

July—August, 1930

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Another View of the Snowden Budget

M. J. Stewart

Trade Balances

Stephen Bell

Clarence Darrow on Henry George

Walter Verity

The Coming Henry George Congress

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WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

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

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Comment and Reflection

MR. PHILIP SNOWDEN referred to the Henry George men who had displayed some impatience with his tactics in refraining from introducing into the Budget a provision for the taxation of land values, as "persons of one idea." John Paul, of *Land and Liberty* of London, wittily retorted that even one idea is well above the average.

IT is after all a cheap fling of Mr. Snowden's. It comes too readily to the tongue of those who, unable to meet the implacable argument in support of a great principle, dodge its profounder implications by superficial rejoinders. We are men of one idea and we rejoice in it. Better this than to busy one's self with futile remedies for social ills while ignoring the one fundamental cure, which makes all other proposals seem childish.

IN social and political economy man's relation to the earth is the one idea around which all other ideas—those of Mr. Snowden and Mr. Macdonald and the British Labor party—may be said to revolve. These ideas are all satellites to the main luminary. And it is the "one idea" that demands our first consideration. Mr. Snowden suggests that it be postponed in order that we deal with "slum clearance," which is asking that we postpone consideration of the cause while we deal with its effects. Mr. Snowden's philosophy is as bad as his politics.

A BAD philosophy, we say, because every great philosophy, every great movement of religion or morals, centers around one idea, of which the adherents are preachers and teachers. Being logical they must of necessity be men of one idea. If they lose sight of it then their plight is like that of the British Labor government which is a confusion of many ideas because it persists in ignoring one central principle—and is therefore without any workable principle at all.

MR. SNOWDEN may distrust the driving power of a great principle. That he does so distrust it is proved by his policy of "tinkering." For want of this "one idea" that might set England ablaze and put the Labor party securely in power—not temporarily merely, dependent upon tenuous alliance with the Liberals,—they

face a defeat at the hands of the people disappointed at a futile programme that does nothing to relieve a dreadful situation. Well may we cry out for the return of a Campbell-Bannerman to power, and for "one idea" of real potency in place of the many strange notions of dealing with the situation while ignoring the fundamental remedy for injustice. One idea, indeed! But one idea before which all others fade to a sickly pallor!

GOVERNOR COOPER, of Ohio, has a suggestion to make. It is not a new one. Let him express it. He says: "Ohio has the opportunity of writing an equitable, just and fair taxation law that will bring to light a vast amount of intangibles which are actually paying no taxes at all." These intangibles, of course, are money, notes, mortgages, bonds, etc., and the stated object of taxing them is to relieve industry and real estate.

THE governor is a victim of the delusion that you can get more out of a hogshead by tapping it a number of times. Ohio has already about 100 different kinds of taxes. And how you can relieve industry by taxing its instruments Governor Cooper has not shown. To tax evidences of wealth is double taxation; to tax such evidences is to increase the difficulty of making loans, and to place formidable obstacles in the way of industry. To substitute such taxes for taxes on the value of land would be to relieve the burdens of the land speculator, but the governor cannot mean that, since he speaks of relieving industry, and industry can only be relieved by removing the burdens.

THE energetic Mussolini has brought to the bar a hundred or more of the Mafia organization in Sicily who are accused in press dispatches of murder and robbery and levying "taxes" upon the community. No doubt the word is well chosen and fitly associated with murder and robbery. Whether these "taxes" were levied in accordance with the theory of "ability to pay" or that of "benefits received" is not stated.

MESSENGER to the King: "Your Majesty, a ship loaded with provisions has arrived at the island. It has provisions for your subjects, many of whom are starving."

King: "Stop them from landing. We are already confronted with an unfavorable balance of trade."

How Much did Shakespeare Divine

WE do not mean how much did he divine of the heart of man, the human motive, the tragedy of individual life, man's joys and sorrows. In these he stands alone. In the probing of these innermost secrets he was perhaps the wisest of humankind.

But how much did he divine of the great social question, the interplay of social forces, the divorcement of man from the land, which had begun in earnest in the preceding reign in the enclosures of the commons? Did he divine the lost heritage of man and the menace of economic privilege whose effects were being felt even in "the spacious times of great Elizabeth?"

It was the growth of this economic privilege, its widespread and baneful effects, which were reducing the people to the thoughtless, ignorant and selfish mob he despised. He made no effort to conceal his contempt for them, and this led Tolstoy and Ernest Crosby to depreciate him, and even to indicate what they considered the one-sided nature of his genius and his lack of vision.

It has been reserved for *Progress*, of Melbourne, to take up the cudgels for the greatest poet of all time. In an article presumably written by Mr. Hodgkiss it says:

In England, for many years preceding the birth of Shakespeare, enclosures of the public lands by the powerful landholders proceeded apace. To resist this, in 1549, at Norwich, 20,000 laborers gathered under Robert Kett, himself a landholder, and formed a camp, levelling fences and hedges and destroying enclosures in the surrounding country. This Norfolk rising lasted for more than a month, and was finally suppressed by German mercenaries. Kett and his brother were hanged in chains, and more than 10,000 country folk were put to death that year. Enclosures continuing, in 1607 great assemblages of men, women and children again attempted to recover their ancient rights in land by levelling hedges, etc. These so-called "rebels" were defeated; John Reynolds, the leader, being hanged, drawn and quartered.

The audiences of 1608, present at Shakespeare's play of "Pericles," no doubt well understood the inner meaning of the following dialogue and the comment thereon, also the broad hint to the Crown. (Act II., Scene I.)

Third Fisherman: "Master, I marvel how the fishes live in the sea."

First Fisherman: "Why, as men do a land; the great ones eat up the little ones. I can compare our rich misers to nothing so fitly as a whale; a' plays and tumbles, driving the poor fry before him, and at last devours them all at a mouthful. Such whales have I heard on o' the land, who never leave gaping till they've swallow'd the whole parish, church, steeple, bells and all."

Third Fisherman: "But if the good king, Simonides, were of my mind, we would purge the land of these drones, that rob the bee of her honey."

Pericles: "How, from the finny subject of the sea, these fishers tell the infirmities of men."

The contempt with which humble petitioners against these enclosures were treated by those in authority is shown in II. King Henry VI., Act I., Scene III.

(The Duke of Suffolk is mistaken for the Lord Protector). Suffolk: "What's here?" (Reads). "Against the Duke of Suffolk for enclosing the commons of Melford. How now, sir knave?"

Second Petitioner: "Alas, sir! I am but a poor petitioner of our whole township."

Queen Margaret (tears the petition): "Away, base cullions."

Petitioners: "Come, let's be gone." (Exeunt Petitioners).

Mr. Hallam states, in a well-known passage, "No letter of Shakespeare's writing, no record of his conversation has been preserved;" but we certainly have at least one conversation reported at first hand. It relates to a proposal made in 1614 by some of the local proprietors for the enclosure of certain common lands. The Corporation of Stratford strongly opposed the project, on the ground that it would be a hardship to the poorer members of the community, and their clerk, Mr. Thomas Greene, who was related to Shakespeare, was in London about the business in November of the same year. Under date of November 17, Green says, in notes that still exist: "My cosen Shakespeare, comyng yesterdy to town, I went to see him how he did. He told me that they assured him they ment to inclose no further than to Gospell Bush, and so upp straight to the gate in Clopton hedg, and take in Salisburys peece; and that they mean in April to survey the land, and then to gyve satisfaction, and not before; and he and Mr. Hall say they think ther will be nothyng done at all." This proves that the agents of the scheme had seen Shakespeare on the subject. There is evidently on Shakespeare's part a strong feeling against the proposed enclosure.

Nine months later, when the local magnates again were bent upon pushing their scheme, the Corporation of Stratford-on-Avon appealed to Shakespeare, in London, through their Clerk, Thomas Greene, to exert his influence against the plan of enclosure. He now took a more decided stand, and pronounced strongly against the whole business. We have a notice dated 1st September, 1615, to the effect that Mr. Shakespeare had on that date told the agent of the corporation "that he was not able to bear the enclosing of Welcombe." As he had local proprietary rights and pecuniary interests through which he would have benefited by the enclosure, his strong expression of feeling must refer to the wrong which he felt would be inflicted upon the people by the enclosure of the Welcombe Common fields.

It is a pleasure, in their fight for freedom, for Georgians to know that, in the closing months of his life, our great poet was looked up to to oppose, and that he took upon himself the responsibility of manifesting his opposition to the robbery of the people of their birthright in the land. It shows the keen perception and sense of justice in him who said, "You take my life when you do take the means whereby I live." ("Merchant of Venice.")

In Henry VIII., Act I, Scene II, occurs a significant colloquy which is sufficient to show Shakespeare's knowledge of the effects of taxation upon industry. The Duke of Norfolk is speaking:

"—upon these taxations

The clothiers all, not able to maintain
The many to them 'longing, have put off
The spinsters, carders, fullers, weavers, who
Unfit for other means, in desperate manner

Daring the event to the teeth, are all in uproar."

The King then turns to Woolsey, and says, "Taxation, what taxation? You are blamed for it alike with us," and when Woolsey feigns ignorance or indifference, Queen Katharine replies with spirit and deep feeling:

"No, my lord,

You know no more than others; but you frame
Things that are known alike, which are not wholesome
To those who would not know them, and yet must
Perforce be their acquaintance. These exactions
Whereof my sovereign would have note, they are
Most pestilent to the hearing; and to bear them
The back is sacrifice to the load. They say
They are devised by you; or else you suffer
Too hard an exclamation."

So Shakespeare had some knowledge of the incidence of taxation, and how it throws people out of employment, and he expressed his sympathy with the victims whose backs are "sacrifice to the load."

Debating the Tax Question in 1743

DAVID S. FRASER, of Providence, R. I., is the discoverer of an article published in the *Gentlemen's Magazine* of 1743, which gives an account of a debate in the Senate of Lilliput, presumably a Masonic lodge. The article contains an address made by Hergo Gega, evidently an officer of the lodge and the name as evidently assumed to disguise the identity.

The member's speech delivered on this occasion is an attack on the government and the members of the Ministry whose names are also disguised. The speaker says: "It is time to consider how our debts may be lessened and by what expedients our taxes may be diminished."

"Our taxes, Sir, are such at present as perhaps no nation was ever loaded with before, such as never were paid to raise forces against an invader, or imposed by the insolence of victory upon a conquered people."

"Every gentleman pays to the government more than two thirds of his estate by various exactions. This assertion is received, I see, with surprise by some whose ample patrimonies have exempted them from the necessity of nice computations, and with an affected appearance of contempt by others, who instead of paying taxes, may be said to receive them, and whose interest it is to keep the nation ignorant of the causes of its misery, and to extenuate those calamities by which themselves are enriched.

"But, Sir, to endeavor to confute demonstration by a grin, or to laugh away the deductions of arithmetic, is such a degree of effrontery as nothing but a post of profit can produce; nor is it for the sake of these men that I shall endeavor to elucidate my assertion, for they cannot but be well informed of the state of our taxes, whose chief employment is to receive and squander the money which arises from them.

"It is frequent, Sir, among gentlemen to mistake the amount of the taxes which are laid upon the nation by passing over in their estimates all those which are not paid immediately out of the visable rents of their lands, and imagining that they are in no degree interested in the imposts upon manufactures of other commodities. They do not consider that whenever they purchase anything of which the price is enhanced by duties, those duties are levied upon them.

"It would be in reality equally rational for a man to please himself with his frugality, by directing half his expenses to be paid by his steward, and the event is such as might be expected from such a method of economy; for as the steward might probably bring in false accounts, the tradesmen commonly adds two pence to the price of his goods for every penny which is laid on them by government; and this is easy to show, particularly in the prices of these two great necessities of life, Candles and Leather.

"Now, Sir, let any gentleman add to the land tax the duties raised from the malt, candles, salt, soap, leather and other commodities used in his house; let him add the expenses of travelling so far as they are increased by the burden laid upon the innkeepers, and the extortion of the tradesmen which the excises occasioned, and he will easily agree with me that he pays more than two thirds of his estate for the support of government.

"It cannot therefore be doubted that it is now necessary to stop in our career of expenses and to inquire how much longer this weight of imposts can possibly be supported. It has already, Sir, depressed our commerce and overborne our manufacturers, and if it be yet increased, if there be no hope of seeing it alleviated, every wise man will seek a milder government, and enlist himself among slaves that have masters more wise or more compassionate."

The speaker then goes on to advocate a lottery for the raising of revenue, though he says, with quaint humor, that as to whether it will succeed is again a lottery. The reader is asked to note the efficient English with which Hergo Gega formulates his complaint, also the knowledge evinced of the incidence of taxation by which two pence is added to price by every penny collected by government. It is only when proposing a remedy that the gentleman considering the subject nearly two hundred years ago finds himself at sea and seems to confess his helplessness.

It is curious that the name Hergo Gega is almost the anagram, H. George.

THE essential principle of property to assure to all persons what they have produced by their labor and accumulated by their abstinence, this principle cannot apply to what is not the product of labor—the raw material of the earth. . . . It is doubtful if all the labor-saving inventions of modern times have lessened in the smallest degree the burden of labor. All the advantage has inured to the landlord and been added to the rent roll.

—JOHN STUART MILL.

Trade Balances

EACH year since Herbert Hoover assumed the Secretaryship of the Department of Commerce, that department has issued annually a statement of the balance of international payments for the previous year. This statement is far more than the balance of trade, which it includes, for it takes in all the international financial transactions of which information is available. If President Hoover, indefatigable worker that he is, had acquainted himself with the real substance of these statements, he never would have signed the Smoot-Hawley tariff bill which has just become law. If his successor in the Commerce Department, Secretary Lamont, really comprehended the statement, apart from its complex details, he never would have justified this much execrated tariff. If our Representatives and Senators in Congress had grasped its principles they never would have passed the bill.

For the statement shows with mathematical accuracy that for every credit there is a debit, and, all things considered, there *is* a balance, after a fashion, between what goes out of a country and what comes into it. If we reduce the debit item of imports, there must be somewhere a corresponding reduction in the credit item of exports, unless, indeed, some method of otherwise expanding the total of debits is found. This expansion of the debit total is afforded in the vast outpouring of foreign loans and investments which followed the war.

In his introduction to the latest statement of international payments issued by the Department of Commerce*, William T. Cooper, director of the Bureau of Foreign and Domestic Commerce, writes this significant paragraph:

"Last year we sold to customers abroad more than \$5,000,000,000 worth of commodities. The aggregate profit thereon and the productive employment created by these sales are among the very bases of our national welfare. In accordance with sound business practice, we should spare no pains in analyzing the means whereby our customers abroad acquired the exchange with which they paid us for their purchases."

The statement of the international balance of payments, therefore is an analysis of how the rest of the world has acquired the wherewithal to pay our farmers and manufacturers for goods purchased here. They could not pay with their own money, for that is not legal tender here, does not circulate here, and is quite useless here. They had to acquire good American dollars with which to pay, and they *did* acquire them.

In the calendar year 1929 we exported goods to the value of \$5,241,258,000 and imported \$4,400,124,000 worth, leaving a "favorable balance" of \$841,134,000 of which more anon. Last year was not unique, for it was merely the latest of a long series of years in which we have exported tremendous excesses over the value of our imports,

*"The Balance of International Payments for 1929" for sale by the Superintendent of Documents, Washington, D. C., Price 10 Cents.

an excess amounting to something over twenty-six billions of dollars in the past fifteen years. Yet all has been paid for, or payment arranged for, as in the case of the international "war debts." It may be as well to look over the trade balances of the past decade, beginning in 1920. Here are the figures for the fiscal years since then; which are not calendar years, but end on June 30 each year:

	IMPORTS	EXPORTS	EXPORT EXCESS
1920-21	\$2,556,869,717	\$6,516,510,033	\$3,959,640,322
1921-22	3,073,853,263	3,771,156,489	697,303,226
1922-23	3,780,958,965	3,956,733,373	175,774,408
1923-24	3,554,036,954	4,223,973,222	669,936,268
1924-25	3,824,128,375	4,778,330,897	954,190,758
1925-26	4,466,613,831	4,653,509,472	186,895,641
1926-27	4,256,825,000	4,970,541,000	713,716,000
1927-28	4,147,499,473	4,877,070,585	729,571,112
1928-29	4,291,857,565	5,373,612,778	1,081,755,163

Total excess of exports in the nine years - - \$9,168,782,898

These figures present a very incomplete and therefore deceptive picture of our economic relations with the world. They do indeed form the most important part in the entire balance, but there are many other items in the whole account which never find their way into the trade balance. In the setting of the balance of payments in the calendar year 1929 the Department found credits totaling \$10,045,000,000 and debits totaling \$10,054,000,000. The discrepancy of \$9,000,000 is frankly attributed to errors and omissions in the accounting, for it is extremely difficult to corral and tabulate all the items entering into so stupendous a total of transactions. Payments do balance, however, as said before, just as do the assets and liabilities of a properly conducted bank, for every credit involves a debit.

Those desiring a detailed statement of how this balance was reached in the past two years will send for the pamphlet. Suffice it to say here that among the large credit items shown last year besides the excess of \$841,000,000 on merchandise account were \$876,000,000 received as interest and dividends on American investments abroad, \$207,000,000 received on war debt account, and \$1,537,000,000 for American securities sold to foreigners. Oh, yes, foreigners are still avid for American securities—when a bull market is in full swing.

