

January—February, 1932

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Gubernatorial Candidate
Makes Single Tax Main Issue

The Single Tax in Perspective

Address (Continued) by Benjamin W. Burger

The Ultimate Causes of Unemployment

Warren S. Blauvelt

Denmark's Land-Value Taxation

Abel Brink

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LAND AND FREEDOM

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WHAT LAND AND FREEDOM STANDS FOR

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

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

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

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

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

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No. 1

Comment and Reflection

UNHAPPY is the nation without a vision, the Scriptures tell us in somewhat different language. But also most unhappy is the individual who knows no cause worth fighting for. He may live a life that is not without its pleasures, but these do not penetrate to the depth of his being. They stir him only intermittently and are far from being a continuous experience.

HOW different is the happiness of the man who, embracing some great principle, enlists in the war for its establishment. First there is the intellectual joy in its discovery and recognition. Then follows the burning enthusiasm that animates the believer. Christianity supplied such a cause; the convert to its message experienced a delight almost ecstatic. All down through the ages other causes, other great movements, have given to individuals a happiness transcending all the emotional and intellectual experiences of those who live humdrum lives and pursue their small and superficial pleasures.

THERE is no intellectual experience comparable to tracking a great principle to its lair, so to speak. Discoverers and inventors are aware of this. Einstein is perhaps one of the happiest of men. But how much more intensified is this experience when the principle clearly seen is one that concerns the whole human race, its future happiness and contentment, even its actual continuance upon earth. The delight is then something more than intellectual; it is emotional, moral, spiritual. It raises the man who espouses it to heights which only sages and saints surmount.

PERHAPS they may not avoid a spirit of self-consciousness. A little contempt for the stupidity of mankind may creep in, a little impatience with its slow mental and moral processes. But they will learn humility from experience. They will need to humble themselves before the spirit of love and tenderness in recognition of their own limitations; men are not greatly different anywhere. God has made us very much alike in those qualities that link Hodge with Galileo, Socrates to the Man with the Hoe. Man and mind take generations in the making. What any individual may grow upward to or descend into is a miracle concealed in the slow processes of the ages and all the influences they comprehend.

IT is a great responsibility, therefore, that rests upon those we call Henry George men. They have been vouchsafed a vision and a truth the most important ever revealed to man in civilized society. Because of this they need to humble themselves before the great truth they have espoused. We think most of us feel this humility, though the temptation to exalt ourselves is strong. We should be content with our happiness and let that suffice. We are wiser for the moment than those who have not yet seen the truth, but we are no better equipped mentally. We are more fortunate, that is all.

THE suggestion of a federal tax of 1 per cent on land values offered by the committee from the Henry George Congress at Baltimore to President Hoover received considerable publicity. Many comments were favorable, and those that were not originated in the usual misconceptions of the proposal. The *New York Evening Post* said that approximately \$1,000,000,000 would thus be added to agriculture's tax burden, according to farm leaders.

THESE "farm leaders" are not named, and it would be interesting to know who they are. If they said anything of the kind they are unfitted to be farm leaders or leaders of any kind. For with the amount of revenue that would be raised by such a tax calculated at even \$1,600,000,000, one wonders what has become of the value of city lots, mines, timber lands and power sites. The statement is so preposterous that it is difficult to see how any farm leader could have said it or any reputable newspaper quote it as authentic.

YEARS ago there was a bill submitted in the New York Legislature providing for a permissive tax on land values for localities. A Senator from one of the agricultural counties of the State, one of those farm leaders whom the farmers may well pray to be delivered from, objected that the proponents of the bill wanted to throw all taxation on the farmer. An advocate of the measure countered with this: "Senator, this bill proposes to tax land according to its value. There is a lot in the city I come from, at the corner of Broad and Wall Streets, that I can spit across and it is worth more than your whole damned county."

ARE these "farm leaders" willing to leave hundreds of millions of city lands untaxed while farmers are crushed to the earth by grievous tax burdens, with the re-

sult that in little more than one hundred years we have passed from a condition where farmers were almost wholly independent, owning their own homes, to one of 50 per cent tenant farmers, with three-fourths of the remainder staggering under mortgaged farms? It is easy to retort that land is already heavily taxed. But it is an axiom that the selling price of land is an untaxed value, so that these millions on millions of dollars of selling price of city lands are so much unearned income flowing into the pockets of those who as landlords do nothing for it in return.

TO the kind of "farm leaders" who seem not to know what land is, or in what land values consist, a little elementary knowledge on the subject would do no harm. Perhaps no class of producers stand to benefit from the public appropriation of ground rent and the abolition of all taxation quite so much as our farming population. The farmer's economic rent as compared with that of other land owners is almost negligible. The bare land value of a farm is what is left after subtracting the value of buildings, fruit trees, growing crops, tools, machinery, and even fertility so far as the latter is the result of the farmer's fertilization and supervision. Indeed, as the Single Tax would take no more than the economic rent, what would remain after the eliminations named would in many cases be practically nothing.

WHY the present system of taxation is peculiarly hard on the farmer is that he cannot escape it—he cannot escape even part of it. It is inexorable in its minutæ. Dwellings, barns, outhouses, cattle cannot be hidden—to almost the last penny they get on assessors' books. The farmer's income tax, if he has any, is out of his earnings, unlike the income taxes of some individuals and some corporations, which do include a small part of economic rent. Nor can the farmer shift his taxes as some others do. The price at which he must sell his products is fixed for him by prevailing world prices. And what he buys—his tools and his machinery, his building materials, his clothing, his plows and his reapers—is increased in price by the protected monopolists who have the ears of legislators at Washington. And he is paying taxes on land which, in many instances, he bought or whose value was fixed at inflated prices. He is the victim of the land speculation which his "farm leader" friends would by their foolish policy perpetuate for his descendants through all succeeding generations.

WE call the attention of these same "farm leaders" to the article by Abel Brink on another page, in which he tells us what is happening in Denmark. There the farmers are more fortunate in having farm leaders who know. They are not afraid of the tax on economic rent. The farmers, or "housemen," are the backbone of the Single Tax movement in Denmark. The name of Henry George means something to them. The farmers have precisely

the same handicaps that burden the American farmer; but with an intelligence that the farmer here might emulate to his material advantage they welcome reductions in taxes accompanied by increases in the public collection of the economic rent. To a somewhat lesser degree this is true of the Western Canadian provinces, where a slow increase in the rural economic rent going to the government meets with no opposition from the working farmers. And with these facts before them we ask these "farm leaders" frankly, if impertinently, Whom are you working for—the farmer or the land speculator?

A Lost Opportunity

THE intimation by Mr. Chamberlain in the House of Commons on Tuesday that the valuation of land is to be suspended, the temporary staff dismissed and the necessary legislation included in next year's finance bill is a carrying out of Mr. Baldwin's public pledge that the land value taxes "would never see daylight."

The Prime Minister, Mr. Ramsay MacDonald, is author of the following statement:

"Rent is a toll, not a payment for service. By it social values are transferred from social pools into private pockets, and it becomes the means of vast economic exploitation."

The now Lord Snowden in 1919 said:

"Until they had abolished landlordism root and branch every other attempt at reform was building on the sands. Every social reform increased the economic rent of land."

The poorest class in the community are robbed of comforts and of nourishment by a cut in the dole; civil servants, soldiers and sailors and teachers have their salaries and wages reduced, and the class who "toil not, neither do they spin," who live off rental exactions, are not by the British Government to be called upon to pay a penny in the pound tax on the capital value of their land, though these land owners draw millions in ground rent and escape paying on these rents local rates.

All that has happened is a justification of the *Irish Weekly's* criticism and policy: that the last Labor Government ought to have enforced self valuation by owners within three months and collected the tax on that valuation within a year.—*Irish Weekly*, Belfast, Ireland.

Wheel Tax

IF the proposed wheel tax could be levied upon some of the wheels in the heads of its proponents, it might work to considerable advantage both to the motorist and the community in general.—*Los Angeles Times-Mirror*.

WHERE are we going? We are going exactly where Henry George told the world fifty years ago it was going, and where the followers of Henry George have been telling it ever since that it was going.—*Auckland Liberator*.

The Ultimate Causes Of Unemployment

THE attempt to cope with the business depression and unemployment by "publicity" which denies the facts, and advertising to "keep up courage" and "buy now," has failed. "Buy now" advertising has not helped the two-days-work-a-week coal miner to obtain food, clothing or adequate housing, the farmer to buy needed farm machinery, clothing or fuel, nor the clothing workers, idle or working but two or three days a week, to buy fuel, food or shelter.

Apparently there are but three other activities for ameliorating the existing business depression and resulting unemployment, namely: (1) Organized relief for the unemployed and their dependents; (2) A vast increase in public expenditures for permanent improvements; (3) Organized efforts to limit the production or importation of commodities and labor in order that an artificial scarcity may increase prices.

Relief work is necessary, but it does not eliminate the cause of business depression. Those who are not lacking the necessities of life may prefer our haphazard "American" relief measures to the English unemployment insurance. A real objection to both is that an intense interest in *relief* tends to divert attention from efforts to remove the *cause* of its necessity.

BOND ISSUES COSTLY

The childlike faith in the efficacy of a great increase in public expenditures for permanent improvements as a means of eliminating unemployment and dispelling the clouds of business depression is doomed to disappointment. Such construction must be paid for, either by taxes levied currently or by bond issues which will increase future taxes not only by the amount actually spent but by the interest paid on the borrowed money, thus doubling the final cost to the taxpayer. The belief that prosperity can be developed by governments going into debt for new construction is all too common. The temporary appearance of prosperity while vast expenditures are being made may last long enough to influence the next election, but the final effect is bound to be disastrous. This belief is no different from the notion, recently popular, that permanent prosperity would result from getting everyone with a prospective income deeply in debt for an automobile, a radio and new furniture.

The organized effort to increase the prices of commodities and services has an extraordinary popularity. It appears in many forms. The Federal Farm Board tried to make agriculture prosperous by reducing the production of wheat and cotton so that scarcity prices would prevail. Labor unions without exception have attempted to secure prosperity for their members by reducing the hours of labor and increasing wage rates; and in many cases they have limited the output per man hour. Farmers,

horticulturists and manufacturers have succeeded in increasing the taxes on imports to enhance the prices of their products, and voters generally have endorsed the most drastic restriction of immigration in order to make labor scarce. Efforts are made to reduce the output of oil and natural gas to make oil and gas scarcer and higher priced. The merger of competing corporations followed by a reduction in output and higher prices for products is an approved business activity. Land owners have been notably successful in establishing and maintaining conditions which make land, needed for use, artificially scarce and artificially high priced.

LAWFUL AND JUSTIFIED BUT LIMITED IN RESULTS

All these efforts are for the most part respectable, respected and conducted in conformity with law. One is not justified in finding fault with manufacturers, farmers and wage earners who, themselves the victims of existing conditions, attempt by lawful means to make that which they have to sell artificially scarce and high priced. They are compelled to do so in our present economic environment as a matter of self-preservation. Unfortunately, this scheme of promoting business activity and providing jobs for the unemployed by making commodities scarce and high priced does not work except to a very limited extent.

John L. Lewis succeeded in maintaining the highest mine wage scale in history in the unionized bituminous coal fields from 1921 to 1927, but the earnings of the miner were less than they would have been had the wage scale been reduced 20 per cent, and the union was nearly wrecked.

The Stevenson plan to limit the shipments of rubber did advance the price of rubber temporarily, but ultimately brought disaster to the rubber planters. The Brazilian coffee valorization scheme did yield a profit for a time to the coffee planters, but it finally failed and caused a political revolution. And then the Federal Farm Board tried the same plan to relieve our wheat and cotton growers; this effort will surely increase our taxes and just as surely fail to relieve the farmer.

As the attempts to secure prosperity by making commodities scarce and high priced have always failed, should not some study be given to the problem of how to reduce the costs of production and distribution and thus make it possible for part-time workers and all others with lean purses to buy and consume more and thus increase the effective demand for commodities? If this were accomplished, more of the unemployed would be given an opportunity to work, and their increased buying power would be reflected in a further increase in business activity. In most of our basic industries costs have been reduced, but competition has in many cases forced prices below actual costs and many productive enterprises have been compelled to shut up shop. Unfortunately this is not a theory but a condition which confronts our basic industries—agriculture, mining, metallurgy, manufacturing and transporta-

tion. Each in its own sphere has done what it could to reduce costs, and although prices in many cases are below actual costs, they are still beyond the purchasing power not only of the unemployed but of the part-time workers, of farmers and of other victims of existing conditions.

LABOR HOUR THE FAIR UNIT OF VALUE

Undoubtedly, most industries have become more efficient, but have the final costs of their products to the ultimate consumer been reduced to such an extent that the prices are lower than they were, say, thirty years ago? If we were to compare dollar prices we would be using a variable which would confuse the issue. Let us take what is fairer as a unit of value—the labor hour. The Iowa farmer gives more labor in exchange for a farm wagon at the country store than he did thirty years ago. The bank clerk in New York City gives more hours of labor for a ton of anthracite, for a quart of milk and a loaf of bread and for the monthly rent of his four-room apartment than he did thirty years ago. Excepting automobiles and other recently invented products, about the only important commodities or services of which we can now buy more with the proceeds of an hour's labor are gas and electric power, and yet the prices of these services are being attacked by politicians while Congress raises the price of sugar and shoes, of lemons and lumber, and the Farm Board spends millions in its attempts to raise the price of cotton and wheat. Evidently the honest and earnest efforts of primary producers to reduce costs to consumers have failed. But why?

Our great locomotives now pull trains of more than 5,000 tons of coal; thirty years ago 2,000 tons was a heavy train. With the new tool steels, from four to eight times as much metal is cut per hour with one tool as was cut thirty years ago. Man has solved the problem of reducing the direct cost of production, but the indirect costs both of production and distribution have tended to grow faster than the direct costs have been reduced. To this general statement there are a few notable exceptions, generally in the newer industries where scientific discoveries and mechanical inventions are still able to reduce direct costs more rapidly than our "fundamentally sound economic system" has been able to increase the indirect costs.

