

January—February, 1930

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Causes of Business Depression

Henry George 1894

Australia in Extremis

Percy R. Meggy

Rediscovery of Henry George

William Lloyd Garrison

High School Winning Essay

(Mary D. Hussey Fund)

To the Man in the Street

Gathering for the Great Contest

Dr. Ely's Disciple and Six Experiments

News and Correspondence, etc.

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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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FORMERLY THE SINGLE TAX REVIEW

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No. 1

Comment and Reflection

EMIL LUDWIG, one of the biographers and essayists of the new school who turn out literary products as a factory turns out quick-selling commodities, denies that the Dollar is America's god, and says, "All Americans work." He sees all Americans busy and concludes, in that happy, careless fashion of his, that all are working.

IT is true that no people are so busy as the people of the United States. They may be doing nothing save running around in circles, but they are in a constant feverish state of excitement which Mr. Ludwig mistakes for "work." They may be doing nothing save speculating on the exchanges, selling real estate, buying or exchanging automobiles, entertaining, getting up social functions, receiving and exchanging social calls—all busy, it is true enough, but doing nothing to add to the world's store of wealth.

WE need to remember the real meaning of "work." Work means the production of wealth. It is no exaggeration to say that one quarter of the people in this country who are so desperately busy produce no wealth at all. This is true of the great majority of those engaged in the real estate business; it is true of the young salesmen in stock and bond houses; it is true of more than half of the lawyers; more than half of the politicians; and many other classes who could be named. They do not work at all, in the sense that work is the production of wealth. They do not conserve the production of wealth; they perform no useful service.

SOME of the occupations of these classes, swollen far beyond their due proportions, have their limited field of usefulness. A stenographer, who works for a bookmaker who takes bets on the races, is not idle, but she cannot be said to "work," for what she is doing adds no more to the sum total of wealth than does the layer of odds who pays her at the end of the week. The chauffeur who drives the car of the landlord who derives his income from the land values that other people create does nothing more to increase the wealth of the world than does his employer.

OUR treatment of land as private property stands the whole economic structure on its apex to the degree that certain functions are magnified out of all true proportions, certain other functions suffer dislocations, and instead of the energies of the people being bent to the production of wealth, we witness vast numbers engaged in occupations the aim of which is to divert to their own pockets the wealth already produced. And it is because this diversion is at once more easy and more profitable than actual production that so many shrewd and intelligent men work at it. And superficial thinkers like Herr Ludwig, seeing how busy they are, think that we are a nation of "workers."

IT is curious, the misunderstandings that surround the word "work." Here is a story of a hold-up in Brooklyn reported in the papers. Two slick young bandits enter a store and line up the occupants against the wall. They are forced to yield up their money and valuables. One of them is asked what he does for a living, and replies that he keeps a little tailoring and clothes-pressing establishment across the street. The sixty-five dollars in his possession are immediately transferred to the pockets of the bandits. Two others confess that they are clerks in other parts of the town. The few dollars taken from them are handed back, the bandits explaining that they do not want to take anything from those who "work for a living."

NOW our suspicions are that these young bandits were not bandits at all, but some sort of political economists, or social researchers who pursue their occupations under the guise of hold-up men. For to no other than muddled students of political economy, or labor unionists who think of workers only as those who work for wages, would it occur that the man who runs a tailoring establishment does not work for a living. Robin Hood, Claude Duval, and Jesse James were accustomed to rob the rich and give to the poor, but they did not know of any such fine politico-economic distinctions as these young Brooklyn bandits. Hence our suspicions that they were not what they pretended to be.

WE have but little to add to what we said in our last issue regarding the changing attitude of Socialism

and the inspiring leadership of Norman Thomas, and what it forecasts. In the pages of this issue will be found a number of communications from friends of the movement who have hastened to contribute their voices to the discussion.

LET us insist to those who take issue with us that we are not defending the claims of extreme Socialism. We are only in favor of such Socialism the tendency of which is to conserve individual rights. Where there is no other way of protecting the individual against the extortions of monopoly, then let the government, either by ownership or regulation, exercise those powers for which government is ordained. Under the Single Tax there will be few such emergencies for action by city, state or nation. Nor would we quarrel with temporary expedients while we wait—and work for—the coming of that era of freedom in which natural opportunities are free to industry. Labor laws, factory laws, old age pensions, even if provided for out of current taxes, are legislative expedients with which it is fruitless to quarrel.

THE extreme doctrinaire position has, we are convinced, done us no good. The Single Tax will settle most if not all of these questions, but at a time when certain evils can be ameliorated, we make unnecessary enmity by a narrow antagonism. And after all adjustments must precede settlement. It is well enough to say that nothing is settled until it is settled right—and that is true. But few questions are settled at once. Experiment must precede demonstration. If old age pensions, for example, were the general practice of the states the revenue for their payment would soon cease to be derived from current taxes. Logic would point to the true source of such payment. The same impulse of humanitarianism that had helped to build up such a universal pension system would naturally, we think, turn to those values that are created by the community and attach to land. And our business—and indeed our opportunity—would be to indicate this true source.

OUR brilliant correspondent who appears also as our critic—Mr. Edward White, of Kansas City, Mo., rather misses the point. The argument is largely irrelevant, for we are not arguing for Socialism—certainly not for Marxism. We are as much of an individualist as our clever Kansas City friend. But it is a condition not a theory that confronts us. Here is a great party coming in our direction. The possibility—not at all remote—is that it may, under the new leadership, espouse our cause. What then should be our attitude? Such an advocacy would undoubtedly be to minimize much of what the Socialist party has hitherto stood for. Our question is so transcendently important that it naturally dwarfs every other proposal, mainly because it resolves the difficulties

which these proposals are intended to cure. It will undoubtedly arouse such an army of antagonism that every Socialist speaker and advocate will have all he can do to combat the new opposition. Every other question will take a subordinate position. The party will lose some of its *soi disant* followers but it will gain a host of new adherents, and lose none of those who know their Socialism.

To the Man in the Street*

NO doubt you have wondered why wages are low, rents high and men and women unemployed, why people are forced to live in slums and millions are slaughtered in war. Well there's a reason for such evils; they don't just happen, and a man named Henry George who wrote a book entitled "Progress and Poverty," tells us why they happen and the remedy for low wages, high rent, unemployment, slums, war, etc., and it does not require a college education to understand the remedy. Henry George says that it is labor applied to land that produces all wealth including the necessities of life (such as wheat, corn, potatoes, etc.) The following question now arises, Why is it that labor, the producer of all wealth, suffers from poverty and its many attendant evils? Why is it that labor produces all wealth but does not possess it, while many possess wealth that they do not produce?

Henry George in "Progress and Poverty" answers as follows. It is due to the fact that the land (the gift of God from which labor produces the necessities of life) is rented by landlords to the workers for billions of dollars and the landlords exchange the ill-gotten billions of land rent for the labor products of the workers, thereby producing a world of masters and slaves. As the rent of land is due to the presence and productive and inventive powers of man, it therefore follows that the entire rent of land belongs equally to all the people. In fact it is the duty of government to collect all of our land rent for public needs and then abolish all taxation. If the entire rent of land were collected for all of our public needs landlords could not exchange the billions of ill-gotten land rent for the labor products of the workers as they do at present.

Today we hear a great deal of earned and unearned incomes. What is an unearned income? It is an income that some one earned but does not receive, while some one receives an income that they do not earn. Under the present system of "Each one for himself and the devil take the hindmost," a few win and the great majority

*At the suggestion of our good friend, Erwin Kauffman, St. Louis, Mo., we shall print in each number of LAND AND FREEDOM a simple elementary exposition of our principles. This first article is from the pen of George Lloyd who has had many years experience in explaining the Single Tax to the average man in halls, on street corners, and over the table. His knowledge of how the mind of the average man works fits him for the task assigned him in the present instance.

—Editor LAND AND FREEDOM.

lose, while under the system advocated by Henry George, namely equal rights for all and special privilege to none, everybody would profit and none would lose. Not one person in a hundred thousand realizes that the commandment, Thou Shalt Not Steal, means the land rent of the people as well as the pocketbook of an individual. Many people wonder why panics occur and why the workers cannot buy back the things they produce, thereby causing under-consumption (not over-production). Why factories clog up with goods and business men fail and workers are discharged and forced to compete with other men for jobs. The answer is, the workers cannot buy back the things they produce and pay landlords billions of dollars in the form of land rent for nothing. (Landlords do not provide land). By so doing workers are billions of dollars short of their purchasing power.

Another very important phase of the present evil system is as follows. The City of New York is to spend one thousand million dollars during the next four years (1930-34) for public improvements. (Schools, subways, bridges, tunnels, etc.) The improvements will increase the rent of land hundreds of millions of dollars of which the city will collect 25% to pay for the public improvement, leaving 75% of our land rent with landlords for nothing. In other words, every public improvement is a liability to the city and an asset for landlords, as 25% is to 75%. Plainly the germ of destruction is in the present system. It is estimated that some \$600,000,000 or 75% of our annual land rent in New York City is not collected for our public needs. That means \$600,000,000 of our wages and salaries must be taxed out of our pockets for public expenses to make good the loss of \$600,000,000 of our land rent, leaving us \$600,000,000 less of our purchasing power. Very few people realize that we could ride in the subways, elevated trains, busses and trolley cars without paying fares if all of our land rent were utilized to run the city. Does The Man In The Street know that no wheel in a factory turns productively until land is put to use? And yet when a building is erected, thereby giving work directly and indirectly to practically every worker in the United States, and at the same time making business hum, the owner of the building is heavily penalized by an unjust and unnecessary tax while those who withhold 50% of the land in Greater New York from use are encouraged to do so with the hope of profit when they sell. Thus withholding land from use means unemployment, high rents, slums, etc.

We should change the present evil system of taxation so that those who put land to use shall suffer no added tax and so that those who keep land out of use could not profit by so doing. Then jobs would be seeking workers instead of workers seeking a job. The slogan of The Man In The Street should be "Collect all land rent for public needs and abolish taxation," (which is the doctrine of Henry George). That would bring economic freedom to all and make the United States a tax free nation.—GEORGE LLOYD.

Economic Principles as Expounded by Henry George in "Progress and Poverty"

PRIZE WINNING ESSAY (DR. MARY D. HUSSEY
FUND) BY HELMUT SCHULZ, BROOKLYN
TECH. HIGH SCHOOL

HENRY GEORGE'S masterful politico-economic treatise, "Progress and Poverty," was motivated by a noble ideal, the betterment of humanity in a very definite and practical way. His method would give hope of realization to the fundamental sentiments expressed in the Declaration of Independence; it would be the materialization of the dreams of philosophers and social thinkers without recourse to destructive revolution; it would bring the results that were expected from the "Philosopher's Stone," the increase of wealth for the benefit of all mankind; it would be the coming of the "Kingdom of the Prince of Peace."

Henry George was perplexed to find that amid the phenomenal progress of material civilization, there should be a proportionate increase in poverty and all its concomitant evils. What could be the answer to this problem? He looked at the heavens and saw only such symmetry and order as bespeak the planning of divine intelligence; he looked at nature and saw nothing but beauty and a system that seemed to benefit all of its component parts; he looked at "the crown of all creation" and he saw misery, vice, and starvation amid the splendor of palaces, magnificent machinery, and other evidences of vast prosperity. He could not believe that this was the work of Him who guides the stars in their orbits, or makes huge trees grow from tiny seedlings, but rather that it was due to the maladjustments of men in their relations to one another. His problem then resolved itself into determining the cause of the evil, formulating a remedy and giving it to the world, so that *all* the people might truly enjoy "life, liberty, and the pursuit of happiness." Henry George succeeded; he solved the problem, saw the remedy, and in lucid terms, showed its justice, application, and effects. If the people would only grasp this "Magna Charta of economic liberty," they would be freed from the bondage of poverty; industry would be stimulated to the production of unprecedented wealth; and government would be simplified to that level where ethics in politics would again be possible and Plato's "Republic" become a reality. In the following lines I shall endeavor to present the fundamental economic principles of Henry George, so that the reader may see the logic of his philosophy and become, as I have, a disciple of this great thinker and a fighter for the social reform that he advocated.

Since insufficient wages must be the fundamental cause of poverty, an inquiry as to the reason for the tendency of wages to a minimum, despite constant improvement

in the productive power of labor, should be the path that leads to the solution of the problem.

The most commonly mistaken notion is that labor is paid and maintained by capital. Henry George shows the fallacy of this theory by pointing out how in a primitive community each man produces his own food and shelter, and further, how, despite the complexities of our present social system, each man indirectly still does the same thing. A person who receives his paycheck on Saturday, virtually receives a certain portion of his produce, and not the gratuitous offering of capital; in fact, labor but produces the things it desires, just as in primitive times. The simple fact that a farmer uses a plough to increase his productiveness is a good example of the economic truth that labor employs capital and not capital labor. Since labor is the primary factor it is evident that capital does not maintain labor, for consumption is only maintained by contemporaneous production; the sole function of capital is to enable labor to apply itself more effectively, as with the help of machines; to avail itself of the reproductive powers of nature, as by planting seeds; and by permitting the division of labor and the consequent advantages of mass production. This proves conclusively that capital is not the cause of the evil, and we must therefore inquire further.

Another common theory as to the cause of poverty is what is known as the Malthusian theory which holds the natural propagation responsible for want, by charging that population tends to outstrip the food supply. As a matter of fact, history and analogies from nature tend to prove that the converse is true, that is, natural increase tends to make every person richer instead of poorer. Cold facts support this assertion. During the thousands, yea, millions of years of man's existence on this planet, there are still vast stretches of land left which man has not employed in the struggle for existence, while in places of densest population, such as Ireland during the famine years of 1840-1845, the land could have supported an even greater population with all the comforts of life, had it not been for the maladjustments of society which gave everything to the land-owners while leaving the masses without porridge for the next meal.

Just as 100 men can do much more than ten times as much as 10 men, so will wealth increase relatively and absolutely with an increase in population. This shows then, that want and misery are not due to the operation of natural laws, and thus the inquiry is narrowed to the last possibility, the laws that govern the distribution of wealth.

Three factors enter into the production of any commodity; land, labor and capital; and these factors receive their share of the produce in the form of rent, wages and interest respectively. It takes no mathematical genius to see that after rent is deducted from the total produce a remainder is left to be divided between labor and capital. Thus the wealth produced in any community is divided

by what is known as the "rent line," into rent on one side, and wages and interest on the other. The rent line is fixed by the margin of cultivation, on "the return which labor and capital could obtain from such natural opportunities as are free to them without the payment of rent." Consequently an increase in the productive power of a community will affect interest and wages inversely as it affects rent. But since the "rent of land is determined by the excess of its produce over that which the same application can secure from the least productive land in use," an increase in the productivity will bring about a proportionate advance in rent, and wages and interest will remain as before. Sometimes rent advances more rapidly in anticipation of a future increase in production, and this paradox happens; that is, wages and interest decrease despite material progress.

Now it remains to show what causes rent to command a larger and larger share of an increased production. Obviously, it must be something that causes the lowering of the margin of cultivation, such as an increase in the efficiency of labor. This is accomplished in three ways which do not need any elucidation to commend themselves to common sense. They are (1) increase in population, (2) improvements in methods of production and exchange, (3) advances in knowledge, education, government, and ethics, insofar as they enhance the power of producing wealth. To sum up all the principles that bear on the problem we have discussed, I shall quote its solution from "Progress and Poverty:" "The reason why, in spite of the increase of productive power, wages constantly tend to a minimum which will give but a bare living, is that, with increase in productive power, rent tends to even greater increase, thus producing a constant tendency to the forcing down of wages."

Now that the problem is clearly established let us turn to its remedy. There are several methods presently advocated, all of which, save the one Henry George proposed, fall short of producing the desired result: the mitigation of social distress. The reason for the failure of these methods is that they fail to remove the cause. They have all been tried to a greater or lesser extent but without achieving sufficient success. Henry George's remedy is both fundamental and simple. He maintains that to remove poverty it is but necessary to give the laborer his full and just share of the produce. This can only be made possible, when the unjust, unearned increment of land is abolished. Therefore, *we must make land in effect common property*; it is the only method of rectifying the social evil. This does not mean the abolition of private tenures to land but implies simply the paying of rent into the public treasury for the use of land which by all principles of justice and righteousness should be common property.

In practice the remedy resolves itself into the application of the Single Tax: one tax levied on the value of land, regardless of improvements thereon. This is the most

just method of taxation conceivable, for the value of land is evidently created by the community and the action of government rather than by individual effort. A lot on lower Broadway in New York is worth a fortune because six million people are concentrated in its immediate vicinity. The same plot of ground in the wilds of Texas could probably be had for the asking. The value of the New York lot is further enhanced by the available community service, such as fire and police protection, free education, free removal of waste and sewerage, transportation facilities, paved and illuminated streets, and other advantages of city life.

