Wedgewood's British reticence makes it less than a biography; it is rather a set of sketches of moral and physical adventures—but much more thrilling than any recounting the years of a life.

—BOLTON HALL.

## CORRESPONDENCE

### OUT OF PRINT

EDITOR LAND AND FREEDOM:—

Last night I attended a big Eamon de Valera gathering here, and it made me think of one of the best propaganda pamphlets you ever wrote—the "Open Letter to de Valera"—and if I had them I would surely send a few to some of his leaders and perhaps to others, too. I suppose all you will have to say is "out of print."

Detroit, Mich.

CLEMENS GERHARD.

### WORK IN SOUTH AUSTRALIA

EDITOR LAND AND FREEDOM:—

I have just returned from the election campaign on the West Coast. I was away nine weeks, travelled about 5000 miles, addressed over 50 meetings, and (at time of writing) have secured over 1800 votes. Three years ago I secured 1176 votes so there has been a big increase in support of our principles. I expect to reach about 1850 votes by the time the absent votes are counted. You will see details of the election in the April issue of the *People's Advocate*.

Adelaide, So. Australia.

E. J. CRAIGIE.



## THE CONDITION OF LABOR

EDITOR LAND AND FREEDOM:—

Today I was talking with an old man who told me about his work in a foundry. Last week he put in 72 hours at grinding wheels, finishing burrs off of castings. Six days of 10 hours each and four nights. There are some men there from 70 up to about 85 years working like that. I don't see how they stand it at all. And in the factories they say the pace is almost impossible. Hundreds are out of work, and old hands are let out and new hands taken on. This is done largely to keep the workers "floating" so that they cannot even have time to organize. Conditions like these will cause revolution eventually. And to me the Single Tax is the remedy for this intolerable "condition of labor."

Union, N. Y.

C. LEBARON GOELLER.

## CONCERNING WOMEN

EDITOR LAND AND FREEDOM:—

I was delighted with the roast you gave *The New Republic*. I read the review of Miss La Follette's work which you referred to in their issue of January 12, and it made my blood boil. I started to write them a letter of protest, but I could not frame one that would express my contempt and still be in language fit to print.

I congratulate you on having made a scathing indictment of *The New Republic's* policy and, at the same time, retained your dignity.  
N. Y. City. LOUIS B. PARSONS.

## NEWS NOTES AND PERSONALS

THE Henry George Foundation lists in its Lecture Service such men as Warren Worth Bailey, Ward Bonsall, George E. Evans, John M. Henry, William McNair, Bernard McGinnis, M. S. Robinson, Cornelius D. Scully, George J. Shaffer, Carl D. Smith, and Percy R. Williams. Many of the topics treated are promising. Many, too, concern themselves with the fundamentals of our philosophy. Dates for these lecturers may be secured by communicating with P. R. Williams, 1306 Berger Building, Pittsburgh, Pa.

HUDSON MAXIM, inventor of explosives and brother of the late Sir Hiram Maxim, inventor of the Maxim Gun, is dead at 74. Mr. Maxim was a believer in the Single Tax and some years ago wrote an admirable Single Tax story, we think in the *Cosmopolitan*. It was afterwards published and circulated as a propaganda pamphlet. Lucky investments in land around Lake Hopatcong may have diminished Hudson Maxim's enthusiasm, for of late years he has done nothing and has kept silent. He was for many years a subscriber to this paper and at one period a not infrequent visitor to this office.

THE *Arizona Single Taxer*, edited and published by our old friend, N. A. Vyne, at Camp Verde, Arizona, grows better with each number.

REVERDY MILLER, who, according to Herbert Quick's autobiography, "One Man's Life," was responsible for leading Mr. Quick into the Single Tax philosophy, is now living in retirement at 3914 Wisconsin Place, Los Angeles. From boyhood he has been an active propagandist for fundamental economic principles.

OUR old friend, Mr. F. H. Monroe, President of the Henry George Lecture Association, and known to more Single Taxers than any man in America, reached his 62nd birthday on April 7th of this year. He has been forty-one years in active Single Tax work.

In the June number of *Reality*, organ of the Bahai movement, Julia Goldzier has an article, the title of which is "The Scientific Tax as a Spiritual Factor."

CAPTAIN William Wirt Gilmer, an earnest Henry George man, now retired and living at Coronado, served as governor of the island of Guam, 1918-20. During his incumbency he replaced a crude and barbarous tax system with saner methods of revenue, and many of these changes continue to this day.