INDIRECT COSTS: LAWFUL AND CRIMINAL

There are three indirect costs, two lawful and respectable, the third criminal, which tend to grow faster than direct costs can be reduced by the combined efforts of scientists, inventors, engineers and business men. They are: taxes on industry and its products and on earned incomes; ground rent and royalties, or in their capitalized form, land values; the toll of rackets.

Business men generally have refused to give any serious thought to the important subject of taxation except for attempts to reduce their own direct taxes or to have taxes

imposed on competing products or services. The great bulk of our taxes are indirect taxes, "crooked taxes," finally paid by ultimate consumers after many increments which add vastly more to the cost of commodities and services than the amount of the taxes paid. The increase in taxes, direct and indirect, on our railways is a main cause of the increase in passenger fares and in freight rates. The increase in the efficiency of transportation equipment and management has more than offset the increased earnings of railroad employees. But the pyramiding effect of indirect taxes on railroad operating and maintenance expenses, combined with the enormous increase in the direct taxes paid by the carriers, has made necessary greatly increased freight rates. Our Western farmers are the victims of their political leaders who were largely responsible for the great increase in railroad taxation, which is reflected in the increased freight charges on their products and in their purchased commodities. Up to the present time, scientific discovery and invention, together with improved business methods, have made it possible for the gas and electric utilities to reduce their costs somewhat more rapidly than the increase in the burden of taxation levied upon them. But the time is not far distant, if the present tendency continues, when, like the railroads, they will be compelled to increase rates to provide revenue to carry the added burden of direct and indirect taxes.

TAXES CAUSE SCARCITY, INCREASE COSTS

There are but two kinds of property which can be taxed—the kind that gets its value primarily from the labor required to produce it, and the kind that gets its value from government. A tax on the first kind of property tends to reduce its quantity and increase its price—the heavier the tax, the higher the price; the higher the tax on building materials and buildings, the less houses we have and the more they cost, and the more acute does our housing problem become. The tax on gasoline and the tax on Jersey cows both increase the cost of the baby's milk, and yet, very curiously, nearly all our taxes, including corporation income tax, are of this kind. They make commodities we need for consumption scarcer and more costly.

Taxes on the other kind of property, the kind that gets its value from government, have exactly the opposite effect. The higher the tax, the lower will be the price of each parcel of this class of property, and the easier it will be to buy it. The most important kind of property in this class is land—land, including all natural resources but excluding any values produced thereon by labor. The higher the tax paid by the land owner, the less desirable is ownership except for use. Taxes on land values, unlike taxes on commodities, are paid by the owner and cannot be added to the rent collected for the use of the land. For the landlord who rents to the highest bidder is necessarily limited in the amount that he can charge for the use of his land, by what the lessee can pay, and the lessee cannot pay more merely because taxes on the land value are increased. It

follows logically that if taxes on a given piece of land are increased, the net revenue to the land owner will be reduced thereby and the selling price of the land will decrease accordingly.

INCREASE LAND-VALUE TAXES

From these two obvious truths the deduction is clear that we can reduce the cost of commodities by reducing taxes on labor products and earned incomes and increasing the taxes on land values. It is difficult to find any ethical justification for levying taxes for the benefit of the community on property values which the community itself did not produce. On the other hand, land values are produced not by the owners but by the community, and the right to own land is derived from the government. Land values increase with population, with stability of government and with all public and private improvements. Is it not a bit inconsistent to make betting on horses a crime while we encourage the more harmful gambling in land values by allowing such community-produced values to go to and be retained by lucky or shrewd speculators?

But disregarding all questions of ethics or of economic justice, the evidence is convincing that the cost of all commodities would be reduced by decreasing taxes on labor products and earned incomes, and increasing taxes on land values.

So long as land values are increasing or are expected to increase faster than interest charges and taxes, no pressure is brought to bear upon the owner either to use it himself or to let someone else use it. As no one can engage in any kind of work or even live without access to land, is it not obvious that the vested right inherent in our land system to put a fence around a piece of land and refuse to use it, or to let any one else use it, without paying yearly to the State, which grants this right, the annual value thereof, is an effective means of making land for use artificially scarce and artificially high priced? But so long as we maintain conditions under which it is increasingly profitable to keep some land out of use and other land only partially used, will not conditions tend to become worse?

INFLATED LAND VALUES RETARD BUSINESS RECOVERY

Commodity values and security prices have been fairly well deflated, but land values, especially in our cities, resist deflation, and these inflated land values are unquestionably a powerful retarding influence to any healthy business recovery. It is not necessary to levy a heavy tax on a factory, an office building, a stock of merchandise or any other kind of property which is the product of human labor, to compel the owner to use it in the service of the public. The owner of a factory loses money unless he produces goods which people desire, at a cost at which they will purchase. The owner of an office building loses money unless he provides satisfactory accommodations at a price tenants are willing to pay. For a merchant, losses are inevitable unless he offers such merchandise as his cus-

tomers desire at a price they will pay. An increased tax on land values would either compel owners to use their land or else reduce the price to someone else who would use it. As land cannot be used without employing labor, the effective way to provide jobs for the jobless would be to increase the tax on land values while reducing the tax on all labor products.

TOLL OF THE RACKETS

The third unnecessary burden on business which greatly increases the cost of commodities and services—the toll of the rackets—is attracting much attention. A racket may be defined as an illegal method of collecting tolls from industry and commerce. From time immemorial illegal commerce has paid toll to racketeers, and the racket which exacts tolls from legitimate commerce is not altogether new, but it is better organized than ever before. The methods of mass production, of business organization, of well directed publicity and of a competent legal staff are now being employed with marked success, and in some cases reformers who are so dominated by their emotions that their minds have become atrophied, combine unknowingly with racketeers to support the same legislation and to elect the same candidates to public office.

There are two reasons for the development of rackets. Many who are denied the opportunity to engage in useful work can find employment at good wages in such activities. Doubtless more men are given steady work at living wages by the numerous organized rackets than by national, State and local unemployment committees. The second reason for rackets is that our system of taxation provides a perfectly legal and respectable method of collecting tolls from commerce and industry without performing any service, one which has as inevitable by-products idle land and "a reserve army of labor"—men unable to find work—varying from about one million during periods of business activity to possibly six millions in the present period of business depression. It is easy for one who is out of work and sees wealth being absorbed without service by lawful methods, to try to "get his" by illegal means. Is it reasonable to believe that more policemen, sterner judges and more severe punishment will eliminate rackets unless we first eliminate our lawful, respectable method of getting something for nothing, which denies to many the right to work and to enjoy the fruits of their labor?

WOULD MAKE MORE JOBS

A reduction of taxes levied on industry, its products, and incomes derived therefrom, combined with an increase in the taxes on land values, would make more jobs available and would reduce the incomes received by land owners for which no service is performed, thus tending to eliminate the two most important causes of racketeering.

There are two classes of causes of business depression and involuntary unemployment—proximate causes which are many and which differ from time to time and from

place to place, and ultimate causes which are constantly functioning to close the door of opportunity to workers, to reduce the rewards and increase the hazards in the performance of the service functions of production and distribution. Of these two kinds of causes, the former, which is relatively unimportant, has practically monopolized the attention of the students of the problem and of economists and politicians who are actively interested in ameliorating conditions. The methods actually employed and those commonly suggested, both to relieve the suffering caused by unemployment and to combat its contemporary and proximate causes, generally ignore the ultimate causes. Nay, more, they commonly tend to increase the hazards and curtail the natural rewards for the performance of the service functions, while reducing the risks and increasing the rewards for the successful performance of the parasitic function of absorbing community produced wealth.

RECAPITULATION

To recapitulate:

1. Relief is inadequate and, even with the most intelligent and sympathetic administration, tends to detract from the self-reliance and self-respect of its recipients.
2. Heavy public expenditures to be paid for by taxes on productive enterprises and its products will only result in a temporary appearance of prosperity to be followed by a still worse depression.
3. Restricting production and artificially maintaining prices, while at times highly profitable to the small minority who have the legal privilege of exploiting the natural resources and consequently the labor of the country, are total failures as methods of providing the jobless with opportunities to engage in useful industry.
4. High taxes on labor products and incomes, high land values as reflected in increased ground rents and royalties, and the heavy toll of the rackets have increased the cost of commodities and services and have reduced the opportunities for honest, productive work.
5. The above indirect costs would be reduced by lowering all taxes on labor products and service incomes and increasing the taxes on land values.
6. A reduction in the cost of products would increase demand and thus stimulate production and distribution, and so provide jobs for the unemployed.

WHY NOT TRY THE ECONOMIC METHOD?

The methods of organized charity and of political interference with the performance of the service functions having failed to solve the unemployment problem, is it not advisable to consider trying the economic method? Relieve industry and its products from taxes and tax the idle land into use, and involuntary unemployment on a large scale will tend to become as rare as yellow fever. The mosquito which infects the body politic with the social disease of involuntary unemployment is our system of taxing industry, thrift and enterprise, thus confiscating for community

use a substantial and steadily increasing percentage of the natural rewards for the performance of the service functions, while permitting land owners to collect and retain the community produced wealth of ground rents and royalties, the total of which is constantly increasing, and in exchange for which, land owners, as such, perform no service.

WARREN S. BLAUVELT.

Your Work and Mine

ADDRESS BY BOLTON HALL, OCT. 12, 1931, AT THE SIXTH ANNUAL HENRY GEORGE CONGRESS AT BALTIMORE

WE have been divided—divided between those who, headed by the London *Land and Liberty*, advocate the "step-by-step" method of restoring the land to the people, taking a penny in the pound at first, and those "one-steppers" who, with the *Forum* of Stockton, Calif., ask for the immediate collection of all rents of land apart from any improvements to be used for all public expenses.

We must not forget that the great obstacle to our immediate success is ignorance and indifference. Anyone who brings attention to the right of the use of the earth is helping both methods. Besides that, each person must work in his own method. If we could not do that, the most of us would not work at all.

We have been handicapped by putting the financial or tax side of our moral reform first. The masses do not even know what their taxes are, and do not realize that they pay almost all of the taxes.

For myself, I find a new inspiration in saying that the land belongs to the people morally, and even legally, and that we should take its rent instead of taxes. Everyone can understand that, and it raises no difficulties of what taxes are or who pays them. This is the simple presentation.

Production is simply the application of manual or mental labor to land and other natural resources. A house, for example, is merely land changed in form. The bricks are clay, the mortar is limestone, the cement is clay and silicate—all burned with coal. The wood is trees, the metal is ore. All materials come out of the land, and if we check or stop the production of any of them or the exchange of any of them, building is checked. The same with machines and the materials that are worked up by machines.

Is not then waste land one of the greatest wastes—whether it be the poorly worked farms, idle water power, or ten-thousand-dollar buildings on million-dollar sites?

Every year the necessity grows for more expenditure of tax money; every year the State is compelled to assume new duties. Concomitantly with this there is a vast increase in the value of land, caused by the increase of population and of accessibility of the land. Every increase in the population, every road, every church and school—in short, every advance, whether social, mechanical, educa-

tional, political, special or general, raises the value of some land.

But we now allow nearly all of this to be appropriated by private holders, and private with-holders, of the resources of the earth. At present, this causes speculation and results in the with-holding of much land from its best uses.

To cure this, there need be no disturbance of land tenures. It is necessary only to require each holder to pay fairly for the particular privilege he holds. Why not avail ourselves of the value created by the public for the public expenses?

Among our own people there is another obstacle to our success: the preposterous claim that we have made little progress in these fifty-two years! The reason that eyes are shut to the advances we have made is mainly that some of us see the Poverty, but unconsciously do not want to see the Progress. We have some method of our own to which we are attached, and at which we work devotedly, believing that ours is the only method, and that anyone who is not helping us at that is not helping at all.

Or we think accordingly that the other methods must have been without results. We think that the truth we have to publish is so evident that men have only to understand it in order to embrace it. Neither of those thoughts is correct. That was the tragedy of Jesus' life: that he saw so clearly that if men would only love one another, armies, kings, courts, crime, involuntary poverty, and all other evils that afflict mankind, would disappear. That the rulers knew this, too, was exactly why they crucified him.

To me, it is marvelous that we have gotten so far. Think: the agitation for equal rights for women began with Mary Wolstoncraft, and after all these years it is still to be won in most of our countries and is nowhere complete! It was two hundred and fifty years ago that the agitation against chattel slavery began—an abuse that affected only a few million people—and we have not got it abolished yet! Even we Americans have it as peonage and as the enforced, unfair and unprofitable labor of convicts.

But the injustice that we attack now affects every man, woman and child. We attack the longest established and universal wrong in the world, for if slavery was the sum of all villainies the private appropriation of land rent is the fundamental iniquity.

We are all of us a little blind to something, and it ill becomes us to condemn our brothers who are blind to something else. One of the wisest things that Jesus said was "Judge not that ye be not judged;" to which we might have added, "for your judgment will probably be wrong."

Nevertheless, this despair keeps us from our best work—we think our influence is so small that it is not worth while for us to strive for the main object.

We must not blame men for their blindness. If they knew better, they would do better; light may have been held up to them, but they being blind did not see it. We and our fathers, who have failed to educate them, are as

much responsible for that as they are. Their eyes are not yet opened, or, at least, they are like babies who can not distinguish what they see. We can not be angry at one another for childish failings when we learn in our hearts that we are all children of one God. Well, we are all children in some respect. One is ignorant or unreasonable, another unsympathetic, but maybe the unreasonable one is loving and the cold one logical. Anyhow, each is doing the best he can as far as he has got, morally and intellectually.

The foundation principle of business, of political economy and of religion, is that we are of one flesh. Our interests are inextricably bound together, so closely that a killing of a kinglet of whom most of us had never even heard precipitated a war that affected our fortunes, our families and our lives. It must be so; no one does any good that is not for everyone, no one can do any evil that does not hurt mankind. We have heard that we are in the hands of God; in truth we are the hands of God.

He who created the world made it that way; made it so that it develops itself, or rather that we develop it; so that the Kingdom is really at hand to him whose eyes are open to see it; yes, so that the economic millennium will come even if we do not work, but it won't be our millennium when it comes.