Under the proposed system a man would be paying merely for what the community, through the government, has done for him. This is consistent with the principle of prudent business administration, where a customer pays the price of the value purchased. In contrast to this, is our present scheme of taxation, based on the "collection principle," where taxes are levied on ability to pay rather than on the amount of service received from the government. No business enterprise can exist which does not give full value for the purchase price, regardless of whether the customer wears an expensive beaver coat or a pair of shabby overalls. The erroneous belief that only the rich pay taxes is so common that it may account for labor's contentment with the present system. When a wealthy manufacturer receives his tax bill, he merely adds it to his cost of production and passes the burden on to the consumer, who extols the generosity of the government that "exempted" him from taxation.

Among the chief advantages of the Single Tax are its beneficent effect on production, its directness and simplicity of collection, and its equality of distribution. When taxation is placed on production, as it is now, the effect is to lessen wealth, since the government is "stealing" part of the rightful earnings of labor and capital by fining industry and productive effort. Not only would a tax on land, inasmuch as it is in the form of economic rent, fail to check production, but it would actually tend to increase it by making the speculative holding of land unprofitable, this latter practice being the cause of recurring periods of industrial depression. Ease and certainty of collection are important attributes of the Single Tax. Since under the present system part of the public revenue is collected from taxes on land, the machinery existing for that purpose might easily be used to collect all the economic rent needed to defray the expenses of the government. Furthermore, the taxes thus collected can not be passed on to someone else but are paid directly by the land owners. The value of land is easily ascertained and its existence can not be hidden. Thus all temptation for corruption and fraud is removed and the government would be free from the demoralization that attends the present scheme of taxation.

The justice and equality of the proposed reform have already been shown. Instead of the government appro-

priating private property, the individuals who enjoy the use of land, pay the government for the protection and service they receive from it. What could be more just or democratic? Every year in the city of New York alone the government gives away \$500,000,000 of economic rent, a value which it has itself created! Is it a wonder that one class lives in luxury while the other has only bare necessities?

Let us consider briefly the changes that would be wrought by the institution of this noble reform. With the removal of the great weight of taxation from the shoulders of industry, the production of wealth on an undreamed of scale would be made possible. By the destruction of land monopoly and its ever-mounting unearned increment, labor and capital would receive their full and just share of the produce, and all people would be able to enjoy the decencies of life. With the establishment of an equitable distribution of wealth, the fear of want and pauperism is removed; crime would lose its main incentive; and human selfishness would be reduced to a plane where it might become possible to "love thy neighbor as thyself" and thus bring universal peace nearer to realization.

The reader might now say: "This theory looks convincing enough on paper, but will it work out in practice?" As a matter of fact the principle of Single Tax, as advocated by Henry George as a remedy for increasing poverty amid advancing wealth, is being actually tried out in New South Wales. Although only a young nation it boasts such wealth and general prosperity as bespeak the benefits of an equitable economic distribution.

I close with the sincere wish that this great nation may eventually adopt the simple reform advocated by Henry George and thus lead the work in a movement for freer and happier humanity!

The Charitable Collector

"MADAM," he said, "I wish to draw your attention to a poor family. The father is dead, the mother is too old to work, and the children are starving. They are about to be turned out in the street, unless someone pays their arrears of rent, which amounts to £5."

"How terrible!" said the lady. "Here is the money for the rent. By the way, may I ask who you are?"

"Certainly, madam, I'm the landlord."

—*Progress*, Melbourne, Aus.

WHAT does the Single Tax contemplate? Taking from a man that which is his own? On the contrary, it insists on absolute respect for such possession, which, under our customs and laws, is so ruthlessly disregarded. It proposes to disturb no title and to bring no confusion by its beneficent arrangement.

—WILLIAM LLOYD GARRISON, Saratoga, New York, 1890.

Causes of Business Depression

By HENRY GEORGE

(From the *Sterling Weekly*, Feb. 27, 1897—Reprinted From *Once a Week*, 1894.)

I AM asked by *Once a Week* to state what, in my opinion, are the causes of the existing business depression. It should be possible to do more. For the method that has fixed with certainty the causes of natural phenomena once left to varying opinion or wild fancy ought to enable us to bring into the region of ascertained fact the causes of social phenomena so clearly marked and so entirely within observation.

To ascertain the cause of failure or abnormal action in that complex machine, the human body, the first effort of the surgeon is to locate the difficulty. So the first step toward determining the causes of business depression is to see what business depression really is.

By business depression we mean a lessening in rapidity and volume of the exchanges by which, in our highly specialized industrial system, commodities pass into the hands of consumers. This lessening of exchanges, which from the side of the merchant or manufacturer we call business depression, is evidently not due to any scarcity of the things that merchants or manufacturers have to exchange. From that point of view there seems, indeed, a plethora of such things. Nor is it due to any lessening in the desire of consumers for them. On the contrary, seasons of business depression are seasons of bitter want on the part of large numbers—of want so intense and general that charity is called on to prevent actual starvation from need of things that manufacturers and merchants have to sell.

It may seem, on first view, as if this lessening of exchanges came from some impediment in the machinery of exchange. Since tariffs have for their object the checking of certain exchanges, there is a superficial plausibility in looking to them for the cause. While, as money is the common measure of value and a common medium of exchange, in terms of which most exchanges are made, it is, perhaps, even more plausible to look to monetary regulations. But however important any tariff question or any money question may be, neither has sufficient importance to account for the phenomena. Protection carried to its furthest could only shut us off from the advantage of exchanging what we produce for what other countries produce. Free trade carried to its furthest could only give us with the rest of the world that freedom of exchange that we already enjoy between our several States; while money, important as may be its office of a measure and flux of exchanges, is still but a mere counter. Seasons of business depression come and go without change in tariffs and monetary regulations, and exist in different countries under widely varying tariffs and monetary systems. The real cause must lie deeper.

That it does lie deeper is directly evident. The lessening of the exchanges by which commodities pass into hands of consumers is clearly due not so much to increased difficulty in transferring these commodities as to decreased ability to pay for them. Every business man sees that business depression comes from lack of purchasing power on the part of would-be consumers, or, as our colloquial phrase is, from their lack of money. But money is only an intermediate, performing in exchanges the same office that poker chips do in a game. In the last analysis it is a labor certificate. The great mass of consumers obtain money by exchanging their labor or the proceeds of their labor for money, and with it purchasing commodities. Thus what they really pay for commodities with is labor. It is not merely true in the sense he meant it, that, as Adam Smith says, "*Labor was the first price, the original purchase money that was paid for all things.*" It is the final price that *is* paid for all things.

The lessening of "effective demand," which is the proximate cause of business depression, means, therefore, a lessening of the ability to convert labor into exchangeable forms—means what we call scarcity of employment. These two phrases are, in fact, but different names for different aspects of one thing. What from the side of the business man is "business depression," is, from the side of the workman, "scarcity of employment." The one always comes with the other and passes away with the other. They act on each other and again react, as when the merchant or manufacturer discharges his employees on account of business depression, and thus adds to scarcity of employment. But in the primary causal relation scarcity of employment comes first. That is to say, scarcity of employment does not come from business depression, as is sometimes assumed, but business depression comes from the scarcity of employment. For it is the effective demand for consumption that determines the extent and direction in which labor will be expended in producing commodities—not the supply of commodities that determines the demand.

What is employment? It is the expenditure of exertion in the production of commodities or satisfactions. It is what, in a phrase having clearer connotations, we term work. For the term employment is, for economic use, somewhat confused by our habitual distinction between employers and employees. This distinction only arises from the division of labor, and disappears when we consider first principles. I employ a man to black my boots. He expends his labor to give me the satisfaction of polished boots. What is the five cents I give him in return? It is a counter or chip through which he may obtain at will the expenditure of labor to that equivalent in any of various forms—food, shelter, newspapers, a street-car ride, and so on. In final analysis the transaction is the same as if I had employed him to black my boots and he had employed me to render to him some of these other services; or as if I had blacked my own boots and he had performed

these other services for himself. Even in a narrow view there are only three ways by which men live—by work, by beggary, and by theft; for the man who obtains work without giving work is, economically, only a beggar or a thief. But on a larger view these three come down to one, for beggars and thieves can only live on workers. It is human labor that supplies all the wants of human life—as truly now, in all the complexities of modern civilization, as in the beginning, when the first man and first woman were the only human beings on the globe.

Now, employment or work is the expenditure of labor in the production of commodities or satisfactions. But on what? Manifestly on land, for land is to man the whole physical universe. Take any country as a whole, or the world as a whole. On what and from what does its whole population live? Despite our millions and our complex civilization, our extensions of exchanges and our inventions of machines, are we not all living as the first man did and the last man must, by the application of labor to land? Try a mental experiment: Picture, in imagination, the farmer at the plow, the miner in the ore vein, the railroad train on its rushing way, the steamer crossing the ocean, the great factory with its whirring wheels and thousand operatives, builders erecting a house, linemen stringing a telegraph wire, a salesman selling goods, a bookkeeper casting up accounts, a bootblack polishing the boots of a customer. Make any such picture in imagination and then by mental exclusion withdraw from it, item by item, all that belongs to land. What will be left?

Land is the source of all employment, the natural element indispensable to all work. Land and labor—these are the two primary factors that, by their union, produce all wealth and bring about all material satisfactions. Given labor—that is to say, the ability to work and the willingness to work—and there never has and never can be any scarcity of employment so long as labor can obtain access to land. Were Adam and Eve bothered by “scarcity of employment?” Did the first settlers in this country or the men who afterwards settled those parts of the country where land was still easily had know anything of it? That the monopoly of land—the exclusion of labor from land by the high price demanded for it—is the cause of scarcity of employment and business depressions is as clear as the sun at noonday. Wherever you may be that scarcity of employment is felt—whether in city or village, or mining district or agricultural section—how far will you have to go to find land that labor is anxious to use (for land has no value until labor will pay a price for the privilege of using it), but from which labor is debarred by the high prices demanded by some non-user. In the very heart of New York City, two minutes’ walk from Union Square will bring you to three vacant lots. For permission to use the smallest and least valuable of these a rental of \$40,000 a year has been offered and refused. This is but an example of what may everywhere be seen, from the heart of the metropolis to the Cherokee Strip. Where

labor is shut out from land it wastes. Desire may remain but “effective demand” is gone. Is there any mystery in the cause of business depression? Let the whole earth be treated as these lots are treated and who of its teeming millions could find employment?

At the close of the last great depression I made “An Examination of the Cause of Industrial Depression” in a book better known by its main title, “Progress and Poverty,” to which I would refer the reader who would see the genesis and course of business depressions fully explained. But their cause is clear. Idle acres mean idle hands, and idle hands mean a lessening of purchasing power on the part of the great body of consumers that must bring depression to all business. Every great period of land speculation that has taken place in our history has been followed by a period of business depression, and it always must be so. Socialists, Populists and charity mongers—the people who would apply little remedies for a great evil—are all “barking up the wrong tree.” The upas of our civilization is our treatment of land. It is that which is converting even the march of invention into a blight.

Charity and the giving of “charity work” may do a little to alleviate suffering, but they cannot cure business depression. For they merely transfer existing purchasing power. They do not increase the sum of “effective demand.” There is but one cure for recurring business depression. There is no other. That is the Single Tax—the abolition of all taxes on the employment and products of labor and the taking of economic or ground rent for the use of the community by taxes levied on the value of land, irrespective of improvement. For that would make land speculation unprofitable, land monopoly impossible, and so open to the possessors of the power to labor the ability of converting it by exertion into wealth or purchasing power that the very idea of a man able to work and yet suffering from want of the things that work produces, would seem as preposterous on earth as it must seem in heaven.

New York, March 6, 1894.

Report It to the Police

I SEE from an English paper that some of the Scotch towns instruct their police to report to the town assessor when they notice any new buildings being erected, or any improvements being made to existing buildings.

I commend this excellent idea to our city officials. There must be many people in Philadelphia who have committed the terrible crime of making an improvement and who are escaping the punishment which their misdeeds merit.

—HAROLD SUDELL in *Philadelphia Record*.

THOSE whose subscriptions are due will help by re-submitting promptly. We need you.

Gathering for the Great Contest

THE activities of the British Georgists toward bringing the question of land value taxation into the arena of active politics is progressing with rapid strides. Early in December there was held a notable Manchester Municipal Conference, in which official representatives of a large number of municipalities gathered to discuss and act upon resolutions asking Parliament to permit local governing bodies to raise at least a part of their revenue by a tax upon land values, exclusive of improvements.

The *Manchester Guardian* gave ample reports of the proceedings. By a vote of 65 to 23, nearly three to one, a strong resolution was adopted approving the resort to land-value taxation. The Lord Mayor of Manchester presided at the closing session, and suggested that the Chancellor of the Exchequer (Mr. Snowden) and the Minister of Health be asked to receive a deputation to suggest the details of the proposed legislation. A committee of seven was appointed.

The success of the Manchester Municipal Conference was due in large measure to the activities of Councillor Arthur Weller, a member of the Manchester City Council, who is an uncompromising Single Taxer. He may be remembered as presiding over one of the interesting sessions of the Edinburgh Conference of last summer. Besides being secretary of the Manchester League for Land-Value Taxation, he is also a member of the United Committee.

This Municipal success is of special value in support of Chancellor Snowden's announced purpose to provide for the rating of land values in the Budget for National Revenue Raising which will be proposed to Parliament in the spring.

Under the leadership of the United Committee, and the Manchester Land Values League, there has been recently projected the holding of a national conference of Henry George people, in the city of Manchester in February. The local Labor M. P. will preside, and representatives from all parts of the country will participate.

Of course there is a possibility that the Labor Government may be temporarily retired from Government responsibility before Mr. Snowden has an opportunity to present his Budget. It is feared in some directions that the radical and Socialist elements in the Labor Party will become dissatisfied with the slow progress being made toward reducing unemployment, and will kick over the traces and join with the enemies of MacDonald's government for its overthrow. Already there are signs that the extremists in the Labor ranks are at loggerheads with the government. It is now evident that even if the Labor Party had a majority of the House, and were not dependent upon the good will of the Liberals, their existence would still be menaced by their own supporters who want the coach to go faster down the hill. Meantime, it is clear enough to those who can see any distance through the

political murk that the only way out is for the Labor Party to push its proposed Budget Tax on Land Value as the chief issue, and if defeated, to go to the country on this issue, and show that it means a fundamental fight for the destruction of land monopoly and the establishment of economic freedom.

John Paul wrote this to a friend the other day:

"The main question is, What can we do to impress upon public opinion the urgency of turning to land-value taxation as the one true path to the revival of industry and the abolition of poverty? We have the chance of our lives to make Henry George's practical proposal understood in the national campaign. The statesmanship that can see the connection between free land (freed from the elements of monopoly) and general prosperity, is what this good-natured, patient old globe most greatly needs, and it is this need, of course, that calls for service of all those who have eyes to see and ears to hear!"

Dr. Ely's Disciple and Six "Experiments"

JAMES G. MONETT, JR., real estate editor of the *Cleveland Plain Dealer*, January 5, tells a significant story about Aaron H. Weinstein, a Cleveland attorney. Weinstein is described as "a close friend of Dr. Richard T. Ely, noted economist, who is head of the Institute for Research in Land Economics and Public Utilities at Northwestern University and contributed to the establishment of the American Society of Land Economists."

Monnett's article and interview with Weinstein prove that the term, "Land Economics," as used by Ely, is camouflage for the clearer and more descriptive term, "Land Speculation."

Weinstein, according to Editor Monnett, "has been a student of land economics since 1916 and has made a small fortune out of his six 'experiments,' as he calls them."

This term, "Experiment," is new camouflage for the ugly and unpopular term, Gambling or Speculating in land-values.

It is easily seen that study of land economics is really humbug. No study or much perspicacity is required to know that if you gain legal ownership of a piece of land which is sure to be needed by the government, or by a manufacturer, or by a builder, you can sit back and demand and receive what amounts to a bribe or tribute to induce you to relinquish your legalized privilege and let workers do useful things. You are in the position of the hold-up man or bandit, except that you are protected by the courts and are considered respectable.

It is not the purpose of Editor Monnett's article to make it plain that this legalized robbery differs little from illegal plundering. The object of publishing the real estate pages now seen in every large daily is to please

the big land speculators or gamblers, to induce them to advertise, and to excite the cupidity of small capitalists to buy vacant lots, not to build and live on, but to hold for a "rise in value" and to sell at a profit.

The game is fundamentally and socially immoral. The land speculator employs no labor and, as such, produces no wealth. He does nothing useful. He is harmful to society, for in his greed he makes it difficult for Capital and Labor to employ themselves.

This is made plain by the article about Weinstein's six "experiments." Weinstein, under the inspiration of his alleged "study" of Dr. Ely's land economics, got his eye on a lot at 2163 E. 65th Street, Cleveland, which he "believed would be needed by the Steel Products Co."

Weinstein's shrewd application of Ely's economics proved to be sound—for Weinstein. It was sharp practice and extremely ungenerous toward the Steel Products Co., whose business necessities made ownership and use of the lot imperative. So Weinstein paid \$700 for the lot and the Steel Products Co. handed over \$12,000 for it to Weinstein, Dr. Ely's promising disciple.