Among the larger debit items are \$659,000,000 spent abroad by American tourists, this being merely the excess over similar expenditures by foreign tourists in this country, the total American spendings being much larger; \$270,000,000 interest and dividends paid to foreign owners of American investments; \$223,000,000 sent to relatives abroad by immigrants in this country; \$696,000,000 for foreign securities sold here, and \$1,080,000,000 paid for American securities bought back from their European owners. Last year was not a very good year for sales of foreign securities here, for in 1928 that item was \$1,484,000,000, or \$788,000,000 larger than in 1929. The amount

of American securities repurchased from foreigners in 1928 was almost the same—\$1,015,000,000.

There are many items that cut both ways—earnings of foreign corporations here and American concerns abroad; moving picture royalties, patent royalties, freight charges on the seas and on railroads crossing the international boundaries, insurance transactions, gold movements (we exported, actually or constructively, \$120,000,000 of gold net last year), and a host of miscellaneous items. One debit item of \$214,000,000 listed in the tabulation as "merchandise readjustments" is explained in the text as the estimated payment for liquors smuggled into this country, which is not mentioned in the trade balance.

In the tabulations themselves and even between the lines of the text of this remarkable pamphlet runs the truth so graphically stated by Dr. Neil Van Aken at the recent foreign trade convention of the National Foreign Trade Council in Los Angeles a few weeks ago, when he declared "trade is two-way traffic." Dr. Van Aken is secretary of the Netherlands Chamber of Commerce in New York, and he spoke as representing the Association of Secretaries of Foreign Chamber of Commerce in the United States. We quote from his remarks:

"Official and non-official foreign-trade bureaus and associations, if we may judge from the announcements of their objects and activities, as well as from our own experience, look upon foreign trade as it affects exports only. In other words, international commerce is to them predominantly, almost exclusively, a one-way traffic.

"This condition is not peculiar to the United States alone. All nations do their utmost to sell; none are over-anxious to buy. All pat the exporter on the back, none have a word of encouragement for the importer. He is the black sheep of the human herd. What the commercial nations of the world need to day more than anything else is to learn the old lesson all over again: Trade, whether local, national or international, is nothing more or less than a process of barter, an exchange of goods in other words, that it is a two way traffic. If so simple a definition as this were constantly kept dangling before the eyes of all who are interested, theoretically or practically, officially or privately, in the development of foreign trade, we might make a bonfire of the thousands of books and pamphlets written on the economic aspects of international commerce and there would be absolutely no excuse for a speaker on the subject taking up your valuable time at this or any other foreign trade convention.

"In addition to our tangled thinking, we Americans have been lulled into a sense of false security by the fact that, in spite of warnings of economists the last few years, we have, as a recent writer expressed it, continued to mix the oil of a creditor status with the water of an export surplus and found that the mixture was good. Why then cannot this condition continue? Why worry? The answer is that we have found it very convenient to forget that during the last ten years our annual export of fresh capital has largely enabled our foreign debtors to cancel the promissory notes which they were unable to redeem with the sale of goods to us. But the time is slowly but surely approaching when our export of new capital will be far below the level of foreign interest obligations. When that

time comes—and it is distinctly visible in the offing—there must inexorably come a settlement by means of increased shipments of goods to the United States or by a decrease in our shipments of goods to foreign countries.

"When that time arrives let us be prepared, if I may continue the simile of a two-way traffic street, to draw our commercial export trucks sufficiently to the right so as to avoid a disastrous collision with the traffic coming from the opposite direction. If by such collision we block the roadway, we shall certainly delay, if not entirely prevent, our own exit to the markets of the world."

Dr. Van Aken's criticism of the ponderous libraries that have been written on "the economic aspects of international commerce" as mostly rubbish, is richly justified. Under a regime of economic liberty, and the justice that would be the necessary consequence, nations would be no more concerned about their trade balances than are our states in their trade with one another, none of which has ever attempted to compile such statistics. Moreover, under such a regime there could arise no such problem of "deficient public purchasing power" as is now perplexing our reputed economists, for, if free, production is buying power, the two terms being really the obverse and reverse sides of the same coin, so to speak.

The endurance of the curious superstition that a "favorable balance of trade" enriches a nation, and that nations can so enrich themselves by blocking the trade of their neighbors, is one of the marvels of economic history. The habit of calling an export surplus a "favorable" balance perhaps grew out of the custom of entering exports on the credit side of the balance sheet because they create credits abroad which can be drawn on, and imports on the debit side for the opposite reason. Perhaps it arose from thinking of a nation as a merchant, whose sales must exceed his purchases in total value if he is to continue in business. But nations do not buy and sell for money. For reasons already explained, money does not pass in international trade, being then a mere measure of value and not a medium of exchange. The importer who in New York buys a draft payable in sterling at a bank in London and sends it to an English concern in payment for goods purchased may not know it—the general public certainly does not know it,—but we have created here a credit in American dollars subject to the order of the English bank on whom the draft was drawn, which can be acquired and used for the purchase of American goods by some English house, or for the purchase of American securities, or, if bought by the British government, for payment on the British war debt to our government. If used for the latter purpose, it of course buys here nothing but a canceled voucher or bond.

Excluding foreigners from our market, therefore, excludes them from one of the methods of securing credits for the purchase of American goods. The nations which do this are but playing a gigantic game of "beggar my neighbor" which beggars them all.

Another superstition that dies hard is the notion that Great Britain is the great exemplar (or horrible example, as you prefer) of Free Trade. The United States government last year collected \$604,000,000 in customs duties. Great Britain, though containing little more than one-third of our number of people, collected over £119,000,000, or about \$590,000,000, in customs duties. Free Trade England! Small wonder that Henry George said nearly half a century ago that English free trade and German silver were alike—the one contained no free trade, the other no silver.

This fact is particularly interesting in view of one of the reasons given by Premier Ramsay MacDonald (a thoroughgoing "free trader" of the English school) for his government's opposition to the construction of a tunnel under the English channel. Said the government's White Paper on the subject:

"While the committee saw better business as a result of the tunnel, the government found a great deal of doubt as to that result, and many manufacturers fear it will increase imports and thus harm domestic business."

Travelers who have viewed the wonderful docking systems of Liverpool, London, Southampton and other British seaports must rub their eyes in amazement at this dictum, wondering why the British government ever permitted, much less aided, the construction of these marvels of engineering for the facilitation and extension of international trade. And this utterance of Premier MacDonald was made, too, at a time when all the world was crying for markets in which to dispose of their "surpluses" of unsalable goods, surpluses which would quickly disappear were the channels of trade freed from their strangling barriers, and quickly arouse a call for "more," so beyond calculation are the wants and needs of the human race!

"Trade is two-way traffic," says Dr. VanAken. No man is fit to legislate on trade matters who does not understand this, who does not know also that all trade is barter, that goods really pay for goods, and that tariffs, by excluding imports, also operate to restrain exports.

It is at this juncture that Secretary of Commerce Lamont rises to rebuke those who say the Smoot-Hawley bill will choke our exports, pointing out that this prediction was made of the Fordney bill, with results as shown in the table of imports and exports in the last ten years printed above. He certainly can have no real comprehension of the pamphlet on "The Balance of International Payments" which his Department has just issued, and which happens to be the eighth successive exhibit of the same kind. Trade does balance at some figure, but it must balance at a lower figure of total exchanges if either credits or debits be artificially restricted. The natural and inevitable effect of the world's tariffs is to hamper and restrict the total of the world's trade and industry.

His Department's report shows clearly why our exports were not drastically reduced by the Fordney tariff law.

Our total creditor position in world trade (excluding war debts) is approximately represented by the total by which exports have exceeded imports in the ten years covered by the above table. The world has paid us for that excess in securities—stocks and bonds—yielding in income last year no less than \$876,000,000, which cannot be paid in money but must be paid, if paid at all, in goods and services. How long can this process continue?

If we desire to pursue this kind of business indefinitely, and are able to do it, perhaps Secretary Lamont is right. We doubt if a "favorable" trade balance so secured and maintained is of any real value either to the United States or "abroad." Our creditor position grows larger, and the sums due us as interest and dividends expand in proportion. It involves a vicious circle of increasing loans in order to sell goods.

STEPHEN BELL, Foreign Editor *Commerce and Finance*.

Charles Hecht Urges Sane Taxation

FORMER Committeeman Charles Hecht, an ardent advocate of the Single Tax, spoke briefly before the township committee and stated that the cure-all for the situation was to tax full value on the land and to reduce the taxes on improvements. Mr. Hecht and others who advocate the idea of the Single Tax (and there is a lot of merit to it) feel that the increased value of land resulting from the improvements going on around it, is a value occurring to the owner of the land which he has in no sense earned. The present method of taxation encourages the holding of considerable sections of land in anticipation of increased values due to public improvements and the owner thereby "gets something for nothing." Mr. Hecht stated that at the last session of the Legislature Assemblyman J. M. Thompson attempted to pass a bill taking 10% off of the improvements and adding it to the value of the land. The speaker declared that there would be plenty of work for everyone if the right system of taxation was adopted.

—Lakewood, N. J., *Citizen*.

IF the tariff will banish unemployment and give everyone "high wages" and more "purchasing power" and produce a surplus of revenue for government purposes, why are not all other taxes and occupational fees immediately abolished?

—WALDO J. WERNICKE in *Hollywood Daily Citizen*.

THE taxation of the site value, if it could replace the whole of the rates on buildings, would entirely sweep away this obstacle to the builder's enterprise. So far as it is used to diminish the rates on building it diminishes the obstacle. For many years we have maintained that the greatest and simplest reform in housing would be simply to lower if not to sweep away the tax on building.

—*Manchester Guardian*.

A Single Taxer's Journey to the Henry George Congress

(Continued)

LEAVING Colorado on our way to attend the Henry George Congress in San Francisco next September, we pass through the State of Wyoming. To look at the surface of this country, it is most uninviting. Yet, potentially, Wyoming is one of the wealthiest States in the Union. Some day it will surpass Pennsylvania in the production of steel. In Wyoming there are great beds of coal and iron ore and rich deposits of oil and natural gas. The greater part of the State being above 5000 feet elevation, and large areas more than 7,000 feet, the winters are very severe and long. It is here we will find exemplification of the old saying, It is an ill wind that blows nobody good. In the early days immigrant trains leaving Missouri for California, found their oxen exhausted and helpless so that many of them had to be abandoned on the plains of Wyoming, their owners expecting to see their bones bleaching on the desert the next season. But when these immigrant trains came through this country in the following spring, on their return trip, they often recognized their own brand on oxen grazing by the roadside, and recovered their stock in good condition. Wyoming has heavy snow storms in the winter, accompanied by terrific blizzards, which clear off the ground, exposing the feed for stock, and pile the snow in huge drifts, where the animals go to get their drink. For this reason Wyoming is one of the best cattle and sheep countries on the continent.

Unfortunately, the land speculators seek to sell this land to farmers, advising them that it is equal to the lands of Nebraska and Iowa. Last year an organization at Cheyenne called a meeting of prominent citizens, and urged them to invite their friends to come to Wyoming and establish farms. I was told that the Catholic Bishop of Cheyenne, when called upon, told the meeting that he would not invite any person to come there for farming, as it is not a farming country. Yet, the real estate sharks would unload this land on innocent farmers! I was told of a hail storm on the fifteenth of June, three years ago, when the hail fell as big as hens eggs, breaking the slate tiling of the Catholic Cathedral and the Presbyterian Church so that it cost \$3,500 and \$2,500 respectively to repair the roofs; also \$2,000 to fix up the high school and much more for the State Capitol. Trees were stripped of their leaves, and even the buds, so that the next year they had no leaves and died. The very best land about Cheyenne, where the joint Federal and State Agricultural Experimental Farm is located, is not worth over \$12 per acre. Yet, throughout this country, scattered over the plain, will be found unfortunate victims of land speculators, who are trying to make a living under such adverse conditions.

Wyoming has the usual exemption from taxes for land and buildings used exclusively for religious or charitable

purposes. In Cheyenne, doubtless because of this exemption, the Masonic Fraternity have constructed the finest Consistory Building in the West. There is nothing to equal it, even in California. It is a magnificent monumental structure of granite. I happened to be in Cheyenne during the Frontier Days Celebration. The restaurant and other business men have to make large contributions each year to pay the expenses of this colorful celebration, that is well worth seeing. To my surprise, however, many of these churches, teaching morals to young and setting an example to their elders, during most of the year, in this week forgot their obligations to the State. Although exempted from paying taxes on the ground that their property was used solely for religious purposes, the Presbyterian, Congregational and Methodist Churches had out large banners, and distributed circulars all over town, advertising the meals which they served for fifty cents each. And they were good meals, too, as I found. While eating at the Methodist Church, one of the ladies told me that the profit of the meals would be used to pay the taxes. The Elks Club building, also exempted as a charitable institution, was used by the ladies of the Baptist Church, probably without paying any rent. Yet, the building was thus used to make a profit. I told some of the restaurant men in the town that they should demand similar exemption from taxation, especially from the additional onerous licence taxes, as the churches were competing and taking from them the cream of their business..

During this Frontier Celebration Week, the National Newspaper Publishers Association held its annual convention in the Masonic Consistory Building. A few days later I called at the office of the Custodian, who took me about the building, showing me in the basement a cafeteria and kitchen capable of accommodating one thousand persons; on the first floor one of the finest dance halls I have ever seen, and the second floor, above the dance hall, was an elegant theatre which will seat eight hundred persons. The Custodian told me that they get about two thousand dollars a year rent from this theatre, and would get much more if the architect had located it on the ground floor. He said they also get considerable revenue from the dance hall for conventions and dances and likewise from the cafeteria. I did not say anything to this gentleman about this property being exempted from taxation as being used solely as a charitable institution!

Wyoming like other western states, when admitted as a member of the Union, was made large grants of land by Congress for common school, university and other educational and public purposes. Fortunately, Congress provided that none of this land should be sold for less than \$10 per acre. As there is little land in the State which is worth over two dollars and a half per acre for agricultural or like purposes, the State has sold less than 600,000 acres, of the more than 4,000,000 acres granted. From the balance the State received for the two years 1926-1928, \$332,920 from the rent of grazing and agricultural land; \$60,400

from oil and gas prospectors' leases; \$4,550 from other prospectors' leases; and from interest on land purchase contracts, \$234,362, a total of \$632,232, which became a part of the income funds to be used for the operation of schools and other public institutions. There are other receipts from the land which are deposited in the Permanent Fund, the interest from which only can be used by the various departments of the State entitled to it. During the same period this Permanent Fund received from timber sale contracts \$854; from coal and limestone operating leases \$13,290; purchase contracts of State lands \$483,745; and from oil and gas operating leases \$1,983,732, or a total into the Permanent Fund of \$2,481,623.

The worse than folly of the States and Federal Government selling, or otherwise allowing, private persons to gain title to land is shown by the working of the Wyoming State Lands. It happened that one section of 640 acres of this common school land was located in the center of the Salt Creek Oil Dome. When oil was discovered there, oil companies bid for the right to exploit this land. In the beginning the royalty paid the State consisted of ten or twelve per cent. of the oil produced. And from 1919 to 1924 this royalty amounted to $33\frac{1}{3}$ per cent. Since that time up to this date 65 per cent. of the oil produced in that field by the Midwest Oil Company, a Standard Oil concern, has been paid the State. Many other leases in the Big Muddy, Grass Creek, Rock Creek, Ferris, Osage and other fields are paying the State royalties from oil produced on State land, ranging from ten per cent. to forty per cent. During 1927 more than 21,000,000 barrels of oil were produced in Wyoming of which nearly 7 per cent. came from State royalty land. It is believed by many persons that if the Legislature provided for proper control and inspection of the wells on State lands, that the oil received by the State would be greatly increased.

Another illustration of the advantage to public interest in retaining title to the land is shown by the report of the Wyoming State Department of Education, which shows that in 1910 there was less than three hundred thousand dollars in the common school Permanent Land Fund. The royalties from oil, especially in the Salt Creek section, have increased that fund, so that on November 1, 1928, it amounted to \$16,522,316. The income from this fund only can be used, and has greatly improved and extended education to children in Wyoming. The politicians of Wyoming are becoming very jealous of the school children getting the benefit from these oil lands. I am told that the Legislature seeks to induce Congress to change the Act so that some of this money may be used for purposes other than that of educating children. It is to be hoped that every reader of LAND AND FREEDOM will write to his Congressman and urge that the children of Wyoming be not deprived of any of the income their schools are entitled to. Fortunately Katharine A. Morton, State Superintendent of Public Instruction, is also a member of the State Public Land Board and zealously watches out for the interest of

the schools. In addition to the income from State Lands, the School Department of the State also receives one-half the money derived by the United States Government from royalties of mineral land, which brings to the school children an additional \$953,452.

On our way to the Henry George Congress at San Francisco in September, it is well worth while to tarry a little longer in Cheyenne. If you like canned fruits, bring them with you, for you will surely be soaked if you attempt to buy any in Cheyenne. I found stores asking forty cents for a number $2\frac{1}{2}$ can of Del Monte peaches that were selling in San Francisco at the same time, for twenty cents or less a can, although the most expensive shipping rate is not over four cents per can.