GEORGE C. K. STRACHAN, an old time Single Taxer from Youngstown, Ohio, is now residing at 2155 Union Street, San Diego, California, and has carried in his pocket for many years a card which reads, "Single Tax Dinner at the Hotel Radcliffe, September 2, 1899, in Honor of the Birthday of Henry George."

MISS Helen Murphy, sister of John J. Murphy, of New York City, owing to ill health has for the present relinquished active work for the cause, and has been living at Ocean Beach, San Diego, California, where she is planning to return to real work at an early date.

HARRIS L. MOODY, assessor of San Diego, California, has incurred the ire of the real estate gamblers by insisting on placing land on the rolls according to its selling value and making reductions on values of buildings to meet the depreciation. The people seem to be with Assessor Moody.

MR. S. L. GILLAN, a civil engineer of Los Angeles, is a son of Prof. S. L. Gillan, of Milwaukee, Wisc., and active in Single Tax work.

OLON B. WELCOME is still actively engaged in work along economic lines in Los Angeles. He will be remembered as the author of "From Earth's Center."

OLIVER R. TROWBRIDGE, author of that remarkable work, "Bi-Socialism," has been living for some years in retirement at 310 N. Broadway, Long Beach, California.

MR. F. J. M. KERNAN, of Baltimore, renewing his subscription to LAND AND FREEDOM, writes "I cannot afford to miss a single issue."

JOHN F. FORD, of Los Angeles, in early days employed Herbert Quick, when both gentlemen were residents of Sioux City, Iowa, and before the latter had deserted the legal profession for literature.

MAJOR GENERAL GEORGE H. PENDLETON, of the Marines, now retired and living at Coronado, California, became a Single Taxer from reading an advertisement published by the Manhattan Single Tax Club in the New York *Herald* during the first Henry George campaign in New York City. General Pendleton, then a lieutenant in Eastern waters, joined the Manhattan Single Tax Club. For several years he served as governor of San Domingo and did much to reorganize the tax system of that island.

OUR old friend, F. P. Jones, of Fort Erie, Ontario, has a communication in the Welland (Ontario) *Tribune and Telegraph* on the gasoline tax, in which he shows how the rent of land reflects the services of government.

THERE is a growing sentiment throughout the United States and Canada that admirers of Henry George should celebrate either his birthday which occurred on September 2nd, or the date of the appearance of "Progress and Poverty" on September 25th.

HON. GEORGE H. DUNCAN will be available for lecture dates in New England and the middle Atlantic States during the month of June. Later in the season Mr. Duncan will again tour the Rocky Mountain and Pacific coast states under the direction of the Henry George Lecture Association of Chicago. Those who wish to secure the services of Mr.



Duncan should write to Mr. F. H. Monroe, President of the Lecture Association, 538 So. Dearborn Street, Chicago, Ill.

BURTON SALE, son of Julian Sale, veteran Single Taxer of Toronto, is now manager of the Foundation Stationery Co., Los Angeles, California, and interested in all civic activities of a fundamental character.

A BIRTHDAY surprise party was given to Joseph Dana Miller by his niece, Miss Dorothy Miller, on March 26th. About fifteen of the Editor's old friends were invited and had an enjoyable time. Among those present was John J. Murphy.

THE Anti-Single Tax Society, known between campaigns as the California Tax Payers Association, maintains permanent and elaborate headquarters at the subway terminal buildings, Los Angeles. A large staff of university professors called "experts" and "investigators" are employed. The expenses of this organization must run close to \$50,000 a year and very likely greatly exceed that amount.

BERNARD MARTIN, whose father was an old time Single Taxer and Populist, is now editor and publisher of the Enterprise at Hawthorne, a suburb of Los Angeles. Mr. Martin is president of the local Chamber of Commerce and is planning to use George H. Duncan and several other speakers.

DR. MILBANK JOHNSON, of the Pacific Mutual Life Insurance Co., who boasts that he is the mainstay financially of the various anti-Single Tax campaigns in California, says that he "is keeping an eye on us." He subscribes to LAND AND FREEDOM and we hope he will learn from this periodical all that is necessary to keep him posted on the nefarious work of Single Taxers in California and elsewhere.

EDSON SCOFIELD, well known in Cleveland and Philadelphia as a strong and enthusiastic Single Taxer, is president of the Scofield Engineering Co., of Los Angeles, Calif. This company has erected in recent years some of the largest and finest structures in Southern California.