A ten-year-old boy can see that if the Steel Products Co. had secured the land for \$700, it would have had \$11,300 more of capital to use in building or equipment. In other words, the Ely pupil in Cleveland made it \$11,300 harder for the company to carry on its business.

Another of Weinstein's six "experiments" in Dr. Ely's land economics illustrates how the greedy Ely philosophy robs municipalities. Governments are even slower in their activities than are private corporations, and are considered legitimate prey for land speculators. In Cleveland the public necessity of extending and widening Carnegie Avenue to make it a useful thoroughfare was seen. The city had to wait for money, but the speculators did not wait, for Editor Monnett writes that Weinstein secured ownership of a "parcel"—meaning some acres of land—"in the path of extension of Carnegie Avenue."

That's the Ely land economics idea. When a municipality needs land for public use, do not be a good citizen and aid the City Hall officials to as easy a solution as possible, but grab the land yourself and squeeze all you can out of the public treasury. Its a nasty game.

The article relates almost gleefully how Weinstein—the Ely pupil in land economics—got the better of John D. Rockefeller in a land deal. The great Rockefeller Forest Hill estate, where the elder Rockefeller resided for many years, is now in the hands of the younger Rockefeller, who is making costly improvements and preparing it for residence purposes of hundreds of families. Rockefeller, however, lives in New York City, and did not pay close attention to the details of the useful enterprise. Had he studied a good map of his large area of land he would probably have noticed that a lot 55

by 250 feet on the west side of Lee Road "stuck into Forest Hill Estate quite prominently" and would be absolutely necessary to his improvement plans. Weinstein did study the map—perhaps inspired by Dr. Ely's land philosophy. He did see the importance of the lot to what the younger Rockefeller was planning to do. He bought the lot for \$3,000, paying only \$1,800, but made young Rockefeller pay \$25,000. Weinstein won a net gain of \$22,000 merely because he was sharper than Rockefeller—not for doing anything useful. And it arbitrarily increased Rockefeller's costs of improving Forest Hill Estate \$22,000, and discouraged Labor and Capital to that extent.

Four of Weinstein's six "experiments" were carried on at a total cost to him of \$3,483, but he sold at a net profit of \$59,150.

The details of two of the six "experiments" are not given by Editor Monnett. Indeed, the plundering of the city's treasury in the Carnegie Avenue deal has not been consummated, for the city has not acquired the money to hand over to Dr. Ely's Cleveland pupil.

But Editor Monnett says that the land economics disciple of Dr. Ely is planning seven fresh "experiments."

When will the masses of the people get wise to this unholy game and to the easy way of preventing it?

"I believe," Weinstein is quoted as saying, "land economics is worthy of study by every investor; if there were wider knowledge of the latent values and proper use of land, there would be hardly a loss ever heard of."

Weinstein—the Ely pupil—is, of course, wrong in that assertion. Some one always loses in land investments, or speculations, or "experiments." If the experimenter wins, the user of the land pays an extortionate price and may be crippled. The bad system discourages industry and is a prolific cause of unemployment.

Nothing new is found in Dr. Ely's widely advertised "land economics." The underlying idea is an appeal to non-producers to grab wealth produced by others. It has been practiced from the earliest times. Ely merely employs new words to hide or cover up its ugliness. Weinstein himself speaks of what he calls his "sixth experiment in selection of strategically-located land." This proves Ely's claim to having discovered "scientific economic principles" in land economics to be a fraud. The words, "strategic locations," were used by real estate writers before Ely started his Institute at Wisconsin University and was obliged to remove to a privately-endowed university. It was explained by writers that a strategic location was a piece of land "in the path of development." Some called it the "path of progress." Others bluntly advised buying land "in the path of street extensions." Bolder ones even advised investors to secure ownership of land which factory owners would be obliged to buy. Ely advises the same thing but is not so crude. He pretends to throw the cloak of science

over gambling in land to conceal its hideous appearance. Land-value to him is not value for use but for robbery; but he tries to deceive people by a flood of words and by the assumption of scientific investigation.

The Taxation Problem and its Solution

THE tax question is hourly becoming more pressing, the burden heavier daily, the interference with trade and commerce more plainly to be seen, and to many men the question is coming up with great force and persistence, what is taxation anyhow? Is it a raid upon wealth, are producers to be looked upon as wicked people, or people guilty of a misdemeanor that they are to be heavily fined, and that fine always in proportion to their industry, to their usefulness to the community? Is our tax system fundamentally a system of pillage and brigandage that we take from people merely because they have, as the pirates do, or should our tax system have a basis in justice and in equity; should there be a real valid excuse for sending a man a tax bill outside of the fact that he has something which he himself produced that may or may not, in most cases has not, any relationship whatever to privileges or services received from government.

Our tax problem will never be cleared up until we clearly understand that taxation is not a collection, based on possession, but a payment based on services rendered and privileges enjoyed. In other words, to put it in simple form, taxation is payment by a citizen to the city, to the state, or to the federal government for services or advantages rendered to him by the city, the state, or the federal government. It is a payment, and as all honest payments are handled, it should be based upon the value of goods received or services rendered.

But we have never known until of late how to make out a tax bill. We never knew that there was something that truly measured the value of what society does for its citizens, and measures it accurately and immediately. Not knowing this, we jumped at the foolish conclusion that "ability to pay" was the correct theory of taxation and that men ought to pay according to what they have instead of according to what they get.

This has led us into methods of taxation that are gross violations of business principles, because a man is called upon to pay for what he gets measured by the value of something he does not get from society. It is a gross violation of ethics, for our present method of raising public revenue is the grandest violator of the rights of private property that ever stalked the earth, it is utterly unrelated to science, as science shows to us very clearly that nature not only provides for the life of the individual through the creative instinct, but provides for the life of the social organism through economic rent.

Now, this is an orderly universe, there is an answer to

every question, there is a solution to every problem, there is a right way, and the right way is always an easy way, to do any necessary thing, and public revenue can be raised without violating the rights of private property, without strangling trade and commerce, without adding to the cost of living, without imposing unjust and heavy burdens upon production, or, on the other hand, offering rewards to idleness. With the coming of society appears a value which we call land value, because we did not know what it was. While it is true it attaches to land, yet it is not the value of land at all, but the value of government. There is no production cost in land. The lack of an understanding of the difference between the value that attaches to things that men make and the value that attaches to land, has led to all of our confusion and errors in taxing methods.

The value that attaches to things that men make has a different genesis from the value that attaches to land. For instance here is a desk; the value of that desk is the value of something produced by labor and capital out of natural material and the selling price of it is determined by the cost of production plus any taxes that we may foolishly levy upon it.

Now, the value of land does not arise from the cost of production, plus taxes. The reverse of this is true, there is no production cost in land and the selling price of land is that part of the annual value or economic rent that we fail to collect by taxation, capitalized into selling price. That is why the less you tax economic rent, the higher the selling price of land; the more you tax or take of economic rent for social uses, the lower the selling price of land. For, after all, what we call land value is not the value of land at all, but the value of social presence and activities. Every dollar expended by society in social service is reflected in an increased amount of economic rent, or in other words, the annual value of the land so served will immediately increase.

Take the street in front of your place, pave it perfectly, make it as smooth as a baby's cheek and as enduring as the hills, in the hot weather sprinkle it with water, sweep it every day, at even-tide sprinkle it with rose-water, if you will, and make it a perfectly delightful street to live on, where will that improvement in the art of government be reflected? Would the value of the buildings or of the personal property on that street increase? Not at all. Nothing made by man increases in value through the expenditure of public monies. The land on that street, and the land only, will increase in value.

What could be more reasonable, what could be more just, than to collect that value to pay the cost of such improvement.

JAMES R. BROWN in *McKeesport, Pa. News*.

MR. SNOWDEN will have the support of all intelligent men and women in the country if he begins to lay the great gains of our ground landlords under contribution to the State.—*London Pictorial*.

Lecture Work of James R. Brown

FROM Nov. 12th to Dec. 6th Mr. Brown covered a lecture tour of Ohio of which the following is a summary:

Nov. 12th: Newton Falls, Ohio, High School, 200 students. Newton Falls, Ohio, Kiwanis Club, 30 present.

Nov. 13th: Cleveland, Ohio, Lakewood High School, 8.30 A. M., 1,100 students in assembly. Cleveland, Ohio, John Hay High School, Dept. of Economics. Class: 10.00 A. M., 11.30 A. M., 1.00 P. M., 2.00 P. M. 3.00 P. M. Painesville, Ohio, Lake Erie College for women, dinner at 6.15, lecture in auditorium at 8. P. M., about 100 present.

Nov. 14th: Sandusky, Ohio, Rotary Club, noon, 75 present. Sandusky, Ohio, Sandusky Business College, 2.30 P. M., about 50 students present.

Nov. 15th: Euclid Village, Ohio, Central High School, 12 noon, 300 students present.

Nov. 18th: Barberton, Ohio, Central High School, 8.25 A. M., senior classes of 100. Akron, Ohio, Garfield High School, 11.00 A. M., senior classes of 100 and a number of teachers.

Nov. 19th: Toledo, Ohio, Women's Advertising Club, 12 noon, about 30 present.

Nov. 20th: Findlay, Ohio, Findlay College, Dept. of Commerce, 160 students and several of the faculty present. Findlay, Ohio, Kiwanis Club, 70 present.

Nov. 21st: Upper Sandusky, Ohio, Senior High School 2.30 P. M., 250 students. Upper Sandusky, Ohio, Wyandott Luncheon Club, 6.00 P. M., about 25 present.

Nov. 22nd: McConnellsville, Ohio, High School, 12.45 noon, 100 present with teachers. McConnellsville, Ohio, Rotary Club, 25 present.

Nov. 25th: Marietta, Ohio, Civitan Club, noon, 70 present. Marietta, Ohio, Marietta Commercial College, 2 P. M., about 90 students.

Nov. 26th: Marietta, Ohio, Marietta College. Class majoring in economics, 8.00 A. M., class majoring in economics, 9.00 A. M., assembly and faculty, 9.50 A. M., class in sociology, 10.30 A. M., Economic Club, 7.00 P. M.

Nov. 27th: Columbus, Ohio, Office Training School, 1 P. M., 300 students and many members of faculty.

Dec. 1st: Cincinnati, Ohio, Peoples Church, 3 P. M., about 100 present.

Dec. 2nd: Yellow Springs, Ohio, Antioch College, assembly, 11 A. M., about 250 present and faculty. Xenia, Ohio, Wilberforce University, 1.30 P. M., about 100 present. Yellow Springs, Ohio, Antioch College, group of students and faculty, 4.00 P. M., group of students and faculty, 5.00 P. M.

Dec. 3rd: Yellow Springs, Ohio, Bryant High School, school assembly, 150 present, 9.00 A. M., class, 10.00 A. M., class 11.00 A. M., Oakwood, Dayton, Ohio, Oakwood High School, 2.15 P. M., senior classes, about 200 present.

Dec. 4th: Oxford, Ohio, Western College for Women, Social Science Forum, 5.00 P. M., about 40 present.

Dec. 5th: Lockland, Ohio, High School, 285 present, 11 A. M.

Dec. 6th: Cincinnati, Ohio, Hughes High School, 8.30 A. M., 1,600 students and faculty. Cincinnati, Ohio, University of Cincinnati, 11.00 A. M., class in economics, about 50 present.

Mr. Brown in his report dated Dec. 1st, which ends the fiscal year reports the number of lectures delivered as follows:

Service and Business Men's Clubs	-	-	-	-	-	-	-	-	84
Universities and Colleges	-	-	-	-	-	-	-	-	56
High Schools	-	-	-	-	-	-	-	-	34
Churches	-	-	-	-	-	-	-	-	7
Sundry Organizations	-	-	-	-	-	-	-	-	28
Total									209

The newspaper service of the Manhattan Single Tax Club supplied articles of about five hundred words to over eight hundred papers. It is not to be expected that any large proportion of these papers would use the articles, but many have done so. Nor can such use be said to measure the value of this work. Editors are influenced even when no direct use is made of these articles, and we have noted not a few editorials in which conclusions are presented which point to the source from which they are derived.

Among the papers using these articles are the following:

Fairhope, Ala., *The Fairhope Courier*; Trinidad, Colo., *The Free Press*; Hartford, Conn., *The Hartford Courant*; Cicero, Ill., *Suburban Leader*; Keokuk, Iowa, *The Daily Gate City*; Plymouth, Mass., *Old Colony Memorial*; Quincy, Mass., *The Quincy Patriot Ledger*; Saugus, Mass., *The Saugus Herald*; Columbus, Miss., *The Daily Commercial Dispatch*; Atlantic City, N. J., *Atlantic City Daily Press*; Rutherford, N. J., *The Rutherford Republican*; Batavia, N. Y., *The Batavia Times*; New York, N. Y., *The American City*; Northport, N. Y., *Northport Observer*; Yonkers, N. Y., *The Workman of Westchester Co.*; Upper Sandusky, Ohio, *The Daily Chief*; Duquesne, Pa., *The Duquesne Times*; McKeesport, Pa., *The Daily News*; Portsmouth, Va., *Portsmouth Star*.

On Dec. 12th Mr. Brown addressed the Rotary Club at Red Bank, N. J., and on Dec. 16th talked to the League of Business and Professional Women at the Park Central Hotel in this city.

Dates covered for the month of January are as follows:

- Jan. 7. Long Island City, N. Y., Rotary Club, 12.00 noon.
- " 9. Hartford, Conn., Open Shop Building Trades' Exchange, evening.
- " 10. Springfield, Mass., Highland Civic Club, evening.

- “ 14. New York, N. Y., Washington Heights Chamber of Commerce, noon.
- “ 15. Newark, N. J., Barringer Evening High School, 8.35 P. M.
- “ 16. Bordentown, N. J., High School.
Lawrenceville, N. J., Lawrenceville School, 6.55 P. M.
- “ 17. East Orange, N. J., Panzer College, morning.
- “ 21. Elmira, N. Y., Exchange Club, noon.
- “ 23. Elmira, N. Y., Kiwanis Club, noon.
Elmira, N. Y., Credit Men's Assn., evening.
28. Far Rockaway, N. Y., Exchange Club, 12.30 noon.
- “ 29. Bayside, L. I., Improvement Association, evening.

These lectures have been well reported in the papers of the cities visited and altogether show a refreshing hospitality to the message.

Following are dates for the month of February:

- Feb. 2 Hightstown, N. J., The Peddie School; afternoon.
- “ 4 Nyack, N. Y., Rotary Club.
- “ 5 Bloomfield, N. J., High School; 1:00 P. M.
- “ 7 Hasbrouck Heights, N. J., High School Students Council; 10:00 A. M.
- “ 12 West Hartford, Conn., Chamber of Commerce; evening.
- “ 13 Rye, N. Y., High School; 11:00 A. M., Lions Club 12:00 Noon., Parent-Teachers Assn., 3:00 P. M.
- “ 14 High Bridge, N. J., High School; 11:20 A. M.
- “ 18 Trenton, N. J., State Teachers College; 10:30 A. M., Roselle Park, N. J., Civic Club; 8:15 P. M.
- “ 19 Boonton, N. J., High School; 8:30 A. M.
- “ 20 North Plainfield, N. J., High School; 11:20 A. M.
- “ 25 Castleton-on-Hudson, N. Y., Union School; 1:00 P. M.
- “ 26 Kingston, N. Y., Moran Business School; 11:00 A. M., Rotary Club, 12:15 noon.
- “ 27 Pittman, N. J., Kiwanis Club; 6:30 P. M., High School, afternoon.

The month of February, it will be seen, is well filled and reports of these activities will appear in next issue.

On Feb. 11th at the Hotel Woodstock, 127 West 43rd street, this city, a dinner will be held at which members and friends of the club will commemorate the fifteenth anniversary of Mr. Brown's management. Dinner will be served promptly at 7 P. M.

THE policy of Trade Restriction (Protection) is therefore a policy of impoverishment. Under Free Trade in spite of all the difficulties of the times, the standard of living in Great Britain is—with one small exception—the highest in Europe.—London *Economist*.

Work of Frederick W. Roman

PROF. ROMAN has returned from his trip of investigation in Europe and is contemplating another in the summer of 1930. The groups that will accompany him will be made up mainly of those who comprise his weekly classes in Los Angeles and other cities, former students and personal friends in the East, and those who are interested in the economic and industrial life of the nations.

Countries visited will include Denmark, where under the direction of Jakob Lange, a study will be made of the Folk Schools, and Sweden, where in Stockholm the visitors will have the good fortune to be under the direction of Johan Hansen, names familiar to Henry George men the world over. This company will be known as the Viking Tour Group, and other groups will visit other countries.