One attractive feature of the Frontier Days' Celebration is the band of Rosebud Indians who perform at the park. During part of the day and evening, in full war regalia, feathers, paint and the like, accompanied by the Indian tom-tom beaters, they indulge in war dances about the streets of the town. These Indians, from the little babies up to the old men and women, enjoy the events and their part in them, as much as the white man. While they are really, truly Indians, and present an aspect that would fill any boy or girl, from east or west, with a terrifying delight, yet, today they are men and women of peace. The members of this tribe are all Catholics and their good, old parish priest accompanied them to Cheyenne. On Sunday, the chief led the entire tribe, young and old, men and women, to early mass at the Catholic Cathedral, where they bowed in humble adoration of the white man's God.

Be very careful in Cheyenne in butcher shops and restaurants not to order mutton chops, because an antagonism may easily develop against you. The bitterness of the wars between the sheep and cattle men has not yet passed by. The cattlemen of the early days, and even very late days, regarded the open range as their exclusive possession. Many a sheep man has disappeared, or his band of sheep been slaughtered on the plains, by so-called outlaws. Even settlers who built homes and erected fences were regarded as enemies. A wire fence was abomination. Cattle companies posted notices claiming hundreds of square miles, extending from mountain range to mountain range and river to river. Woe betide anyone who dared to intrude. Settlers on Government land were even hung to the nearest tree, when they could not be driven from the land. It is claimed today that the cattle and sheep men work in harmony. Stock men find that they get better results by improved methods of handling cattle, instead of allowing them to roam over the open range. Sheep men in Wyoming have formed numerous mutual organizations which, especially in the southwestern part of the State, have been buying very large tracts of grant land from the Union Pacific Railroad. By this means they get the free use of the even number sections, which are Government lands. The Railroad company sells them only the surface rights, retaining for itself all coal and other mineral rights.

The development of cattle and sheep raising, not only in Wyoming, but throughout the West, well illustrates Henry George's refutation of the Malthusian Doctrine. Wholesale buyers of cattle and sheep, told me that thirty years ago a lamb $4\frac{1}{2}$ to 5 months old would be called heavy if it weighed sixty-five pounds. Today at the same age, a lamb will weigh from eighty-five to ninety pounds. In addition, there is a saving of ewes, twenty-five to forty per cent. greater than forty years ago, and farmers buying old sheep will get one or two more years of breeding off them. This is accomplished through better care, better feed and improved breeding. Likewise, cattle four months old today weigh the same as at eight months, thirty years ago. Also, hogs, where formerly they could save but fifty to sixty per cent. of a litter, now they save ninety-five per cent.

More than thirty years ago the Legislature of Wyoming, in order to encourage the production of beet sugar, exempted from taxation all property employed in the production of beets and manufacture of beet sugar in that State for ten year periods. In addition, there is a section in the Constitution of the State, which provides that manufactured goods, while in the possession of the manufacturer, shall be assessed at the value of the raw material used in the manufacturing process. This applies to all manufacturers, and generally results in an assessment equal to about ten per cent. of the market value of the goods.

While Wyoming possesses few mines of precious metals, it is wonderfully rich in basic metals and coal and oil. Fortunately, the 1920 Federal Coal and Oil Land Leasing Bill withdrew from entry all the then remaining coal and oil land. Elsewhere I have told of the State School Department receiving from the Federal Government nearly one million dollars annually, as its share of the Government royalty under these federal leases. However, the iron ore and other base as well as precious metals, are still subject to the filing of mining claims and patenting. Practically all the known areas containing these ores, throughout the State, now have some speculative hog sitting upon them, and demanding from \$500 to \$500,000 for each claim of twenty-one acres or less.

The Colorado Fuel and Iron Works gets all its iron ore from Wyoming, at the Sunrise Mine, situated in Platte County, about a hundred miles north of Cheyenne. At this place that Company owns an entire mountain of almost pure hematite ore. It is said that with some five hundred miners and laborers, working in three eight hour shifts each day, from ten claims it produces, with steam shovels, some six hundred thousand tons of ore annually, which is hauled by railroad nearly four hundred miles to Pueblo, Colorado, where it is used in producing steel. This Sunrise Mine is among the twenty largest iron mines in America. Its ore is said to be valued at \$2.50 per ton. I wrote the Assessor seeking to find out the assessed value of this property, and other information, but got no reply. The records of the land office show that Charles A. Gurnsey filed on

most of this land, and had it patented, later selling it to the Colorado Fuel and Iron Works.

This is the only big iron mine in Wyoming, and in fact, west of the Missouri River. Yet, the iron ore resources of Wyoming are almost limitless. If it were not for the United States Mining Claims and Patenting Laws, permitting speculators to grab them, these resources would all be open to development.

Fortunately for Wyoming, fully 6 per cent. of the area of the State was embraced within the sections of land granted to the common schools. I have already referred to the famous school section in the center of the Salt Creek Oil Dome. The oil content of that section is appraised at not less than \$100,000,000, so that the 65 per cent. royalty oil will ultimately bring to the Permanent School Fund \$65,000,000, the income of which will be used for the education of the school children. Approximately 70 per cent. of the area of the State is either Federal Public Land, or else land transferred to homesteaders and other claimants, in which the Government has reserved all mineral rights.

Under the Federal Act of 1920, mineral leases are awarded by the Government to the highest bidders. Since the passage of this Act the Federal Government has received from mineral lessees, in Wyoming, up to November 1, 1928, a total of \$48,748,811. From all remaining States of the Union, the total receipts of the Government from similar sources, for the same period, amounted to but \$20,000,000. The Federal Law provides that $37\frac{1}{2}$ per cent. of the receipts from these mineral leases be returned directly to the State from which they originated, and that all but 10 per cent. of the remainder be expended on the construction of new irrigation projects in the western arid states. These figures will give the reader a slight idea of the wonderful mineral wealth of Wyoming, which is hard to vision, as there is comparatively little development.

Wyoming is a State that deserves the careful attention of Single Taxers, as we may soon see developed, within this area, State and Local Governments which receive their entire revenue from the rental value of the natural resources of the country. Thus it will be possible to exempt industry from taxation. The constitution and laws of Wyoming, now provide for the exemption from taxation, not only all public property, but household effects for each family to the value of \$100; property of all honorably discharged veterans of the Civil War to an assessed amount of \$2,000; "Lands with buildings thereon used for schools, orphan asylums, hospitals and lodge rooms of secret, benevolent and charitable societies, so long as they are not used for private profit;" and all mortgages. So, there is a little sanity in Wyoming, even if they make the mistake of exempting lands as well as improvements. Merchants are assessed at the average value of the property which they possess during the year. Manufacturers are assessed at a similar average value, except that the value "shall be estimated upon the material only entering into the combination for manufacturing." Another wise provision in

the Tax Laws of Wyoming is that every other private interest in land, whether State or Government land, a homestead or mining claim, must be assessed at its actual value. Otherwise, the Tax Laws are as foolish, in attempting to tax industry and enterprise, as the laws of any State.

EDWARD P. E. TROY.

Another View of the Snowden Budget

WE were taught in the Army that a report by an officer should begin with his conclusion! In case it is not self proving his arguments and evidence are to be then stated for the consideration of his superior should time allow. This seems to apply to our Georgist endless war on the Economic front; and here we are! The Henry George folk have got nothing in the first British all-Labor Budget, and for one this writer has never been better contented with nothing. That is my conclusion. Now for the facts. The Edinburgh Henry George International Conference of 1929 had just over two hundred more or less intelligent and cordial messages from Members of Parliament and about 15 from members of the Government. This is a fine result, but it must be borne in mind that for each in each category there were two so hostile that even formal sympathy without obligation would not be shown. That is the bouquet which we present to the Chancellor, *prima facie*; he is not the master of Parliament, but its agent, and has (with the Cabinet) to preserve its confidence to live. His policy then must be such as to attract at least one and if possible two of the four hundred we are not able to influence, and even to use them to break the House of Lords, the "realtors," and the social code of the land.

What then were his alternatives? For the Georgist is not the only pebble on the beach! We may dismiss the dreamers of the "Land Nationalization School" (though the Cabinet and the Liberal Shadow Cabinet swarm with them) when the Russian Government can make the State farms pay their way, and when the British Wholesale Co-operative Societies can make their farms pay their way, even within the closed market of their organization in which no bad debt is conceivable, it will be practical politics to discuss State purchase of farm lands and minerals, with all the improvements connected therewith, for agriculture and mining directed by Civil Service clerks in offices or talented local people with a distaste for soiled hands. There are three "plumb crazy" proposals which Snowden could have incorporated in his Budget with the certainty of cordial acceptance by a large majority of the Commons and only a decent show of resistance by the Lords. They are: (1) a more or less complete confiscation of all future increases in land value, leaving all values in present hand up to the date when the Valuation should be completed. The Lloyd George Valuation of 1909—10, which

was so orientated has never been completed yet, and having been shot through with judicial decisions (of grass being or not being site value) it can never be finished.

The German Weimar Constitution of 1919 was said to have provided for such a betterment tax which also has never been introduced even when the currency inflation produced an identical site value inflation which would have protected all holders of mark notes had the practical German mind been able to apply its own Statute. Only a sound Georgist valuation in ANHALT has been repealed to make way for such a Reich Bill.

Snowden could have proposed this and did not. Or (2) he could have been assured of carrying a proposal to charge local betterment on frontagers, especially for motor roads paid for by taxes on transport (on cost of living for all). This of course would ignore the benefit accruing at terminal points, and in many cases imposes a levy at an arbitrary rate on frontagers for giving a saleable value to property they do not wish to sell. A fair thing as a national tax, but not as personal. Just as the Supreme Court of Buenos Aires rejected such a law for the CARRETERA to La PLATA on the ground of vagueness in definition of the area of benefit, it is certain that British Courts would have disallowed this plausible proposal, which would have been sure of enactment. But it is not in the Budget. Nor is (3) in any way indicated, though it is the most popular dead end side track for the Georgist movement. A national land value tax exempting all land used for agriculture, or alternatively to fall on "building site" values agreeably to the Churchill-Chamberlain law which remits all local taxes on land classified as agricultural. The uniting thought in these three laws is to tax land more or less according to the use made of it; which in the hands of lawyers has made the wholesome *rebus sic stantibus* maxim into an engine of unparalleled oppression of those who use land in any way, for the relief of speculators and devastators. But Snowden has not only withstood these partisans (who form a reckless majority) but has harnessed them to the car of the Single Tax, taking the first and essential step.

A valuation bill is proposed, in the most general terms. It will include all the land of the country, and be of such a nature that the hopelessly impractical Lloyd George valuation cannot be incorporated or adopted in it. (By impractical I mean that the 1910 Valuation is not capable of being shown in figures or colors on a public site value map as in Denmark; for like adjacent properties they have different site values according to the charges and conditions of tenure; and are official secrets). If the Bill is opposed, or mutilated or rejected by the Lords, it will be incorporated in the 1931 Budget and forced through even at the sacrifice of all other plans. It does not contain any provision for any raising of money; following strictly the precedent of the first Danish trial Valuation, still the best as the first in Europe. If it did, a majority of the Commons today would almost certainly provide for the exemption

of urban and rural land called "agricultural" from any national tax; it is for Georgists so to rouse public opinion on the need of cheap land for food production that this danger will pass away. Provision for a local tax (Rate) on land value for the part or all of all local revenues would stand to reduce us to the level of Canada, New Zealand, or South Africa, with a fairly good municipal tax code and bitter Protection in national affairs. In this Snowden could bid for unanimous support from Protectionists who have no reason to love landowners, especially in urban areas. His feet are set about with snares, and any departure from Georgism would give him much more immediate credit than the rigid and narrow step now proposed. The valuation once made and published will place in our hands figures applicable with deadly effect in every locality—it is for Georgists to use them and to make public opinion which even without a just P. R. system in electing the House of Commons will ensure the next step. In Denmark this was a small national tax in substitution of (not in addition to) the other taxes; and a small compulsory local tax with incomplete further optional powers for municipal authorities. Thus we can look forward to a long struggle marked with regular small advances if Denmark is a criterion. The British Empire rule to concentrate on municipal reform would probably be intolerable to the Free Trade Chancellor.

In concluding, a few words on personalities may be of service. The Premier has been a sympathiser with us, but considers he has gone on to greater wisdom. It is not expedient to quote his past words as his back is towards us. His chosen chief helper is Mr. J. H. Thomas, the king of "good mixers" and the chief exponent of *la politique de la pourboire*, that strange British quality by which skilled and honorable railwaymen seek a tip in addition to wages for service. The Chancellor has been our bitter foe but comes nearer to us continually; his record too should never be quoted, as his face is to us, and his pace rapid; if he is still far away. Mr. Lloyd George is quite definitely in favor of our objects, but does not accept our methods—boasting that he has never read anything by Henry George; and would never sacrifice a follower who stipulated against Georgism. This weakness and the power of enthusiasm over quite trivial side issues are a grave danger to him. We cannot count on any help from him, but he is capable of being of the greatest use if someone could only induce him to read "Progress and Poverty." A rudderless racer. A formidable figure is Winston Churchill, the half New Yorker. As Snowden said, the taxation of land value is the only principle to which Mr. Churchill has been ever faithful in his professions in a most varied career, though indeed his transport fuel tax in relief of charges on agricultural land is his worst blow to our policy. Even he may come off the fence on our side—and any Cabinet would be glad of his support for as long as it suited him to be loyal.

None of these great forces have commented one word

on the Valuation proposals, in strong contrast to the independent Labor Party which asks "drastically increased taxation of large incomes; increases in the scale of death duties to the full extent of 100% on estates over a certain amount; the appropriation to public funds of the full site value increment of urban and publicly developed land; and the preparation and provision of machinery to facilitate at an early date the public ownership of all land." This very naturally was associated with the usual enthusiasm for contraception including immunity for abortionists if skilled and qualified, on the suggestion of a qualified medical delegate. To this sort of thing Snowden might have surrendered with the assurance of a good Press and batteries of loud speakers. Never was I more content to get, so far, nothing.

—M. J. STEWART.

Pyramiding Land Values

The following address was delivered by James R. Brown, Friday, June 27, before the League for Industrial Democracy, at Tamiment, Forest Park, near Stroudsburg, Pa. Mr. Brown appeared before the League at their Summer conference by invitation, and the title of the address was suggested by the committee who invited him. The League has headquarters in this city, at 112 East 19th Street, and among the members and officers of the League are John Dewey, Rev. John Haynes Holmes and Prof. Mickeljohn.

A BETTER title for this address of mine would be How Land Values Pyramid and Why They Pyramid, and what is the force that keeps shoving them up and up beyond the clouds, as it were.

I know of no better example, I know of no better illustration, than that of Manhattan Island. The assessed value of the land on Manhattan Island today is over \$5,000,000,000. This includes the ordinary building lots and land either in lots or plots owned by corporations, but does not include a great deal of our most valuable land, water fronts owned by the city, nor any franchise values, which are after all, in the last analysis, nothing but land values. Nor for that matter does the assessed value come anywhere near the selling price or the asking value of land, and the asking price of land is, after all, the embargo on production.

A little while ago a plot was sold on Seventh Avenue for \$7,000,000. This same plot was assessed at \$2,500,000 and it would not surprise me, if we could get at the exact facts, to discover that the selling price of Manhattan Island alone would amount to \$10,000,000,000.

I want to make two or three statements that to the ordinary assessor will be most astonishing, and the pseudo-economist could hardly understand. One statement is that the assessed value of land pays no taxes whatever and is the greatest liability carried by production.

The selling price of land is not wealth, nor does it represent wealth, and when the selling price goes up, it does not mean that there is any increase of wealth. It simply

means that the earth owners are able to charge the earth users more for the privilege of using the earth.

What the earth owners gain, the earth users lose. To the earth owners it is an asset, but to the earth users it is a liability.

It is a bond or a first lien on production without justification in business, justice or science, and due entirely to our system of taxation that fails to collect public value for public use.

The amount we fail to collect is capitalized into selling price and it becomes a very grievous burden to labor and capital.

To understand what this means in the economic world, let us go back to the first purchase of Manhattan Island by Peter Minuit about three hundred years ago from the Indians at a price of \$24.

Manhattan Island is twenty-one square miles in area; the latest and best information is that the Lord made it and gave it to the race, free of charge. We must admit though, that there is quite a large number of us very busy trying to correct that oversight and apparently with great success, for an acre on Manhattan Island will bring in the open market \$40,000,000, and this acre did not cost one cent to produce. There is no production cost in land. It is well for us to make a very careful note of that fact.

It is interesting to reflect how white men deal with the red man, the black man, the pink man or the yellow man. When the poor guileless native meets with the white man, that is his finish. I often think how fitting it is that the white man, moved by generous and noble impulses, will send missionaries to these poor natives to teach them the way to heaven. It is indeed proper that he should do so, for there is no other place left for the native to go to when the white man gets through with him, and I can understand the joy and the satisfaction that our missionary society organizers must have in the thought of the good they are doing Mr. Primitive Man, after they have robbed him of everything and dispossessed him from the Land of his Fathers.