As I went to Portsmouth Harbor I saw the Eddystone lighthouse, which has been an inspiration to me because of Jean Ingelow's beautiful ballad of Winstanley. Winstanley was a ship owner, and the poor drowned sailors who went on the submerged rock made his heart sore, so he resolved to build a lighthouse. Everyone laughed at the absurd idea of building where no foundation could be had. But Winstanley devoted his life and his money to that one thing; and year after year at each flood tide he followed in the beams he had laid at ebb tide. At last he got a foundation on the Eddystone Rock.

Winstanley set his foot on shore;
Said he, "My work is done—
I hold it strong to last as long
As aught beneath the sun.

"But if it fall as fall it may,
Borne down in ruin and rout,
Another than I shall build it high
And brace the girders stout—

"A better than I shall build it high,
For now the way is plain,
And though I were dead," Winstanley said,
"The light shall shine again.

"But if it fall, then it were well
That I should with it fall,
Since for my part I have built my heart
In the courses of its wall."

Again, Olive Shreiner tells of the hunter who caught one glimpse of the bird of Truth and followed it over moun-

tains. He scaled height after height, only to see other mountains beyond.

At last he came to a sheer wall of rock and climbed, painfully hewing the steps as he rose, with sweat and groans. At last, gasping for breath, he reached the top, only to find another height in front. But his last words are: "Where I lie down worn out, others will stand young and fresh. By the steps that I have made they will rise; by the stairs that I have built they will mount. They will never know the name of the man that built them; at the clumsy work they will laugh; when the stones roll they will curse me—but they will mount by my steps; they will rise on my stairs; for no man liveth to himself and no man even so much as dieth to himself."

The Single Tax in Perspective

A PAPER READ BY BENJAMIN W. BURGER, LL. M., AT THE
HENRY GEORGE CONGRESS, BALTIMORE, OCT. 12, 1931
(Continued from Nov.-Dec. Number)

MOST of us have neither the patience nor the ability to study and master the laws that govern our physical or economic wellbeing. The chief preoccupation of our lives is its continuance. The stern business of making a living is so desperate that few can devote thought to matters of economic law which governs us.

The first qualification the student of economics must possess is a scientific attitude. He must be free from bias and inherited opinions lacking in scientific validity. As Professor Harry Gunnison Brown writes (*Economic Science and the Common Welfare*, page 8):

"The student of economics needs most of all an enthusiasm for science. He must avoid prejudice in his thinking; he must learn to think clearly; he must acquire information of scientific value and use it logically. Finally, he should have a deep concern for the common welfare."

It was Tolstoy who wrote that the Single Tax must first be understood to be accepted.

Aye, there is the rub. The Single Tax must first be understood. It can be understood only by those who are well grounded in economic fundamentals. What are those fundamentals?

First and foremost I place a recognition of the fact that we live upon a planet which has none of the characteristics of private property. The student of economics, in a word, must be carefully orientated or adjusted to his environment. It must be emphasized again and again that all our food, clothing and shelter come from the earth; that we are forever chained to it; that in no manner can we ever get away from it.

It is not without significance that Henry George, after stating the problem he was about to solve, devoted the next forty-two pages of "Progress and Poverty" to the definition and comprehensive explanation of the terms he was going to use.

We who have studied the Single Tax are prone to assume

that our listeners recognize their relationship to the earth as we do. What is so obvious, we believe, as the equal right of every man, woman and child in and to the land on which and from which all must live, and back into which all must go? Here we make our great error.

Have you ever considered that it is the obvious things in life that escape you? I can best illustrate that by a story told me many years ago by a prominent New York lawyer who ran for Governor in that State. He said to me:

"When I was a boy, going to school, I would play a game with another boy. We would take out our geographies and open to the map of Africa or Asia, or any of the five continents. I would say to my friend: 'I am looking at a certain word on that map, see if you could find it.'"

"The second boy, with pencil in hand, would carefully look over the entire map, mention one by one the smallest towns on it, and finally give up in disgust."

It was the big word, Africa, or Asia, or Australia, written across the map which was in the mind of my friend.

So it is in economics. The obvious things are not perceived by the multitude. We, who have studied the Single Tax fifteen or twenty or twenty-five years, see them and assume that our hearers likewise see them. We are in error.

Test out the next non-Single Taxer you meet. Ask him what are the things he considers most important to sustain life. He will mention air, water and food. He will recognize his right to air and water without paying rent to an air lord or a water lord, but he has never given thought to his equal right of access to land, the source of all his food, clothing and shelter.

Ask him what he understands by the term "employment." The chances are about a thousand to one he will fail to perceive that "employment" is nothing more nor less than the use of land.

Here we might take a page from the more advanced religious movements of today, which studiously avoid attacks on the old religions and content themselves simply with presenting their new ideas, leaving it to their listeners to perceive the superiority of the new over the old. Those little palliatives and makeshifts such as state housing, compulsory unemployment insurance, shorter hours, etc., spring from a mind which has failed to grasp fundamental economic principles.

After showing the novitiate his utter dependence upon mother earth, we will then be in a position to discuss with him our third proposition, namely, that all mankind has an equal right to live.

Our fourth proposition, namely, that economic rent is produced collectively, not individually, and therefore belongs to the people collectively, will be more difficult to prove. So distinguished a citizen as ex-President Coolidge fails to comprehend this; otherwise he would not have written as he did of the Wendel family, who accumulated about \$75,000,000 worth of choice New York real estate principally land values:

"It took three generations of thrift, industry and intelligence to accumulate this property."

It does not dawn on most people that land has a value separate and distinct and apart from the improvements in or on it. It is remarkable how many people believe that land has no value unless it is used, and that it is the erection of buildings or other utilization of land that gives land its value.

Our fifth proposition, namely, that the Single Tax is the one and only method to establish the equal right of each individual to his share of the earth, will be more difficult to prove. This proposition, I believe, is the one which most people who sympathize with us fail to grasp.

I hear some of you saying: "We cannot bother to teach fundamental economics to the man in the street. It is too big a task; it will take too long. Moreover, it is not necessary. All you have to do is to teach the leaders, and the people will follow."

This, it seems to me, is a half truth. It is the fact, of course, that no great reform to date in the history of the world has been born in the brain of the disinherited and the unwashed.

We did not abolish chattel slavery at the demand of the slaves; on the contrary, history tells us that many blacks preferred to remain in slavery, and some even fought on the Southern side during our Civil War.

Prohibition was not introduced in answer to the insistent demand of the American people, even though forty-six out of forty-eight States ratified the Eighteenth Amendment. It was a band of religious zealots and hard-headed business men seeking greater production from labor who carried prohibition.

Woman suffrage was not granted at the instigation of the great majority of women. Last year, 11 years after the adoption of the amendment, less than 25% of the women took the trouble to exercise their right of franchise in New York City.

But if it be true that no great reform has ever been introduced at the insistent demand of the oppressed, the converse is also true.

No great reform was ever accomplished, particularly in a democracy such as the United States, unless there was behind it a substantial, influential minority.

The Single Tax, after fifty-two years, is still far from having attracted such a minority. Here is our great work: to get behind our movement a larger, more substantial thinking minority than we have yet converted.

Jefferson recognized the need for creating a thinking citizenship, and was an outstanding advocate of a system of free public schooling, to prepare the future citizens to perform their duties in a democracy. We are beginning to realize today how lamentably we have failed in this task.

This condition, however, is not peculiar to our age. Carlyle, in the Victorian era, recognized it when he wrote:

"England contains forty million inhabitants, mostly fools."

The World War showed the average mental age of 5,000,000 American soldiers to be thirteen years and two months. The mental age of the colored soldier was ten years and two months.

Our tabloids and trashy novels, with their millions of readers; our silly movies, are visible proof, if proof were needed, of the poor mental development of the man in the street. In New York City we have one tabloid which boasts a daily circulation of 1,320,000, although it has been in existence only twelve years. By contrast, the *New York Times*, now thirty-five years under its present management, has been able to attain a daily circulation only one-third as great.

The Nation, the New Republic and other progressive magazines and newspapers can continue only so long as they are subsidized. "Middletown" and "Main Street" are true pictures of the American scene.

I began my address with a reference to the present economic crisis. I examined eleven of the more important cures which had been proposed for its amelioration. I showed with broad strokes of the brush how one and all were ineffective and doomed to failure because one and all ignored cause.

To this audience I need not expatiate on the merits of the Single Tax as the sovereign remedy for our sufferings. You see clearly that the present land system, which permits a small land-owning class to charge rent for the use of the earth, *without giving anything in return*, is the primary wrong from which all other wrongs spring.

"Where some get something for doing nothing, others get nothing for doing something," says our friend Macaulay.

When we state that this burden must be lifted from the backs of labor and capital we are met by the individual who says: "Yes, the Single Tax is good so far as it goes, but it doesn't go far enough."

Any man who speaks in this manner simply betrays his own ignorance. If the private appropriation of economic rent is the curse from which we are suffering, its public appropriation must be our cure.

The Single Tax is the only method yet devised by the brain of man whereby publicly created economic rent can become public instead of private property. Any one, then, who claims that the Single Tax is a mere palliative reveals his own ignorance of what ails society economically speaking, or fails to recognize the Single Tax as the sovereign remedy for that ailment.

Although the Single Tax is an ethical reform, and might properly look to the Church for active support, we shall, I believe, get no assistance from that quarter. All history portrays organized religion on the side of those who sought to maintain the status quo.

The Church, and by the Church I mean all organized religion, of whatsoever denomination, is a special benefi-

ciary of the existing system of dishonest taxation. It is itself a large landlord, one of the largest.

I say it is a special beneficiary for the reason that, unlike the ordinary landowner, who at least pays some land rent, the Church is entirely exempt from taxation.

"The taxation of church property," says James F. Morton in his booklet "Exempting the Church," page 84, is demanded "by every consideration of sound public policy, common sense, democracy and justice."

I view the Single Tax primarily as a moral reform to reestablish the equal right of all mankind to their earth. The fiscal advantage of the Single Tax, while not to be ignored, may be discussed before boards of trade, chambers of commerce, legislative bodies and the like, but the appeal to the mass must, I believe, be an emotional one to its inherent sense of justice.

The ballot is the method whereby those who believe in our philosophy may have the opportunity to register their belief. Incidentally, it is also one of the most effective methods whereby our adherents may give expression to the philosophy.

As the Single Tax will require only a change in our taxing machinery, which is subject to regulation by the several State Legislatures, we need concern ourselves only with the election of Senators and Assemblymen.

We should ever remain independent and free from all other political parties. We should come before the electorate steadily with one issue and only one issue:

"How soon are you going to stop permitting landlords to charge you for staying in this country?"

If the picture I have painted is a dark one, there is, nevertheless, I believe, hope for a brighter future. The ignorance, the dullness, the stupidity and the indifference of such a large percentage of our fellow citizens indicate, to my mind, that they are sick, physically and mentally. Now the chronically sick person is, as a rule, incapable of grasping progressive ideas. He is generally biased, prejudiced and too absorbed in his own difficulties to give time and thought to an objective movement such as economic reform. He lacks perspective, that is, he is unable "to see life steadily and see it whole." The sick man is lacking also in "awareness," that is, in the ability to look around him and take note of what is wrong. His imagination is impaired and he is incapable of picturing a better world order than the one in which he finds himself.

Within the past twenty years two movements have been born in the United States which, I confidently feel, will improve the coming generations and make easier the task of economic regeneration. Both of these movements are still in their infancies, but seem destined to play a tremendous indirect part in hastening the advent of the rational economic order which we advocate. One is the Health Movement, which has for its objective the creation of a finer and nobler human being, on the physical plane.

The other is the Progressive Educational Movement,

which completely revolutionizes our theory of education and our school system. The youth of the future, I venture to predict, who will come under the influence of these two movements will possess a degree of awareness which has been denied all past generations of mankind.

With a greater awareness will come a greater demand for knowledge of what is the cause of our economic maladjustment, and a greater determination to correct the economic system, regardless of how fundamental be these changes in our economic conceptions.

* * * * *

Have you ever stopped to consider how any great reform comes into being? First one or two or three great souls in various parts of the earth get what George called "the ecstatic vision." They see the great wrong to be righted, the great forward step to be made in the march of mankind. They expound their views, but are ignored or ridiculed, save by a handful. They die "unwept, unhonored and unsung."

Their followers grasp the flickering light and painfully carry it on. They expound the new idea more vigorously. They are called fanatics, "lunatic fringe;" in ancient times they were burned at the stake or excommunicated; in modern times they are ignored or ridiculed. Nevertheless, the new idea slowly makes headway. After a while a few so called "respectables" begin to notice it. A few more begin to subscribe to the idea, but seek to temper it with reservations, or qualifications, or limitations. Finally, something occurs in society, something only remotely related to the new idea, that forces society to accept the new reform.

Ever thereafter the powers that be say:

"Why, we always favored this idea."

This too, it seems, will be the story of our movement.

L. and F. a Credit to Cause

THE premier Single Tax publication of the United States, Brother Joseph Dana Miller's LAND AND FREEDOM, September-October number, is at hand, with a rich table of contents. The editor's "Comment and Reflection," as always, is a special feature. The budget debates in the British Parliament are reviewed by Mervyn J. Stewart. There is a very interesting Australian letter by Percy R. Meggy; and from *Land and Liberty* (to the English movement what LAND AND FREEDOM is to ours) is taken a report of the speech of Chancellor Philip Snowden on the budget, with its provision for land-value taxation and there is much other interesting matter. Included is an "On to Baltimore" article on the approaching Henry George Congress, well calculated to tempt the faithful to attend. No Single Taxer can be other than proud to present a copy of LAND AND FREEDOM to one upon whom he would like to make a favorable impression regarding the Single Tax movement.—*Fairhope Courier*.