Since Prof. Roman has returned from his trip of last summer he has been blacklisted by a section of the Society of Parents and Teachers. The Los Angeles *Record* says that the joke was on the blacklisters, for Prof. Roman said in his lecture on the Soviets—the one that aroused this group of reactionaries—that the communist system could not continue because it crushes “individualism.”

The *Record* printed in a prominent place in the paper a notice that teachers missing these blacklisted lectures could obtain them of the *Record*. It may be said that in this particular lecture Prof. Roman pictures the true conditions in Russia, and while giving full credit to the Soviets for the good they have accomplished, is far from being enamoured of the system, a conclusion which might have been anticipated of course.

The reasons for blacklisting these lectures were that he had “radical tendencies” and was not constructive in his criticism of the American government! The *Record* remarked that for some time the blacklisters had been after Dr. Roman because of his “amazing success” in conducting forums in Los Angeles and other cities. It paints Prof. Roman as we of this city know him.

Dr. Roman says through the columns of the *Record*: “As a result of special privileges I hold that the people have lost their natural resources in America, and now a tremendous effort is being made to take away their MINDS.”

The *Record* adds:

“If the “blacklisters” had consulted “Who's Who” before they made their attack upon Roman, they might have been bowled over.

For they would have found that an Ohio school boy, under the drive of an insatiate thirst for knowledge, climbed to the highest rungs of the cultural ladder, annexing an A. B. degree at Yale in 1902 and an A. M. in 1905.

Moved on to the University of Berlin, where in 1910 he received the degree of Doctor of Philosophy “magna cum laude.”

Taught economics and sociology in various American

universities in the ensuing decade and drifted back to Paris where in 1923 he captured the glittering decoration of Doctor of Letters "tres honorable."

Australia in Extremis

FEW people realize the serious position in which Australia finds herself today. Take a few extremely significant facts. There are 30,000 unemployed in New South Wales alone, and about 200,000 in the whole of the Commonwealth. The number engaged in primary production in the Mother State has decreased by 31,000 during the last 15 years and by 78,000 in 6 years in the Commonwealth. Nearly half the population, or 2,875,000, live in the capital cities, to which they are attracted by the difficulty of making primary production pay, by the artificially inflated wages in the cities and towns, and still more perhaps by the many amusements and other allurements which the country cannot give.

There has been a drop this year of some £40,000,000 in the value of Australian products, and an increasing falling off in the demand for them by other countries. Sugar, dried fruits, butter and wine are exported at a loss, which is made up to the producers by subsidies and bounties, for which the local consumers have to pay. The price of wool is 33% below the price prevailing a year ago, besides which the amount of borrowed money from abroad this year will be about £15,000,000 less than the average for the last five years. Mr. Bavin summed up the position in a nutshell when he declared that "so long as Australian costs of production and distribution and over-sea prices remain at the present level it would be increasingly difficult permanently to increase the volume of primary production, and it would be cruel to spend public or private money in putting men on the land to grow products that they could only sell at a loss!" That is the bedrock position in Australia today, and neither the Nationalist nor the Labor Party has any sensible scheme for dealing with it, the Labor Party least of all.

A CLEVER CARTOON

The position in Australia during the recent election was very cleverly summed up by C. J. Nicklin in a cartoon published in the current issue of the *Standard*, in which Australia is depicted as a dying man with lengthened visage, closing eyes and emaciated form. On the wall is the patient's chart: "Name: Australia, the land of opportunity; occupation: works for the landlord; disease: paralysis caused by land monopoly; complications: chronic inflammation from HCL (high cost of living; pulse: very low—200,000 unemployed; temperature: high, delirium public press; treatment: taxes on industry, tariff on trade, Royal Commissions, imported experts, charitable organizations, chocolate wheels, etc." Round the patient's bedside are the various political doctors with their nostrums—Mr. Scullin putting horrible looking leeches on the patient's feet and holding a jar containing "trained

tariff leeches, all guaranteed suckers—if not successful add more and larger, *ad lib.*; Dr. Theodore with his counter-Nationalist powders; Dr. Bruce with his anti-Labor pills; and finally Dr. Hughes with his anti-Bruce mixture. Underneath the cartoon is a message from Mars: "It is a pity he has not got some real friend who would sack all these quacks. Give him an honest electoral system and abolish land monopoly."

THE PROBLEM OF PRODUCTION

There is only one real and permanent way of getting Australia out of the morass in which she is at present engulfed, and that is by enabling the producers, both primary and secondary, to sell their products at a profit in the markets of the world. Do that, and the problem of the unemployed—i. e., the Labor Problem and the Social Problem combined—will also be solved. To bring about this desirable result all the taxes and other burdens which at present are heaped on industry and enterprise will have to be scrapped. This will necessitate the abandonment of the policy of Protection, which the workers have been taught to regard as essential to their interests and to the maintenance of the standard of living; but in this they are mistaken.

Protection may temporarily benefit a few local manufacturers, and enable them to live on the fat of the land, but it will not permanently benefit the workers as a whole. On the contrary it increases prices, lowers the purchasing power of wages, reduces consumption and leads to unemployment. The coddling of the secondary industries at the expense of the primary ones and of the rest of the community is both morally wrong and economically unsound, and is largely responsible for the existing chaos. Sweep all these taxes, subsidies and bounties away, together with the huge expenditure and waste of time which the Custom House system necessarily entails, and our producers, both primary and secondary, would be able to sell their products at a profit in the open market, and to capture their share of the great Eastern trade, which under a protective tariff is beyond their grasp.

THE PROBLEM OF THE UNEMPLOYED

Such a policy would enormously stimulate and extend the demand for labor, and with the continually increasing demand for it wages would naturally and automatically rise without the intervention of compulsory Courts and Boards. Where would the revenue come from if taxation were abolished? Why, from its natural source, the annually increasing value of land, which is directly created solely by the presence and needs of the community and therefore belongs by right to the community, but, under our landlord-made laws, is confiscated and squandered by private individuals instead of being appropriated by the State on behalf of the community, and spent in meeting the expenses incurred by the community.

It is this antiquated and immoral system which is mainly responsible for the growing hordes of millionaires and

multi-millionaires side by side with millions of unemployed. The moment you commence to appropriate a portion of the land value on a uniform basis and at a reasonably high rate, instead of exempting the many and overtaxing the few, as is done with the consent of all parties in Australia, you will force a portion of the enormous areas of idle land into use and give the workers a chance to employ themselves.

With the gradual abolition of taxation and the equally gradual appropriation by the State of the economic rent the problems which now confront us would gradually disappear. When the whole burden of taxation has been swept away and the whole of the economic rent has been absorbed on behalf of the community by the State you will see a resuscitated, glorified, prosperous and contented Australia, and such ideal conditions as have never been known so far in any part of the world. How soon this will be brought about depends entirely on the intelligence, the foresight and the working together for good of the people themselves.

NON-PARTY GOVERNMENT

The recent electoral contest at Ashfield, a Sydney suburb, caused by the resignation of Mr. Jarvie as a result of his alleged attempt to bribe a Minister, enabled Mr. A. G. Huie, the well-known secretary of the Henry George League in Sydney, to bring forward the Single Tax remedy for the economic ills from which Australia is suffering. Although he gained more votes than at his previous attempts to win the Ashfield seat, he did not obtain enough to beat the party representative, against whom, in whatever electorate he may be placed, an independent candidate, owing to our present electoral system, has but little chance. The party system has done good service in its day but is now in its dotage. The recriminations and abusive personalities in which both sides indulged during the recent federal campaign showed to what degradation it has fallen.

What is really wanted is the adoption by the Commonwealth of Proportional Representation, which would give all shades of opinion a proportionate share of representation in Parliament, and a system of non-party government such as they have in Switzerland, all the members voting irrespective of party for the public good, instead of opposing the very best measures if introduced by the other side. In the Swiss Parliament the departmental heads are chosen for their administrative capacity by a block vote of both Houses, and they retain their positions so long as their services are approved. As Federal Councillors they shape and introduce whatever measures are required, but need not support them unless they choose, and neither they nor the ordinary members of Parliament lose their seats if a measure is thrown out. Something like this is sadly wanted in Australia, where the party system is bringing contempt on government itself.

A LUMINOUS ADDRESS

Alderman J. R. Firth, of Strathfield, well known in England for his addresses and widely circulated leaflets on municipal rating in Sydney, gave a luminous account of the present position of land-value taxation in Australia at a recent meeting of the Henry George League in Sydney. He first pointed out that in New York, Cleveland and Pittsburgh at least one-third of the ground rent was appropriated by the City Council for communal purposes. In Australia the Georgean principle had made extended progress, especially in the municipal sphere. At Canberra, the federal capital, the whole of the ground rent went to the community; in Brisbane one-half was taken for communal needs—local, State and Commonwealth; in Sydney at least one-third was taken; and in many other cities, towns and villages not less than 20% was appropriated for communal purposes.

Mr. Firth, however, omitted to point out the very important fact that, while the municipal rate is always levied on a uniform and therefore equitable basis, the Commonwealth land tax is only levied on land values amounting to £5,000, after which it is graduated from a penny to nine pence in the £, while land values under the value named are not taxed at all. This inequitable and therefore unjust system has promoted land monopoly, evasion and all kinds of fraud, and has done more harm to Australia than, perhaps, any other cause. It is, nevertheless, supported by every political party for fear of alienating the votes of the small land-owners if they had to pay the tax.

PILING UP TAXATION

While one part of Henry George's philosophy has been adopted in the municipal sphere by both Queensland and New South Wales, and mangled by the Commonwealth, the other part, that dealing with the fiscal issue, has been ignored. Since Federation the Commonwealth Government has followed the pernicious example of the United States and has gone in for continually increasing its protective duties, with the result, as stated by Mr. Firth, that our Customs and Excise revenue has grown to £7 per head as against £1 per head in the United States, on the top of which has been piled federal income tax, federal probate duties and amusement taxes.

It is still worse in the Mother State, where stamp duties of all kinds have been reintroduced and continually raised, wages have been taxed for family endowment and for workers' compensation, and motors have been added to the list. As a result the cost of living has been trebled, as also the cost of production, with the result that nearly all of our export industries—such as metals, coal, dried and canned fruits, butter, wine, sugar, hops, grapes, meat, probably wheat, and possibly wool—find it impossible to export at a profit.

UNPROFITABLE PRODUCTION

When we have made industry unprofitable, continued

Mr. Firth, we either (1) let the industry slowly die, as in the case of coal, or (2) pay a bounty on export, which does not make the industry profitable but merely forces the whole community to pay higher taxes, so that an industry may ship produce overseas at a loss, or (3) let the producers pool the product (as in the case of butter and sugar), overcharge what is used for Australian consumption, and use the proceeds to pay the loss on what we export. As a result both sugar and butter are sold abroad for about half the amount which the local consumer has to pay.

As Alderman Firth pointed out, we have borrowed scores of millions and spent them in increasing land values, making land harder to secure, thus undoing the good done by the Georgan policy of rating unimproved land values in municipalities, and of deriving a portion of the expense for the construction and maintenance of main roads and of the harbor bridge from the same source.

As instances of the benefits arising out of the Georgan policy of appropriating land values and exempting improvements Alderman Firth cited Sydney and Brisbane, the former of which had increased its population from 550,000 in 1908, when the principle was first applied, to 1,300,000 in 1928, while in Brisbane the population had increased from 264,000 in 1926 to 309,000 in 1929.

When the exemptions and graduations which at present mar the imposition of land-value taxation in the federal sphere are swept away, and uniformity is for the first time introduced as in the municipal sphere, and when the pernicious policy of Protection for local manufacturers at the expense of the primary producers and of the rest of the community is abandoned, an era of unexampled prosperity will commence such as no country in the world has hitherto known, and Australia will assume her rightful place as the most prosperous, the most attractive and the most contented nation on the face of the earth.

Sydney, Australia, Dec. 11, 1929. PERCY R. MEGGY.

SO long as there was free land every man had the opportunity to create new wealth for himself by the simplest and oldest means known to humankind. With the end of free land, American men for the first time had occasion to look with envy upon the wealth of others, or with jealous scrutiny as to how they had acquired it. The end of free land was the beginning of those political issues which had to do, in one form or another, with "dividing up" or with curbing those who had much.

MARK SULLIVAN in "Our Times."

TO lend money to all the world and then try to restrict imports is to invite all our debtors to repudiate their obligations by making it difficult and expensive for them to pay their debts by the only means by which international debts can finally be paid, namely, by the delivery of goods and services.—London *Economist*.

The Rediscovery Of Henry George

ADDRESS BY WILLIAM LLOYD GARRISON AT
SINGLE TAX DINNER, BOSTON, DECEMBER 5, 1929

ANY social reform should be viewed against the background of the times that stand godfather to its birth and christening.

In the United States of the eighteen seventies there were omens enough to signify the need of a new crusade, and a new evangel of social purpose. A surge of excited and speculative railroad building following the Civil War period served to throw an overstrain upon an inadequate national banking system, which found expression in the crises of 1873 and 1884, and subsequently in the catastrophe of 1893.

Henry George's original searching analysis of the causes of these unstable and disturbing conditions is to be found in his monograph, "The Land Question," published in 1871. The effectiveness of his presentation caused widespread discussion and interest and led George to develop and amplify this theme, so that in 1879 appeared his masterpiece of economic and philosophical thinking entitled "Progress and Poverty."

This book acted as a catalyst to divided and divergent modes of social thinking, reconciling the real with the ideal, and combining a tempered and resistant logic with a compelling sweep of constructive imagination. Its affirmation regarding the right of every human being to a share in the common ownership of land as the basic source of material production brought instant response. And its novel and simple device of enforcing that individual claim through an act of taxation of economic (or ground) rent to the exclusion of other taxes had a touch of inspiration that delighted thinking minds everywhere.

The ringing sentences of "Progress and Poverty" echoed around the world. And soon Henry George was eagerly invited to elucidate his teachings on the platforms of Britain (in 1884), and subsequently those of Australia (in 1890) in which countries the significance of his ideas is even better understood than in his own land.

Following the panic of 1893 and its aftermath, came a gradual business revival culminating in the boom years at the opening of the twentieth century. This period marked the rise of the great trusts fostered by President McKinley and Mark Hanna. It was a precursor of the present-day march of vast corporate amalgamation and concentration. As might have been expected, boom times could see little virtue in tax reforms, or little need of modification of land tenures in the interest of the weak and powerless. And although the Single Tax Movement continued actively as an educational and inspirational force, it failed to maintain the political vitality lent it by

the pressures of the recurrent panic periods prior to the creation of an effective Federal banking system.

Meanwhile the United States, stimulated by immigration, and carried forward by new applications of science, registered a vigorous development, with no serious interruptions up to the outbreak of the Great War in 1914. The War, and its disruptive and militant peace, thrust into the background the constructive thought of Henry George and wrought its divisive influence as well upon his followers. Since the close of the War, the United States, absorbed in an unparalleled exploitation and squandering of its basic resources, has given little heed to any thought other than that of driving prosperity faster.

During the last seven years, with only brief intervals of decline, the American stock markets have registered the national megalomania of Something-for-Nothing. The dramatic and resounding crash of the autumn of 1929 resulted in a price collapse unequalled in intensity and extent, and foreshadowed a decline of industry that promises to restore sanity and rationality to our national mode of thought and action.

The effect of the tremendous jolt of 1929 is to open once again the mind of the public to ideas of saving and economy. Unemployment begins to be a problem to be reckoned with. Monopoly now looms as a giant figure. Corporate consolidation has been piled mountain high, and the sources of production are more closely and centrally controlled than ever before in our history.

In a word, the stage is now set for the preaching of land values taxation, and the ear of our fellow citizens should be well attuned to that music.

Hence the rediscovery of Henry George by his countrymen is inevitable. Not only are wise teachers like Harry Gunnison Brown, and brilliant thinkers like Professor John Dewey, acclaiming the author of "Progress and Poverty," but from the lips of the English Fabians, such as G. Bernard Shaw, comes the testimony of George's significance to the British Labor Movement. And only recently the authorized Life of Ramsay MacDonald gives testimony to the effect of the teachings of Henry George in moulding the convictions of the British Premier.

Only a disturbed and struggling generation will listen to preachers of Land Reform. But as the shadows of harder times begin to lengthen, Single Taxers may rest assured that the truths which Henry George enunciated with such glowing genius will find wide acceptance and support, inasmuch as they offer a sound, just and constitutional means of breaking the stranglehold of non-social monopolies. These powerful groups have already transformed our democracy into a plutocracy, and bid fair to shape it into the conventional form of a callous and cruel imperialism, if they meet no effective popular challenge.

All this Henry George anticipated. He left us the key

to unlock the gates of the land, despite the attitude of any feudal proprietors. If we throw this key away, the gates will be battered down by violence, as of old. Upon us, therefore, rests the duty of imparting to the citizens of the United States the potent, yet pacific, secret of Henry George's "Open Sesame."