We will suppose that the day after Peter Minuit bought the Island from the Indians, another white man came to him and wanted to buy the Island, but Peter says, "No, I will not sell." "Well, what are you going to do with it," asks this other white man. "Nothing. I have got a hunch that a lot of people will be coming this way soon and will settle on the Island and I will be able to get back more than my \$24." "Well," said the man, "I would like to rent it from you." "Oh, all right, you can rent it." "How much do you want?" "Well, I paid \$24 for it and money is worth 10 per cent., so I ought to get at least \$2.40 a year for the use of my Island." That would be the economic rent of Manhattan Island about three hundred years ago.

Well, Peter wouldn't get a very fat living out of that, would he? If that were all the income he had, he certainly would have to go to work, but really what he gave his tenant was nothing but his permission to use an Island

that God made and that had acquired at that date a selling price of \$24, or an annual rental value of \$2.40.

Let us suppose that Peter continued through these three hundred years to be the sole and exclusive owner of Manhattan Island. As a matter of fact, there are a wonderfully small number of people who do own any part of Manhattan Island, less than 2 per cent. of the population. On the Island there are about 2,500,000 people and the Register's Office doesn't record as owners in fee simple of Manhattan Island 50,000 people. So the Peter Minuits of today are less than 2 per cent. of the population, and the condition of the tenantry of the Island wouldn't be any better or any worse for that matter than if one man were the sole and exclusive owner of Manhattan Island.

Well the Island has not grown any larger, it is about the same size except for here and there a little filling in and may be here and there a little cutting off, but what could Peter Minuit or his heirs or assigns collect today as economic rent for the yearly use of Manhattan Island, for the mere permission to use an Island twenty-one square miles in area, that God made and the inhabitants thereof made valuable? For even though a very large percentage of the inhabitants thereof are boneheads, yet they produce the wealth, and their presence adds to the site value. According to the figures of the Department of Taxes and Assessments the uncollected rent is at least \$250,000,000 a year, for the assessed value of the land only is over \$5,000,000,000, and as I have already stated, this does not include all of the land values by a good deal, nor is it by a wide margin the actual asking price of the land, that is, what labor and capital are asked to pay if they desire to use the Island of Manhattan. To my mind it is not an exaggeration to say that if anyone, and it would make no difference if it were one or multiplied by many, if one man owned the Island, then instead of collecting \$2.40 a year as they did three hundred years ago, they would be able to collect \$500,000,000 a year from the users, the wealth producers of Manhattan Island.

So within the short period of three hundred years the selling price of Manhattan Island has pyramided from \$24 to a fabulous amount of about \$10,000,000,000 if you include all land values of Manhattan Island, and this amount is steadily going up. It is the greatest liability that industry has to carry, this \$500,000,000 and steadily going up and up and up.

Let us imagine for a moment that the people of Manhattan Island were to become twice as smart as they are. Considering how clever we are now, that would be quite a stretch on one's imagination. But suppose they would be able to double their capacity to produce wealth, would wages rise, would the lot of the business man become easier, would any body who carries on in life's great industrial scheme without a privilege, would his lot become easier, his burden lighter? One would naturally think it ought to, but it would not. That is the tragedy of life, that is the despair of our civilization, "Ye build and ye build, but ye enter

not in, like the tribes whom the deserts devoured in their sin."

Who, then, would benefit from the tremendous increase in productivity? The principal beneficiary would be the Peter Minuits who would be able to get not \$500,000,000 a year for permission to use their Island; they would get \$1,000,000,000 a year. Rent would go up and overtake the increase in productivity of both labor and capital, so that the grind of life would continue as of today, the increase in economic rent would forestall and prevent the toiling masses from entering into rest, it would make impossible the lifting of carking care from the hearts of business men.

Now comes the all important question, could this be prevented, and why is it that the selling price of land comes into existence at all, in view of the fact that there is no production cost in land? It is the all important difference between the values attached to the things that men make, and the value that attaches to the thing that God or nature provided, that constitutes the most important of economics.

What is it that gives the selling price to land? It is the failure of our taxing system to collect economic rent, put it in the exchequer of the community and out of that meet the needs of the community, and a generous and an ample amount we would find it would be. Any part of economic rent we fail to collect is capitalized into selling price, so it is the failure of a taxing system to do the obviously natural thing, that is, collect social values for social use, that gives a selling price to land and is the cause of pyramiding of land values, for the higher the social order, the more efficient the government, the greater the service given to human kind through communal powers, the greater the economic rent, and the less we collect of it, the more there will be to capitalize into selling price.

This is the reason the selling price of land on Manhattan Island today, even accepting the figures of the Assessment Department, outstrips by a billion dollars the value of all the improvements that in all these years we have put upon Manhattan Island.

This failure to use properly the taxing power and put publicly created values into the public exchequer and meet public expenses out of them, puts us exactly in the position of an engineer who is making a cut through a hill for the purpose of laying a railroad track, but instead of throwing the dirt to the right or to the left, he throws it in front. Now, when would he get through with that job? Never, because the more he digs the more he has to dig, the more he works the more he will have to work, his efforts through the misplacement of the spare dirt only adds to the difficulties of the task. And so we in our lack of understanding of what economic rent is, in our very foolish treatment of it, that is, in giving it to private individuals who have rendered no service and who have delivered no goods, we artificially create a selling price for land that becomes the greatest liability carried by industry. To put this economic

rent in the exchequer of the community would relieve industry from the enormous payments it now has to make for permission to use the earth to begin with, and in addition to which we come back a second time to industry and ask them to pay for the support of government. Both these burdens have of late years rapidly increased to such a degree that any form of industry, without a monopoly, has indeed a poor outlook, and the cost of living upon the whole, while it should be lower today than in any period of the world's history, because we produce wealth easier today than in any period heretofore, is higher than it ever has been.

We are guilty, through our ignorance, of three wicked things. We have given to some men vast amounts of wealth, for which they have rendered no service and delivered no goods. We have loaded upon the back of industry vast burdens that will result in destroying industry, and we are setting at naught the divine and omnipotent purpose that nature had in giving to man the creative instinct, that enables him to produce things with less and less trouble, that satisfy desire and make for the growth and development of the individual.

Activities of the Robert Schalkenbach Foundation

EXTRACTS FROM REPORT OF
PRESIDENT HENNESSY

IT is the duty of your president to summarize a statement of the work of our Foundation since the last annual meeting, and to make recommendations for your consideration as to the general direction that our activities might take during the coming year. I am pleased to believe that in the year that is closing, we have made substantial progress in advancing the principles and purpose for which our organization was formed. Our generous founder aimed at nothing less, to quote the terms of his will, than the "giving of equal opportunity to all," and "the betterment of the individual and of society by the abolition of involuntary poverty and its attendant evils." Therefore, he committed to us, to quote his will.

"the teaching, expounding and propagating of the ideas of Henry George as set forth in his said book (Progress and Poverty) and in his other books, especially what are popularly known as the Single Tax on land values, and international free trade."

In the year ending, as in recent previous years in this country and elsewhere in the world, there have been continued evidences of an extraordinary revival of interest in the teachings of Henry George. We are prepared to contend, and, I believe, to demonstrate that a great part of this revival of interest may be traced to the stimulation of ways and means of publicity and propaganda, originated by this Foundation.

Not long ago, our good friend, William Lloyd Garrison, grandson of the Great Liberator, declared at a meeting of Single Taxers in Boston, that a rediscovery of Henry George by his countrymen was now inevitable. So it seems to those of us who have been in touch with some of the results of our office activities. It seemed, until a few years ago, that there was danger, in this country at least, that the very name of Henry George might fade, for the time being, from the memory of all his fellow countrymen, except for the devoted but dwindling group of the followers, most of whom won the inspiration of a great faith and social vision from the lips of the Great Teacher himself. But since then, our Foundation has been concentrating itself upon enlarged and growing projects for advertising the name of Henry George and his particular books, and for stimulating a demand for those writings, and meeting such demand after it had arisen. Limited in our endeavors, as we have been, by the comparatively small annual fund at our disposal, we have, nevertheless, I believe, attained most gratifying results. Our records and correspondence files and our constantly growing card index of the names and addresses of men and women interested in our work, give ample proof of this. If the occasion would permit, I could quote hundreds of heartening messages expressive of appreciation of our work that have come from all parts of the country. Especially encouraging are the book orders and endorsements that come from economic teachers in the colleges and schools of the country, partly as a result of letters which we sent out in September 1928, January 1929 and again last October, detailing our book services to college professors. A new, and now I believe not uncommon professorial view was expressed in a letter of last December to Mr. Van Veen, from Professor William H. Taylor of the University of California, who wrote:

"I have my own copy of that great work "Progress and Poverty," nor am I unfamiliar with other movements for social reform. All have suffered unjustly at the hands of economists and historians of this country. But the greatest injustice has, perhaps, been in the almost complete ignoring of the works of one who was in many respects greater than they. His name will go down in history while those of many now famous American economists will be forgotten."

Scores of letters of this character from the colleges are in our files. In this particular direction I would not overlook the excellent work accomplished by our Secretary Mr. Fairchild, in visiting scores of educational institutions in the South last Winter, and making friendly personal contacts with economic teachers, with whom, in many cases, we had previously been in correspondence. The Executive Committee provided the funds to meet the expenses of this work.

Detailed reports of the activities of Mr. Fairchild have heretofore been communicated to members of the Board,

who have also been kept fully informed by Mr. James R. Brown of his visits to educational institutions.

Not less valuable and interesting are the letters that come to us from outside the academic field,—from old-timers in the Georgist cause, who, through our work, it would appear, have been born again into a new faith and enthusiasm, and from newcomers who are reading the great truth for the first time. Time will not permit a reading of many of these letters, but this one is typical, from Frank Sheehy, a business man of the Union Trust Building, in Cleveland, who writes:

"I have been a reader of progressive and liberal literature, but "Progress and Poverty" by Henry George, which I have just completed, has immeasurably broadened my social vision. I am enclosing my check for a copy of the new unabridged edition."

Some measure of our activities in the matter of correspondence relating to our work, but particularly respecting the sales of literature, may be estimated from the fact that I find since January 1st of last year, approximately 30,000 letters have been posted from our office, of which two-thirds were in circular form. This work, I should say, was most intelligently directed by our very competent assistant secretary, Miss Kaufmann.

GENERAL PUBLICITY

Scrap books are available for the examination of our directors, to show the type and character of purchased advertising publicity which we have been using, and also to illustrate the extent to which we were able to obtain publicity in the leading newspapers for announcements relating to the Fiftieth Anniversary Edition of "Progress and Poverty."

The prize essay contests carried on in colleges and high schools by the Annie C. George Prize Essay Committee and the Committee of the Hussey Fund, also received considerable public notice in newspapers. In this connection, we received a notice from Professor E. J. Brierley, one of our English friends, that he was modelling his nationwide prize essay contest over there, after the Annie C. George Contests here.

We have good reason to believe, incidentally, that our advertising campaigns, during which we have stressed the interest and value of Henry George's writings have resulted in considerable sales of books outside of the Foundation. This we know is true particularly of Protection or Free Trade which book we have recently begun to advertise. [In the March-April issue of LAND AND FREEDOM a summary of the circulation of books of Henry George by the Schalkenbach Foundation was printed and therefore details are omitted here.—Editor LAND AND FREEDOM].

FURTHER PUBLICATION PROJECTS

Nothing that this Foundation could do seems more important to me (and I believe to all of my associates

of the Executive Committee) than, so far as our funds will permit, to continue the preparation, publication and circulation of Henry George's books. I fervently believe that the political and economic conditions that are to be observed not only in this country, but in other parts of the world, now more than ever before, exhibit the need and the opportunity to preach the whole gospel of Henry George as the solvent of the social and economic troubles of the world. We may best sell the simple, beautiful and unanswerable truths of this philosophy to the human family through the minds of people who read—and the ideal, however temporarily unattainable it may seem to be, should be to put forth reading matter carrying the Georgist message in a steady stream, flowing out constantly and made available by serious-minded men and women seeking true correctives for the appalling social and economic evils that are distracting and debasing human society.

BRILLE EDITION OF "SIGNIFICANT PARAGRAPHS"

Not least among our accomplishments, I would rate the publication, through the Foundation by the Universal Braille Press of Los Angeles, California, of 100 copies of the above book, which has gone to 77 libraries and institutions for the blind, evoking eloquent and grateful response. This enterprise was undertaken by us at the suggestion of our director, Mr. E. Yancey Cohen, Members of the Board are already familiar I think, with the eloquent letter sent to your president in acknowledgment of this work by the most famous blind person in the world, Helen Kellar.

Typical of some of the responses evoked by the gift of these books, was that of Mr. Osborn Glover, an official of the Cincinnati Association for the Welfare of the Blind. Mr. Glover to whom the book was sent at the instance of our director, Mr. Rusby, wrote among other things, this:—

"My gratitude is that of one who has long recognized poverty as a malignant sore in our social body; who has feared that it was incurable and who has now found the true cause and the effective remedy. The clear logic of the author is irresistible and his literary style fascinating."

THE FOUNDATION LIBRARY

I should report that during the year, valuable contributions to the Library of the Foundation were made by Mr. E. Stillman Doubleday, Miss Charlotte Schetter, Mrs. Alice Thacher Post, and one of our directors. These contributions include most valuable books, files and pamphlets.

FURTHER PUBLICATION SUGGESTIONS

Pertinent to the suggestions that I have referred to as to publication activities of the Foundation is the interesting recent letter of Mrs. Kathleen Norris, the novelist, from which I read this extract:

"DEAR MR. HENNESSY:

"Many thanks for the books you sent me, at Mr. Nye's suggestion. I read Henry George twenty years ago, when the very problems of bread-and-butter his theory solves were absorbing me more intimately than they are today. In all the years—with the travel, study, opportunity for observation of social conditions,—in all these years I have never known his premises to be shaken in the least.

"It delights me to know that there is a Foundation to keep his memory green,—or rather greener, for there are thousands like myself who felt in youth that his book would shake the world, but who had to put it aside for awhile. More honor to Robert Schalkenbach.

"Now to a really important question. Important to me, and a brother or two, and a friend or two.

"Isn't there any hope of a new edition of "Progress and Poverty," in a new type? The present type,—I have several copies, all equally awful—is ruinous to middle-aged eyes, and middle-aged eyes have to read Henry George, if the torch is to be passed on. How about a fine subscription edition, in two volumes, or three, (or one, on fine paper) with big clear print, and some of us helping to pay for it, by subscription, and by advertising, and by every other way we know? Isn't civilization ripe for that now?

"Please consider this, and consider me as eager to help to my little power to give to the rising generation this genuine revelation of a new ideal.

Hopefully,

KATHLEEN NORRIS."

IN THE INTERNATIONAL FIELD

Since the last annual meeting of this body, a splendid conference of the International Union for Land Value Taxation and Free Trade was held at Edinburgh, Scotland. Your President, Vice President, Mrs. de Mille, and the Assistant Secretary were among the Americans in attendance. It was an inspiring gathering that attracted extraordinary attention in the British press. Welcoming messages were received from Philip Snowden, Chancellor of the Exchequer, and more than a hundred members of Parliament. The final formal declaration of the Conference received wide publicity. It affirmed that the persistence of poverty and low wages and unemployment in every country and the evil and destructive social phenomena that derived from these conditions are both unnatural and unnecessary; and are due, primarily, to unjust restrictions upon freedom in the production of wealth (involving injustice in its distribution) that arises out of land monopoly.

There can be no doubt that the Edinburgh Conference had a wholesome and helpful influence upon the widespread political agitation carried on by our British friends for land value taxation and free trade. While some of our friends had expressed disappointment that the British Chancellor of the Exchequer did not include in his recent budget a levy upon land values, it is now realized, I believe, that such levy must await the establishment of a scientific system for the valuation of the land of England. The Chancellor has definitely pledged the Labor Govern-

ment in Parliament to the early introduction of a measure for establishing this land valuation and has declared that this is preliminary to the inclusion in the next budget of a taxation and rating of land values in Great Britain.

Our Danish friends inform us that continued progress is being made in that country, thanks to the existence of a progressive government in which the Finance Minister, Mr. Bransnaes, is an acknowledged Georgist.

Just here I may mention the revival of activities in Spain by our devoted friend, Antonio Albendin, translator into Spanish of "Progress and Poverty," who is now located at Cadiz. He sends us regular copies of a newspaper that seems to be under his editorial direction, in the advocacy of the Single Tax. Also a copy of an address before the Spanish Association for Scientific Progress. At a recent congress of this scientific body, at Cadiz, Mr. Albendin read a paper in explanation of the Single Tax.

It is not out of place to mention that from India, which is filling the newspapers these days, comes a fine review of our Fiftieth Anniversary Edition of "Progress and Poverty," printed in English in the publication entitled "United India," and in a recent issue of the *Hindustan Review* published in Calcutta, is also a generous review of the book.

It may also be of interest to learn that Dr. S. Y. Wu, who, with Mr. Sun Fo, a son of Sun Yat Sen, is enrolled in our International Union, has written to say that the land laws of the new Chinese Republic are to be drafted by a committee of which he is Chairman. This work, it is assumed, has been unfortunately suspended by the Civil War in China.