The Correct vs. the Swope Plan for "The Stabilization of Industry"

BY OSCAR H. GEIGER

In the article "Gerard Swope's 'Stabilization of Industry' Not So Stable," in LAND AND FREEDOM for November-December, 1931, criticism was levelled at the proposals of Mr. Swope's plan, and the charge made that the plan did not offer nor in any way attempt to offer, much less secure, work for the men that, as Mr. Swope said in the opening paragraph of his address to the National Electrical Manufacturers' Association at the Hotel Commodore, New York City, on September 16, 1931, "are able to work, are competent workers" and "who above all things desire to work" but "cannot find work to do."

The article referred to points to the fact that the problem Mr. Swope poses in the opening paragraph of his address as above quoted is an economic, not an industrial one, and to the further fact that the proposals in the plan, namely, "A Workmen's Compensation Act," "Life and Disability Insurance," "Pensions" and "Unemployment Insurance," all to be provided by industry, not by government (the worker paying one-half the cost, the consumer the other half), are industrial remedies or attempts at remedies and therefore impotent, indeed not even really intended, to obtain the relief that Mr. Swope's opening paragraph points to as imperative.

Is it not time that industry and labor both awoke to the fact that the problems that confront them are basically economic, not industrial? Is it not time that they, industry and labor, both realize that their substance, their product, their wealth, their thrift, their every effort and invention is being drained from them by the alchemy of land ownership and absorbed by the rent of land?

Less than ten per cent of the population absorbs more than sixty per cent of all wealth and production in the country, leaving less than forty per cent of production to be divided among more than ninety per cent of the population.

Less than ten per cent of the population owns all the land and natural resources in the country, and finally gets all the rent royalties, special dividends and interest that such ownership commands. Does it require a mathematician to figure what the process of wealth abstraction is?

The power to collect rent for the use of land and for the natural resources of the earth, privately exercised, is the power to milk Industry and Labor of their product; it is the power to hold land and natural resources out of use until such payments as it deems sufficient are paid or an obligation to pay them is assumed.

Is it any wonder that land is idle? Is it any wonder that business is stagnant? Is it any wonder that industry suffers? Is it any wonder that there is unemployment? Idle

land means idle men; idle men means less consumption, less demand for commodities, less business, further decrease in the demand for labor, still greater unemployment.

Thus the vicious circle starts with idle land and idle natural resources, all of which are absolutely owned and controlled by less than ten per cent of the population, who through their ownership of all land squeeze out of ninety per cent of the population over sixty per cent of all their product. What help are Workmen's Compensation Acts, Life and Disability Insurance, Pensions and Unemployment Insurance to the man that is out of work now and cannot find it? About as much as a customer without money or credit is to the idle merchant!

Tax the value of land and natural resources and see how fast these will be put into use; how fast and to what great extent they will employ labor and capital, and how fast unemployment and idle capital will disappear, and with them low wages, low interest, poor business, hard times and industrial depression.

A tax on land and natural resources has the opposite effect of a tax on wealth, industry, production, buildings or labor products. A tax on the latter tends to make them go into hiding or to disappear altogether; at best it is a burden to the individual taxed and to the community. A tax on land value and on the value of natural resources forces these into use, creates employment, enhances business and establishes prosperity.

Land-value taxes being sufficient to defray all the legitimate requirements of government, it will then, too, become possible to reduce and eventually abolish altogether all the burdensome taxation on industry, building enterprises and incomes, all tariffs, tolls and taxes that now hamper and hamstring human effort and thrift.

If Mr. Swope really is disturbed at the aspect that "men who are able to work, who are competent workers, who above all things desire to work, cannot find work to do," and really means ultimately to eliminate that "disturbing aspect," there is the remedy—the remedy that will achieve the desired result and that will permanently maintain it!

Nor is it the worker merely, the man out of employment, that is to be ultimately considered. Industry itself is stagnated; business men, manufacturers, storekeepers, merchants, all are similarly situated, comparatively, as is the man out of employment. Capital is idle and no one seems to know how to put it to work; interest is not collectible; wealth is not secure.

Mr. Swope no doubt wants the evil that is producing the entire business depression "first ameliorated" and "ultimately eliminated." But how? His scheme is not

even intended to do either. It would pay Mr. Swope and Industry to pause and heed.

Society, civilization, are on trial. Shall the structure that has taken thousands of years to build, our heritage of ages of effort, of striving, of suffering for ideals that have become sacred, all be sacrificed now to shortsightedness and to greed? Shall individualism, liberty, freedom of thought and of action, the home, morality, culture, all be cast into the discard?

Is democracy to make way for untried and unproved schemes that have only unreasoned might and unscrupulous power behind them?

Yes, Mr. Swope, "it surely will be done," as you predict in your address. But what?

Denmark's Land-Value Tax

INCREASED ECONOMIC AND SOCIAL BETTERMENTS STEADILY FOLLOW THE STEP-BY-STEP ACCEPTANCE OF HENRY GEORGE'S PRINCIPLES

IT is now nearly five years since the act of March, 1926, regarding land-value taxation was carried through the Danish Parliament and signed by the King. The act was carried in the face of opposition by the city landowners, who tried to prevent it by sending out pamphlets in which landowners big and little in country and city were told they were going to be ruined. But nevertheless the act was forthwith put into force. What are the results of these years of experience?

Of course no one claims that Denmark now has the Single Tax. Far from it. This measure was only the second small instalment of taxation of land values, the first being a national land-value tax put into force in 1924 taking the small amount of 1.50 kroner per 1,000 kroner land value.

The significance of the reform is best illustrated by giving the percentages in accordance with which the tax on land value is levied. The latest official information from the Danish Statistical Department is at hand for the financial years 1930-1931, comprising the local as well as the State taxes:

	<i>In the capital per 1,000 kroner</i>	<i>Provincial towns per 1,000 kroner</i>	<i>Country districts per 1,000 kroner</i>
1930-31.....	9.0	6.51	15.51
1931-32.....	9.0	7.18	16.53

The total amount levied is for the years shown in the following table:

	<i>Capital 1,000,000 kroner</i>	<i>Provincial 1,000,000 kroner</i>	<i>Country 1,000,000 kroner</i>	<i>Total 1,000,000 kroner</i>
1930-31.....	9.9	4.4	48.9	63.2
1931-32.....	10.5	4.9	49.0	64.4
Population 1930	723,000	788,000	2,040,000	3,551,000

The total amount of land-value taxes corresponds to very nearly 10 per cent of the total amount of taxes in Denmark, a little more in the country districts, and somewhat less in the towns.

This being the case, it is of course difficult to tell the economic effects of the change in taxation that is so small, especially in the country districts. Even before the reform we had taxation levied upon land value, especially in the country districts. In face of the Danish crown's going into par in 1926, and the general reduction in the prices of products in the world market, it is difficult to discern the effects of the taxation of land values. Of course the world depression is hampering industrial development in Denmark as elsewhere. The decreased buying power of our customers in England and Germany is also keeping the prices of our products lower than they normally would be.

Though prices are steadily declining, our production is increasing. Our production of butter and bacon, our most important articles of export, is interesting, as filed for the years 1922-1930:

	<i>Butter production 1,000,000 kilograms</i>	<i>Hogs delivered at bacon factories 1,000,000 kilograms</i>
1922.....	120	144.0
1923.....	132	221.9
1924.....	140	261.6
1925.....	141	244.8
1926.....	150	249.4
1927.....	162	331.4
1928.....	166	349.3
1929.....	179	324.6
1930.....	190	398.6

The production of butter from 1922 to 1926 was increased by 25 per cent, and from 1926 to 1930 by 27 per cent. The increase in mill. kg. of hogs delivered from 1922 to 1926 has been 105.4, and from 1926 to 1930 149.2 mill. kg.

The Danish bacon has in a few years outdistanced all countries in the English market in quantity as well as quality. Owing to the declining prices the value of the export has not risen in the same proportion as the quantity. At present the decline in prices is very marked. The index for exported articles in 1926 was 212, and is now for the month of October, 1931, only 96. The corresponding figures for the value of export surplus of agricultural products in 1926 are 847.9 mill kroner, and in 1930 930.6 mill kroner.

These figures show more than anything else can the solid development of Danish agriculture that apparently proceeds unhampered by the general world depression. Of course it is hard times for Danish agriculture as it is for agriculture everywhere. But what are the causes?

(1) The high prices which have been paid for farms in times of inflation from 1912 to 1926. These prices do not now correspond to the prices paid for agricultural products. The farms, the land on which farming is done, must be reduced in price before normal times can be reached.

(2) The enormous load of taxes which in great part are shifted to the farmer's shoulders because he is compelled to take the prices for his products that the world market affords.

(3) The high prices of industrial products used on the farm, in the main caused by the high tariff on such prod-

ucts. The abolition of the tariff would give him greater equality between agricultural and industrial pursuits.

These causes retarding the future development of agriculture can only be abolished by the collection of the economic rent and the abolition of taxes on industry and its products and the introduction of real free trade.

In regard to industrial production, the Institute of History and Political Economy has compiled indices for production as well as employment which show progress not as great as that attained by agricultural pursuits:

	<i>Index for production</i>	<i>Index for employment</i>
1922.....	100	100
1923.....	121	112
1924.....	136	124
1925.....	130	111
1926.....	126	111
1927.....	129	111
1928.....	140	118
1929.....	150	126

It will be noted that the index for production has increased from 100 to 150, while the index for employment has increased only from 100 to 126. The production per worker is larger in 1929 than in 1922. There is a steady gain during the entire period.

In building activity the result has been especially encouraging for the years in which taxation of land values has been in operation. For the cities and towns in Denmark the figures given below show the number of apartments built in the years 1922-30, that is before land-value taxes were introduced:

	<i>Number of apartments</i>	<i>Index 1922 = 100</i>
1922.....	5465	100
1923.....	7446	136
1924.....	6001	110
1925.....	7454	136
1926.....	8266	151
1927.....	8515	156
1928.....	8260	151
1929.....	9495	174
1930.....	11135	204

The building activity was exceedingly lively in 1930, and that rate is kept up in 1931. There is no doubt that housing conditions have improved from 1926. At the same time the number of persons living in care of local authorities has declined. It is a very encouraging fact that the congested streets in the inner circles of the capital are decreasing in population and new streets are being built on the outskirts of the city. The capital's suburban towns are increasing in population by leaps and bounds. Similar development has taken place in big provincial towns like Odense, where new houses are being built, largely for one or two families, usually with pretty little gardens.

In several cases the parceling out of great building areas may be ascribed directly to the taxation of land values. As buildings below 10,000 and 8,000 kroner in value in the capital and in most of the big provincial towns are exempt

from taxes, that fact is also to be taken into consideration when plans for new buildings are contemplated.

How have the wages of workmen stood during this period? Has increased production been reflected in increased rent or wages, or both?

Our official statistics show the following in regard to average trade-union-labor wages in the building industry, in qre. per hour, from 1922 to 1930. The real wages are then found by taking into account the cost of living:

	1922	1923	1924	1925	1926	1927	1928	1929	1930
Nominal wages...	141	136	144	150	136	130	128	129	132
Real wages.....	141	132	133	142	148	147	146	149	160

The rising tendency is clear. Labor has shared in the increase, though not a great deal. Much of it goes to rent or interest. It may be said that the increase in wages has continued in 1931, as the cost of living has decreased and nominal wages reduced by only a small percentage.

If the wages of the agricultural laborer is looked at from the same point of view there is hardly any increase to be noted except for the years 1930 and 1931.

How is the reform regarded by the local authorities, who in some degree have option in regard to the proportion in which taxes on real estate is to be levied compared to the local income tax? They also have, within certain limits, option in regard to exemptions of buildings and the percentage with which land value and building value is to be taxed. The latest official report shows that forty-eight of our eighty-five provincial towns have increased the per mill. with which the land-value tax is to be levied. None of the towns has reduced the per mill.

In the country districts, where the farmers are usually in the majority, one would naturally expect a low land-value tax in order to get more of the revenue from the non-landowning class. The opposite is the case; 1,135 out of 1,304 townships levy 40 per cent or more of their taxes on land values. In times of depression one would think that the farmers would reduce the taxes levied upon land values, but the fact is that the land-value tax is not reduced. The budgets of the townships for the financial years of 1931-1932 are levying about the same amount of land-value tax as in preceding years. The agitation for the reduction of the taxes on real estate has made no impression on the local authorities.

For the years 1932-1933 we are to levy the unearned-increment tax. Here also is local option. The capital, 39 provincial towns and 146 townships have expressed a desire to levy this tax. But as the maximum per mill. is 10, and there is a reduction in the increment before the tax is levied, the result will not be of much importance except in the capital and the big provincial towns, where some growth has taken place. But the government has proposed (Rigsdagen) for the third time the taking of one-half of the unearned increment all over the country. This bill has passed the House of Representatives but not the Senate.

It should also be mentioned that a new political party with three members in the House of Representatives has brought

in a bill proposing to collect the entire economic rent in instalments and to abolish all taxes. The bill was discussed in the House for three days and has created great interest in the idea, especially among the people staggering under the load of high taxes.

Even if it must be admitted that the steps toward our great ultimate are still small, it may be said that the movement is slowly developing into something more. World depressions and other events temporarily may retard instead of increase our progress, but Henry George's ideas now have such a foothold in this country that only carelessness or disregard for the coming good may permit special interests to stop this reform in its long and thorny road to realization.

Kongsvillie, Lyngly, Denmark. ABEL BRINK.

Single Tax Trend

SINGLE TAX advocates have reason to feel encouraged. High taxes seem destined to bring about the adoption of their plan, not from choice but from necessity. Many who have never been convinced that the Single Tax is workable in a social system which permits the private ownership of real estate, agree that with the title to all land vested in the State a single tax in the guise of rental for the use of the land is entirely feasible and would solve the problem of equitable taxation. We would seem rapidly to be approaching the end of private ownership, due to the fact that the owners are unable to pay the taxes levied.

Right here in Newark the city faces the prospect of being compelled to take over hundreds of properties for non-payment of taxes, and the same condition prevails elsewhere. Looks as though the city might have to go into the real estate business in a big way in order to get some revenue out of the properties which it must take over. Perhaps the outlook is not as dark as it seems, but there is a host of property owners who cannot see how they are ever to pay their tax bills.—*Sunday Call*, Newark, N. J.