The Jewish Forum And the Mandate

ACCOMPANIED by a striking cartoon suggested by M. W. Norwalk of this city, the following article appears in the November number of *The Jewish Forum*. It quotes from Article Eleven of the law conferring mandatory powers on the British government, as follows:

"It (the Administration of Palestine) shall introduce a land system appropriate to the needs of the country, having regard, among other things, to the desirability of promoting the close settlement and intensive cultivation of the Land."

The Jewish Forum then editorially comments:

To accomplish this the government, for its own maintenance, must collect the full annual rentable land value, which, in justice, belongs to the people who produce it. Since the effendi holds large areas of land with no intention of improving them in any way, he will not be able to pay the rent, and will have to relinquish his holdings. The felaheen (the poor peasant) and the newcomers would then have free land on which they would settle closely and which they would work intensively, and from which they could derive the full benefit of the labor and capital they invest, since they would not have to use their wealth for the purchase of the land and for government maintenance.

The Jew settling in Palestine with a higher standard of living, and giving the felaheen, who has been fleeced and exploited by the effendi, an opportunity of freeing himself from his yoke, has in consequence taken away the unearned income of the effendi, whose anger he thus incurred. Therefore, by fair means and foul, the effendi has striven to abolish the mandate and to drive out the Jews from Palestine.

The report of June 18, 1928, of the Commission of the Jewish Agency, to which Felix M. Warburg was one of the four signatories, states, in section 5, under "Agriculture," that, "No progressive colonization in Palestine is practicable until modification of the present system of taxation is effected . . . since taxation should be based *not on the actual yield but on the unimproved value of the property to be taxed.*" This is in conformity with Article Eleven of the Mandate, to which Mr. Warburg, who recently entertained the English Premier, Ramsay MacDonald, calls attention.

EDITOR *Jewish Forum*.

Boston Get-Together Dinner of the Henry George Lecture Assn.

A BANQUET was held in Boston on December 5, for the "purpose of noting the advance of the Single Tax idea."

This dinner marks a new starting point in the New England Henry George movement, with its traditions of such a memorable leader as C. B. Fillebrown. It was arranged by John Lawrence Monroe, president of the Henry George Lecture Association, in honor of George H. Duncan, field lecturer of the association. Mr. Duncan's talk discussed the possibilities of "A Nation-Wide Single Tax Programme." During this season he has been making an extensive tour of New England, meeting with the enthusiastic response of civic leaders and the press wherever he has spoken.

The other speakers on the programme included Frank L. Perrin, editorial writer on the *Christian Science Monitor*, who gave a few reminiscences, and William Lloyd Garrison, who spoke on the "Rediscovery of Henry George." Francis G. Goodale, prominent Boston attorney and U. S. Commissioner for that district, acted as toastmaster.

The tenor of the talks acclaimed the widespread cooperative spirit in the movement, and recognized the need for a close co-ordination of the Single Tax activities of national scope. (Mr. Garrison's address appears elsewhere in this issue.)

In discussing a "Nation-Wide Single Tax Programme," Mr. Duncan called attention to the many able speakers in strategic points throughout the United States who would gladly speak locally if there was a central lecture bureau to get appointments. He pictured the field of thousands of service clubs, churches, schools and colleges with weekly meetings—all glad to hear a real message but with limited resources for such purposes. Urging the raising of funds to make possible a clearing house for Single Tax speakers, Mr. Duncan congratulated the movement in having such a corps of men of legislative and business experience who could effectively meet the public in a popular way.

Termed a "Get-Together Dinner for Massachusetts Single Taxers," and held at the Boston Engineers' Club, the gathering was in the nature of a regional conference, since some attended from points over a hundred miles distant. Frank L. Grant, seventy-nine-year treasurer of the Westfield, Mass., Athenaeum; Louis Fabian Bachrach, of Newton, head of a chain of photographic studios; Fiske Warren, paper magnate and founder of Georgian enclaves; Franklin H. Wentworth, leading insurance man and former president of the Chicago Single Tax Club, (1897); Charles W. Potter, Waltham manufacturer, and Robert A. Bakeman, head of the Norfolk Prison Colony and former mayor of Peabody, Mass., were among the

many prominent persons present. About a third of the audience was composed of young men and women, who appeared greatly interested. Notable among them were John L. Jacobs, research professor at Harvard Medical School; Malcolm R. Leete, and Mr. and Mrs. William C. Ridge. Mrs. Ridge is the daughter of George E. Evans, president of the Henry George Foundation.

Here are a few of the things that were said during the progress of the banquet:

"There used to be a time when a Single Taxer didn't need an introduction; he needed an extinguisher," remarked Mr. Goodale in introducing one of the speakers.

Mr. Garrison reminded the group of the Irishman who declared, "I am an atheist. God forgive me."

It was perhaps the same Irishman, Mr. Goodale said, who proclaimed his countrymen to be half Catholic and half Protestant, adding, "If they were all atheists they'd live together like Christians."

A doctor friend of Mr. Perrin had been speculating as to why most people who die of exhaustion die at 4 or 5 in the morning. Having spent his boyhood on the farm, Mr. Perrin offered the explanation that possibly most people would rather die than get up.

"There are only eight lawyers out of 400 members of the New Hampshire Legislature," said Mr. Goodale in introducing Mr. Duncan. "This certainly is evidence of progress," he added.

All of which reminded Mr. Goodale of the plaintiff who was without a lawyer.

"Don't you want a lawyer?" asked the judge.

"Thanks, your honor," replied the plaintiff, "but I'd rather have a couple of good witnesses if you don't mind, sir."

West Africa

IN Northern Nigeria, now the Northern Provinces, urban and rural land is let on permits of indefinite term, with reassessment of the full site value for the land tax revenue every few years. There is no little litigation to secure such titles, and multitudes of people live in rapidly increasing comfort as shown by production returns; and the local Treasuries which carry out nearly all Government duties are richly financed with no need of any form of taxation on trade or accumulation.

There must be no misunderstanding on this point; the land value duly confiscated does provide richly for all public needs, no taxes are needed, and would-be producers do get access to any idle land without suffering blackmail for the privilege; there is no land litigation either between persons or tribal or municipal organized groups.

All the facts given above are drawn from West Africa, 1926, by Mr. Ormsby-Gore, late Conservative Under-Secretary for the Colonies.

San Francisco to Entertain Henry George Congress

BELIEVING that the time is ripe for holding a national Single Tax conference on the Pacific coast, the official board of the Henry George Foundation has voted in favor of San Francisco as the meeting place for the Henry George Congress of 1930. The Civic Chamber of Economics, which is the San Francisco Single Tax organization, recently extended a very cordial invitation to the Foundation to meet in San Francisco and has given assurance of active and hearty cooperation. It was left to the executive committee to consider invitations received from Baltimore and San Francisco and, after careful consideration of the advantages offered by both cities, it was thought wise to give the western half of the United States an opportunity to participate more fully in this year's gathering. Baltimore graciously offered to step aside as a contender for this year's convention but it is likely that the Foundation will avail itself of the first good opportunity to meet in Baltimore.

President A. J. Milligan and Secretary S. Edward Williams, of the Civic Chamber of Economics in San Francisco, have both written very enthusiastically concerning the preparations that are already under way for making the San Francisco gathering a great success. It is likely that the conference will convene about the first of September, though the date has not yet been definitely determined. A time either late in August or early in September will, however, be chosen.

It is hoped that there will be a large representation from the eastern half of the country as many will doubtless plan to make the convention trip their summer vacation, the weather in San Francisco being cool and pleasant in the summer and early fall.

Announcement of further plans for the 1930 gathering will be made in the next issue of *LAND AND FREEDOM*.

THE unfortunate man whose mind is continually bent to the problem of his next meal or his next night's shelter is a materialist perforce. He can't get his mind off the grindstone of immediate material needs. Emancipate this man by economic security and the appurtenances of social decency and comfort, and instead of making him more of a materialist you liberate him from the menace of materialism.

—HENRY FORD in *The Daily Princetonian*.

SOME day poverty will be abolished from the earth. But that day won't come until we stop being indifferent to it for 50 weeks out of every year. It will come when we worry about it all year long as much as we do now in the last two weeks of December.

—Erie, (Pa.) *Dispatch Herald*.

Pittsburgh Growing as Land Taxes Increase

WHILE there has been no new tax legislation affecting Pittsburgh, the advent of the year 1930 has witnessed another increase in the tax burden falling upon land-values in that city, as all three local taxing bodies have increased their rates for the new fiscal year and these increases affect "real estate" only, which bears the entire burden of City and School taxes and comes pretty close to bearing the whole burden of County taxes. It is true, of course, since "real estate" embraces both land and buildings, that building taxes in Pittsburgh are also increasing at the same time, though not in the same proportion.

Land in Pittsburgh now bears a tax burden of more than $4\frac{1}{2}\%$ of assessed valuations, though it would be almost impossible to determine just what percentage of the total land rent of the community this figure represents. It is not difficult, however, to discover from the available figures, that more than 26 million dollars of taxes is being raised in 1930 from land-values in Pittsburgh. We are speaking now of the combined taxes levied by City, County and School District, though it must be remembered that the Graded Tax System applies only to the City tax, which represents approximately half of the local revenues contributed by real estate owners in the form of taxes.

Both the City and County have increased their rates this year by one mill on the dollar, despite very vigorous protests from organized bodies of real estate owners, and the Board of Education has made a modest increase of one-quarter mill, making a total increase in land taxes in the one year of $2\frac{1}{4}$ mills. These increases mean an added burden on buildings also, but the City tax on buildings was increased, under the Graded Tax Plan, only one-half mill as against one mill on land. The respective rates for the year 1930 are as follows:

Governmental Unit	Land Tax per \$ 1,000	Building Tax per \$ 1,000
City	\$26.00	\$13.00
School District	11.75	11.75
County	8.375	8.375
Total	\$46.125	\$33.175

It will be noted that the half rate on buildings applies only to the City tax, so that the total difference between land and building tax rates amounts to just \$13.00. In the year 1913, the last year under the old rate system, the City tax rate for both land and buildings was \$8.90 per \$1,000, so that we find that while the City tax on buildings has increased nearly 50% since 1913, the City tax on land has increased nearly 200%. County and School taxes, of course, show a uniform increase on land

and buildings, since the old flat rate system still prevails for those taxing bodies.

But the territorial scope of the graded tax system has also again been extended in 1930 by the voluntary annexation of the Borough of Overbrook, which now becomes the 32d ward of Pittsburgh. Less than three years ago, in a popular referendum, Overbrook had defeated the annexation proposal by a small margin, but in the recent referendum the annexationists won by a good majority, another indication of the growth of annexation sentiment. Meanwhile, Carrick, Knoxville and Hays Boroughs and parts of certain townships, had been annexed to the City by a vote of the people in the respective boroughs or other divisions. It is in these newly annexed territories, where the change was made at one stroke to the half-rate on improvements, and not by gradual process as in the old city, that the savings in taxes to home owners and others through the graded tax is most readily seen and appreciated.

It is also worthy of note that, for the first time in its modern history at least (and no separation of land and building values was made in the early days) the assessed building values of Pittsburgh in 1930 surpass the assessed land values, the excess of buildings over land being now about 11 million dollars. In the past year land assessments increased 2 million dollars and building assessments 25 million dollars, the latter representing entirely new construction, plus annexations, and the land increase being largely accounted for by annexed territory. The records show that between 1914 and 1930 assessed land-values rose 96 million dollars, or about 20%, while in the same period assessed building values increased 305 millions, or approximately 108%. The total taxable valuation of the City of Pittsburgh is now \$1,164,000,000 in round figures, of which about 587 millions represents building values and about 576 millions represents land values, buildings constituting about 50.5% of the total valuation and land 49.5%. In 1914, out of a total valuation of 762 million dollars, land constituted 63% and buildings only 37%. It is not claimed, however, that there is anything unique about the existing proportions of land and building values in Pittsburgh. Such figures as have been obtained from other cities where a separation of land and building totals is given also indicates a much more rapid growth in building values than land values. It can doubtless be shown, however, that land speculation has been in evidence in many other cities in this period to a much greater extent than in Pittsburgh.

While probably not more than 30% of the actual land rent of Pittsburgh is being collected at the present time in the form of taxes, many students are convinced that this levy has been sufficient to have a considerable influence upon land prices. The fact that the land of Pittsburgh still has a selling value in excess of 576 million dollars proves that there is still plenty of economic

rent going into private pockets. It would probably require, if levied at one stroke, at least an additional levy of 5% on present land-values to collect the entire rental value, which would give us a total tax of nearly 10% on present selling value. But there is no prospect of such a radical step being taken at one stroke, there is no telling how high a percentage would ultimately be required to accomplish the full purpose of the Single Taxers, if we continue to base the tax rate on selling value, which will not remain stable. That it would be possible, however, to collect the entire rent no one can doubt. But a change from selling value to rental value would ultimately have to be made.

Pittsburgh's Chief Assessor recently made a complete survey of another ward to throw further light on the situation. In this ward, the Fifth, largely of a very modest residential type, out of a total of 3,100 assessments, all but 300 cases showed a savings in taxes through the graded tax system. Speaking of the effect of the graded tax upon land prices, Assessor Thomas C. McMahon says:

"Industrial property had been held at a price far in excess of that a manufacturer would be justified in paying. Such property has since been placed on the market at much lower prices than were asked previous to the full operation of the graded tax. Numerous sites have been sold at \$1.50 to \$2.00 per square foot which were previously held at \$4.00 to \$5.00 per square foot. While it is true that there have been increases made by the assessors recently in the assessments on certain industrial land in Pittsburgh, these actually represented corrections in unduly low land assessments which had been made under previous administrations prior to the graded tax plan becoming effective."

It is calculated that for the year 1930, the Graded Tax law is responsible for the shifting of approximately \$3,800,000 in taxes from buildings to land out of a total City tax revenue of approximately \$22,600,000; in other words, land taxes are approximately one-third higher by reason of the Graded Tax and building taxes one-third lower, since if the flat rate system still prevailed, the division of the burden between land and buildings would be almost exactly half and half; whereas it is now borne about two-thirds by land and one-third by buildings. The references here is to *City* taxes only.

Spokesmen for the Pittsburgh Real Estate Board and other real estate interests declared in recent hearings before City Council and County Commissioners that the point had now been reached where it was no longer possible to pass the increased tax on to the tenant! One speaker said that real estate is no longer in position to pay more taxes, and if additional money is needed to operate the municipality, that money must come from other sources. It is not apparent, however, that the general body of citizens is particularly exercised about

the situation and the community in general seems very well satisfied with the Graded Tax System. No recent suggestion of its repeal has come from any responsible source but Mayor Charles H. Kline, taking his cue evidently from the Real Estate Board, has proposed that a tax commission be appointed to study the question of other sources of revenue for the City. However, such a commission was appointed some years ago during the administration of Mayor Armstrong and nothing came of their labor and deliberations, for personal property taxes are not popular with Pittsburghers.

PERCY R. WILLIAMS.

Prize Essay Contest in Great Britain

FROM Mr. E. J. Brierley, Secretary of the Prize Essay Competition lately inaugurated by the Henry George Foundation of Great Britain, comes the news that prizes in the sum of 200 pounds will be offered to senior and junior students, beginning next July, 1930, as follows:

Group 1. Seniors: Students attending Universities, Extension Classes, Workers Educational Associations, Cooperative Guilds, Social Study Circles, Societies, Associations, or organizations interested in Social Problems, and also private persons.

Essay Subject for 1930: THE LAW OF RENT AND ITS RELATION TO THE DISTRIBUTION OF WEALTH: Essays not to exceed 4,000 words in length.

Group II. Juniors: Students in secondary schools, intermediate and higher elementary, Junior Technical, Private Schools, or other educational institutions not comprised in Group I.

Essay subject for 1930: ECONOMICAL AND MORAL TEACHING OF HENRY GEORGE: Essays not to exceed 2,000 words.

The competitions commence next summer, prospectuses being mailed by the Foundation in July, 1930. The essays, due March 24, 1931, will be judged by the Trustees of the Henry George Foundation of Great Britain, and the results communicated by circular to each competitor and announced in *The Times*, first week of June, 1931, and in the June, 1931, issue of *Land and Liberty*.

Mr. Brierley attended the Edinburgh Conference last August and was greatly interested in Mrs. deMille's account of essay contest work in the United States. At Mrs. deMille's instance Professor Brierley corresponded with the Robert Schalkenbach Foundation for particulars concerning the recent Annie C. George Prize Essay Contest. Professor Brierley expresses the hope, in a letter to the Robert Schalkenbach Foundation, that an international competition along similar lines might some day be held.—ANTOINETTE KAUFMANN.

Alexander Hamilton Recalls Land Tax Campaign

THE *Victoria Daily Colonist* gives a quite lengthy report of an address delivered in that city before the Henry George Association of Victoria by Alexander Hamilton. His talk dwelt chiefly on the career of John Cunningham Brown.