Annual Meeting of Woman's Single Tax Club of Washington

ON Sunday, June 1, nearly sixty Single Taxers and their friends held their nineteenth annual meeting at the hospitable home of Mr. and Mrs. James Hugh Keeley, in Riverdale, Maryland, under the auspices of the Woman's Single Tax Club of Washington, D. C.

After a picnic luncheon, the guests distributed themselves about the lawn and porch to enjoy a programme of brief addresses.

Before the speaking began, Mrs. Jesse Lane Keeley, Vice-President of the Woman's Single Tax Club, read two letters. The first letter was from Mrs. Alice Thacher Post, widow of the former Assistant Secretary of Labor, Louis F. Post, expressing her regret at not being able to be present, and announcing the death of Alice George, niece of Henry George, a former resident of Washington and first woman to hold the position of secretary to a district commissioner. The second letter was from Spencer M. DeGolier, Mayor of Bradford, Pa., who had accepted an invitation to be one of the speakers but had been unexpectedly called back home; his letter however

declared his adherence to the principles of Henry George and stated that he had endeavored to put them into practice as opportunity offered, during his three terms as Mayor.

First on the list of speakers introduced by Mr. Keeley as chairman of the programme was Miss Jeanette Rankin, gratefully remembered by peace lovers for her memorable declaration in Congress on that fateful April 6, 1917, "I love my country, but I cannot vote for war." Miss Rankin analyzed the Kellogg Peace Pact, which, now that it had, under the provisions of the Constitution, become the law of the land, had made it patriotic instead of treasonable to work for peace, and she urged that all make use of this opportunity to impress upon our representatives in Congress the fact that compulsory military training and the continued construction of armaments, whether permitted by the Naval Conference or not, were in direct violation of the treaty which the United States has signed renouncing war as a means of settling any and all international disputes.

Francis I. Mooney, an attorney of Baltimore, expressed his regret that in so many gatherings of that nature, no explanation of the Single Tax was made, it being taken for granted that all present were followers of Henry George and therefore familiar with the simple principle, as expounded in his "Progress and Poverty," of shifting the burden of taxation from labor to privilege by taxing into the public treasury the rental value which the public had created, instead of allowing it to go into the pockets of private owners and speculators as is done today.

Howard T. Colvin, President of the Central Labor Union of Washington, D. C., spoke on "The Golden Age of Labor," which he showed could not come in reality, however much gilding there might be on the surface, until there was free land upon which the worker could employ himself, with taxes removed from industry and its products, when wages would automatically rise with increased demand for labor and a decrease in the army of the unemployed, now numbering millions in this country alone.

Linn A. E. Gale, President of the Washington Open Forum, spoke on the necessity for all branches of the army of progress, both economic and religious, to work together without faltering, remembering that the minority of today may be the majority of tomorrow, and closed his talk by the reading of an original poem entitled "Pitiless Progress."

Joseph B. Chamberlain, of Kensington, Md., long an active worker for the cause, advocated a headquarters in Washington, D. C., which should serve, among other purposes, as a central clearing house for Single Tax activities throughout the country.

Daniel O'Brien, "King of the Hoboes," related personal experiences in various cities, expressed his regret that such a large majority of people in comfortable circumstances became content and indifferent to the misery of

those sunk in the depths of poverty, and closed with some characteristic dynamic advice to Single Taxers.

Will Atkinson, after explaining that his name was not William, paid tribute to the work of leaders with whom he had been associated in years past in the movement to bring about a better social order based on justice, making special mention of Colonel H. Martin Williams, affectionately known to nearly all present as "Uncle Martin," uncle of Mrs. Keeley, and former reading clerk of the House of Representatives who had been converted to the Single Tax by reading "Progress and Poverty" and had devoted the remainder of his long and active life to the endeavor to make others see the light.

John A. Savage, President of the American Equity Association, spoke on the work of that organization in helping victims of the maladministration of our laws, citing instances in which civil service protection and even Constitutional guarantees had been utterly disregarded in cases where there was not sufficient influence to prevent.

Following the speaking, the guests were invited into the dining room for a farewell refreshing drink of fruit punch, after which the meeting adjourned until their next annual reunion.—(Mrs.) GERTRUDE E. MACKENZIE, Assistant Secretary, W. S. T. C.

The Annie C. George Prize Essay Contest

MR. WALTER FAIRCHILD, chairman of the Annie C. George Prize Essay Contest, which is conducted by the Robert Schalkenbach Foundation, reports as follows:

Essay Contests were announced in four institutions for the academic year just closed—Berea College, Berea, Kentucky; University of Richmond, Richmond, Virginia; University of Virginia, University, Va., and Johns Hopkins, Baltimore, Maryland.

The number of essays returned has been disappointing except from the University of Richmond, from which 34 essays were received. Berea College submitted 8, the University of Virginia, 6, and Johns Hopkins none. Professor Mitchell of that institution wrote that only three or four pupils had indicated a desire, and therefore, could not come within the rules prescribed by the Committee that not less than twenty should compete in each institution. With respect to Berea College and the University of Richmond, a partial prize payment has been awarded to encourage those who did submit essays.

Mr. Oscar H. Geiger was engaged by the Committee to read and grade the essays. After consideration of his very thoughtful report and the essays submitted the committee has made the following awards:

University of Richmond:—First prize, Gerhard Chester Henricksen, \$100. Second prize, Winfred C. Bloom, \$50. Honorable Mention prizes of \$10 each: Dorothy Smith, Leone Cooper, John E. Hamilton, M. J. Hoover, Frances Farmer, Mary Lee McCracken and Eugene Karfoot Ritter.

University of Virginia:—First prize, R. C. Wight, \$100. Second prize, William C. Cooke, \$25. Second prize, Murray Ferguson, \$25. Honorable Mention prizes of \$10 each, G. Wentworth Haley and W. A. Henry.

Berea College:—No first or second prizes were awarded. Three Honorable Mention prizes of \$10 each were awarded as follows: Myrtle Metcalf, W. E. Manning and Harlan Booker.

In addition to the contests mentioned above, the Schalkenbach Foundation has assisted in an Essay Contest, to the extent of \$25 to pay for expenses of a lecturer for a prize essay contest held in Cedar Springs, Michigan, conducted by J. S. Tindall, in which Mr. Polak and the trustees of the Hussey Fund took an active interest. The Hussey Fund paid for 45 "Progress and Poverty," 25 Significant Paragraphs, and 10 Basic Facts of Economics, which they donated to the Cedar Springs schools.

The Essay Contest is a valuable feature, provided the Department in the School, College or University, directly sponsors it, as a part of the academic work. The offering of prizes to students for essays, without the direct supervision of the Professor or other responsible person in the school, is of doubtful advantage.

—WALTER FAIRCHILD.

Mr. Oscar Geiger accompanied his admirable report as Judge of Essays with the following comment:

"In reading and re-reading these essays the conclusion that this prize essay work among colleges is a work of highest merit was continually borne in upon me. Indeed the spirit of the thing quite overpowered me at times as I visioned a new generation rising that knew "The Truth" and was willing and able to follow where it led, and to keep to its realization.

I cannot do better (if I may draw upon your patience) than to quote a few lines from some of the essays themselves, to help you in forming an opinion as to the effect their reading has had upon these contestants.

"As benighted ignorance gives way to the light of education all classes will realize the advantages of taxation on land values. Until that day arrives we, as missionaries, must carry the divine message of poverty relief to the far corners of the world, knowing that of all forms of philanthropy and charity ours is the best—the best because it is based on fundamental truth."—ROBERT FARMER, University of Virginia.

"In this coming generation rests the answer to this question. The children must be taught the movement; and the necessity and benefit of the change must be imprinted upon their minds. The present younger generation will be the law makers of tomorrow, they will be the civic leaders and they shall carry on the plan to its triumph."

—JOHN ARTHUR, University of Richmond.

"It is liberty which invites virtue, wealth, knowledge and strength. The course is hard, demanding the lives of

martyrs, but there could be no cause worthy of greater sacrifice."—R. COLVIN WATTS, University of Virginia.

"Liberty is justice and justice does not exist under the present system. Since our country stands for liberty, can't we make it free?"—WILLIAM GRAY CRAFT, University of Virginia.

"It will take time, labor and may be martyrdom before society, in its heedless rush, will stop long enough to listen to our call. But what great cause has not taken time, patience and endurance to fulfill?"—GLORIA EVEREST, Berea College.

My most predominant feeling is that this spirit be not allowed to cool; that the gain thus achieved by the work of the committee be made to function as a dynamic force for further and perhaps, cumulative gains still to be achieved."

—OSCAR H. GEIGER.

Professor H. H. Seay, Jr., of Richmond University, writes as follows:

"I want to congratulate your judging committee, as the winners are all outstanding students. The winner of the first prize is one of our best, if not the best, of our students. He is president of the "Student Government Association," which is the highest honor a student may receive, and is always on the honor list in scholarships. He is looking forward to the pleasure of meeting you.

"On behalf of the University I wish to express again the appreciation of being included in the contest. The interest of the students is most gratifying."

Tax "Surveys" in Ohio

ALTHOUGH there have been at least a dozen tax "surveys" or "studies" in Ohio during the last 40 years, which cost much money, and to which no one ever paid any attention, Professor H. L. Lutz of Princeton University, described as a "tax authority," was in Ohio, February 20, and urged that the State supply money for a continuous "tax study." He is a professional adviser in taxation, and it has been publicly hinted that he could be induced, for a proper consideration, to act in that capacity for Ohio. Like Dr. Ely, he starts his "survey" or "research" with his conclusions as to how public revenue should be raised. It may be only a coincidence that his conclusions are pleasing to the real estate boards. He favors a state income tax and the taxation of all tangible personal property. To cap the climax of his absurdities, he wants a poll tax to raise \$5,000,000 annually. He regards money, notes, mortgages, bonds, etc., as "wealth" which should be taxed. Why one who has such positive opinions as to the proper revenue system should deem further "study" or "surveying" or "research" necessary is something which is difficult for the simple mind to comprehend, but it may be clear to the professional tax adviser who derives personal profit from the "researching."

Clarence Darrow on Henry George

IN view of the undoubted fact that Mr. Darrow's giant intellect is now keener than ever and that his current utterances are his greatest, it should be of interest to Georgists and of importance to all to hear his recent testimony. The recent statements confirm his earlier ones, a sample of which is here given.

Following are excerpts from an address by Mr. Darrow before the Chicago Single Tax Club, September 19, 1913, as reported in the October issue of *Everyman* (Los Angeles).

"As to many things George taught, there may be a difference of opinion, in this Single Tax Club, tonight, but I take it that pretty much everybody in this audience believes in the fundamental idea of Henry George, that there can be no great civilization, no civilization worth the name, where there is private monopoly of land; that this earth was created by no man, was here before the first man came and will be here when the last man is gone; that every human being born and to be born must live from it and on it, and if a few people have a right to control it, they control their fellowmen.

How many of us may believe absolutely in all the details of what is called the Single Tax philosophy, is, to my mind, a matter of small consequence. I think that this great movement, in some form or other, is sweeping around the world, influencing the thought of America and England and Germany and Spain and even far off China; the great movement of the poor and the weak and the disinherited to take and own the earth—I think that this is a revolutionary movement and I would not be interested in it if it were not. It is revolutionary to say in any age and in any land that the poor shall inherit the earth. It is revolutionary to say that those who have borne the burdens of the world, for all the long and painful ages, shall sometime come to their own, and that those who have lived upon them for all these ages must either work or starve.

* * * * *

"Without seeking in the least to discuss any of the statements made tonight, by my able and logical and studious friend, Mr. White (John Z.), I want to say in justice to a large class of people, that the great mass of the work and thought of "Progress and Poverty" is not based on the doctrine of the "natural rights" of man. Henry George did believe in "natural rights," but his great arguments were based on the great law which permeates all life—expediency. He taught that there could be no high civilization where a few were permitted to own the land; that such is contrary to the best development of society; that the demands of human growth and social development would show men the inexpediency of it. To my mind, this is much the stronger line of reasoning. But I care not what road you travel provided you get to the right point in the end.

"Henry George told the world simpler and plainer and stronger than any other man had told it, that the right of private monopoly of land was bad, eternally bad; that it tended, in the end, to destroy the civilization that it first built up; that until the people owned the earth, until each person born upon the earth was equal heir to every other, there could be nothing which the human mind calls justice in the affairs of men. Other men had said it; philosophers had said it since the human reason was born; scientists had said it; dreamers had said it; but no one before had said it with the force and clearness and vigor and power of Henry George.

"I believe I am safe in saying that no other book can be found which lays down this doctrine with the same power and force and clearness as "Progress and Poverty," and I shall always be glad that my first introduction to what I believe are revolutionary ideas, because they are against the ideas of the mob that controls—and that is revolutionary—came from a reading of that great book, and wherever I may wander in the fields of intellectual thought and discussion in which I am prone to wander, I believe that what I learned here will remain with me as a fundamental guide to the end."

This testimony reminds one of the similar testimony of Ramsay MacDonald and of John Dewey. These statements, above quoted, are strong statements. The testimony and prophecy in the last paragraph are so forceful, considering the master mind which bore them, that I was tempted to check it up at the "end" or as near the "end" as his seventy-second birthday. So, on his birthday, April 18, 1930, I showed Mr. Darrow these statements, made by him seventeen years ago, and inquired whether he had changed his mind or would wish to modify the statements. He replied facetiously with the question "Are you trying to see whether I am losing my mind?" I replied, "No, Mr. Darrow, I am not testing the soundness or durability of your mind, but the soundness and durability of these ideas as judged by your mind at its maximum maturity." He then gladly assured me that he had not changed his mind, and he has presented me with the following sentence, in his own handwriting, referring to the above paragraphs: "In spite of the length of time that has passed since I made this statement, I still believe substantially the same on the important question of the private ownership of land. Very truly, Clarence Darrow."

CHICAGO, ILL.

WALTER VERITY

"Doug" and the Pirates

DOUGLAS FAIRBANKS, the film star, is seeking a refund of £110,000, which, he says, he has overpaid in income tax.

We wish "Doug" every success in his encounter with these pirates, but predict he will find them a tougher set than those he so easily disposes of in the "movies."

We suppose he has been too fully occupied with his own job ever to ask himself the pertinent question: "Why pay any tax?"

—*Commonweal*, London, Eng.

Lecture Work of James R. Brown

May 20: Poughkeepsie, N. Y., Kiwanis Club. This was a splendid meeting of 75 or 80 men. I had talked to them several times before and the increase in sentiment was very evident. In answer to their earnest request, I promised to come back again.

May 22: Stamford, Conn., Short's Secretarial School. This is a very fine school of its class and the two brothers who run it are sons of a good old Single Taxer by the name of Short, who lived in Wilmington, Delaware. It was very pleasant to meet with them and we had a most agreeable meeting with about 100 of their students. This will be another place where I will make an annual visit.

Also spoke at the Lions Club at noon. A small group of about 35, very bright and alert men.

June 4: Brooklyn, N. Y., Nassau Fellowcraft Club. While the night was hot, still we had a nice gathering of about 40 men and it was a great pleasure to talk to them and judging by the comments made after and since the meeting that have come to us directly and indirectly, the meeting was a great success. Came away with the usual invitation to come back again.

June 12: Wilmington, Delaware, Rotary Club. Here was a fine group of the best business men of Wilmington, 140 in number, alert, alive. This meeting was everything that could be desired, friendly, attentive, appreciative.

June 18: New York, N. Y., Co-Operative Club, 36 present. These are the men that we have got to make the Single Tax clear to; they represent the great mass of business men who are concerned very much in buying, selling and paying, and particularly are they concerned in the huge burden of taxes that have of late years been rolled upon their backs. I have heard foolish people sneer at them and call them Main Street people. However, they are the people who run United States at the present time and will continue to do so for a long time, and they are the people to whom we must make the Single Tax clear. Otherwise, we will never, never get it.

June 19: St. George, S. I., Kiwanis Club. A fine group of about 80 men, very much interested. I had spoken to them on several prior occasions, always had a most enjoyable time and was kindly received and our doctrine seems to be getting popular among them.

June 27: League for Industrial Democracy at Camp Tamiment, Pa. This was a Conference held by a lot of earnest souls for the purpose of discussing sociological questions. My contribution to the Conference was an address on The Pyramiding of Land Values. In this address I attempted to show that the failure to collect economic rent, artificially boosted rents and necessitated the taxing of improvements to make good the deficit caused by our failure to take our natural revenue for public purposes and therefore adding again to the cost of living

through increased rents. There were about 200 people present at the Conference at this session and they seemed very kind and appreciative and were very friendly in their attitude towards our proposition.

For the rest of the summer we will have an odd speech now and again, but we are making no attempt to get dates as other work, very important, will absorb our time and efforts until the fall.—JAMES R. BROWN.

Announcement

THE Manhattan Single Tax Club through its officers is developing a plan for a Single Tax University Lectureship.

It has long been apparent that James R. Brown could not fill all the invitations extended him, and the lectureship is proposed as an extension of the work now carried on by him through the Manhattan Single Tax Club. Mr. Brown has been delivering more than two hundred lectures a year and this is considered the limit of the capacity of one man.