Progress in Brazil

ON Sunday, Dec. 6, 1931, the *New York Herald Tribune* carried a small news item in its foreign news section, as follows:

LAND TAX EXTENDED IN REVISION OF RIO GRANDE DO SUL SYSTEM

PORTO ALEGRE, Brazil, Dec. 5, 1931 (U. P.)—The Rio Grande do Sul State Government, headed by General Flores da Cunha, federal interventor, has revised the State tax system to meet economic and social requirements more fully. Formerly taxes were charged on buildings, but now the tax is based on the value of the land upon which the buildings stand. With the gradual substitution of this new system, the authorities are eliminating other taxes in proportion to the increased income from the land tax.

Manhattan S. T. Club Activities

CHARLES H. INGERSOLL MAKING TRIUMPHAL TOUR OF MIDDLE WEST, SOUTH AND TO THE COAST

SINCE the unfortunate passing of our President, James R. Brown, on Sept. 20 last, the Manhattan Single Tax Club has been endeavoring, through the efforts of its officers and directors, to form a programme of procedure not only to go on with the work but if possible to widen the scope. To this end, it is our desire to form a board of lectureship, having several speakers on our staff, and also co-operating with all Single Tax organizations and activities throughout the country.

Our 1931 fiscal year ended Nov. 30, 1931. In that year, to the time of his death, Mr. Brown delivered 168 lectures, distributed as follows: Service and business men's clubs, 66; universities and colleges, 44; high and prep schools, 10; churches, 6; sundry organizations, 27, and radio talks 15, making a total of 168 lectures and addressing 15,889 people by actual count, aside from radio talks.

From Sept. 20 to Nov. 30, 1931, under the auspices of the Manhattan Single Tax Club, Charles H. Ingersoll delivered 10 addresses, 9 to service clubs and 1 to a high school, his audiences numbering 1,027, and Walter Fairchild delivered 4 lectures, 3 at service clubs and 1 at a fraternal order, his audiences numbering 210.

Dec. 1, 1931, began our new fiscal year. At the annual meeting of the club, held in its office, 1860 Broadway, New York City, on Dec. 8, election of officers took place.

It was considered the sense of the meeting that inasmuch as we could not at this time find a man to fill Mr. Brown's place, we would leave the office of President vacant for the present. Alfred Bishop Mason is permanently residing in Italy, and he was elected Honorary Vice President. Charles H. Ingersoll was elected Vice President in charge of organization work. O. K. Dorn was re-elected Treasurer, Walter Fairchild General Secretary, and Miss Elma Dame Recording Secretary. Directors elected were: John H. Allen, Richard Eyre, Spencer Heath, John M. Holmes, H. C. Maguire, Louis B. Parsons.

The Manhattan Single Tax Club has moved its headquarters from 1860 Broadway to Room 1711, 11 Park Place.

The lecture work of the Manhattan Club is continuing, as shown here:

On Dec. 10 Charles H. Ingersoll spoke for the Red Bank, N. J., Rotary Club, 75 present. A reporter for a local paper was there and gave a fine notice of the meeting in the *Red Bank Register*.

On Dec. 15 Oscar H. Geiger addressed the Lynbrook, N. Y., Exchange Club on "Hard Times, Cause and Cure;" 26 present. This was a very fine meeting.

On Dec. 20 Mr. Geiger addressed the Paterson, N. J., Young Men's and Young Women's Hebrew Association, attendance between 150 and 175. This was a splendid meeting and we have a request from Mr. Albert, the Executive Director, for another lecture by Mr. Geiger.

On Saturday, Dec. 26, Charles H. Ingersoll left New York for Columbus, O., where he is booked for lectures,

and then will leave with John S. Maclean on a cross-country lecture trip to the Coast. Mr. Maclean is driving Mr. Ingersoll to California, stopping en route wherever a call for a lecture makes a stop profitable.

The following itinerary had been completed by Mr. Ingersoll at the time of this report:

Dec. 27—Columbus, O., Washington Gladden Class at the New First Congregational Church, 9:30 a. m. About 60 at meeting, mostly men of the best type, including professors, lawyers, financiers. The talk was a half hour, followed by a question period lasting about an hour. This church is the Fosdick replica in Columbus, and the preacher in his sermon came to the Single Tax threshold a dozen times, due probably to ten years' contact with Mr. Maclean. From 8 to 12 that evening Mr. Maclean had 25 neighbors visit at his home to listen to a talk on Single Tax by Mr. Ingersoll.

Dec. 29—Columbus, O., Mercator Club, at 12 noon. The topic was "Business versus Monopoly." Out of a membership of 59, 50 were present, due probably to a fine advance press notice. Talked 30 minutes, followed by question period.

Dec. 31—Hamilton, O., Rotary Club, noon; 65 present; a fine meeting; talked for 30 minutes, followed by a very fine quiz.

Jan. 4—Cincinnati, O., People's Church, Rev. Herbert Bigelow, pastor; 20-minute talk and 20-minute quiz; 200 present; fine audience.

The following are dates that were in the making:

Jan. 5—Lexington, Ky., Transylvania College, chapel, at 10 a. m.
Jan. 6—Danville, Ky., Centre College, assembly for men, at 9:00 a. m., and assembly for women at 10 a. m.,

Jan. 7—Winchester, Ky., Chamber of Commerce.

Jan. 8—Lexington, Ky., Board of Commerce, annual banquet.

Jan. 12—New Albany, Ind., New Albany Business College.

Jan. 13—Bowling Green, Ky., Bowling Green Business University, 9:20 a. m.

Jan. 14—Paducah, Ky., West Kentucky Industrial College, 11:30 a. m.

Jan. 15—Paducah, Ky., Augusta Tilghman High School, 11:00 a. m.

Jan. 18—Nashville, Tenn., George Peabody College for Teachers, student body at chapel and classes; also Fall's Business College, 11 to 12 a. m.

Jan. 19—Jackson, Tenn., Exchange Club, 12:15 noon.

Jan. 20—Jackson, Tenn., Union University. Student body at chapel, 9:10 to 9:40 a. m.; class in political science, 9:50 to 10:50 a. m.

Jan. 21—Hot Springs National Park, senior high school.

Jan. 22—Fayetteville, Ark., University of Arkansas, 8 p. m.

Jan. 27—Fort Smith, Ark., Rotary Club, 12:10 noon.

Jan. 28—Little Rock, Ark., Rotary Club, 12:15 noon.

Jan. 29—Tulsa, Okla., Tulsa Business College, 10:30 a. m.

Feb. 2—Shawnee, Okla., Rotary Club, 12:15 noon.

Feb. 3—Dallas, Tex., Draughton's Business College, 11 a. m.; also Dallas, Tex., Young Men's Christian Association.

Feb. 4—Wichita Falls, Tex., Rotary Club, noon.

Feb. 5—Cleburne, Tex., Lions Club, noon; also Fort Worth, Tex., Texas Christian University, 10 a. m.

Feb. 8—Waco, Tex., Baylor University, and Rotary Club, 12:15 noon.

Feb. 9—Denison, Tex., High School, 1 p. m.

Feb. 10—Abilene, Tex., Kiwanis Club, noon.

Feb. 11—El Paso, Tex., Chamber of Commerce.

Feb. 12—Deming, N. Mex., Rotary Club, 12:10 noon.

Feb. 16—Clifton, Ariz., Chamber of Commerce, 8 p. m.

Feb. 18—Douglas, Ariz., Kiwanis Club, noon.

Feb. 25—Yuma, Ariz., Kiwanis Club.

Feb. 29—La Jolla, Calif., La Jolla High School.

March 3—San Diego, Calif., Rotary Club, noon.

There may be some changes in the above dates, and per-

haps more engagements en route. We are sending out notices to California for engagements in that State.

From the Transylvania College, Lexington, Ky., comes the following addressed to Walter Fairchild, Secretary of the Manhattan Single Club:

Your Mr. Ingersoll visited Transylvania yesterday and addressed the members of the faculty and student body on the subject of taxation. Mr. Ingersoll is a very thoughtful man and succeeded in making us think.

As chairman of the faculty committee on chapel exercises, I wish to thank you for giving us the privilege of hearing Mr. Ingersoll.

EDWARD SAXON.

It is an important part of the programme of this trip to organize local Single Tax groups at every available place, subject to the approval of local Single Taxers, to advance the cause of Single Tax.

The Manhattan Single Tax Club is maintaining its standard policy of distributing an immense amount of literature on the Single Tax, and is a headquarters for books and tracts on this question, for sale and free distribution.

MANHATTAN SINGLE TAX CLUB.

(Beatrice Cohen, Assistant Secretary.)

Mr. Hennessy Analyzes Home Construction Plan

IN the *Real Estate Magazine* for December Hon. Charles O'Connor Hennessy analyzes President Hoover's proposals as to home loan discount banks. Mr. Hennessy, the head of the Franklin Society for Home-Building and Savings, is a recognized authority on the question of home owning. He says:

"A second purpose stated by the President was so seemingly desirable, if possible, that it was favored with large headlines and appreciative comment in many newspapers. It was:

"To put the various types of institutions loaning on mortgage in a position to assist in the revival of home construction in many parts of the country, with a resultant increase in employment."

"Now, the purpose here stated seems to be based upon a misconception on the part of the President's advisers of the most important facts of the existing situation, apart from the legal incapacity or unwillingness of the chief lending institutions to co-operate. It is my view that in most parts of the country there is no actual need for stimulating, through a possibly dangerous inflation of credit facilities, any 'revival' of home construction. I believe that in the large centers of population there is now a supply of housing accommodations of all sorts equal to or in excess of present demand. I may add my opinion that past reckless overstimulation of mortgage credits, both as to individual dwellings and those of the multiple type, was responsible for much of the existing business prostration. It was the chief source of encouragement to the era of reckless price-boosting and real estate speculation, both rural and urban, which led straight to the period of inevitable saturation and deflation and the incidental suffering through which the country is passing today.

"I am sure there are many thoughtful and experienced readers of *Real Estate Magazine* who might agree that a

large part of our present-day troubles is due to too much and too fluent credit facilities during the speculative orgies of recent years, both in the real estate markets and on the Stock Exchange. Need I point to the billions of dollars that trustful investors were led, through high-pressure salesmanship, to place in certain real estate bonds, now badly deflated and discredited, and into other real estate securities that are now uncollectible for anything like their face values? In the South and West, where the failure of thousands of banks has spread loss and misery among hundreds of thousands of people, it has been revealed that too easy credit in support of unwarranted or illegitimate real estate speculations was, too often, the cause of disaster. Few of us like to face unpalatable truths, but honest men, to whom God may have given some vision, should in times of adversity seek to derive some measure of wisdom for the future out of the obvious errors of the past."

Oscar Geiger in Lecture Field

OSCAR H. GEIGER has now definitely entered the lecture field for the metropolitan area and is filling engagements under the auspices of the Robert Schalkenbach Foundation and the Manhattan Single Tax Club. He is also doing lecture work independently as he has always done.

In making the foregoing announcement LAND AND FREEDOM realizes that this is a most important step in the welfare of the movement, for we have in Mr. Geiger an outstanding figure in the knowledge of our philosophy, with the power to impress inquiring students.

He has had, as most of our readers know, a long platform experience. Besides, he knows the books, having a profound knowledge of the economics of the schools and able to refute errors with a keen power of analysis. He is essentially a teacher and knows how to approach different kinds of minds. This lesson he has learned in his divinity education from his early Hebrew and Catholic teachers, and we say boldly that in this regard at least he is the equal of any of our platform speakers.

His most recent addresses have been before the Social Science Club of the Brooklyn Technical High School; the Exchange Club of Lynbrook, L. I.; the Young Men's and Women's Hebrew Association of Paterson, N. J.; the Literary Social Circle of New York City; the Young Men's Hebrew Association at Lexington Avenue and 92d street, New York City, and the Open Forum of the Young Israel Synagogue, 229 East Broadway.

Mr. Geiger's talks include such topics as "The Philosophy of Henry George;" "Hard Times: Cause and Cure," "The Single Tax," "Taxation: What It Is and How It Should Be Applied;" "Charity or Justice, Which?" and discussions of the inadequacy of socialism and the failure of capitalism as it at present prevails.

Letters received from those who have heard Mr. Geiger speak convince us that he should be kept at this work. We are glad to say that arrangements are now being made that will make it possible for Mr. Geiger to continue and enlarge the work upon which he has entered.

We add a few extracts from letters of commendation received.

James G. Blauvelt, of Ridgewood, who presided at the Paterson meeting:

"Mr. Geiger's address was of a high order. He held the attention even in his explanation and analysis of wealth and distribution, which I regard as a feat. He talked only on the economic side, for he was limited as to time, and we think he has few equals. He is convincing, his sincerity appeals, and his intelligence may conquer."

Morris Van Veen, who heard Mr. Geiger, whom he calls "the schoolmaster of the Henry George philosophy," at the Jewish Community House before an audience of young people, writes enthusiastically:

"The simplicity, the logic, with which each thought was used to build upon higher foundations was really a delight. He held his audience to the very end and his listeners took in each statement. I am sure the Socialists and Communists were routed, for during the question period they seemed to lack the courage to attack him. I trust Mr. Geiger will have many opportunities in the near future to present our philosophy and that he will be kept in the field by those who know his splendid abilities."

From Sophie Roget Spanjaard, president of the Literary and Social Circle, came the following tribute:

"May I express the satisfaction we all had with the results of your debate with Mr. Vernon D. Reynolds on 'Single Tax versus Socialism' on Sunday, Dec. 27. It was truly instructive and made it clear, if that were necessary after the many talks on the Single Tax and the philosophy of Henry George you have given us, that there is no other solution but the Single Tax for our economic ills and the social evils arising out of them. We regret you will not be able to speak to us every Sunday evening as you have been doing, and hope your plans may include an occasional talk at which we will try to arrange an especially good attendance."

E. Yancey Cohen writes to Mr. Geiger:

"I note with interest your plan to take up lecture work for the cause, and certainly no one could do more acceptable work in this line than yourself. The fact that you made such a success of your son's economic training leads me to believe that you will teach your audiences the errors of their ways and point out to them the certain road to truth."