Mr. Brown, said Mr. Hamilton, built up a distinguished career as a journalist, a postmaster and warden of the penitentiary at New Westminster, apart from municipal politics. As soon as the people of New Westminster saw his efficiency in the city council they elected him to the Legislature of the province. He was instrumental in altering taxation so that high-priced land should pay the highest taxes, and he further managed to secure a \$500 exemption on improvements upon each pre-emption, which exemption was afterwards increased by the Oliver Government to \$1,500.

"No matter what party is in power," Mr. Hamilton concluded, "the Single Tax is an economic necessity. His colleagues were amateurs, but Brown was armed and equipped with the irresistible logic of Henry George."

Back in 1889 three workingmen, W. W. Forrester, Thomas Turnbull and Alexander Hamilton, published the *Single Tax Advocate*, which continued publication for three years. John Cunningham Brown read the first issue and then read "Progress and Poverty." He went into politics and put the province of British Columbia on the Single Tax map. Two Single Taxers were elected to office in the elections that ensued, Thomas Forrester and Robert McPherson, but Brown was the most influential of the group. The work they accomplished was in the teeth of a hostile majority, and it stands today in the law of the province with very slight backward steps.

Alexander Hamilton is still active in the work. He lives on Pender Island. Here amid a population of only a few hundred is an active Single Tax club which meets at the members' houses and in which Mr. Hamilton is a moving spirit.

Progress in New Jersey

THE Federation of Taxpayers and Civic Associations of Bergen County is to consider the Henry George theory of Single Tax which would remove the tax from industry and place it on unproductive and unimproved land, was instanced Monday night when James J. Cunningham of Bergenfield, president of the association, gave notice that he will move such a resolution at the January meeting of the organization.

Declaring that the personal property tax was driving industry from the state and that some other system was necessary if it were to be retained, he called upon the representatives present to give consideration to the matter and report the attitude of their respective associations at the next meeting.

Urging them to go slowly, however, he pointed out that

Senator Roy T. Yates, of Passaic, had already taken the matter up and that it was in line with the recommendation that he was about to make to the Legislature. The proposed resolution follows:

"Be it resolved that this association recommends that all personal property tax be eliminated in the state and the amount now received by taxing personal property be placed on land values.

"We request this change in our tax system to encourage industry in New Jersey and guard against manufacturers being tempted to locate in other states which have no such taxation.

"The recommendation is made to place the amount now received by taxing personal property, on land values to prevent all the burden being carried by home owners who are responsible for the growth of our State and the increase in land valuations."

—Fort Lee, N. J. *Sentinel*

Merle Thorpe Quotes Henry George

FOLLOWING is part of a radio talk delivered by Merle Thorpe, editor of *Nation's Business*, Washington, D. C., on December 7, 1929:

But you will find that no people ever has abandoned any progress they have once made in the comfort and convenience of living. Rather, we insist that our business men scour the world for materials and commodities which will improve our conditions of living. Our desires increase as they are fed. Man is the only animal whose wants are never satisfied. The wants of every other living thing are uniform and fixed.

"The ox of tomorrow," wrote Henry George, "aspires to no more than when man first yoked him. The sea gull of the English Channel, who poises himself above the swift ocean liner, wants no better food or lodging than the gulls who circled round as the keels of Caesar's galleys first grated on a British beach. Of all that nature offers them, be it ever so abundant, all living things, save man, can take and care for only enough to supply wants which are definite and fixed.

"But not so with man. No sooner are his animal wants satisfied than new wants arise. Food he wants first, as does the beast; shelter next, as does the beast. . . . But here man and beast part company. The beast never goes further; the man has but set his feet on the first steps of an infinite progression. . . ."

"The demand for quantity once satisfied, he seeks quality in food. It is not merely hunger but taste that seeks gratification; in clothes, he seeks not merely warmth but adornment; the rude shelter becomes a home. . . ."

Not so many years ago, as Time flies, men exchanged things directly with each other. One fished, another hunted, another made weapons. Each consumer depended on some member of the tribe or clan for the satisfaction of his needs. They produced for each other, and not for a distant market, as we do today.

Land Uses and Prices

AN economic fallacy, far more prevalent than the *New York Times* seems to think, is well refuted by the following editorial comment in the January 27 issue of that journal:

"There may be good reasons for liberalizing present restrictions on the height of apartment houses on wide streets, but the argument of high land costs advanced by the Mayor's committee is not one of them. The price of building plots on Park Avenue may make the present height limitations a hardship. But if the height limit be extended, it will only mean that the price of Park Avenue land will shoot up proportionately.

It would seem to be elementary for urban improvements that the price of land is determined by the prospective income from improvements upon it. Park Avenue prices would not be what they are today if there were a limit of four stories for Park Avenue apartment houses. The Regional Plan in a recent statement says: "One of the fallacies that has come to be accepted in the public mind is that crowding of land by means of putting too much bulk of building upon it is necessary because of the high land prices."

The ordinary man has intelligence enough to see the simple principle involved and to agree with the Regional Plan's summary: "If on a certain piece of land it is permissible to erect towers of Babel, then its price is predicted on what revenue can be obtained from towers of Babel."

Henry George Foundation Activities

WILLIAM N. McNAIR, President of the Pittsburgh Club, has been quite active in his lecture work under the auspices of the Henry George Foundation, both in the Pittsburgh district and in other states. During January he made a trip through Ohio and into Michigan. His principal engagements on this trip were at Ashland College, Grant, Mich.; the City Club luncheon at Detroit; Trinity Lutheran Church, Grand Rapids; and Kiwanis Club of Lorain, Ohio. During February Mr. McNair is scheduled to fill several engagements in the East, including Baltimore where he will address the Baltimore Forum.

Secretary Percy R. Williams is arranging to devote a good share of his time to lecture work during the present year, beginning with a speaking tour of Ohio in February and March. He will travel to the Pacific Coast this summer and will be available for speaking engagements en route, as he expects to visit most of the larger cities between Pittsburgh and Los Angeles.

GIVE the poor the right to land and your social problem is solved; and until you do that, anything else that you can do will not be of any avail.—HENRY GEORGE.

Taxing Consumers To Relieve Real Estate

DESPITE the extent to which commodity taxation is discredited among professional economists, such taxation still has considerable support among conservative people of large means. These people perhaps rather easily persuade themselves that they are paying too much of the taxes. And they vaguely feel that taxes on goods would be less burdensome to them. Even some of the smaller owners of so-called real property may be persuaded by the slogan "tax relief for real estate" to support such commodity and amusement taxation. They perhaps believe, what is the fact, that such taxation puts a considerable part of the burden of supporting the government on persons who *own no property at all*. Partly because it may thus have the support even of the smaller property owners and partly because it is paid by consumers more or less unconsciously in the price of goods bought, such a tax may be difficult to abolish when once a community is accustomed to it.

In this brief article it is not desirable to discuss at length the theory of the shifting of taxation. But that taxes on specific goods or services, such as soft drinks or amusements, fall mainly on consumers is easily demonstrable. Where the margin of return is narrow, manufacturers and sellers cannot pay any considerable tax on output or sales and remain in business. Consumers *must* pay the tax or go without the goods. The higher price tends to discourage purchase of the taxed goods and *some of the dealers may be unable to remain in business*, but this will *not save consumers from paying a higher price*.

When such taxes are proposed it is usually that real estate may be, to that extent, relieved of the burden of paying for necessary governmental service. Now real estate is really two kinds of property, land and land improvements, and the taxation of real estate is really two kinds of taxation—though most people don't seem to know it. Indeed, in some places, such as Pittsburgh, where they have the so-called Pittsburgh graded tax system, there are not only separate assessments for land and improvements, but different rates of tax, the rate being lower on the improvements than on the land or site values.

In the remainder of this brief article I shall compare taxes on consumers, such as taxes on tobacco, soft drinks and entertainments, with taxes on the site value of land. I shall not attempt to compare them with taxes on improvements. The last are, indeed, a penalty on thrift and enterprise, even if they do not bear so directly and immediately on the very poor as do commodity and amusement taxes.

But consider the case of an individual who owns a valuable site in the heart of a great city. He did not bring the land into existence. Geologic forces formed it ages before his infant eye saw the light. He did not make the land valuable as an ideal location for industry. Mil-

lions of his fellows did that by building roads and railroads, by deciding to live and work at various places in the surrounding area, by establishing industries at such points that the owner of this particular piece of land finds its situation ideal for a bank or a department store. His income from it may approximate a half-million or a million dollars a year though he add nothing whatever to the output of industry. He reaps where others have sown. He compels men to pay him, not for what he does or has done, but in order that they may have the privilege of producing goods, of conducting industry, on a site which community development has rendered advantageous. Production can be carried on most effectively on well located sites. But those who own those sites have the legal power to keep them vacant. They have the legal power to forbid production on them except as the owners are given a large income. The owners are paid, therefore, not for contributing to production but for *allowing* others to engage in it, and not for advantages they have given but for advantages due to geologic forces and community development.

Persons whose incomes are thus derived may well, from a narrowly selfish viewpoint, urge that public revenues be secured by taxes on commodities or on sales. They may well try to convince the rest of the public that it is fair to tax at equal rates incomes from all sources, and that it is unreasonable discrimination to tax the value of land more heavily than wages. There may be professional economists who have sufficient power of analysis to see the real basis for distinguishing among various kinds of income. But no one who has once thoroughly grasped the distinction between income from labor and income from ownership of valuable land, and who is primarily interested in the welfare of the people generally rather than of a narrow class, can possibly fail to see that a commodity or sales tax is far from being the ideal.

If it were finally settled that consumers were not to be taxed through levies on various goods and amusements, and that all taxes must fall on the owners of *property*, there might be more hope of a reform which would put the tax burden more largely on land values. For, after all, it is the owners of property who seem to be, in the main, the influential class. And it might be possible to make them see the advantages of taxing land or site values, as in Pittsburgh, more heavily than improvement values. But give them the idea that it is politically possible to put a considerable part of the tax burden on labor incomes, through commodity and sales and amusement taxes resting on even the poorest workers—give real estate owners this idea and their interest in "tax reform" is likely to be confined to advocacy of these substitutes for the property tax. "Tax relief for real estate" becomes their slogan, with no distinction between improvement value and site values.

And so, if a state needs more money for the proper functioning of its government, for the building of hospitals and prisons, for the improving of the public schools and for

increasing the efficiency of the state university, the idealists who see the need for all these things are sometimes frightened away from an attempt to secure them by increasing or, perhaps, even maintaining, existing tax rates on land values; and they readily consent to—perhaps actually urge—increased taxes on consumption and on amusements, as the easiest and quickest way of attaining their ends.

For it is assumed that the masses will pay their commodity and sales and amusement taxes more or less unconsciously, in the prices of goods and services they buy. Few take the trouble to analyze incomes, to distinguish between types of property, and to reach well-grounded conclusions regarding the differing ultimate effects of different kinds of taxes.

We need not conclude that it is better for a state to get along without revenue and, therefore, to sacrifice all support for its public institutions and, in the extremest case, to forego all formal government whatever, rather than that the state should derive its revenues from an unideal or, indeed, a relatively vicious, system of taxation. But it would seem entirely fair to raise the question, in the light of the analysis which has been herein presented, whether taxation of commodities, of sales and of amusements is a justifiable substitute for taxes on land and site values.

It seems that our sympathy goes out to the owner of city business property whose land is rising in value as the city grows; so we plan to relieve him of taxes on this land and to tax, instead, the amusements enjoyed by the children of the laboring man who owns no business and the cooling summer soft drinks enjoyed by children whose parents cannot afford to take them to the seaside or to the mountains. We are immensely sorry for the farm owner who feels that farm products are selling at too low a price; so we devise schemes to relieve him by taxing the few luxuries of the tenant farmer who has no farm of his own but pays rent for the use of one to its owner. We commiserate the condition of the city home owner and of the owner of vacant lots which are rising in value from community development, through no effort of his, while he retards this development by holding the land out of use for a still higher price; hence we seek ways of relieving such real estate owners, and turn our attention to possible taxes on goods purchased by the poor who own no vacant lots and no homes but pay rent to others in order that they and their children may have a place to live.

We notice the constant demand that there be "tax relief for real estate." We see that owners of real estate are politically powerful. We suspect that their desire to avoid taxation will effectually block our plans for increased revenues for better prisons, hospitals and schools. And we are of the opinion that the poor are likely to be more amenable.

While these various proposals are being agitated, the value of city land moves steadily upward. Also, from city to city, we are constructing concrete highways paid for

from taxes on gasoline, and so raising the value of the land lying alongside of and close to these highways, while the land of the farmer remote from these new roads remains cheap. Yet he, too, though his land, apart from the improvements on it, may be worth next to nothing, so that if only land values and not improvements were taxed his burden would be nothing, shares, often, the prevailing prejudices of the owners of more valuable land. And so, as he drives his old Ford car over the poor roads near his own farm, with taxed gasoline which is helping to concrete the highways elsewhere, raise the land values of others by far more than the gasoline taxes they pay, and create an aristocracy of well-to-do landed properties, into the ranks of which he, like the laboring man of the city, has small chance to enter, he is as likely as not to echo their sentiment in favor of "tax relief for real estate!"

PROF. HARRY GUNNISON BROWN, in *Drug Review*.

Death of T. P. Lyon

ANOTHER of our strong, reliable and devoted disciples of Henry George has passed away at Fairhope, T. P. Lyon, and was laid away in the Fairhope Cemetery, late in January of this year, at the age of 73.

At the grave Albert E. Schalkenbach spoke as follows:

"We are assembled here to pay a last tribute and lay at rest the body of one who has lived and labored with us in the field of human endeavor.

"We that knew him realized his nobility of character, his gentle and kindly nature, we also knew he was ever interested in the problems that would lead to making this a better world to live in.

"That for more than forty years he labored and gave the best he had for the benefit of mankind. A firm believer in the philosophy that man is a land animal with inherent rights to seek bodily needs and happiness without being beholden to his fellowman through payment of tribute for the privilege of sustaining life.

"It was his deep sense of justice that brought him here to labor among us in our efforts to establish the rights of mankind and demonstrate to the world at large the economic value thereof, and *that* sense of justice that led him to accept the Georgan philosophy as a religion.

"Believing that Finite man could not grasp the Infinite, that the inexorable laws of the universe precluded such understanding, that Heaven was a mental state and not a place, he saw his duty lay *not* in worshipping an Infinite beyond his understanding, as proven by the existence of more than a thousand religions, but rather in the service of his fellow creatures that thereby eventually a generation shall follow that will in truth inherit the earth with its consequent happiness.

"We that knew him and his understanding will always remember our loss and the world is better that he has lived."

E. B. Gaston closed the services with an appropriate eulogy.

Death of Carl Marfels

CARL MARFELS, prominent leader of the Henry George movement in Germany, passed away in Berlin on October 11 at the age of seventy-five.

A. W. Madsen in *Land and Liberty*, of London, England, pays a deserved tribute to his devoted labors for the cause of industrial emancipation.

Carl Marfels wrote a number of pamphlets and these were collected and published in 1918 under the title, "Philosophic and Economic Talks."

In the Fall of 1927 he visited America and was entertained by Charles O'Connor Hennessy, Anna George deMille, and others. Returning to Germany he looked forward with eagerness to a trip to the Edinburgh Conference, but was prevented by illness. He was a great friend of the International Union, esteeming it a valuable agency in the propaganda of economic truth and peace throughout the world.

Letters from Mr. Marfels to LAND AND FREEDOM, to which for a number of years he was a subscriber, brought us in touch with this devoted soul. The movement in Germany, and indeed throughout the world, is poorer for his passing.

ON the land we are born; from the land we are nourished: to the land we return—children of the soil as truly as the blade of grass or the flowers of the field.

—*Progress and Poverty.*

BOOK NOTICES

THE DANISH FOLK SCHOOL

Under this title Olive D. Campbell has given us an inspiring picture of the Danish Folk School and some very interesting phases of Danish life. The work is profusely and finely illustrated and the pages are replete with the most charming pictures of a people more happy and contented than those of any other nation in the modern world.

She has succeeded in conveying to the reader that pervading spirit of Denmark's high patriotism and intense national idealism which have influenced the moulding of her institutions. Lovers of freedom these descendants of the Vikings, and jealous of the laws and customs which have grown up through so many years of peaceful struggle.

No people to the same extent, or in which so large a part of the population has taken part, have ever sought to attain the secrets of real culture. This intense spirit has moulded her education, which for the most part has been conducted on right lines. The real heroes of Denmark are the men like Gruntvig and others who have contributed to this cultural development. He is the real father of the Danish Folk School. The astoundingly small percentage of illiteracy in Denmark speaks volumes for the success of the system, with which our own Jakob Lange is so honorably and prominently connected.

The secret of Denmark's greatness—greatness measured not in terms of conquest or military prestige, but in the happiness and contentment of her people—rests perhaps in her democratic ideals. Mrs. Campbell has given us the clue when she says: "The Danish people above all others believe that the land belongs to the people and more than any other nation has taken long strides toward realizing this ideal."