As the proposition is to provide a lecturer for the economic classes of colleges and universities it seems desirable to employ a man of academic standing. The compensation to be paid him should be commensurate with the salary of a professor of economics and should be at least \$5,000.00 a year. Travelling expenses and literature will probably amount to as much more, making a total of \$10,000.00.

A plan to finance this university lecture work has been considered and agreed upon. It is thought that there are at least forty men who would guaranty \$250.00 a year to underwrite this lectureship, and that some would contribute larger sums. Obviously, say the Manhattan Club officials, the contributions must be separate from and in addition to the contributions now made to the Manhattan Single Tax Club for the reason that they propose to use the organization and machinery of the Club and the services of James R. Brown as director; also to continue Mr. Brown in the lecture field as heretofore.

News of how the work proceeds will be given our readers from time to time.

Two Policies

FROM the *Manchester* (England) *Guardian* I get two interesting statements:

1: Mussolini confiscates 6,500 acres near Rome because the owner kept the land idle.

2: City of Manchester confiscates or takes \$585,000 of the people's money (calling it taxation), pays it to a landowner for unused land, to give jobs to 450 unemployed. If my arithmetic is not faulty, that's about \$1,300 per man which the man who would not use the land got for letting the 450 work.

Which policy do you prefer?

—H. M. HOLMES in the *Cleveland Press*.

The Arbitrator Stumbles

IT is always a surprise to us when an intelligent man, one who like the editor of *The Arbitrator* conducts a journal which calls itself "a digest of news of social significance," writes the veriest nonsense on the subject of taxation.

Replying to a recent communication from John S. Codman *The Arbitrator* says: If the total amount from all sources is to be raised by taking the rental value of land * * * * * the owners of the land will raise rentals in an endeavor to make the land profitable."

The rental value of land, all economists agree, cannot be raised at the will of the owner. If he could do that he would do it now.

The rental value of a piece of land remains constant as long as population and public services remain the same and varies only with its greater desirability due to increase of population and production or better public services, declining when these decline.

Calmly ignoring this elementary fact, *The Arbitrator* goes on to state that these increased rents will thus prove a greater burden on the people than the income tax—a begging of the question that is very naive in its simplicity.

To tax land values is to take a revenue which if it does not go to the state must go into private pockets.

"Very little land is held out of use, for it is to the advantage of the private owners to have it used," says *The Arbitrator*. We think it is rather late in the day to deny that a great deal of land is held vacant or so poorly improved as to be practically vacant, for speculation—much of it in the heart of our great cities as well as great tracts of rural land. We do not believe that *The Arbitrator* is ignorant of this fact.

Therefore, this organ of the news of social significance is not informed on certain facts which most people know, namely:

That the landlord does not determine the rental value of his land.

That a tax on the value of land cannot be shifted.

That a great deal of land is held vacant or only partially improved for speculative increase.

There are other fallacies in this short article which the editor has managed to crowd in to a very small space, such as this: "Unemployment is due to the greed of corporations," which is a discovery remarkable as "news of social significance."

THE delay in tax reform is because nobody can follow the tax question to a logical and sane conclusion without becoming a Single Taxer.—DAVID GIBSON.

LIBERTY means justice and justice is the natural law.

—HENRY GEORGE.

San Francisco to Honor its Prophet at Congress September 2, 3 and 4

AFTER a lapse of fifty years since the publication of his immortal "Progress and Poverty," loyal disciples of Henry George from all parts of the country will journey to the Pacific coast in September to do honor to the Prophet of San Francisco and to discuss plans for pushing forward more rapidly the great movement which he founded. This will be the fifth national conference under the auspices of the Henry George Foundation and the first convention held west of the Mississippi River. It is expected to attract large numbers of western Single Taxers who have been unable to attend previous conventions because of the distance and, while the East will not be quite so largely represented as heretofore, many eastern Single Taxers are planning to make this the occasion for a visit to California which, though always attractive, will have a special attraction to Georgists at this particular time.

With our boasted American prosperity showing many indications of a breakdown and with millions of workers idle, economic questions are again forging strongly to the front and demanding the earnest consideration of thoughtful citizens. Business depression and unemployment will be among the topics which will be featured in the discussion at San Francisco, together with ways and means of bringing most effectively the remedy of Henry George to the attention of the American public.

Mayor James Rolf, Jr., of San Francisco, has accepted our invitation to deliver an address in honor of Henry George at the exercises, which will be held in connection with the unveiling of a bronze tablet to be placed at the spot where the great philosopher carried on his arduous labor of writing the volume which has come to be regarded by many eminent thinkers as the world's most significant economic treatise. Senator Clarence C. Dill, of Washington, and Senator Hiram Johnson, of California, have been invited to address the Congress and it is hoped that one of these distinguished political leaders will honor the Congress with his presence.

Other speakers who are scheduled to address the conference are: Jackson H. Ralston, Lincoln Steffens, Hon. Oliver T. Erickson, Fremont Older, J. R. Hermann, Robert C. Macauley, Clayton J. Ewing, Dr. Mark Millikin, Wm. N. McNair, Barney Haughey, Frederick F. Ingram, L. D. Beckwith, John M. Henry, Rev. Charles E. Snyder, Frank H. Rice, A. J. Milligan, George J. Shaffer, W. S. U'Ren, John B. McGauran, George E. Evans, Carl D. Thompson, Charles R. Eckert, R. E. Chadwick, George Cartwright, S. Edward Williams, John Lawrence Monroe, Bernard Hartley, Edward P. E. Troy, Clarence Todd, William H. Sikes, Percy R. Williams, Charles Lischer, Mrs. Charlotte Smith Sayer, and N. A. Vyne.

British Columbia will be represented by Alexander

Hamilton, of Pender Island, and probably other Canadian speakers will be on the programme. The Committee is still in correspondence with a number of speakers and it is likely that some other prominent names will be added to the programme before it is completed.

Chairman A. J. Milligan of the Convention Committee has been actively at work on plans for several months and has appointed as Vice Chairman of the Committee, George Cartwright and Clarence E. Todd. Edward P. E. Troy is Chairman of the Publicity Committee and has been doing effective work. The members of the Convention Committee in addition to the officers are as follows: L. D. Beckwith, W. F. Burgener, Andrew P. Canning, R. E. Chadwick, Miss Grace Isabel Colbron, Arthur P. Davis, Dr. George W. Eggleston, Hon. Oliver T. Erickson, Clayton J. Ewing, Chas. R. Eckert, Sid Evans, Mrs. Lulu G. Guthrie, Barney Haughey, Bernard Hartley, J. R. Hermann, C. F. Hunt, John M. Henry, Frederick F. Ingram, Gerrit J. Johnson, Grace A. Johnston, F. W. Lynch, Dr. Mark Millikin, John Lawrence Monroe, W. H. Maguire, Jackson H. Ralston, J. H. Ryckman, George J. Shaffer, George H. Sinton, W. L. Sinton, Edward B. Swinney, Mrs. Roswell Skeel Jr., Miss Charlotte O. Schetter, T. O. Thompson, W. S. U'Ren, N. A. Vyne, S. B. Welcome, Waldo J. Wernicke, S. Edward Williams and Harry H. Willock.

The morning and afternoon conferences will be devoted largely to discussions of methods of propaganda and legislative and political policy in the light of the experiences of the workers in past campaigns, and since the movement in the West has featured a number of Single Tax referendum campaigns, there will be many to participate in these discussions who have had extended experience. The social and entertainment features will also receive due attention. The annual banquet on the evening of September 3rd is expected to be a very enjoyable occasion and there will be two luncheons at the noon day periods.

The Clift Hotel, one of San Francisco's newest and finest hotels, has been selected as convention headquarters and all sessions will be held there. The Clift Hotel is not only providing splendid facilities for all meetings but has made special low rates for the benefit of our delegates. Those going to San Francisco at this time will also have the benefit of greatly reduced rates on all trans-continental railroads with generous stop-over privileges and the option of returning over whatever route they may prefer, which will give them an excellent opportunity to arrange attractive vacation tours.

It is just fifteen years since the last national conference at San Francisco which was held under the auspices of the Joseph Fels Fund Commission and in connection with the Panama Pacific Exposition in 1915.

Invitations have been sent broadcast from the Pittsburgh headquarters of the Foundation and full details concerning programme and reservations may be obtained by communicating with Secretary Percy R. Williams, of

the Henry George Foundation, Berger Building, Pittsburgh, Pa.

Both Secretary Williams and William N. McNair, of Pittsburgh, expect to make a number of speeches to audiences enroute and will be open for a limited schedule of engagements in California and other western states where their services may be desired.

Effects of Different Taxes

THE trouble with most of us, including the men we choose to make our laws, is that we fail to study the profound difference it makes in our material fortunes as to which form of property we levy taxes on. As John Z. White once said in addressing one of our local service clubs: "We make a fatal error in our economic life by taxing the wrong kind of property. We tax industrial property and law made property indiscriminately when, as a matter of sober truth the first should be untaxed and the second should bear all our taxes for the simple reason that all the benefits of taxation are reflected in the publicly created value of land. In practice we tax a man if he paints the town red; also we tax him if he stays at home and paints his house white, and we tax him every year until the paint peels off. We tax him if he builds a chicken house; also if he robs one. We tax him if he gets a dog or if he gets a wife."

While Mr. White's statement is made humorously, it conveys a profound and sober truth. He says further and in the same vein: "In making a federal tax return a man requires a lawyer, frequently two—and an expert accountant, and is likely to be found out even then. We teach a boy to tell the truth and reward him in various ways, and when he grows up to manhood give him a tax schedule to fill out, advising him now that the more nearly he tells the truth the more money he will lose. This system, long pursued, will corrupt the morals of any community on earth."

In that brief statement is both the moral and economic justification for saying that all taxes should be levied solely upon the value of that legal institution known as property in land. Consider the difference in effect of levying taxes upon this publicly created value, the value of land, and upon private property created by industry. A tax upon the value of land cannot be shifted. It is the only known tax which stays put. This is perhaps the one fundamental fact in political economy upon which every school of thot is agreed—a tax on land values is the only known tax that cannot be shifted. Neither does such a tax increase the value of land.

But a tax on the other form of property, private property created by industry, does increase price. If we tax cattle the price of beef and milk and hides go up. We can even tax these things out of existence. This principle in practice is well known for if a community in the old days considered dogs and saloons nuisances they

lessened the number of both by boosting taxes on them and, the same principle, if carried far enough will tax anything, whether a nuisance or a necessity, out of existence.

So the question naturally arises, why tax anything which is useful and belongs to the individual? We are only fooling ourselves by so doing. The tax on goods, unlike the tax on the value of land, is always passed on to the consumer. To tax useful man-made commodities only increases the price and makes them harder to obtain. It is only by industry that prosperity is possible, so why pass tax laws that lessen industry, decrease wealth and handicap our welfare and happiness? An earned income should never be taxed, for the wealth that a man creates by his own hand or brain is his as against all the world.

On the other hand the state is legally and morally justified in making a man pay for the service it renders him, but never for the service he renders to himself. Police protection, schools, public libraries, paved streets, sewers and all other public services are made necessary solely by the presence of population and the presence of population alone makes land valuable and, consequently adds to its value. All these services which goverment renders, let it be said again, are reflected solely and nowhere else but in land values.

Here, then, is a great natural reservoir of wealth, publicly created, from which government should draw in payment for services it renders the individual. By so doing the natural order will be maintained and there are no limits to the prosperity and material welfare which would ensue if we were only wise enough to let private industrial property go tax-free while collecting all public revenues from the publicly created value of land. If this were done we would have for the first time honest taxation and honest tax returns, plus an era of general prosperity the like of which the world has never seen.

Editorial, Coshocton, Ohio *Tribune*.

An Interesting Meeting on Unemployment

AN Unemployment meeting was held at the new American Women's Association Club, 353 West 57th Street, New York, on the evening of June 16th, 1930. Hearing that Professor Paul Douglas of Chicago University, Acting Director of the Swarthmore Study of Unemployment, etc., etc., was to speak, I stepped into the large auditorium, and seated myself near the door. Mr. Robert W. Bruere, immediately in back of me, listened with deep attention to the speakers of the evening.

A touching account of the havoc played by unemployment, was given by Miss Helen Hall, Chairman of the Committee on Unemployment of the National Federation of Settlements. In her work as director on University Settlement House, Philadelphia, Miss Hall daily sees homes destroyed, health of children undermined, the morale of

the wage-earning father ruined, and the hopes for future education abandoned, all because of this monster—Unemployment. Miss Hall emphasized the necessity for a new viewpoint about unemployed men. The old idea that "being out of a job" somehow was a personal fault, due to shiftlessness and other moral defects, must disappear, and an attitude of understanding and helpfulness in the public conscience must precede any real gains in combating unemployment.

The next speaker, Mr. Edward Smith, Director of Special Study of Seasonal Employment for Filene's, outlined the major causes of unemployment, from the manufacturer's point of view. He explained how seasonal employment in clothing and building industries is practically unavoidable, but how efforts of a few manufacturers in manufacturing for stock, helps somewhat the problem of keeping a factory going steadily all year round. Careful studies of this problem have led to certain manufacturers planning a year round factory output—in other words, there is a decided trend towards manufacturing "for stock," as against the old practice of running a factory double shift at only one or two seasons of the year. Mr. Smith pointed out, however, that the automobile industry is at the mercy of style whims and therefore a highly seasonal business. Moreover, the storage of automobiles is impracticable because of their size, and thus manufacturing for stock in lines of this nature cannot be undertaken.

Professor Paul Douglas, of Chicago University, Acting Director of the Swarthmore Study of Unemployment, spoke next. He said that try as we might society will always have to struggle with the unemployment problem, and that his researches have led him to the conclusion that though the percentage may drop down in so-called "prosperous" years, and alarmingly increase in periods of depression, unemployment will always be a serious problem. Thus faced, he sees but one remedy, and that is insurance. He does not advocate, however, a slavish following of European systems. Rather, he thinks, we should solve our problems in this country to fit our peculiar needs. An important feature of any insurance plan should be the placing of a low rate upon industries which contrive to stabilize their output, and a higher rate on those where work is seasonal and irregular.

After the meeting I asked Professor Douglas what the general attitude of his associates was toward Henry George's basic idea, and he said that undoubtedly economists had made the mistake of their lives, when they ridiculed George's proposals, for now they are practically agreed that the taxing of unearned increment—that part of the land-value which is increased, not by individual effort but by community improvement, is sound and right, and that a corresponding decrease should be made in the levies upon improvements on the land. He told me to go on "spreading the light" by bringing our little book, "Significant Paragraphs," to the attention of the public.

ANTOINETTE KAUFMANN.

Why He Couldn't Pay His Rent

A NEW method of explaining his inability to pay a rent bill was adopted by a tenant who sent the following to his landlord, a member of the Building Owners and Managers Association.

"I wish to inform you that the present shattered condition of my bank account makes it impossible for me to send you a check in response to your request.

My present financial condition is due to effects of Federal Laws, State Laws, County Laws, Corporation Laws, By-Laws, Brother-in-laws, Mother-in-laws, and out-laws, that have been foisted upon an unsuspecting public. Through these various laws I have been held down, held up, walked on, sat on, flattened and squeezed until I do not know where I am or what I am.

These laws compel me to pay a merchant's tax, capital stock tax, excess tax, income tax, real estate tax, property tax, auto tax, gas tax, water tax, light tax, cigar tax, school tax, sun tax and carpet tax.

In addition to these taxes I am required and requested to contribute to every society and organization that the inventive mind of man can organize. To Woman's Relief, Navy League, the Children's Home, the Policemen's Benefit, the Dorcas Society, the Y. M. C. A., the Boy Scouts, the Jewish Relief, the Near East, the Gold Diggers' Home; also every hospital and every charitable institution in town—the Red Cross, the Black Cross, the White Cross, the Purple Cross, the Double Cross.

The Government has so governed my business that I do not know who owns it. I am suspected, expected, inspected, disrespected, examined, reexamined, informed, required, commanded and compelled until all I know is that I am supposed to provide an inexhaustible supply of money for every known need, desire or hope of the human race, and because I refuse to donate to all and go out and beg, borrow or steal money to give away I am cursed and discussed, boycotted, talked to, talked about, lied to, lied about, held up, held down and robbed until I am nearly ruined—so the only reason I am clinging to life is to see what is coming next."

—*Boston Transcript.*

A Funny Old World

IT'S a funny old world.

Workers are advised that wages cannot be raised unless output is increased.

Government bureaus, however, take a contrary position when advising sellers of commodities. These business men are assured that less oil, wheat, cotton, and tobacco means higher prices.

Corporations, also, are lessening output—"stabilization" they call it.

But when workers demand a short workday, the scheme doesn't seem to work.

Is it possible that our economists have different systems for different groups?

Or that economic laws are not as inexorable as we are led to believe?

Will the great men please put us wise on this point.

Cleveland Citizen.

Words on Vellum Written

Behold too many miners,
 Though idle many a mine;
 Also, too many diners,
 Nor bread on which to dine,
 Although too many bakers
 Are baking too much bread,
 While there are idle acres
 And hungry mouths unfed.
 Pale panic's scenes of terror
 Arise in human ken,
 As if the Lord, in error,
 Had made too many men.