Land of No Importance

BANKERS and other business men unite in urging people to stop hoarding their money, to bring it out of hiding from banks or domestic seclusion, and put it to work employing labor. Is there anything in the shape of a pill or a hypodermic or a knock on the head that we can administer to these well-intentioned gentlemen that will make them recognize land as one of the essential factors in this unemployment problem? They talk about men and they talk about money, but land they mention never.—*Tax Facts*, Los Angeles, Calif.

THE fact of unemployment is now accepted by the party press, and writers therein refrain from comment. So far as politicians are concerned the out-of-workers have come to stay. This being so, it is for those who are idle against their will to take action. The C. L. P. point the way. Unemployment is the direct and inescapable consequence of idle land.—*London Commonwealth*.

The Henry George Lecture Assn.

(United with the Henry George Foundation of America)
538 South Dearborn St., Chicago, Ill.

JOHN LAWRENCE MONROE, Director and Treasurer
STAFF SPEAKERS

WILLIAM N. MCNAIR, Bakewell Building, Pittsburgh, Pa.
CLAUDE L. WATSON, 538 South Dearborn St., Chicago, Ill.
PROF. HARRY GUNNISON BROWN, 403 Garth St., Columbia, Mo.
PERCY R. WILLIAMS, 1310 Berger Building, Pittsburgh, Pa.
HON. GEORGE H. DUNCAN, East Jaffrey, N. H.
MRS. ANNA GEORGE DEMILLE, 17 East 67th St., New York City.

LOCAL SPEAKERS

CHARLES G. BALDWIN, Munsey Building, Baltimore, Md.
L. D. BECKWITH, Stockton, Calif.
HERBERT S. BIGELOW, Cincinnati, O.
WILLIAM A. BLACK, San Antonio, Tex.
A. A. BOOTH, Seaboard Building, Seattle, Wash.
JOHN S. CODMAN, 20 East St., Boston, Mass.
GRACE ISABEL COLBRUN, New Canaan, Conn.
FREDERIC C. HOWE, Harmon-on-the-Hudson, N. Y.
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RAY ROBSON, 608 Chestnut St., Lansing Mich.
MISS EDITH SEEKEL, 626 Ethel Ave., Grand Rapids, Mich.
ABE D. WALDAUER, Bank of Commerce Building, Memphis, Tenn.
EDWARD WHITE, Kansas City, Mo.

Chicago, Ill.:

HENRY H. HARDINGE.
WILLIAM H. HOLLY.
THOMAS A. MYER.
THOMAS RHODUS.
GEORGE M. STRACHAN.
HENRY L. T. TIDEMAN.
CLAYTON J. EWING.

New York City:

MAX BERKOWITZ.
B. W. BURGER.
BOLTON HALL.
GEORGE LLOYD.
MORRIS VAN VEEN.

* * *

NEWS OF LECTURE ASSOCIATION SPEAKERS

Since Thanksgiving the Lecture Association has been girding itself for a six months' Single Tax campaign through the Central West that will feature speaking tours, Henry George dinners and the organization of local Henry George Clubs. A special tour is being arranged for Claude L. Watson, of Chicago, which will take him into every State from Ohio to Nebraska and from Missouri to Minnesota during the first half of 1932.

Mr. Watson's three lecture topics are briefly described in the following announcement now going to civic organizations, farm leagues, labor unions, community forums and universities:

Why Poverty Amidst Plenty? Where are we to look for the cause and the cure of that distress which is so widespread in the world, and for which poverty is only one name? In considering this question, for which Henry George offered an answer and a solution in his book "Progress and Poverty," Mr. Watson presents the Single Tax proposal as the master key of economic justice that will open the doors to a thoroughly diffused and lasting prosperity.

Getting Rid of Tax Muddles. In this talk, Mr. Watson gives a practical picture of what can be hoped for in the way of a just system of taxation that would yield adequate revenue for all needs of government without discrimination or hardship upon any citizen. The experience of many communities is referred to for their success in meeting present-day conditions.

Unemployment—A Challenge to America. Can unemployment, that gaunt specter stalking in the wake of American progress, be vanquished by measures in harmony with American principles and ideals? Mr. Watson believes that it can, and in his talk he points the way towards banishing enforced idleness as a social problem.

The co-operation of all Single Taxers in arranging appointments or special meetings for Mr. Watson will be welcomed and greatly appreciated.

The following report tells something of the recent appointments filled by members of the lecture staff:

John S. Codman, Boston, Mass.—On Monday, Nov. 30, Mr. Codman spoke before the Peabody, Mass., Rotary Club on the subject, "The Relation Between Business Depression, Unemployment and Taxation." He discussed, in his usual able manner, the burden of taxation and its importance to business depression and to unemployment, showing how both the latter may be avoided by establishing a just system of the former.

Clayton J. Ewing, President of the Chicago Single Tax Club, Chicago, Ill.—On Sunday, Nov. 19, Mr. Ewing addressed the Herackles Lodge of the Chicago Theosophical Society on "The Land Laws of Moses."

Henry H. Hardinge, Chicago, Ill.—Mr. Hardinge gave a masterful presentation of the Single Tax philosophy before the St. James M. E. Church of Chicago, Sunday, Nov. 22. This was an appointment arranged by Mr. Ewing, and only one of numerous ones filled by Mr. Hardinge during the past two months.

Claude L. Watson, Chicago—In three talks on "Why Poverty Amidst Plenty?" before Theosophical Societies (Milwaukee, Oct. 28; Chicago lodges, Oct. 28 and Nov. 1). Mr. Watson pointed out the harmony between the teachings of theosophy and those of the economic philosophy of Henry George and their practical application to the present world crisis. On Sunday, Oct. 25, Mr. Watson addressed the St. James M. E. Church, Chicago. He is to speak before the Congregational Church of South Chicago Jan. 10. The latter appointment was arranged through Mr. Alex Pernod, active Single Taxer.

ACTIVITIES OF SINGLE TAX AND HENRY GEORGE CLUBS

Chicago Single Tax League—"Jobs for All; Business for All; Plenty for Everybody"—such is the slogan of the Single Tax League of Chicago in launching its impressive "Prosperity Program." In an eight-page, three-column broadside, prepared by the painstaking efforts of Thomas Rhodus, president of the board of the League, is offered the way out of the city's and nation's economic and tax difficulties. And what is more, those who read the pamphlet and are favorable to its proposals are given an opportunity to identify themselves with an active movement in such way as they are able, whether it be to obtain new members for the League or to contribute financially. The League contemplates reaching with its Prosperity Program each one of the families represented by the 750,000 names in the Chicago Telephone Directory. The weekly meetings will be continued, and, it is believed, with greater attendance than at any time before. Recent speakers before the League have included Prof. Karl Borders, of the University of Chicago; the Rev. William Bailey Waltmire, of the Methodist Federation for Social Service, and the Rev. Oswald E. Helsing.

Grand Rapids, Mich., Henry George Club—J. S. Tindall, of Cedar Springs, Mich. (near Grand Rapids), writes: "Herman Friedrich and I are signing up members for the Henry George Club in Grand Rapids. We already have twenty names and expect more. People in this section, I think, are progressing all the time in their understanding of the Henry George doctrine, as well as in general economics. Two grades in our school who are studying economics appear quite interested in the Single Tax, and I am furnishing them material for study. I am thinking of having them write something on it a little later. The Superintendent of Schools is favorable to this."

Lansing, Mich., Henry George Club—Mr. and Mrs. Ray Robson

already have more than fifteen signed-up members of the Lansing Henry George Club.

Omaha, Neb., Henry George Club—The second dinner of the season for the Omaha Club is set for Monday evening, Feb. 2, at 6:30, and will appropriately be called the "Ground Hog Day Dinner" of the Henry George Club. It will be held in the Hotel Hamilton dining room; guests are invited, and excellent speakers are promised. Reservations may be phoned to Henry E. Sarman, Atlantic 0941. The Henry George Club of Omaha owes its beginning to the unfailing efforts of A. W. Falvey and Mr. Sarman. The dinner announcements are brimful of the spirit that makes organizations grow. "What is YOUR economic creed?" it asks—"Unemployment, Industrial Depression, Poverty-Charity, or Justice?"

Chicago, Ill., Women's Henry George Club—More than twenty-five members have already joined the ranks of the Women's Henry George Club of Chicago under the leadership of Mrs. Claude L. Watson. And the drive for members hasn't yet begun!

Candidate for Governor Makes Single Tax Main Issue

J. EDWARD JONES, candidate for the Republican nomination for Governor of Illinois, is a meteoric young man of thirty-one whose courageous campaigning for land-value taxation holds out to the Single Tax movement promise of another Tom L. Johnson or John P. Altgeld—if not an Abraham Lincoln.

In pressing the question as to whether this is the "decline of American civilization or the approach of a new era in which economic insecurity more insidious than chattel slavery shall be abolished," Mr. Jones contends that the answer must be given by the common citizens of Illinois. And in his 8,000-word platform he declares that "the only sound remedy is to stop burdening business and consumers with taxes by putting the burden on the site value of land where it belongs."

Mr. Jones first became interested in the Single Tax less than three months ago, when he was introduced at one of the regular weekly meetings of the Chicago Single Tax League by George M. Strachan. This started him on a train of independent studies, both historical and current, that has made him today a potent advocate of the philosophy of Henry George with few equals for resourcefulness of mind, cogency of speech, high ideals and youthful ardor for accomplishment. He was born on a farm near Carthage, Hancock County, Ill., June 20, 1900. He was graduated from the University of Illinois with the degree of B. S. in Law in 1924; LL.B. in 1926. He was admitted to the Illinois bar in 1926, and has practiced law in Chicago and Oak Park for five years.

This beginner in politics has not only started an intensive campaign for the nomination upon the Republican ticket, but has secured the consent and support of many running mates for the Legislature no older than himself and standing upon the same fundamental principles that he sets forth. Among those who are furthering his nomination are Thomas Meyer, legislative candidate from the Eleventh Senatorial District, and George T. Tideman, legislative

candidate from the Sixth, both Single Taxers making straight Single Tax campaigns.

Mr. Jones' platform is a masterpiece of economic analysis and political strategy. He ramifies his argument with quotations from John Stuart Mill and Adam Smith, as well as with telling statements from reports of the Illinois Association of Real Estate Boards, the Chicago Real Estate Board, the Federal Trade Commission and the Manufacturers and Merchants Federal Tax League. Sales taxes, gasoline taxes, penalties upon incomes, all are needless and represent but wanderings in the dark, he declares. There is sufficient land of value within the State which, if equitably taxed, would yield enormous revenues for government adequate to all needs without discrimination or hardship upon any citizen of the State, he avers.

As practical measures he advocates county option in taxation to permit the adoption of the Pittsburgh plan of taxation—"extended in scope," as he says. To those who are skeptical of his place in the Republican ranks he answers:

"I am a Republican. I make no apologies for the party's past mistakes when its errors have been due to unworthy leaders who through ignorance have departed from the everlasting principles on which it was founded—namely, 'Free Soil, Free Speech and the Non-Extension of Slavery.' Its courageous stand in 1854 firmly established it . . . Today an equally courageous stand is needed on the question of a more insidious and degrading bondage, a slavery accompanying our highly developed machine age . . . Lincoln's party is adequate for this."

The wise ones in the various political camps, it is reported, are not only taking serious thought to their fences but in varying degrees are actually worried over the status of a man who has the temerity to fight, regardless of overwhelming odds, in favor of a sheer principle.

A Libel on Monkeys

THE report is contradicted that monkeys on the Amazon are starving because there are too many peanuts, and that other monkeys are warned to stay away.—*Melbourne Progress*.

YOU cannot fight against the future. Time is on our side; and the banner which we now carry in this fight, though perhaps at some moment it may droop over our sinking heads, yet it will be borne perhaps not to an easy but to a certain and to a not distant victory.—GLADSTONE in the House of Commons speaking on the Reform Bill of 1866.

I AM not, nor did I ever pretend to be a statesman; and that character is so tainted and equivocal in our day that I am not sure that a pure and honorable ambition would aspire to it.—JOHN BRIGHT, speaking in Commons.

TEACH a parrot the phrases Demand and Supply and you have made a political economist.—THOMAS CARLYLE.

Letters to the 1931 Congress

MANY letters were received and read from friends of the cause at the Henry George Congress in Baltimore.

United States Senator Bulkley, of Ohio, wrote: "I would like to look in at the convention."

United States Senator Dill, of Washington, regretted his inability to be present.

Congressman Robert Crosser, of Cleveland, said he would probably be present.

Governor Ritchie expressed regret at not being able to attend.

From Alice Thacher Post came the following: "I regret that I am not quite up to attending so strenuous an affair away from my home city. I send most friendly greetings to the Congress and hope its deliberations will prove fruitful."

Hon. Jackson H. Ralston sent the following:

"My regret over non-attendance is the more poignant because I believe it is in the power of this conference to do much to revive the old interest in the Single Tax and to press it forward in a practical way to a greater success than it has yet achieved. As to methods I can do no better than to refer to my article in the May-June number of LAND AND FREEDOM. While there I mention some States in which, as it seems to me, prospects for speedy successful action seems brightest, this is not to exclude others in which there may be a sufficiently large band of careful workers. But study and not impulse must be our guide."

Alfred N. Chandler, of Newark, N. J., wrote:

"I am convinced that we must desist from presenting this subject as one of taxation, other than that taxation is the means to the end, and must stress the basic principle that public revenue should come from publicly created site value of land instead of from a tax levied on industry and thrift.

"If we could talk more about abolishing taxes altogether we would presently spike the widespread advocacy of various proposed taxes.

"Since slogans undoubtedly have proven effective in many causes, I venture to suggest that we adopt the slogan 'Abolish taxes. Collect ground rent.'

"This would be a new abolition movement which, if vigorously advanced, would, I believe, carry us to much quicker success than anything which we have been doing or could do. Unless we present this subject from a more fundamental basis I am of the belief that in the turnover in social conditions which is inevitable other groups will after a while pass us by and proclaim the nationalization of land and industries, and gain their point while we continue to talk Single Tax."