Elsewhere she says: "Since 1902 their watchword has been equal tax on equal land, this including national and local taxes on real estate. They have been greatly aided by the Henry George movement which

has a strong following in Denmark. They have also the support of the House-Tenants Association, with a membership of fifty thousand."

Again we quote: "A land valuation apart from improvements has been sought from the first. In 1922 the Radical, Moderate Liberal and Social Democratic parties came together and succeeded in passing a small entering wedge in the form of a law which imposed a uniform national land value tax operative in both town and country without exemption to any class of owner, at the rate of one-half kroner per thousand of capital value. On March 31st., 1926, another step was taken, this time bearing on community taxes. All Denmark was turned into a debating society over the law which, as finally passed, gives to municipal councils the opportunity to replace the old tax on land and houses as a whole with a land tax, the taxes on improvements being at the same time reduced. A greater measure of land-value taxation to do away with the remaining taxes on improvements, tariffs and the earnings of industry, seems likely to follow before long."

Our old friend, Jakob Lange, whom Single Taxers of this city will remember on his visit to this country for his fine and beautiful devotion to the spirit of our leader and our philosophy, is frequently cited throughout these pages.

The work is published by Macmillan Company of this city, and a word of praise should be added in commendation of the fine typography of the book and the beautiful type and paper so befitting the author's artistic treatment of her subject.

The work comes to us with the compliments of John Paul to whom we gratefully acknowledge our indebtedness.

J. D. M.

CORRESPONDENCE

FROM NORMAN THOMAS

EDITOR LAND AND FREEDOM:

This is just a note to thank you for the very friendly references you have made from time to time to me and to our Socialist municipal campaign.

No Single Taxer can believe more firmly than I that landlordism blocks the way to the City Beautiful. Those who believe that need to fight hard and fight together.

New York City.

NORMAN THOMAS.

FROM AN OLD PRINTER

EDITOR LAND AND FREEDOM:

I read with interest your comments on Mr. Thomas' site-tax declarations.

I think it would be more profitable for Georgists to concentrate their propaganda on those who desire a social change of any kind than by preaching to the indifferent ones, with the view of converting them to the necessity of making any kind of a change—plus the necessity of explaining our economic remedy.

N. Y. City.

JOHN H. KELLY.

MRS. DONALDSON APPROVES

EDITOR LAND AND FREEDOM:

My daughter and I attended the Socialist meeting of Nov. 16th. Mr. Thomas appeared to me to show a great willingness to cooperate with any people having the betterment of humanity at heart with, of course, natural and seemingly reasonable, but not obstructive reservations.

Mr. Thomas was asked, "What would you do if you were elected to a high office such as, president, governor, or mayor?" He answered, *placing it first*, "I would collect the entire ground rent for public expenses."

My daughter exclaimed, "There, that's just what you want. Why don't you join them. I'm going to."

Here is a big enthusiastic gathering with eager, earnest youth all

around us. I thought, why not? We are so poor in youth and the young will not play lone hands.

Mr. Thomas in placing the collection of the ground rent first, seems to answer your proviso—"if they will not lose sight of the great principle that the economic rent of land is the first thing to be socialized."

Journeying with the Socialists would we not have increased opportunity to make those very necessary contacts of which Dr. Mark Millikin writes in this same issue of LAND AND FREEDOM?

Can we not join in the Socialist procession? They have a good band, a proved leader and, most of all, youth. Can we not march with their big army, keeping our own regiment under our own banner. The spectators at least would see us, and someone might say, "Here comes the Land Regiment."

Should the Single Taxers of all kinds meet and consider the suggestions in your very timely paragraphs, we outfielders would await the result with interest.

Gowanda, N. Y.

GRACE DONALDSON.

A NOTE OF DOUBT

EDITOR LAND AND FREEDOM:

Your suggestion that the Single Taxers join the Socialist Party (or what are you proposing?) seems to me a mistake, even if they are tending toward our ideal. Rather I would advise this course instead. Divide our movement into two branches, one political and the other propaganda, with a board of control supervising both activities. The political branch would watch all candidates of all parties in city, state and nation and cooperate with them with the object of influencing all matters of taxation in the direction of the Single Tax, and where possible substituting a pure Single Tax measure. The propaganda branch would do as now, print literature, advertise our cause and give lectures.

I think these two activities are more practical than joining some party that as soon as it got in power would be more concerned with keeping its members in office than with matters for the public good.

Brooklyn, N. Y.

HENRY W. SCHROEDER.

COMMENDS OUR SUGGESTION

EDITOR LAND AND FREEDOM:

I want to say to you how much I enjoyed the Nov.-Dec. number of LAND AND FREEDOM—it certainly does you proud. Your editorial on Norman Thomas and the "New Socialists" has just the right tone. It is calmly and judiciously written, yet withal it is courageous and timely. I shall be curious to see what responses it will bring forth from our stick-in-the-muds!

Let us preserve our autonomy as Georgists, but when the occasion requires let us cheerfully and generously aid others who seem to want to go forward in our direction. That would be good sense and good politics. Little chance of our being "swallowed up" without a dreadful case of indigestion and calling for the doctor on the part of the unfortunate swallows!

So I say to you, good luck in your statesman-like effort to lead our little band into the Elysian Fields!

Fairhope, Alabama.

E. YANCEY COHEN.

DISAPPROVES

EDITOR LAND AND FREEDOM:

If this isn't a private fight you have started, let me in.

As a preliminary clearing away of brush, it is well to say that nothing can be gained by combining with groups going opposite directions, Socialists and other jellyfish not provided with thinking apparatus by wise Nature.

State aid in childhood, compulsory insurance, etc., are simply dodging the issue and increasing the fog. If I am headed right, with some

definite notion of where I am going and how to get there, it is my duty to keep going. Fat chance I have of seeing the New Orleans Mardi Gras by combining with Amundsen on a trip to the North Pole. I cannot convince a mule by agreeing with him. I cannot drive a pig to market by holding on to his tail and letting him pull me into the hoglot.

The essence of any and all brands of Socialism is simply a proposal for government to do something that it is not now doing.

Government is not a compendium of wisdom or an extract of virtue. It is merely force, the power in a few hands to order some man in uniform to club some other man not in uniform.

Eons ago, when our heads were solid ivory, clubbing did not matter much, but as time softened them inside to permit the growth of brains, clubbing became objectionable to the clubbees and remonstrance began. During weary and sickening centuries, oceans of blood have been spilled to circumscribe the clubbing proclivities of government, until now some fields have been fenced off and some degree of sanctuary established.

Economic freedom is our aim, to vitalize and stimulate what political freedom we have achieved. Bigger and better sanctuaries from the clubbing activities of government. Our weapon is the taxation of land-values, to whatever extent and by whatever means is immediately available at the spot where we are. The least little bit is good, and a little more makes it better.

Those who are discouraged and yearn after combination are not leaders, but class-room pedants who have been lecturing a sleepy class on the dry technicalities of political economy. The leaders are not the technicalists, but the applicationists. If you know the story, then make an application to everyday affairs in your immediate vicinity. That is leadership, and it is getting results wherever tried.

Get some land value taxation operating in your city, your ward, your block, and you won't have time to watch where the pensioners and the insurers are going, and it won't matter. Let the socialists get lost in their bramble patch if they wish, only see that they don't drag you along.

Kansas City, Mo.

EDWARD WHITE.

MR. GEIGER REPLIES

EDITOR LAND AND FREEDOM:

The "fight" you started in your last issue is evidently not of a private nature, and as long as it is a "free-for-all," perhaps even I may have a chance.

My answer to Friend White's objections and remonstrances is Yes and No; that is, whichever fits and according to the point of view. But, seriously, White isn't thinking of taking a trip with Amundsen, is he?

Of course, White is in Kansas City (perhaps through no fault of his own) and a trip to the New Orleans Mardi Gras from Kansas City is understandable and forgivable, even by way of the North Pole, though I admit that such a route would be a little inconvenient.

But suppose White and Amundsen were seeking human perfection and an ideal life instead of amusement; suppose, too, both had agreed to go in quest of such an ideal life, but that each had a somewhat different idea of what constitutes an ideal life. Amundsen having been everywhere and seen everything might say the North Pole approximated more nearly than anything or anywhere else his ideal, while White being in Kansas City would naturally cast favoring eyes upon New York City. And supposing now that Amundsen had asked White to go with him in quest of this ideal life, expressing his opinion, of course, that they would have to journey to the North Pole to find it, what would White have been likely to say in view of the fact that his own ideal life was epitomized and glorified in the City of New York, and in view of the further fact that New York was situated between Kansas City and the North Pole, and that the road from Kansas City lay, generally speaking, through New York.

Would not White, being an intelligent man, be likely to say to

Amundsen, "Well, I believe New York to be the ideal place, and as you have got to go by way of New York anyway to reach your ideal place, the North Pole, why not let us go to New York together? White would have said this to Amundsen not only because he wanted good company on the way, but also because Amundsen had a vision of an ideal life (though blurred and not perhaps so clear as White's—White admits this in his letter to the Editor), Amundsen's was yet the vision of a kindred soul that was willing to go in quest of *his* ideal and pay for and suffer in its attainment.

Yes, and there would still be another reason why White would journey as far as New York with Amundsen. White is one of those fellows with a great deal of confidence in his own ideals; and knowing New York City to be the quintessence of culture, progress and achievement, he would know that Amundsen, being also intelligent, would see the obviousness of his, White's, contention when they got to New York and would gladly remain and sing its praise. If he didn't, Amundsen could still go on, while White could remain and keep up a correspondence with him, pointing out the features of New York that Amundsen had overlooked and keeping "A" in mind of the hardships and pitfalls of a trip to the North Pole, for by that time they would have become real friends, respecting each other's good faith though quarrelling (as good friends will) about the incidentals of their various opinions and beliefs.

Is it necessary, Mr. Editor, for me to draw analogies? Is it necessary for me to point out that the "North Pole" of the Socialists and the "New York City" of the Single Taxers are both but visions, both goals still to be reached? Fortunately (or unfortunately, as some may view it) the road to both lies along the same general path and over the same obstructions. At some points there is no roadway,—forests must be cleared, streams forded, planking laid, bridges built and in some places almost insurmountable obstacles overcome.

We can multiply the Whites and the Amundsens, but as yet we cannot find a sufficient number of men with vision and ideals to cooperate and make the work of "clearing the brush" and building the road light enough even for those who have set themselves the task of carrying on.

Shall we, then, who have the vision that urges us on, and a goal that requires such effort and sacrifice, shall we make the quest harder by dividing the hands that can help at least to the point where our figurative paths branch off? And who can say that in such work thus communally done there shall not arise a mutual understanding that will make for the survival of what is right.

For myself, Mr. Editor, I am somewhat in the attitude of mind Mr. White displays in his letter—I am sure I am right. But there the similarity ends. I am so sure I am right, so confident of the reasonableness and the justice of the philosophy of Henry George, that I am not afraid to trust it to the consideration of our friends the Socialists, or to trust myself in their company while pursuing our common ideals so far as we know them to be common; and I am further confident that by the time we together have cleared away the brush on the way to Human Equality, and have achieved our common goal, the Equal Right to the Use of the Earth by the Nationalization of the Rent of Land and the Abolition of All Taxes, our friends the Socialists will have become Single Taxers because their ideals will have been realized.

Now, Mr. Editor, just one more thought. Mr. White, in inveighing against Socialism and in his desire to get into the "fight," as he expresses it, loses sight entirely of what you said with reference to the gradual disintegration of the Marxian dogmas. He evidently has taken no notice of your illuminating quotation from Arno Dosch Fleurot in the *New York World* of Dec. 9, and surely has omitted to note the words of Norman Thomas, Socialist candidate for Mayor of New York in the last election, and which with your permission I will quote again. Referring to assessments Mr. Thomas demands:

"HONEST AND EXPERT ASSESSMENTS BASED ON THE PRINCIPLE THAT LAND-VALUES BELONG TO THE COMMUNITY WHICH CREATE THEM."

And in stating the principles upon which the Socialist Party might consider affiliation, Mr. Thomas says:

"THE SOCIALIST PARTY WILL NOT, HOWEVER, GO ALONG WITH ANY GROUP THAT AVOIDS OR HEDGES ON THE CAUSE OF NEW YORK'S TROUBLE—LANDLORDISM. THE PEOPLE MUST GET THE BENEFIT OF THE LAND-VALUES THEY CREATE."

This from the Socialist candidate for Mayor of New York! Does Mr. White stand any squarer on the essentials of the Single Tax? This from the man who in this rock-ribbed seat of conservatism polled 174,000 votes, while playing the light of far-seeing radicalism on the maladministration of government without an unkind word against or smirch upon anyone! Can White point to a better or more worthwhile leadership.

Let me suggest to Mr. White and to others who think or feel as he does, that we can do no better than to cooperate with Norman Thomas "Amundsen" on our way to White's Single Tax New York and confidently trust to the intelligence of all who are with us when we reach a safe and sure haven to determine for themselves whether the journey's end has been reached. Let us demonstrate our confidence in our own philosophy by casting it in a common cause, and ourselves following to see that its principles are kept clean and unsullied. My guess is, Mr. Editor, that if we will do this The Single Tax Philosophy will emerge as a pillar of light guiding the mass, and remain enthroned at the end as the realization of all hopes and all ideals.

New York City.

OSCAR H. GEIGER.

THIS VETERAN STILL AT WORK

EDITOR LAND AND FREEDOM:

This is to greet you upon the festive occasion of Christmas and to wish you all joy and a very Happy New Year. At this time I want to thank you personally for the wonderful work you are doing and have been doing for so many years in the good cause which means so much to you and to me. I envy you this just as I did the wonderful influence exerted by Mr. Post. Sometimes the progress being made by the George philosophy seems awfully slow and discouraging. Why are men so stupid as not to see the light that burns so brightly for those whose eyes have been opened?

Tonight I go to speak to the Carpenters Union on Henry George and his philosophy and, of course, am hoping that what I say may bear some fruit. I shall distribute some of the condensed copies of "Progress and Poverty." I do what I can to spread the idea. Such events as the Edinburgh Conference are encouraging and we must not lose faith!

Wichita, Kas.

HENRY WARE ALLEN.

A CHEERING MESSAGE

EDITOR LAND AND FREEDOM:

I'm handing it to you for pluck, stickativeness and failure to show the least evidence of weariness in well doing. While, when the spirit fails me or my knees weaken, I go way back and sit down, dejected, hopeless, despondent that my tiny spark sheds no beam across the darkened walks of men, you go cheerily, radiantly on as though in sight of the advancing goal and assured of a physical entrance upon the joys of a new earth in which dwelleth righteousness. God bless you—sail on and on and on!

When I get your paper I go through your "Comment and Reflection," without a stop, much as my fathers when downcast would fall upon their Bibles. The rest can wait. From that I get just what they got—the food needed—and I arise revived, refreshed, inspired, and summarily overflow into a letter to the Grange, my pastor or anyone else whose name comes before me, and am soon again on the heights taking in the beauties and raptures of the dispensation I am helping to usher in. Then I hear some one was seen reading a copy of LAND

AND FREEDOM which I placed at his disposal, and I meet a news editor who asks why I don't send in something, and the possibilities of life brighten. Oh, if all could only keep the spirit!

The last number with your comment on Dr. Winton and the Socialists seemed to fit my idea of what should be said and at the same time inspiring to all interested from our viewpoint, in that it shows "the world do move" and only needs directing.

Union City, Conn.

F. K. PERRY.

THE DRUM BEAT OF SOCIAL REDEMPTION

EDITOR LAND AND FREEDOM:

May I venture to compliment you upon the vitality of the Nov.-Dec. number of LAND AND FREEDOM. I was glad to see Mr. Millikin's excellent analysis of the several Single Tax groups, and I welcome his term *Neo Georgians*, which is descriptive and just.

Personally I am unable to generate enthusiasm over any of the forms of Companionate Single Tax. They all seem to be such a pale shimmering of the real thing.

George's crusade had the high beat and rhythm of Salvationism. Its tone was robust and vibrant, its accent Olympian. The flight of his imaginative, yet reasoned, thought carried round the world—whereas piecemeal compromises of his idea crawl over mere political surfaces and tend to stagnate in swamps of petty controversy.

Chatty talks to cheery clubs about exemptions and excess are all very well, but they create no crusaders. As you are well aware, Henry George drew no rainbows in charcoal. His pictures glowed with the high color of emotional fervor, and in his heavens dwelt a God who provided for all his children. What one hears in the pulsations of "Progress and Poverty" is the drum beat of social redemption. When this major theme is stifled, and the flutes and piccolos of minor tax reform sound their thin and quavering note, is it strange if public attention wanders and the world hastens back to the solace of its radio?

Boston, Mass.

WILLIAM LLOYD GARRISON.