JUDGE ROBERT L. HUBBARD, who served as County Judge of El Paso County, Colorado, of which Colorado Springs is the county seat, retired from the practice of law in 1919, and is now promoting a company for the manufacture of machines that produce a seamless shoe. Notwithstanding his withdrawal from professional work the Judge remains one of the most popular Single Tax speakers in Southern California.

WE acknowledge receipt of an attractively printed little booklet in stiff paper cover, entitled "A Mountain Shrine," by Rev. A. W. Littlefield, of Middleboro, Mass. It contains some beautiful verse and real poetic prose from the pen of Mr. Littlefield.

Labor, from which we quote the editorial on Canberra to be found on another page of this issue, has a circulation of more than half a million. Its present publisher and owner is former Congressman Keating.

THE Times-Leader, of Wilkesbarre, Pa., contains a column report of the speech by James R. Brown, of the Manhattan Single Tax Club before the Rotary Club of that city.

"YOUR Malthus article is fine and well worth while," writes our old friend, Charles H. Ingersoll. (See Jan.-Feb. LAND AND FREEDOM.)

WE have received the report of the activities of the Maryland Tax Reform Association, of which Chas G. Baldwin is president and Charles J. Ogle secretary. The Report tells us that the Home Rule in Taxa-

tion bill was passed by the Senate but smothered in the final session. The Association thinks with a more thorough understanding on the part of the city members success should crown their efforts in 1929. The Report says: "The ideal system would collect for the public needs only those values due to public improvements and municipal activities, leaving to individuals all the wealth created by their own efforts."

THE Taxation Quarterly, organ of the Manhattan Single Tax Club, contains a record of James R. Brown's lecture work for the past twelve years—1915 to 1927. It is a record of real achievement. 503 towns and cities have been visited and 1374 lectures delivered.

PERCY R. MEGGY, who is one of the most active workers in Australia writes us: "LAND AND FREEDOM has been extremely interesting of late with its accounts of Single Tax conferences and speeches at the many dinners."

M. A. DAUDE-BANCEL, of Paris, France, one of the active members of the French league for Land Reform, is sending a monthly news letter to French papers in which he points out practical ways of applying Henry George's remedy for existing evils in our social and economic life.

ANTONIO ALBENDIN, of Cadiz, Spain, has other interests besides Henry George's teachings and his profession as an engineer. He helped to organize a Beethoven centenary at Cadiz, an event observed throughout the world. Also in the *Diario de Cadiz* appears a sketch and appreciation of Beethoven from the pen of Senor Albendin.

P. R. WILLIAMS, secretary of the Henry George Foundation of America, writes that he found on his trip to Illinois and Ohio "a general spirit of good will toward the Foundation and a disposition to cooperate in pushing forward the great work. There are fine groups in both states and it was a real pleasure to meet more intimately and exchange ideas and experiences."

E. J. CRAIGIE, Single Tax candidate at the recent Flinders district election in South Australia, is reported in the *People's Advocate*, of Adelaide, as having made a number of speeches throughout the district. Every place showed an enthusiastic group of believers in the cause. Mr. Craigie as an independent candidate standing for the complete principle received 1923 votes, only sixty-four short of the number received by the sitting member, J. G. Moseley, at the previous election. A combination of two parties—Liberal and County party—contributed to the result. The election demonstrates that Labor cannot win a Flinders seat as matters stand, and with more educational work the prospect is good for an avowed Single Tax candidate at the next election. We congratulate Mr. Craigie on the result, which was a moral victory, and on the campaign which he waged so indomitably.

EFFORTS are being made to induce the new governor of California to appoint Jackson H. Ralston on the State Tax Commission, which is to report on changes in the present tax system.

THE Freeland Club has just celebrated its first birthday by electing officers. The officers now are: President, Mrs. Lona I. Robinson; Vice-President, Will F. Burgener; Secretary, Mrs. A. J. Samis; Treasurer, W. F. Withers; Chairman Program Committee, R. J. Miller. The Club meets at the Arbor Cafeteria, 309 W. Fourth Street, Los Angeles, on the third Friday evening of each month, except when the convenience of out of the city speakers makes a change of date necessary. Dr. F. W. Roman spoke before the Freeland Club on April 30, his subject being "The Last Word on Economic Reconstruction."