John Emery McLean:

"There seems to be a conspiracy of silence among the chosen representatives of these factors of our 'ship of state' with regard to the Single Tax. Like most other so-called leaders and educators of our people, they are equally afraid to approve or denounce our simple remedy for the world's present misery; for most of them *know* that our principles are irrefutable from the standpoint of logic, justice and immediate practicality.

"Not in half a century has the Single Tax movement had so fine an opportunity for aggressive action; for it has been well said that 'there is no force so great as that of an *idea* whose hour has come.'"

Hon. Edward Polak stressed the importance of organization:

"I hope the convention will adopt a settled plan by deciding to do

some concrete work and then get behind it to a man. There must be organization, and the individual must fall in line if effective results are to be obtained for the Single Tax. If the political parties, churches, fraternal organizations, etc., were to conduct their organizations the same as do Single Taxers they would not be any more successful than we are. The promiscuous firing of guns never yet did win a war. Imagine a war in which every soldier is his own general. How far would they get? That has largely been the trouble with Single Taxers—every one worked in his own way. While it is true many individuals, as such, have done good work for the cause as individuals, most of them have been shooting in the air instead of at a mark, and therefore never hit anything, except by accident. Perhaps the reason for our lack of organization is because we have no selfish motive, nothing of a material nature to offer as do other organizations, and so people do not feel bound to work together in the Single Tax cause. I hope you will stress the need of organization among Single Taxers and that they adopt a settled or definite policy and get behind it."

Hon. Charles O'Connor Hennessy wrote:

"I beg you to bring before our friends at Baltimore some picture of the unprecedented opportunity for economic education in the nationwide campaign that has opened in Great Britain, where the land question and the tax question, in their fundamental aspects, are now in the arena of public discussion. The immediate issue, of course, is *protection or free trade*, for the Conservative Party is openly demanding the adoption of a protectionist policy as a means of relieving the terrible business depression and unemployment which afflict the country. Many of the Conservative leaders are demanding a repeal of Snowden's proposals for a valuation of the land of Great Britain."

Mrs. Emily E. F. Skeel offered the following suggestion of practical importance:

"The Congress at Baltimore will, I hope, be a great success and rally many believers to the cause. Personally I doubt greatly if I attend, and certainly I should not have the effrontery to offer any remarks on the subject of our cause. Believers present would almost lose their faith, while the unconverted would flee from the wrath to come. I thank you for your courtesy in offering me the opportunity to speak, however, and in this connection may I say that I hope you will not fill your programme so full as to preclude discussion on the floor. Often it seems to me that the stray doubter or disbeliever who happens into the conference would be far more likely to stay and join if he himself could air his doubts or hear others do the same. This is my only real suggestion as to procedure."

William Lloyd Garrison, Jr., expressed himself thus felicitously:

"Like yourself, I am following as carefully as possible the tremendously dramatic sequence of events that are affecting so profoundly the thought of all students of economics and sociology. It looks as if a genuine tariff reform in the near future were well-nigh inevitable; and in due course, after pretty much everything else has been tried, politicians will come to grips with the land question. It is interesting to note, however, that in Russia the Bolsheviks have snatched away even the squatter sovereignty which they extended originally to the Russian masses. And in all the capitalistic countries the opening up of popular approaches to the sources of production would seem to be furthest from the thoughts of the political chieftains. It is entirely possible that, as result of the war demoralization, revolution will out-speed reform.

"I hope that you have a splendid meeting and succeed in dramatizing George's brilliant formula for social justice and social progress."

A. C. Campbell, who has attended other Henry George Congresses, sounded this note of hope:

"You may be sure my non-attendance is not due to any slackening of interest in the Good Cause. The fact is I give to it all my working

time. (But I must acknowledge that, being what Kipling calls 'a time-expired man,' I work at lower pressure.)

"With the present state of affairs throughout the world the followers of Henry George, it seems to me, are the most potent force for the maintenance of civilization. Such work as you are doing is therefore of the utmost importance. I heartily wish you all success. I hope the Baltimore convention will prove the most influential of the series. If such a miracle be possible, I hope it will prove the turning point and bring on a strong and rapid advance to the plenty, peace and freedom which all good men and women desire the whole world to enjoy."

And from our old friend J. F. Colbert, former member of the Louisiana State Tax Commission, we were glad to have this greeting:

"I regret to say that I find I cannot accept the invitation, but please be assured I very much appreciate it. My duties here will hold me in the State at that time and, additionally, I am not financially able to make the trip. I have found it to be true that an honest confession is really good for the soul.

"The teachings of Henry George are soon going to be more generally studied and understood. Nations, like individuals, do not reform except through necessity. The necessity for tax reform on genuine lines will come within a few years. Nothing can stay it."

J. H. Kauffman, secretary of the Ohio Single Tax Association, said: "Success to the Council of War. May it bring peace and happiness to the earth." Prof. John Dewey sent cordial greetings. A characteristic letter from Poultney Bigelow was read, and we cannot but regret his half promise to us last summer to attend was not fulfilled. A letter from Frank G. Anderson, of Jamestown, N. Y., expressed hope for the success of the Congress. Letters were also received from Otto Cullman, Newton D. Baker, Walter S. Wright, Norman Thomas, Frank W. Garrison, Peter Witt, Hon. Edward Keating and Grace Isabel Colbron.

News From Texas

THERE is always plenty of news in Texas, but most of it is like the news from every other State. Our State treasury is in the red nearly \$4,000,000, with a fair prospect of a deficit of \$6,000,000 by the end of the fiscal year. Departmental revenues have fallen off with the decline of business. Our gross receipts, occupation and sales taxes have also fallen off. On top of this we have pending an amendment to the Constitution to be voted on in November, 1932, that will exempt from State taxes all homesteads of \$3,000 of assessed value. If adopted this will reduce revenues from ad valorem taxes variously estimated from \$5,000,000 to \$8,000,000.

Our city and school districts are bonded to the limit and face this load with empty treasury and falling revenues. With this condition, not peculiar to Texas, the Single Taxer is listened to with more consideration and respect than at any time in many years. In Texas we talk taxation because it is the language that men can understand. We go on the theory, and propagate the idea, that all productive industry, whether on the farm or in the factory or in the clearing house, must unite as against the privi-

leged land owner, and it is through taxation that the remedy for this depression must be sought.

Our Legislature in its search for more revenues last spring passed a tax of 5 cents a barrel on cement manufactured in this State. Even at the low percentage of capacity produced, that industry will have to contribute some \$400,000 this year. One of the leaders in the industry told me the tax was put over because the cement people had no friends at Austin. My reply to him and to others of the industry was that they should have been making friends of all the people these past years in tax matters; that they should join and work with all wealth producers for a tax system that would encourage industry and at the same time provide ample revenue from the economic rent of land. Many industrialists see this now, but are still too cowardly to take the stand openly.

We have a Legislative Tax Survey Committee at work. I suppose every State has had them at intervals for several years. No one knows what this one in Texas will recommend, but whatever they recommend is sure to be of little weight. You can't patch up a broken-down machine such as we now have in taxation. I was invited to appear before the committee. I was preceded in the hearing by a well-informed real estate man. He expounded the law of rent as clearly as a Georgian could, but he wanted the rent for the land holder and not for the people.

In my own statement to the committee I pointed out that because of urgent needs for more revenues there was nothing for them to do except recommend more business taxes; but that the committee would be derelict if it did not propose a substitute for the whole bad tax system in the form of a programme that would gradually bring about a land-values tax only.

WILLIAM A. BLACK.

The Schalkenbach Foundation

THE Schalkenbach Foundation is doing excellent work over a wide field. Miss Antoinette Kaufmann, the foundation's secretary, and her very competent assistant are kept busy every hour of the day. From a report of the Foundation's activities just received we extract the following:

From a gentleman who answered our advertisement in *Time*:

"Some time ago I secured from you a copy of 'Significant Paragraphs.' I did not have the opportunity to read this book until today. I would like to distribute about twelve or fifteen copies. Please send one dozen of these books now."

From a minister who received a special letter addressed to a group of ministers, and enclosing in each case a copy of the pamphlet "Moses":

"I have read 'Moses,' a lecture by Henry George, with reverent interest, and I thank you for it. I would appreciate fifty additional copies for distribution to the faculty and business staff of this institute. We have some 1,800 students in our day and evening schools and I wish every one of them might read it. Enclosed please find my check for \$1 for a copy of 'Progress and Poverty.' I possess a copy of the original edition, read and carefully marked at the time of its publication, but I should like to reread it in newer form. In my student days I resided in New York, a contemporary of Henry George, and knew something of his sufferings in the cause he so fearlessly and eloquently proclaimed."

From a man who read a copy of our library edition of "Progress and Poverty" presented to a library:

"I have read 'P. & P.' in the local library, and noticed that it was given to the library by your Foundation. I wish to have a copy of my own of this great book, and enclose money order herewith."

From a lady who read "Progress and Poverty" in Pratt Library, Brooklyn:

"Please send me ten copies of 'Progress and Poverty' and ten copies of 'Significant Paragraphs' to distribute in an endeavor to interest friends and acquaintances in the teachings of Henry George. I shall be very glad to receive the printed matter pertaining to your Foundation. My concept of it is that some fine and far-seeing individual has endowed the Foundation with capital with which the masses are to be educated, in order to fit them to bring about the kind of reorganization which will enable all to live, work and share their products."

From a man who received our direct mail literature from time to time:

"I always have a copy of 'P. & P.' on my table, and wherever lawyers have indicated sufficient interest in the subject I have given them a copy of 'Progress and Poverty,' but of course with 'Significant Paragraphs' I can make a wider distribution. It is really amazing for me to find the number of persons who know about this work, who have read it years ago and who are actual converts to our cause. I believe that your Foundation is doing a noble piece of work and should be supported. It is sowing seeds in the minds of thoughtful men in America which some day cannot help but bear fruit. Please send me 100 copies of 'Significant Paragraphs.'"

An editor with whom we got in touch through our trade paper campaign conferred with a local university professor who asked him to make a speech before the philosophy and sociology classes of the college. He wrote asking us for material, which we prepared and sent to him.

The advertisement in the *New York Times* on Nov. 13, headed "Being Firmly Convinced," brought 175 responses and 161 book purchases. Interest was widespread, and as an indirect result we had several calls for a lecturer to speak before discussion groups. Mr. Oscar H. Geiger spoke before these groups, rendered a report to our Executive Committee, and we quote from one of the men who asked for a lecture:

"Allow me on behalf of the Victory Club of the Y. M. H. A. to express my sincere thanks and assure you of my gratification over Mr. Geiger's talk to us on Dec. 20. It was one of the most pleasant and instructive evenings in the history of the club. Mr. Geiger kindly offered to come again, through your good offices, and round out to our every wish the field he opened to our view during his talk. If consistent with your policy, we should like to have him back again in the near future, perhaps some time in January or February. Won't you let me know whether this can be arranged?"

It occurred to us that we could help the Henry George Press Bureau, run by Mr. Rose, in Pittsburgh, if we sent *adverse* criticisms to them for their letter-writing corps of Single Tax people to answer. We are now co-operating with them in this respect and hope to have more to tell about this work later on. This office gets in touch with anyone who writes in the public prints upon our subject, and in this way we have made some pleasant contacts with people who were not in touch with us before.

Our Christmas Letter has sold 311 books for us thus far, and this year not only "Progress and Poverty" is moving along, but "Social Problems," "Land Question," etc. Mr. James G. Blauvelt gave us a fine order for fifty books and 1,000 pamphlets, and Mr. George L. Record and many others known to you have ordered books to be sent to their friends as Christmas gifts.

Orders from people whose names came to us from advertisements are particularly good. These "newcomers" often buy \$6 and \$7 worth of books at one time after reading "Progress and Poverty," which shows that they are in earnest about studying our question. Mr. Pleydell's good suggestion to use the National Municipal League list (which we used with the co-operation of Mr. Jones of that League) brought forth excellent results. We received a number of orders for books from tax commissioners, city planning boards, engineers and people of similar occupation.

The Henry George League

"IN a rude state of society there are seasons of want, seasons when people starve; but they are seasons when the earth has refused to yield her increase, when the rain has not fallen from the heavens, or when the land has been swept by some foe—not when there has been plenty. And yet the peculiar characteristic of this modern poverty of ours is that it is deepest where wealth most abounds.

"Why, today, while over the civilized world there is so much distress, so much want, what is the cry that goes up? What is the current explanation of the hard times? Overproduction! There are so many clothes that men must go ragged; so much coal that in the bitter winter people have to shiver; such overfilled granaries that people actually die by starvation! Want due to overproduction! Was a greater absurdity ever uttered! How can there be overproduction until all have enough? It is not overproduction; it is unjust distribution."

The above was not said today or yesterday, but on April 1, 1885, by Henry George, sight-value tax proponent, whose principles still live and are supported by many. Thursday night at a meeting in Newark the Henry George League of New Jersey was organized and such well-known public men as Frank H. Sommer, Spaulding Frazer, George L. Record and many others participated and discussed means of furthering Henry George's taxation principles in New Jersey.

The Henry George theory, familiarly called the Single Tax plan, provides that all forms of taxation should be abolished except a tax upon land, and that this tax should be based not upon the use or improvement of the land but purely upon the value attaching to the bare land by reason of its neighborhood, public improvements, etc. Thus, it is argued, the farmer with improved acreage would have to pay no more tax than the speculator who held a similar piece of land idle, and the man who on a city site erected a valuable building would be taxed no more than the man who held a similar tract vacant.

Hundreds of volumes have been written for and against this plan. It is in partial operation in Pittsburgh, where the site-value tax is being applied gradually over a period of years and has become known generally within the last few years as the Pittsburgh Plan of taxation.

No student of the subject of taxation can fully understand the subject if he is not familiar with Henry George's work "Progress and Poverty," any more than if he is unfamiliar with the economic principles laid down by Adam Smith and John Stuart Mill of the nineteenth century or E. R. A. Seligman of the twentieth. The Henry George League of New Jersey deserves respectful attention in its efforts to make contribution to the important question of taxation.—Newark, N. J., *Star-Eagle*.