NEWS NOTES AND PERSONALS

WM. H. HOFFMAN, member of the Composition Roofer's Union of Cleveland, Ohio, has evidently been doing some thinking on the tax problem, for in *The Cleveland Citizen* of January 25, he has an article on "Taxes on Business," containing the following paragraph:

"It would seem that even the average schoolboy should know, by this time, that all so-called 'taxes on business' are in reality paid, indirectly, by the ultimate consumer. Since about 80 per cent. of the ultimate consumers are wage-earners, that means that such a tax would be paid for, for the most part, by the workers themselves. The employer would merely act as an unofficial tax collector for the government—i. e., he would simply add the tax to the price of his products and collect it in the form of increased gross receipts, leaving his profits just where they were before. The important thing in determining where the burden of taxation really lies is not who hands the money over to the government, but whose net income is reduced by the process."

WALTER N. CAMPBELL, of Washington, D. C., attached to the Interior Department, is a water-colorist of rare talent. His harbor scenes especially, are delightfully romantic, while all his compositions are pleasing and with a delicate blending of rich values. His first artistic attempt being made when he was thirty-five Mr. Campbell has made painting his pastime for over thirty years.

TOM L. JOHNSON's Cleveland Railway Co., now controlled by the Van Sweringen's, "well known realtors and philanthropists, has withdrawn the half-fare rate to school children," observes John W. Raper, humorist, Single Taxer, and newspaper man of Cleveland. He adds, "However, motormen and conductors will be carried free, as heretofore."

THE London, (Eng.) *Herald* contains a column review of "Progress and Poverty."

MR. J. O'D. DERRICK of Glasgow, the correspondent for Scotland of *The Irish Morning News*, Belfast, and of its associate paper, *The Irish Weekly*, this year celebrates his 25th year connection with those journals. His activities as a Single Taxer have often been chronicled in these columns. Mr. Derrick has just been unanimously elected secretary of the Glasgow and West of Scotland Branch of the National Union of Journalists, an unsalaried post. The newly elected president is Mr. Maurice Shinwell, a brother of Mr. Emmanuel Shinwell, M. P., who has a post in the Labor Government. One of the Glasgow elected members of the Executive Council of the British National Union of Journalists is another Labor M. P., Mr. Thomas Dickson who is secretary to the Under-Secretary for Scotland, Mr. Thomas Johnstone, M. P., who is the editor of the Glasgow Labor weekly, *The Forward*.

AMONG the Single Taxers in attendance at the Fifth New England Conference held in Boston, November 21st to 23rd, were Prof. Charles H. Porter of the Massachusetts Institute of Technology and George H. Duncan, of the New Hampshire Legislature. Speaking on "Civic and Commercial Advantages of Organized Recreation," Williams Butterworth, President of the United States Chamber of Commerce, cited the increased land values that result from recreational centres and the consequent increased revenue from taxes on these land values.

HAMILTON, OHIO, is one of the few municipalities in the United States—perhaps the only one—that owns three major public utilities: water, gas and electricity. Its pioneering spirit in public ownership resulted in the acquirement of the municipal water plant in 1884 and was responsible for Hamilton's being the first American city to go into competition with privately owned gas works. Dr. Mark Millikin may find himself responsible for the municipal ownership and operation of a fourth utility: the street railway system. The present company's franchise expires in two years. Consequently Dr. Millikin, as a member of the Hamilton City Council, urges the city's acquiring the road and substituting the more economical and flexible buses for local city transportation. Hamilton has found the City Manager plan very satisfactory and sustained Proportional Representation by special ballot in the last election.

AMONG the New England Single Taxers leaving soon to spend the winter in Fairhope are Fred T. Burnham, of West Newton, Fiske Warren, of Boston, Dr. Heman Lincoln Chase and son, Heman, Jr., of Alstead, New Hampshire, and Mr. and Mrs. Hartley Dennett, of East Alstead, New Hampshire.

THE death of Hon. Charles R. Grant, of Akron, Ohio, on May 25th, marks the passing of an able, staunch friend of the Single Tax movement. He was judge of the Probate Court, Summit County, Ohio, for eight years, 1883-91, and judge of the Court of Appeals of Ohio, 1912-18. Had Judge Grant lived till October 23rd he would have celebrated his eighty-second birthday.

To "Old Joe" Farabaugh goes the honor of having converted the main body of the dozens of Single Taxers in the Carrolltown district, near Johnstown, Pennsylvania. All the Farabaugh's are Single Tax thoroughbreds—most of them farmers. There's James A. Farabaugh, brother Joe, at Bradley Junction. There are Englebert, Michael, Will and Leo—all sons of Joe, and Vincent and James G., sons of James A. Farabaugh.

Judge John H. McCann, of the Cambria County Court of Common Pleas, was first attracted to the study of Henry George's works by Joe Farabaugh, when Joe, as a man in his thirties, was editor of the *Crescent Record* thirty-five years ago. The Swope Brothers of Johnstown became interested in Single Tax through Joe Farabaugh. Speak-

ing of him, Judge McCann has said: "He is a very able man and familiar with history. He gets all the data he can from everyone he comes in contact with and carries the good ideas along."

Joe Farabaugh tells with pride of going to Johnstown one day many years ago to have his photograph taken. He stopped in the studio of one Richard George. "Ever hear of Henry George?" asked the disciple of Richard, little dreaming his identity. "Certainly," replied Richard. "He is my father,—and what's more he's in the very next room having his photograph taken now." So Joe Farabaugh had a most unexpected visit with the great philosopher whom he so greatly admired, and whose doctrines he had been promulgating so enthusiastically.

THE *Kansas Union Farmer*, of Salina, Kansas, contains a Single Tax letter from W. H. Sikes. Mr. Sikes also writes in the *Merchants Journal of Topeka*.

MAJOR FRED J. MILLER, of Center Bridge, Pa., now wintering in Florida, has a review in the *Bulletin* of the Taylor Society, devoted to industries and their management, of Significant Paragraphs from "Progress and Poverty" by Prof. Harry Gunnison Brown. Major Miller says in conclusion:

"Only a few hours of time are needed to read this book and its clarifying effect as to the nature, incidence and effects of taxation and of the real basis for our claim to the right of life, liberty and the pursuit of happiness is very stimulating for those who will do a little thinking and are puzzled and plagued by our present human problems."

THE Doctor Mary D. Hussey High School Essay Contest carried on by the committee of ladies and assisted by Edward Polak, has excited much interest here and abroad. J. O'Donnell Derrick, of Glasgow, Scotland, has started a similar contest in that city. Mr. Polak writes that there is no doubt of the importance of this work to bring young people to our viewpoint.

PROF. JOHN DEWEY thus gracefully acknowledges receipt of congratulations from the Secretary of the Henry George Foundation:

"Please accept my heartiest thanks for your letter on the occasion of my seventieth birthday. And in as far as you spoke for others in the Foundation, will you not transmit my grateful acknowledgement to them also? While I have been able to do very little for the cause which you represent, it is most gratifying to me to feel a sense of solidarity with you who are workers in the field."

ANOTHER of the faithful to pass away is Victor M. Bissell, of Terryville, Conn., long a subscriber to this paper. Mr. Bissell was very much of a student, and had been in the book publishing business for himself, and also with the Appletons and E. P. Dutton. His sight failed him, but he never tired of books, which members of his family read to him. His last purchase was the complete set of the works of Thomas Paine. Mr. Bissell believed that Paine had been greatly misjudged. He died on September 27, 1929, at the comparative early age of fifty-four. He never lost faith in the principles of Henry George and believed that the Single Tax was the one great hope of a tax burdened nation.

THE death of Thomas B. Preston, for more than fifty years a member of the editorial staff of the *New York Herald and Sun* of this city, recalls his activity in the early days of the Single Tax movement. He was seventy-five years old at the time of his death which occurred in January of this year. He was a nephew of Monsignor Preston, deceased, a high dignitary in the Catholic Church. He himself was a student of theology and never lost his thirst for knowledge. Late in life he took up courses in French, Dutch and German. There will be those among our older readers who will remember him.

UNDER the heading, "Should Single Taxers Cooperate With Socialists," the *Fairhope Courier* quotes with apparent approval from LAND AND FREEDOM and calls for correspondence on the question which we have raised.

IN the course of an excellent editorial in the *Christian Science Monitor* the writer says: "Society which questions the claim that it owes every man a living is realizing that it does owe every man an opportunity to make a living." This is the gist of the matter.

ON Dec. 21 died George C. Von Auer, at his residence in this city. Long a member of the Manhattan Single Tax Club and active in the local work for the cause, he will be remembered by many of the readers of this paper. He had been ailing for some time past. Other faithful workers who have passed on are F. H. Augsperger, of Middletown, Ohio, long a worker in the cause, J. A. Haggstrom, of Alsask, Sask., Canada; and Carlos P. Griffin, of San Francisco. All have been frequent contributors to the work of LAND AND FREEDOM and its allied pamphlet publishing activities.

AN interesting pamphlet comes from our friend, Dr. Chas. J. Lavery, of Aberdeen, South Dakota, entitled "A Doctor Looks at Prohibition." This was read before the recent health association convention at Minneapolis. It is an argument for federal control of the liquor traffic.

SPEAKING of our account of the Pittsburgh Henry George Congress in the Sept.-Oct. number of LAND AND FREEDOM, Fred S. Wallace, editor of the Coshocton, (Ohio) *Tribune* writes: "You have done a good job of reporting."

JAMES B. ELLERY replies to the editor of the *Dispatch-Herald* of Erie, Pa., in the columns of that paper and indicates why general prosperity fails to accompany progress.

A VERY interesting and impressive list of commendations from many sources on the lecture work of James R. Brown is issued by the Manhattan Single Tax Club. We have not the space to quote even in part from these striking testimonials.

A CARD from Eben Stillman Doubleday, of Brooklyn, reminds us that "Ninety Years ago I was born," and concludes, "I want you to realize that I greet you once more with all hearty good will and love." His labors for the cause of human emancipation have occupied a large portion of these long years. May he live to reach the hundred mark!

A HEADING of an article in the *Evening World* on the sporting page from Joseph O'Shea, correspondent at Miami, reads as follows: "Rents at Miami Boosted as Race Meeting Nears," which reminds us that landlordism takes its toll from the sporting fraternity as well as from business.

CHARLES A. GREEN, author of "Social Justice," reviewed in the last issue of LAND AND FREEDOM, has been a believer in our gospel since 1894. He writes, "This philosophy has been my only religion all these years."

THE organization launched by Will Atkinson, "The All American Reciprocity League," has enlisted as vice presidents John Dewey, George Haven Putnam, Oliver T. Erickson and Eugene Manlove Rhodes. The president is Charles H. Ingersoll.

WRITING on the activities of the Henry George Lecture Association John Lawrence Monroe writes:

"Mr. Duncan will continue to fill engagements in New England and

New York State until February 15. Between March 15 and June 1 Mr. Duncan will be free and during that time we expect we will be able to arrange a trip for him through Maine and into Canada. Mr. McNair will be available during May and the first part of June. I think that will be the best time for the proposed Central West tour. I am sure a compact itinerary can be arranged for Mr. McNair at that time taking him into the leading cities of Illinois, Ohio, Wisconsin, Minnesota, and Indiana. It will be an exceptionally fine time for appointments in Chicago. The University of Chicago, for instance, without solicitations, has asked us to arrange for Mr. Mills to speak on the tax situation, and is anxious to hear Mr. McNair when he is in this vicinity. A prominent radio station will use Mr. McNair for its Wednesday Liberal Hour when he is here."

HENRY PRIESMEYER, of St. Louis, Mo., writes: "Through LAND AND FREEDOM Henry George's immortal message has been fervently proclaimed, an inspiration to all Henry George's disciples to carry on." Charles Lischer, of the same city, "I consider LAND AND FREEDOM invaluable to the cause." "Your paper is doing a wonderful work," writes William R. Williams, of Toronto.

OLIVER MCKNIGHT has a recent letter in the *Philadelphia Record*. Mr. McKnight does not weary in well-doing. It is interesting to recall that our old friend,—friend of so many who recall him, Charles Frederick Adams—esteemed very highly the letters of Brother McKnight.

EMIL KNIPS, of Fairhope, Ala., recently paid a visit to Prof. S. M. Dinkins, author of the "Humbergery of Alabama's School System," a book which he much admires and which was reviewed in Nov.-Dec. number of LAND AND FREEDOM. Mr. Knips very happily calls Prof. Dinkins, "the Phil Sheridan of the Georgist movement."

MARK M. DINTENFASS has a good letter in the Fort Lee, (N. J.) *Sentinel*, in which commenting favorably on the Pittsburgh Plan for the cities of New Jersey he nevertheless has this to say:

"The Pittsburgh Graded Tax Plan" may be, and if applied probably will be, an ameliorative measure, but nothing less than the collecting by the government of the full yearly rent of land in lieu of all taxes will afford a complete and permanent relief for the manifold burdens that now beset humanity."

THE articles on Municipal Housing contributed to the *New York American* by Joseph H. Fink, Secretary of the Housing Committee of the Brooklyn Bureau of Charities, are now enshrined in type-written form in the Municipal Reference Library of this city. They comprise the results of Mr. Fink's investigations into housing conditions in London, Amsterdam, Berlin, Vienna, Paris and other cities in Europe. They comprise a valuable addition to the literature of the subject.

DR. MARION MILLS MILLER, who needs no introduction to old-time Single Taxers, author of "Great Debates in American History," and other important volumes, translator of Sappho and competent critic of others' literary work, pays a high compliment to young Mr. Schulz, pupil at the Brooklyn Technical High School and author of the Dr. Mary D. Hussey prize winning essay printed in this issue. Dr. Miller calls it "an admirable economic discussion, clear and logical in development. The touch of idealism is properly removed from the main argument to the introduction."

THE *Mobile (Ala.) Press*, of Saturday, Dec. 7, contains an interesting sketch of our dear old friend, John Emery McLean, former editor of the *Arena*, with portraits of Mr. and Mrs. McLean. The latter, by the way, is well-known throughout the country under her maiden name, Caroline Crawford, as a writer and lecturer. Among the books from her pen are "Folk Dances for Children," and "Rhymes of Childhood." Mr. McLean's "Spiritual Economics," a well-known work on the Single Tax, adapted to those of a religious turn of mind, is hav-

ing a gratifying sale. E. B. Gaston, through the *Courier* of Fairhope where Mr. McLean makes his home, reports the sale of 145 copies, and the Henry George Foundation with headquarters at Pittsburgh has disposed of many copies. A new edition will soon be required.

PROF. GEORGE R. GEIGER, who heads the Department of Philosophy at the Bradley Polytechnic Institute, at Peoria, Ill.,—perhaps the youngest man in the world to occupy such a position—addressed a recent convention in this city of the Eastern and Western divisions of the American Philosophic Association. Prof. Geiger is the son of Oscar Geiger and is a rising young man in the scholastic world. We hope to give something of this address in an early number of LAND AND FREEDOM.

FRANK STEPHENS' seventieth birthday was fittingly celebrated at Arden by the friends of this veteran leader.

UNDER the heading, "Porto Rico Starves," the *Evening Telegram* of this city says editorially: "The land is being taken from the people by giant Yankee sugar corporations," and adds, "Land is scarce and expensive, and three-quarters of the farmers who have only squatter rights are being crowded out by Yankee sugar interests."

GEORGE HALL, of this city, devoted Single Taxer, and candidate for office in the recent election in November on the Commonwealth Land Party ticket, has been a hospital patient for some time, but is now happily on the road to recovery, at which his many friends will greatly rejoice.

THE Oregon State Federation of Labor has issued a circular letter to central labor councils and local labor unions repudiating the action of the Portland Building Trades Council in endorsing the Single Tax bill for which signatures are being secured. It calls attention to the fact that the last annual convention endorsed the Income Tax and that therefore the State Federation of Labor cannot consistently support the Single Tax measure. The object is to prevent contributions to secure signatures for the measure to be submitted, and the Federation is thus running true to form. The Building Trades Council is however out with a ringing declaration in favor of the proposed measure and this is signed by the Secretary, B. R. Mathis, and asks for contributions. It calls for the freeing of labor from taxation on the one hand and also freeing the earth from landlordism on the other.

M. P. SHIEL, who several years ago wrote a Single Tax novel, "The Lord of the Sea," is out with another thriller, "Dr. Krasinski's Secret." The *Herald-Tribune* reviewer says it is written with "tremendous gusto."

AMONG recent visitors to this office was Dr. J. R. O'Regan, son of Hon. P. J. O'Regan, of Wellington, New Zealand, who is on his way to England to pursue his medical studies.

OUR old friend, George White, of Long Branch, N. J., has passed his seventy-fifth birthday. He writes that he is "as well as can be expected." May he continue so for many years to come.

LOUIS F. WESTON, of Cambridge, Mass., writes: "Your paper is fine, and I trust you will see results in the not far distant future which will repay you for all your labors."

HOUGHTON, MIFFLIN COMPANY have just published the letters of Sir Cecil Spring Rice. In 1887 the British Ambassador wrote:

A New York "machine politician" told me that there was only one class of men who couldn't be bribed and that was the poorest. "You could get Jay Gould, but you couldn't get that man" (pointing to a car driver), "he's a follower of Henry George."