THE annual meeting of the English League for the Taxation of Land Values was held on May 11. The chairman of the meeting was Hon.



osiah Wedgewood, and among the speakers was Dr. Paul Dane, of Melbourne, Australia. We have received the annual report for the year ending March, 1927, in which the activities of the year are reviewed. In this we note the names of two visitors at the meeting last June, Mr. H. J. Kristensen, of the Danish Land Values League and our own Charlotte Schetter, of New York. Col. Wedgewood was re-elected resident of the League.

AMONG the devoted friends of the Single Tax in San Francisco is I. Rhodes, of 36 Pine Street. Mr. Rhodes was a reporter on the *Morning News* of Chicago during the early eighties and served with the following associates on various papers, Warren Worth Bailey, Frank Whitlock, and the late J. E. Griffiths (Luke North). In 1882 Mr. Rhodes had occasion to report an address by Lucy Parsons on Progress and Poverty. It was a poor presentation of the doctrines, but it called Mr. Rhodes' attention to the book which he bought and read and became a convert to its teachings.

DAVID H. DEXTER, of San Francisco, is a son of the late D. Gilbert Dexter who passed away in 1909. He was a follower of Henry George. He shared office room with the late Ralph Hoyt, whom many of our readers will remember when the latter was engaged in his press work for the cause.

MISS OLIVE MAGUIRE, late of Chicago, now resides at 1540 Milvia Avenue, Berkeley, California. Miss Maguire and her father, now seventy-eight, are doing active work for the cause.

THE *Commonweal*, published at Ardmore, Pa., and edited by John F. Dix, appears in much improved form. George Lloyd occupies two columns with an article entitled "Henry George vs. Karl Marx."

CHARLES S. MITTON, who died in Boston on May 13, aged seventy-five years, was a well known advocate of our principles. His conversion to the Single Tax resulted in a curious way. A fellow clerk in a large Boston store tried to convert him to the doctrine without success. There was a clerks' organization of which both were members. Mr. Mitton challenged the late John G. Pike to debate the question at a meeting of the organization. In order to fortify himself for the forenoon combat Mitton studied PROGRESS AND POVERTY to find its weak points. Instead of discovering fallacies he found the arguments clear and unanswerable. At the next meeting of the clerks' organization he was on hand, not to debate, but to present to the clerks present a copy of PROGRESS AND POVERTY. Since that time he has not hid his light under a bushel.

MR. MORRIS VAN VEEN, indefatigable worker for the cause, addressed the Hamilton Community Council of this city on Saturday, May 3rd, his subject being, "How to Abolish Poverty."

OUR apologies to Congressman Fletcher, of Ohio, who recently addressed the Woman's Single Tax Club of Washington, D. C., and whose name was printed in our last issue as Booth Fletcher, whereas it should have been Brooks Fletcher.

THE Manufacturers and Merchants Taxation League of New Jersey, with headquarters at 141 Halsey Street, Newark, issues many striking tracts illustrating the defects (and worse) in our present tax system.

E. A. FAVILLE, formerly editor of the *Western Farmer*, of Portland, Oregon, on June 1st becomes editor of the *Daily Union*, of Sacramento, California. The *Union* is one of the historic papers of California and at various periods numbered among its editors Joaquin Miller, Bret Harte, Henry George and other brilliant lights who have done so much to increase the fame of the state. Mr. Faville was a classmate of Herbert Quick and accepts the economic philosophy of the latter.

MR. L. D. BECKWITH, who has recently stepped to the front in California as editor and proprietor of the *Forum*, frequently noted in these pages, is the son of Fred C. Beckwith, of Longmont, Colorado, once active in the greenback movement. He was converted to the Single Tax by that wonderfully active spirit, Joseph Wolfe.

HAROLD MAGUIRE, son of the late James G. Maguire, who served as judge and later as Congressman, is connected with the Southern Pacific R.R.; Joseph W. Leggett, son of Judge Joseph Leggett, is a customs broker; Richard Guttstadt, son of Herman Guttstadt, is secretary of the Berne Brith. The fathers of all three of these men were strong and intimate friends of Henry George for years prior to the publication of "Progress and Poverty," and the sons are continuing the work of their fathers.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of LAND AND FREEDOM, published Bi-Monthly at New York, N. Y., for April 1, 1927, State of New York, County of New York, ss.:

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

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

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

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

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

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

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

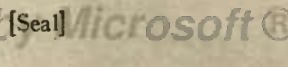
3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

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

JOSEPH DANA MILLER,

EDITOR.

Sworn to and subscribed before me this 23rd day of March, 1927.

[Seal]  LOUIS D. SCHWARTZ, Notary Public  
New York County.