Dull mortal whosoever,
 How came ye not to know
 That men were idle never
 Till words on vellum written made them so?

In man disease and fevers
 And dire delusions lurk;
 Not birds nor bees nor beavers
 Were ever out of work.
 No bar to immigration
 At their frontiers is placed;
 No tariff legislation
 Within their law is traced.
 Vasts are the buried treasures
 Within enchanted soil;
 But legal myths and measures
 Restrain the hand of toil.

Wide wastes await endeavor
 Where grain would gladly flow.
 No hand was idle ever
 Till words on vellum written made it so.

Unmerciful disaster
 Is smiting hill and dale;
 The wage slave seeks a master
 And seeks without avail.
 Upon his lips a prayer,
 Within his soul a fear—
 A beast without a lair—
 A fool without a peer.
 Through civic superstitions
 And economic fog,
 He follows politicians
 And crowns the demagog.

He deems that wheel and lever
 Have brought about his woe,
 Though man was idle never
 Till words on vellum written made him so.

WILLIAM SCOTT.

THE reform I have proposed (taxation of land values) accords with all that is politically, socially, or morally desirable. It has the qualities of a true reform, for it will make all other reforms easier."—Henry George in "Progress and Poverty."

Pamphlets Received

We admire our English friends who write pamphlets for the cause. There is a practiced facility in the economy of words. They pack so much in so small a compass. The garment of their logic is curiously like a closely knit piece of fabric.

It is difficult of course to do this effectively. The temptation to amplification is so great that it is difficult to keep the argument within bounds. It requires a technique not readily achieved. And those to whom this truth of ours is a profound conviction are doubly handicapped by the fervency with which it is held. Seeing it so clearly we do not sufficiently comprehend the mental attitude of those who hear of it for the first time.

All this Mr. W. R. Lester seems to have in mind in his pamphlet, "Unemployment and the Land." And so he has given us a very striking contribution to the discussion, which is published by the United Committee, of London, England, at one shilling a dozen or 6 shillings per one hundred.

John M. Henry and S. S. Taber, of San Diego, California, have given us a neatly printed pamphlet of 30 pages entitled "Your Land and My Land." It is a legal argument for the collection of economic rent and an examination of its foundation in law. Blackstone, Coke, Marshall, Lord Coleridge and others are pressed into service. They are found to be unanimous in supporting the contention that society may at any time change the laws governing the use of land. All are agreed that the right to property is a man-made institution that may be changed for the general good.

The authors argue that the collection of economic rent does not mean the common ownership of land, but undisturbed possession secured by the payment to society of those values created by society.

It may be said that if for common ownership we be allowed to substitute the words "common right," we yield to the authors of this admirable pamphlet all the validity there may be in the contention. At all events, we are not land nationalizers, and for this reason the emphasis laid on the distinction may clear the minds of many.

We acknowledge receipt of a four page leaflet issued by Dr. Solomoh Solis Cohen entitled "The Land Question in the Talmud." Dr. Cohen shows how the Mosaic system of landholdings as set forth in Leviticus and Numbers is the same as that advocated by Henry George. The author then advances to the discussion of landholding as laid down in the Talmud and by Rabbinical doctors who have treated of the subject of land tenure. The difference in method between the Talmudic system and the Single Tax, the purpose of both being to secure equality in the possession of land, is indicated in a few clearly written sentences. The pamphlet is reprinted from the *Jewish Exponent* of April 18, 1930.

Another neatly printed pamphlet of 24 pages and cover is a summary of an address by John M. Henry before the Ingram Institute at San Diego, California. Its title is "How Poverty Destroys Civilization."

Prof. Harry Gunnison Brown, who is a tireless worker, sends us from the press of Lucas Brothers, Columbus, Missouri, another pamphlet of 24 pages, "Tax Relief for Real Estate." It will repay reading and careful study.

In the June issue of *The Journal of Philosophy* appears "The Place of Values in Economics," by George Raymond Geiger, who in Septem

ber will take the position of teacher of philosophy in the University of North Dakota. This is the essay read at the convention of the American Philosophic Association in this city in December, 1929, and highly commended by those who heard it.

Young Mr. Geiger, son of our Oscar Geiger, is master of the philosophic vernacular. "Values" means ethics, but only in part; the term is broader and more inclusive.

The article is a survey of tendency in economic discussion, and its purpose is to call attention to a much neglected part of that philosophy as currently treated, due, as Prof. Geiger points out, to a very natural reaction from 18th century standards. This shift has been toward a reactionary concept in economic theory, though Mr. Geiger discerns a trend toward a newer postulate in which economics, while rejecting the more metaphysical interpretation of the doctrine of natural rights, inclines to what he terms the "normative," and a new evaluation.

Before sounding this note of encouragement to those who hope for better things he does not spare the economists. He says: "Moral values have long since been expelled from the physical sciences and now they are being squeezed out of the social sciences. Indeed, it would begin to appear that the exorcism of standards and norms is now a prerequisite for any enterprise which desires to achieve respectability."

There is a depressing hardness in this very definite accusation. But it must not be thought that the article conveys quite so hopeless an outlook. Prof. Geiger has done a thoughtful, impressive and scholarly bit of work.—J. D. M.

CORRESPONDENCE

THE IRRELEVANT AND THE RELEVANT: A REPLY

EDITOR LAND AND FREEDOM:

The argument of Mr. Antonio Bastida in May-June LAND AND FREEDOM is presented most courteously. And, indeed, I sympathize sincerely with much that he has said in it. Yet he has certainly, though perhaps through my own lack of clearness, entirely misapprehended my meaning. For I never intended to suggest that land tax advocates should, as a group, adopt any such irrelevant issue as free silver, membership of the United States in the League of Nations, socialism, prohibition, public ownership, or even free trade. I have little faith that the advocates of these policies would, in any appreciable numbers, be thus converted to our cause or help us in it.

Not such, however, were the kinds of current controversy that I had in mind. Rather did I have in my thought controversies or issues which *clearly involve* the principles in which we are especially interested. And I mentioned particularly the current slogan, "tax relief for real estate," which implies putting taxes elsewhere and definitely proposes taking taxes *off of land*. This is a proposal that unquestionably *does* involve, by flouting them, our most fundamental principles. And by entering into the controversy, in which we shall have many allies who do not now understand our philosophy, but who are opposed to taking taxes off of land and putting them elsewhere, we may do much to bring our principles into public discussion.

When, in my "Open Letter," I urged our joining actively in the fight over this specific issue, I took occasion to remark that the slavery question came into practical politics and came to be a really burning issue, not as a question of abolition but as a question of further extension versus territorial limitation. *And slavery disappeared*. We have now a real issue to fight over, an issue which arouses wide popular interest far beyond the boundaries of our little group of active workers for the land-value tax, yet one which can be fought out largely on the principles we profess. It is not an issue, like that of free silver, *unrelated* to our principles or, like that of free trade, related only remotely and contingently to the idea of appropriating publicly-produced value to public uses. On the contrary, it *directly and clearly* involves these principles and this idea.

We are confronted at the same time by a magnificent opportunity to get attention for the principles we hold fundamental and also

by a most dangerous threat to the small application of these principles that America already has.

If in our desire to preach our full and complete doctrine regardless of how few will listen, we ignore this opportunity to get our principles before the public through a controversy which interests many, we shall prove ourselves, in my opinion, hopelessly inept in political skill. And if, for the privilege of spending time repeating to each other's admiring ears the glories of our one-hundred-per-cent. programme, we give up on an issue made, as if for the very purpose of bringing our principles into discussion, and let the landowners secure, without a fight, that "tax relief for real estate" which they are so vociferously demanding, then, it seems to me, we are practically recreant to our great cause.

It should be our job to make the current slogan "tax relief for real estate," not only unpopular but "a hissing and a by-word" among all persons who pretend to any slightest degree of liberal sympathy. And in doing so we can make the economic facts about land and the reasons for taxing it instead of labor and thrift, for *greatly raising* rather than lowering the tax on land, more and more clear to an increasing number of voters.

Such a method of propaganda most certainly does *not* mean that if landowners should agree no longer to request reduced taxes (how likely!), we would thereupon cease our agitation.

To Mr. Bastida's suggestion that what I am urging means emphasis on the public appropriation of land rent from the "fiscal" point of view only, I most earnestly object. Does Mr. Bastida know what I have said, in articles and books, regarding rent as a payment which some men are able to exact from others, for permission to work and live on those parts of the earth which community growth and development, together with the past operation of geologic forces, have made relatively desirable? Is such, in his view, a *merely* "fiscal" discussion?

May it not turn out, after all that Mr. Bastida and I are more nearly in agreement than he appears to think?

Central Lake, Michigan.

HARRY GUNNISON BROWN

A TRIBUTE TO GEORGE N. BEACH

EDITOR LAND AND FREEDOM:

Believing that at least some of our readers may hark back in memory to the little group of Texans who were active in spreading the gospel of the Single Tax in the eighties of the last century, I take it upon myself to record the passing of a crusader for free land, free trade and free men of that period in the death of George N. Beach, who escaped the tax gatherer at the Veterans Hospital in San Antonio during the latter days of May.

George N. Beach was working at the printer's trade in Waco, Texas, when his attention was called to "Progress and Poverty" by a friend who had read the book and, impressed by its message, induced George to read it. The young printer "saw the cat," and was fired with enthusiasm for the vision of freedom and equality of opportunity, which he thought no one could fail to see if only the message were carried to him. With the co-operation of Freeland, John R. Spencer, another printer, and a few other Waco friends, he issued a call for a conference to be held in Galveston. Regardless of the fact that there was already in existence in Texas a Single Tax organization, of which Beach knew nothing, the call brought together a goodly assemblage, and one speaker announced that "A Daniel has arisen among us," and arrangements were made for Beach to make a tour of the state delivering lectures on the Single Tax and organize local societies. The tour lasted but a short time, as financial difficulties arose, but George N. Beach never failed, until the breath left him, to expound the gospel at every favorable opening.

Impressed with the assurance that a beneficent Creator had provided sufficient to meet the wants and desires of every created being, he spent his days for many years, except for the time necessary to earn his living working at his trade, and in searching the untrodden wastes of New Mexico, Arizona and Old Mexico for the precious metals. He met

with success on more than one occasion—success so far as uncovering promising leads, but invariably lost his holdings in the attempts to finance production.

George Beach's loyal wife, Mrs. Jeddie Beach, who worked and hoped for the best with him during all the years, herself also a union printer, a daughter and son-in-law, Billy and Bessie Beach Truehart, survive San Antonio, Texas.

A. W. HARTMAN.

A. FREELAND ADDS HIS TRIBUTE

EDITOR LAND AND FREEDOM:

On May 20th at San Antonio death claimed George N. Beach, probably the most dynamic and indefatigable of Texas' great body of Single Tax stalwarts. He had been preaching the doctrine, in and out of season, for years; had established various Labor organs in Dallas and elsewhere and in the later 90's organized a State Labor party; later he organized the State Labor Union, then in 1900 he founded the Texas State Federation of Labor, the first and second conventions of which refused to endorse Single Tax resolutions; now it adopts them as a matter of course, without discussion.

Over thirty years ago George brought his big tent to Waco and preached Single Tax. He was persuaded to found a daily newspaper in that city on Labor Union principles. Later his paper, *The Herald*, was merged with *The Times* and is now known as the *Times-Herald*. After unionizing the city for the printers he moved to Beaumont and published another Labor organ, in which he published serially "Progress and Poverty."

Mr. Beach was a near-genius. When one of his various papers would be about ready for the press some one would remind him that he had not furnished copy for the serial story he was writing. Forthwith he would grind out the weekly chapter. On Washington's birthday Mr. Beach was 72 years old. He had been living in Arizona for the past twenty years and had just returned to Texas when he died of heart trouble and was buried in Houston on May 22nd, leaving a wonderful little wife and an adorable daughter, Bessie, now Mrs. Truehart, of the Truehart Studios, Houston, Texas. She and her Daddy were real pals. Texas and the George movement have lost one of its great crusaders in the death of our idolized friend, George N. Beach.

Seattle, Wash.

A. FREELAND.

WORK OF MARGARET HALEY

EDITOR LAND AND FREEDOM:

I read with great interest Mr. Olcott's article in May-June issue on "Chicago's Financial Difficulties." I have just re-read it in the light of a *Collier's* article as condensed in *The Reader's Digest*. I am not in a position to criticise, and have no wish to do so. But both these articles carry back to the activities of Miss Margaret Haley, business agent of the teachers federation. My recollection is that Miss Haley was often mentioned years ago in Louis F. Post's the *Public*. The impression I carry is that this movement, in its earliest stages, was almost definitely and perhaps quite exclusively a Single Tax movement. And, from what I heard at the Henry George Congress in Pittsburgh, I gathered that it is a Single Tax movement today.

Speaking as an outsider, I desire to say on my own behalf and on behalf of those who agree with me—especially the old-timers—that, if the Single Tax influence has been nearly as strong and as continuous in this big reform as I suspect, we would greatly appreciate an article in LAND AND FREEDOM definitely setting forth that side of the case.

But, if I am wrong, or if my suggestion cannot be, or ought not to be, carried into effect, I shall still look forward to every succeeding issue with keen interest and shall read it with high appreciation of the splendid work you have done and are doing.

Ottawa, Canada.

A. C. CAMPBELL.

AGREES WITH PROFESSOR BROWN

EDITOR LAND AND FREEDOM;

I heartily endorse Prof. Harry Gunnison Brown's "Open Letter to Single Taxers" in your last issue. While many of us are intent upon dispensing our own doctrines from a more or less ivory tower, the enemy is making serious inroads upon us.

Both the American Farm Bureau Federation and the National Association of Real Estate Boards are openly engaged in a nation-wide campaign to "relieve real estate" by substituting a State Income Tax for the general tax upon property. Fifteen or sixteen states have already succumbed to this fallacy, and the Real-tor's National President recently listed four or five more where "progress" had been made.

Besides being the direct antithesis of the land values tax, the State Income Tax will probably be harder to dislodge than any other form of taxation. Some of our friends feel that the adoption of the National Income Tax, which has largely taken the place of the Tariff as a Federal revenue producer, was for that reason a serious error.

Be that as it may, the State Income Tax is now being urged because our Government has largely abandoned the "benefit theory"—and is here more or less strictly applying the doctrine of Ability to Pay.

As Prof. Brown says, here is a splendid opportunity to enlist the masses in a fight for real tax principles, whereas abstract discussion fails to stir them. The inquisitorial nature, the enforced regimentation and the fraud and evasion inseparable from a State Income Tax will arouse opposition that will listen to arguments on the other side—listen and lend a hand—as it will never do to further an academic theory.

Catonsville, Md.

CHARLES J. OGLE.

CONTINUES TO HOPE

EDITOR LAND AND FREEDOM,

In your issue of May-June, Mr. J. O'D. Derrick criticizes Mr. Snowden's action on the Budget, and it appears that Mr. Snowden has lost rather than gained ground by failing to insert the Valuation Bill.

As Mr. Derrick states (page 81) "Why put off the struggle that will in any case ensue? If opponents throw the finances of the country into chaos, well let them. Their doing so would only rouse the country all the more to secure Budget Taxation of Land Values."

I enclose an editorial from the *Erie Dispatch-Herald*, "British Labor's Year" which is indicative of how the press is ready to approve the Labor Party policies as being not too radical. "On the domestic front socialistic trends were pronounced, though not extreme. The measures enacted have been far from radical and Chancellor of the Exchequer Snowden has shown himself to be a thoroughly qualified defender of the capitalistic system against the assaults of extremists in his own party."

So it seems that the failure of Mr. Snowden to take a clear-cut stand for Land Value Taxation has given the conservative press little or no occasion to severely censure him, which Single Taxers (welcoming publicity as they do) will deplore, and on the other hand many Single Taxers will be disposed to censure him for this failure.

However, Mr. Snowden insists that he will introduce soon a Land Valuation Bill as opening up the way to Land Value Taxation and so let us continue to hope.

Erie, Pa.

JAMES B. ELLERY.

NEWS NOTES AND PERSONALS

FREDERICK VERINDER writes us under date of June 20, "We had a flying visit from Anna George deMille last month on her way from Europe to New York."

KATHLEEN NORRIS, whose letter to President Hennessy of the Robert Schalkenbach Foundation, appears on another page, is a well known

novelist and wife of Charles G. Norris, also a writer of novels and short stories. Both are distinguished figures in the literary world.

The Irish Weekly, of Belfast, Ireland, reprints an article by James R. Brown on "The Fool Tax Syatem."

MISS CHARLOTTE O. SCHETTER has removed definitely to 11 McKinney Avenue, Northport, Long Island, N. Y.

JOHN C. ROSE is head of the Rose Distribution Bureau, the object of which is to disseminate Single Tax propoganda. His address is 1310 Berger Building, Pittsburgh, Pa.

DR. CALVIN G. PAGE, of Fall River Mass., will attend the International Conference on Tuberculosis in Denmark in August. He will reach Copenhagen on August 20 and sail from Southampton on September 13. While in Copenhagen he will visit some of the Single Tax friends.

W. H. SIKES, of Leonardville, Kansas, is a frequent contributor to the *Farmers Union* and the *Merchant's Journal*, of Topeka.

JOHN H. SCULLY, well known Single Taxer of New York, has an article in *The Admiral*, (K. of C. journal) and concludes with some verses written by John J. Egan, "The Riddle of High Rents." Mr. Egan recently addressed the Catholic Daughters of American Court Bernadette on the Fallacies of the Malthusian Theory.

EVER since the middle ages Italy has had local customs tariffs and has levied taxes on imported articles from other cities and towns for local revenue. This system is a survival of the time when Italy was composed of small states and free cities. It is a hardship on the farmer compelled to pay taxes on his shipments of potatoes and wines. These local customs barriers Mussolini has now abolished.

ACCORDING to Dr. Richard G. Moldenke, who we are informed is an internationally known metalurgist, unemployment ills "will be reduced permanently when workers learn to content themselves with fewer luxuries and live on more simple standards." Fewer luxuries and lower standards of living, and lo prosperity! Yet there are people who have gone along in the belief that prosperity meant more luxuries and a higher standard of living. Well, well!

THE Quincy, (Mass.) *Patriot-Ledger* prints on the editorial page of June 23 an article from James R. Brown, and makes its own heading as follows: "Claims a way around unemployment and poverty through a wiser use of the taxing power."

SIDNEY ALLEN STEMMONS, of Dallas, Texas, is candidate for nomination to the legislature on a platform asking for an appropriation of one million dollars for the circulation of the works of Henry George, so that the voters of Texas may be enlightened on the subject of Taxation. In a letter to the Dallas *Times-Herald* he says: "Civilization will rise or fall on the race's understanding of taxation. There is no culture with ignorance of the working of the directing forces of economy and taxation, and ignoring the right of equal opportunity."

FRANK G. ANDERSON, of Jamestown, N. Y., continues his work of letter writing to Swedish papers. The Swedish *Tribune-News* is the latest to print an article from him on Supply and Demand.

WILL ATKINSON'S Outline of Henry George's Protection or Free Trade is in the *Congressional Record* on motion of U. S. Senator Wheeler. These can be delivered in envelopes ready franked at \$50. for 10,000. Readers interested are asked to communicate with Will Atkinson at Capon Springs, West Va.

WILLIAM N. MCNAIR writes us from Pittsburgh that his lecture tour of Michigan shows that the State is ready for the Single Tax. Mr. McNair is candidate for Senator of the 44th District of Pennsylvania extending from Pittsburgh to McKeesport. If any Single Tax printers wish to contribute to the printing of cards used by Mr. McNair they can address him at 726 Bakewell Building, Pittsburgh, Pa.

It is a great victory for the Single Tax that E. J. Craigie has won in his election in the Flinders district, in Adelaide, Australia. His successful candidacy for a seat in the Legislative Assembly is especially gratifying as the Flinders district is a farming community where farmers responding to the arguments to which they have listened from Mr. Craigie for a number of years have learned to know that the taxation of land values would not be a burden to them. Here is the vote as recorded in the Australian papers.

Mr. Craigie's First Preference Votes	-	-	2778
Two Liberal Candidates Preference Votes	-	-	2444
Two Labor Candidates Preference Votes	-	-	1413
Two C.P. Candidates Preference Votes	-	-	822
One Independent Labor Preference Votes	-	-	763

Under the system pursued in the scheme of preferential voting the candidates were counted out from the bottom with this result: Craigie, 4439; Moseley (Liberal) 3475, Mr. Craigie elected. The result of the second count was Moseley, 4088; O'Connor (Independent Labor), 3767. Mr. Moseley elected. Mr. Craigie therefore is the senior member and Mr. Moseley, who has been in Parliament for 20 years, is the junior member. This system of preferential voting leaves much to be desired but Mr. Craigie takes his seat in response to a very definite local public sentiment, and the result will gratify followers of Henry George everywhere throughout the world.

JOSEPH H. FINK sailed for Antwerp in July. He will contribute articles detailing his observations of housing and living conditions for the Hearst papers and *Municipal Sanitation*, to which he has contributed articles on European planning of homes for the poor.

C. R. COLBURN, of San Diego, California, long a worker in the Single Tax cause, is now at the University of Commerce, Osaka, Japan, in the service of the department of education of the Imperial Japanese government. This is not the first time he has served Japan in an educational capacity. From 1904 to 1909 he was professor of English and economics in the same university. In his present position he will teach English and the common law.

It is significant as evidence of the hospitality of institutions of learning to the Single Tax that James R. Brown from January 1st to May 31st addressed one hundred and eighty-one universities, schools and colleges. This is in addition to lectures given by Mr. Brown to service clubs, chambers of commerce, etc.

WHITNEY COOMBS, agricultural economist, says about 30 per cent. of the net rent of farm real estate goes into taxes, and from 18½ to 31 per cent. of returns on farms operated by owners goes into taxes.

RABBI MAXWELL SILVER, of this city, on a recent visit to England, met Louis Jacobs, John Paul and Mr. Madsen.

THE Vanguard Press, of this city, has issued a reprint of M. P. Shiel's "Purple Cloud." Mr. Shiel is very popular as a novelist in Great Britain. He is the author of a Single Tax novel, "The Lord of the Sea." A reviewer in the *Evening Post* of this city pronounces the description of Arctic wastes, as "little less than superb." There are many magnificent descriptions in "The Lord of the Sea."

WILLIAM J. LEE, from whom we have not heard for a long time, has an excellent letter in the Bridgeport, (Conn.) *Post*.

OUR old friend W. A. Douglass, of Toronto, celebrated his 88th birthday in June of this year. This tireless veteran of our movement is in better health than he was a few months ago and expressed his great pleasure at the many notes of congratulation and good wishes received from his many friends in Canada and elsewhere. Mrs. Douglass writes: "It has been a great joy that so many have remembered him."

SAMUEL DANZIGER writes us that a recently published "Short History of California" by Rockwell F. Hunt, of the University of Southern California, has only two references to Henry George, both wrong. One says that he inaugurated the eight hour movement. The other that he was defeated for United States Senator in 1881. There is no reference at all to the various Single Tax campaigns.

PERHAPS few minor poets of our time appeal to so wide an audience as Edmund Vance Cooke, of Cleveland, Ohio. lecturer and Single Taxer. The list of works to his credit now number nearly a dozen volumes. Many of his poems have found their way into the hearts and homes of the American people. He is our later Eugene Field and his verses possess grace and deftness of touch. His fine social consciousness has enriched not a few of his poems, which, it is not too much to say, are distinctive contributions to American letters.

JOHN A. McLELLAN, a trades unionist, is writing letters to all of the Cleveland dailies and weekly papers, urging home rule in taxation and large exemptions in the tax on dwellings, and they are published. He resides at 10618 Everton Avenue, Cleveland, Ohio.

ALLAN J. WILSON, a member of the City Club of Cleveland, has written a strong letter to Governor Myers Y. Cooper and his tax committee of 160, urging that government be supported by taxing land values. He is in the business of buying dwellings that are "run down," repairing, improving and selling them. He calls himself a "licensed real estate broker."

IN his lecture entitled "Moses," Henry George, many years ago, observed: "We pride ourselves upon our common schools; yet, after our boys and girls are educated, we vainly ask: 'What shall we do with them?'" John W. Love, Cleveland *Plain Dealer* columnist, probably has never read George, but he sees the truth of that statement, for he writes that the *Plain Dealer* has had approximately 100 applications for every one of the editorial positions available since January 1, and he feels a bit skeptical about the value of schools of journalism which are turning out hundreds of graduates for whom there are no openings. In his column of May 19, he gives good advice to these schools and to the pupils. He thinks that schools of journalism seek to make their graduates reporters and copy readers rather than competent observers of the current life around them, and neglect the social and physical sciences.

A NON-PARTISAN league has been organized in Chicago to "fight corruption in government," but as it does not propose to abolish the tariff and other unnecessary features of government which tempt groups of citizens to corrupt it, nothing will be accomplished except to raise money from thoughtless people and pay salaries of secretaries and clerks, and office rent to some building owner. It will "give work" to a few people, and that's something in these days of unemployment.

THE agricultural and banking sub-committees of Governor Myers Y. Cooper's tax committee of 160 in Ohio, have agreed to recommend the imposition of a state income tax and a big entering wedge to a general tax on sales, although Ohio now uses more than 100 sources of revenue. It looks greedy and unconscionable. The secret of it is, that these sub-committees are not real agriculturists and bankers, but are interested primarily in higher land values. The sales tax, once started, would be capable of indefinite extension.

AT the meeting in July of the national association of real estate dealers, the speakers urged that consent to new taxes be withheld unless provision is made in advance for a large reduction of the tax on land values.

MANUFACTURERS' sub-committee of Governor Cooper's tax committee of 160 in Ohio has decided to oppose the imposition of a state income tax. They ask for a tax system "that will permit Ohio industry to meet other states on a fair competitive basis, something that is impossible under the present antiquated system." They also point out "that some states now exempt inventories of both raw materials and manufactured goods from taxation, or impose lower rates than against other forms of property, and that other states exempt accounts receivable, while others exempt newly established industries for five or ten-year periods from all taxation." There is going to be a hot time in the Ohio Legislature next winter over taxation, with the chances favoring the land speculators rather than useful business, and Ohio Single Taxers can have some fun by getting into the row.

TWO Single Taxers, friends and supporters of this paper for years, have passed away, John J. Jansen, of Albany, N. Y., and Henry Vick, of Evanston, Ill. Mr. Vick died June 18.

MR. JACOB VINER contributes to the *Century Quarterly* an article entitled "Self-Interest and the Tariff." He says "History has been unkind to the free trader in not providing good empirical demonstrations of the injurious effects of protection on national prosperity." Mr. Viner is not well informed. We fear that he has taken the representations of protectionists at their face value. As a matter of fact, and contrary to these representations, every high tariff has been followed by panics and industrial depressions. Thus history has provided good empirical demonstrations of the injurious effects of protection, Mr. Viner notwithstanding.

JAMES F. MORTON will visit Fairhope some time in August. He will combine business with pleasure, taking in the museums along the way for the purpose of effecting exchanges of minerals and fossils between these institutions and the Paterson Museum of which he is curator. Mr. Morton pursues his investigations with all the natural enthusiasm of his nature and never forgets the economic doctrine which is part of his intellectual and moral conviction.

THE Ingram Institute founded by F. F. Ingram is busy formulating its programme and curriculum. Contacts will be formed with the general public for classes in economics. A fuller announcement of its coming work will appear later in these columns.

BEN F. LEVIN, Cleveland attorney, is a candidate for the Republican nomination for State Senator, and the only legislative candidate in Cuyahoga county who has so far shown any interest in taxation. John W. Love, Cleveland *Plain Dealer* columnist, says of him: "As Ben Levin says, the individual good is dependent upon the general good, and that is true in terms of the most abysmal but the most intelligent selfishness. He and others have been seeing that the apparently divergent interests must look at the problem (taxation) mutually, or there will be no solution at all."

ILLINOIS' governor advocates abolishing the real estate tax, and *The Chicago Single Taxer*, edited by Marien Monroe, comes back at him vigorously and at some length. The governor gave as his reason for abolishing the real estate tax, "that there are today fewer owners of such property than when the present constitution was adopted in 1870." Mrs. Monroe handles the chief executive sarcastically at first, by writing: "He must reason that fewer owners mean that there is less

and or less land values. Perhaps he will be surprised to learn that the amount of land is precisely the same, and land values considerably more." She adds: "Real estate is overtaxed and should be relieved, of course. The way to do that is to abolish all taxes on improvements as well as on personal property." Chicago land speculators will lift their hands in horror at this disrespect toward a high official of the state—and by a young woman, too! What is the world coming to when such flippancy is prevalent?

FREE ACRES, Single Tax colony in New Jersey, celebrated its twentieth anniversary on July 4, with baseball, folk dancing and archery and tennis contests. This is the colony in which Mr. Bolton Hall is interested and of which he was one of the founders.

THE Sunday issue of the *New York Times*, of June 15, contained a sketch and portrait of Daniel Custer Beard, better known as Dan Beard, on the attainment of his eightieth birthday. There is a full account of his work as leader of the Boy Scout movement, but no mention of his early connection with the Henry George cause. For this Dan Beard is as much to blame as the *Times*. Some day we may be able to estimate how the Single Tax movement has suffered from desertions by those who found more attractive pursuits of vastly less importance.

Land For The People is the title of a little magazine issued by the Catholic Land Association of Glasgow, Scotland. It is not a Single Tax paper, but its ideals are high. J. O'Derrick has an article on the taxation of land values.

We have received a pamphlet from Madrid, Spain, "The Crime of Poverty," translated from Henry George by Baldomero Argente. On the cover is given a list of the works of Mr. George translated into Spanish by Senor Argente which seems to us to be complete. Those wanting copies in Spanish can communicate with Francisco Beltran, Principe 16, Madrid.

JAMES G. MONNETT, JR., real estate editor of the *Cleveland Plain Dealer*, writing from Toronto to his paper, tells about S. E. Leland, professor of economics at Chicago University, who, "with six trained assistants, is undertaking a study of tax systems and tax courses, financed half by the realtors and half by the Rockefeller Foundation, and who says: "It is certain we must find other sources of tax money besides real estate." Query! If Leland had even a hundred trained assistants, isn't it pretty certain that his report would please land speculators and gamblers? Don't "trained assistants" find what they are paid to find?

We have received the argument of Frederick Cyrus Leubuscher who appeared before the United States Board of Tax Appeals to urge that the Schalkenbach bequest comes under the head of educational purposes and therefore should not be subject to taxation. In our next number we shall print extracts from this notable brief.

REV. KENNETH C. MACARTHUR, rural secretary of the Massachusetts Federation of Churches, has the old exploded notion that the "church's burden because of poverty would be greatly lessened if poor people did not have so many children." Let Congress enact Herod's law! Poor people don't deserve to have children anyway.

Ohio State Journal, Columbus, O., says: "Permit and certificate fee paying (in Columbus) begins at the cradle, ends at the grave, and costs more than \$1,000,000 a year." The *Ohio State Journal* gives an astonishing list of hundreds of license fees required by law. Query: If the numerous bureaus which collect these fees are doing a public service, ought not the cost to be a charge on the general fund rather than on individuals? So many agencies to collect fees put unnecessary

temptation in the way of citizens and officials, and cause waste. If these bureaus do nothing useful to the public, as is certainly true of many, they should be abolished.

E. J. MARSHALL, Toledo, Ohio, was interviewed by Dale Cox, staff correspondent of the *Cleveland Plain Dealer*, June 11. He is chairman of Governor Cooper's tax committee of 160. He gave an illustration of what LAND AND FREEDOM said about the use of a large number of words; for he said that the state legislature "must construct a system of taxation keyed to the modern tempo." Cleveland Single Taxers are greeting one another with: "What's a modern tempo?" Then Marshall says: "We must have facts as a beginning. We could get nowhere without assembling a mass of information regarding every proposed form of taxation that might be suggested to our committee." Unfortunately a rude Single Taxer pointed out to Marshall that Ohio has had not less than 20 tax surveys, the last of which resulted in a cost to tax payers of \$15,000 and a formidable pamphlet report to which the Legislature paid no attention, and which contained nothing not already known well enough. It would give one a headache trying to carry in mind the tax facts now collected in a large public library.

ALLEN J. WILSON, of Cleveland, had a fine letter in the *Cleveland Plain Dealer* recently. The editor put on the caption, "Says It's Single Tax," although Wilson's letter does not use the words. The *Plain Dealer* people know the Single Tax.

Miss Sadie Garfield, teacher in the Cleveland public schools, had an article in the *Cleveland Press* of May 23, saying: "A great number are compelled to commit crimes for their livelihood. It will not be remedied by putting up better and bigger prisons. This would only increase expenses. It is up to society to change this economic condition—to lessen the number of persons imprisoned. Otherwise there will be a steady increase of prisoners. If the cause of criminality could be found and remedied, it would result in betterment of humanity." She specifies unemployment and prohibition as contributing to the awful overcrowding of prisons. In the meantime, she wants to abolish the old idea in our criminal courts of "a tooth for a tooth and an eye for an eye."

We have received a neatly printed poetical tribute from Dr. Marion Mills Miller to his brother Arthur Miller, who died last October in Florida. The lines are graceful and touching. Dr. Miller will lecture during the summer in Ohio and Indiana.

MRS. JULIA GOLDZIER contributes some free verse in the *Bayonne, N. J. Times* on the economic question. An account of her literary achievements and activities as an esperantist appear in the same paper.

EULALLA MILLER SMALLES, of Los Angeles, California, has written the words and music of a catchy song which is being sung in that city. We quote a few of the verses:

"There is a man in our town
And he is far from wise,
He can be fleeced of his cold cash
Before his very eyes.
When others on vacations go
His trips from home are nil,
His only civic privilege
Is just to pay the bill,
John Taxpayer's a good old soul,
Pays and pays till he's in a hole."

"The taxation and special assessment conditions," says the author of the song, "is of the utmost importance. We are not making progress in California if people cannot own their own homes. If my little song will aid in arousing them I shall feel satisfied." Whether the lady knows the remedy for the conditions she sings about we are not informed.