"THE sun is universal, making all life one. Men are brothers, made for laughter one with another. We must free the child from all things that maintain the ideals of a narrow nationalism, the ideals which inspired and generated the war barrages in which ten million perished."

—H. WILLIAMSON.

The Henry George League Of New Jersey Is Born

A GREAT dinner was held in Newark, N. J., on Nov. 19 at the Downtown Club in the Newark Bank Building. There were 132 persons present. The toastmaster was Royd Morrison, of Camden, and the principal speakers were Charles O'Connor Hennessy, of New York; Frank H. Sommer, dean of the Law School of the University of New York; Spaulding Frazer, former City Counsel of Newark, and George L. Record, former City Counsel of Jersey City. Judge James F. Minturn, who was to have spoken, was detained at home by illness.

In addition to the speakers scheduled to address the meeting following the dinner were a number of others—Mrs. Anna George deMille, John H. Allen, Gladwin Bouton, of Tenafly, and William R. Emsley, the two last named having been candidates for the New Jersey Legislature on a platform calling for site-value taxation and the collection of ground rent. Others who were heard were Harold Buttenheim, of Madison, former editor of the *American City*; Charles Hecht, of Lakewood; Charles Stoker, of Irvington, N. J., and Alfred N. Chandler, of Newark.

The speeches were of a high order. What was noticeable in the addresses of both Mr. Record and Mr. Chandler was the insistence that this movement was not solely nor chiefly a tax question but a movement for the restoration of the land to the people. This phase of the movement was eloquently presented by Mr. Record and echoed by Mr. Chandler, if not with eloquence in no less forceful terms. And the sentiment of the meeting was wholly responsive to this note: "We should insist upon the morality and ethics and justice of Henry George's ideals rather than merely fiscal reforms or tax relief"—uttered by Mr. Chandler.

Dean Sommer called the teachings of Henry George "the only practical, workable philosophy of liberty."

The following resolution was adopted:

"Whereas, intolerable distress, enormous business losses and widespread social unrest are now prevailing, and further difficulties and dangers are now impending from adverse farming conditions, loss of export trade, declining prices, profits and wages;

"Whereas, these conditions are mainly attributable to the extremely harmful practices of speculating in land, holding land vacant or underimproved, privately appropriating ground rents and also imposing oppressive taxes on homes, business properties and the machinery, tools and materials used in industry;

"Resolved, that legislation should be promptly enacted by the New Jersey Legislature to permit any municipality, by referendum vote therein, to reduce taxes on buildings and personal property and to balance the budget by increasing the tax on site value of all land."

A THOUGHTFUL PAMPHLET

"WHAT'S THE USE OF WORKING?"

Prof. Robert Bruce Brinsmade is a consulting engineer well known to Henry George men all over the world. He is the author of the eighteen-page pamphlet before us entitled "What's the Use of Working?" much of which appeared in *LAND AND FREEDOM* under the title of "Profits and the Vice of Saving," and is a reply to the book called "Profits" published by the Pollak Foundation of Newton, Mass.

The rapidity with which economic thought as well as loose thinking on economics is passing is illustrated by the fact that this work emanating from the Pollak Foundation is even now beginning to lapse into the limbo of forgotten things. So many weird remedies for the prevailing depression follow one another in swift succession that the Pollakians seem like ages away.

This does not make any less desirable and valuable this work of Prof. Brinsmade, for the errors it combats are constantly recurring. Our author advocates our reform not as a tax measure but as the abolition of all taxation and the socialization of ground rent for public use. The pamphlet has our enthusiastic endorsement as one needed in the present crisis.

There are portions devoted to proportional representation, of which Prof. Brinsmade has long been an ardent advocate, and a valuable list of references is given.

Single copies may be had for 10 cents, with reduced price in quantities. Prof. Brinsmade's address is Avenue Centenario 219, San Luis Potosi City, Mexico.

J. D. M.

CORRESPONDENCE

FROM A VETERAN AND OLD FRIEND OF HENRY GEORGE
EDITOR *LAND AND FREEDOM*:

I am ninety-one years young. I have spent much of my time and substance for the promotion of the great cause, and now have nothing but the glory of knowing that the victory is almost in sight.

The land-grabber has learned that he has killed the goose that laid the golden egg.

Houston, Tex.

F. J. TRAPP.

THANK YOU, JOHN F., FOR YOUR DOLLARS AND SENSE
EDITOR *LAND AND FREEDOM*:

Unable to forego the mental stimulus of reading your incisive and pertinent editorial comment on subjects of economic and social interest—not to overlook other interesting articles—I have finally dug up from somewhere the necessary \$2 to keep my name on the mailing list.

When I say "other interesting articles" I am not including certain types of orthodox Single Tax effusions, the likes of which I have been reading for the past twenty-five years or more, and which some writers persist in reproducing in literary and argumentative form. But little of such criticism can apply to the November-December issue, and particularly to be commended for its excellence is the paper of Mr. Benjamin W. Burger. It has a pungency in style and approach that is invigorating and in illustration and argument is strikingly significant of some new phases of the Single Tax philosophy which have developed since forty years ago. I have lived to be seventy-nine, and am not expecting the truth to be fossilized in orthodox formulas.

Indianapolis, Ind.

JOHN F. WHITE.

PARLIAMENTARY BATTLE WELL WORTH WHILE
EDITOR *LAND AND FREEDOM*:

Our election fight was well worth while. You will see what I have said this week in the *Commonweal* in reply to that Dutchman. No one

having a knowledge of the political situation in this country expected we should get seats at first attempt. In all my experience of elections (and it is a long one) I have never known such an absence of indication of how the people were voting. Usually there is a display of window bills, by means of which the occupant of the house declares his preference. This time it was rare indeed to see any bills on show. My Labor opponent at Hanley, a local trade union secretary and the sitting Member, confessed to me that he could not understand what was happening. At the last election (May, 1929) every house in his own street had his bill on show; this time there were only three. Trade unionist and Labor party members had made up their minds to vote "national," and the voting showed that many of them did, but they lacked the courage to proclaim the fact. All the usual calculations were quite upset, and it was a very remarkable thing that we were able to get 1,347 electors to go to the poll on their own account and vote for us.

London, England.

J. W. GRAHAM PEACE.

DUNCAN'S ARGUMENT AND LOGIC PLEASED FRANKLIN EDITOR LAND AND FREEDOM:

It may be of interest to you to know that on Nov. 16 the Hon. George H. Duncan addressed the Franklin Business Association on the subject of "Rational Form of Taxation." The meeting was a splendid gathering of the members of the association and their friends, to whom the subject of a single tax and the proposition of the taking of the rental values of land by the community in lieu of the present form of taxation was but little known, and to most a new and never heard of proposition.

The speaker handled the subject interestingly, and by convincing argument and logic held the attention of his audience for an hour. That his presentation was well received was evidenced by the fact that at the conclusion of his address many of his hearers showed their interest by requesting further information on the subject, its effect and application, all of which inquiries were ably met by the speaker.

It gives me great pleasure to be able to say that his coming to Franklin has stirred up an interest in this community.

Franklin, Mass.

M. J. VAN LEEUWEN.

THE RUSSIAN FIVE-YEAR PLAN

EDITOR LAND AND FREEDOM:

The world-heralded Five-Year Plan, notwithstanding the obstacles to be overcome, is prosecuted rigorously, with the assurance that it will be practically completed on time. The development of the petroleum industry that was planned for five years has been completed in three. The hydroelectric development on the Dneiper River is up to schedule. Nine of the largest turbines in the world have already been installed, and when the project is completed more than 900,000 h. p. will have been developed. Three or four modern steel plants are in process of erection, and much more work is being done on railways, irrigation, telegraph lines, bridges, highways and dwelling houses. There are not enough skilled workers to be found among the Russians to operate the mills and factories, they will be found in other countries and the skilled operation of the plants assured.

The "hurry-up" processes in connection with the plan have, however, resulted in neither economy nor efficiency, and the wants and necessities of the workers have been poorly supplied. Living conditions have been getting steadily worse for several years. The hardships which the people undergo must be a strain on both their vitality and their loyalty. The communistic distribution of commodities seems to be a failure. It is truly pitiful to see long lines of would-be purchasers tending from the doors of a government store along the streets and highways, hoping to reach the counter before the small stock of newly arrived goods has been sold out. One may be obliged to wait months to buy such trifles as a comb or spool of thread. The waste of time in these shop lines must be something enormous.

A large percentage of the workers one meets in Russia would like

to buy a watch, but the state watch factory in Moscow, which was formerly the Hampden Factory of Canton, O., U. S. A., is the only source of supply, the tariff duty on watches being prohibitive. The obvious remedy for these conditions would be the reinstatement of the private watch dealers or the repeal of the tariff law. It may not be too much to expect a reform of this kind from a government that has shown so much wisdom as the Russian Government.

In the World War the Russian losses were greater than those of any country engaged. The war was followed by a revolution; the revolution was followed by famine, and the famine by the War of Intervention, which was financed and the equipment supplied by Russia's former allies. Notwithstanding all of these misfortunes, Russia now has no war debt, no real depression, next to no unemployment problem, and will have a surplus for the present year estimated at three-quarters of a million dollars, at the same time carrying out a system of internal improvement on a scale never before approached. These achievements of Russia, while other great countries of the world are struggling with war debts, budget deficits, crime, depression and unemployment, indicate economic wisdom of a high order.

X.

Moscow, U. S. S. R.

IN MEMORY OF "JIM" BROWN

EDITOR LAND AND FREEDOM:

It is with deep sorrow I received your letter telling me of the passing away of our dear friend and co-worker James R. Brown. His earnestness and self-sacrifice, combined with his abilities and whole-souled devotion to our cause, make him irreplaceable. Well may we all mourn his loss. We can but be grateful he was spared us the long period during which he did work no other could do. Such a life must have deeply inspired many to begin, and carry on, our work; and these too have inspired others. Therein some compensation lies. It is so many years since I was at the M. S. T. Club, not since the days when George, Post, Croasdale and other saints of the old days were there; but the fragrant memory remains. James R. Brown bore their mantle on his shoulders, and most worthily, as you also are now doing. May worthy successors follow till victory crowns the day. It is coming!

F. T. HODGKISS,

Melbourne, Australia.

President Henry George League.

HEARS THE BELL RINGING BUT CAN'T FIND THE STEEPLE

EDITOR LAND AND FREEDOM:

There appeared in *Harper's Magazine* for November an article by Arthur C. Holden entitled "The Crisis in Real Estate." After telling what had happened to the real estate market during the depression, and giving reasons as he understands them for the situation, he condemns the present basis of holding land so far as the struggling home owner or apartment house owner is concerned. He also condemns land speculation and expresses the hope that the depression will have served the purpose of destroying the fetish of the necessity of being a land owner.

He says that land value should be based on the use to which the land may be put, but he suggests that very few fortunes have been made by holding land for future rise in value because of the taxes, interest, etc. He bases his authority for the statement on the report of the Arner Committee of 1922. He evidently never heard of holding land without owning the buildings on it and by the appropriate leases getting off scot free from taxes, interest, liability for damage, and at the end of thirty years or more coming into possession of the buildings on the land, and this without the payment of one cent.

It seems a pity that one who understands the real basis of land value should fall into the trap set by the land speculators as to profits to be made in the mere holding of land, but Mr. Holden is an architect and not out to buy land or he might have been presented with a different set of statistics by the real estate dealers.

He says in closing that the only sound basis for the reorganization

of real estate is one which contemplates a fair payment for the usufruct of the land, and throws out foolish sentimentality about ownership. Now, Single Taxers can have no fault to find with this statement as far as it goes. Too bad that Mr. Holden did not mention to whom he expects this payment to be made. It is amusing how some very clear thinkers can lead us almost up to the idea we advocate and then very adroitly steer away from it. Some day one of them is going to take one step too many and then it will be too late to sidestep. When that happens we may expect a stampede. The signs of the times as I interpret them in the formerly conservative press point to a new line of thought cutting through the old ways and more and more are on the point of following it if some one will but lead the way.

Brooklyn, N. Y.

JOHN LUXTON.

EXEMPTION FROM TAXES ON DWELLINGS IN NEW YORK

EDITOR LAND AND FREEDOM:

Years ago during a shortage of houses in New York a law was passed whereby every one who built a home was relieved of taxation for a period of years.

I am anxious to have the facts about this law. I would also like to know how the law worked.

I am trying to induce St. Louis to exempt from taxation for a period of two years dwellings and homes to stimulate employment and business.

N. R. SMITH.

St. Louis, Mo.

[In 1921 the Legislature of the State of New York enacted a law permitting the City of New York to exempt from taxation all dwellings for a period of ten years, provided construction was begun two years after passage of the law. The bill was amended from time to time. The Board of Estimate and Apportionment and the Board of Aldermen of the City of New York granted the exemption. All dwellings built under this law are taxable in 1932. During the pendency of the exemption more than \$914,000,000 of tax-exempt dwellings were completed. Under the provisions of the law every dwelling was exempted to the amount of \$1,000 for each room, but not to exceed over \$5,000 for an apartment. It also applied to tenement houses.

The purpose of the law was to induce construction of dwellings, in view of a frightful housing shortage and continuous raising of rents. The increased number of dwellings did not lower rent, but had a tendency to keep rents from going still higher than they were.

With increased construction came increased cost of land, material and wages of those engaged in construction. During the height of the boom, in their anxiety to complete the buildings so they could be rented, builders were giving bonuses to workers to quit one job and go to another.—EDITOR LAND AND FREEDOM.]

WHEREIN WE APPEAR TO HAVE DONE AN INJUSTICE

It seems that in our report of the Henry George Congress at Baltimore we did an unintentional injustice to Hon. George H. Duncan. Space, of course always a determining factor in editorship, and because of the unusual amount of matter clamoring for publicity, caused a condensation that conveyed an incorrect implication of Mr. Duncan's address.

Mr. Duncan writes as follows:

"My reference to Mr. Morton's having said what I was intending to say referred to his remarks at the Tuesday evening banquet, when he said that the important thing was for us all to keep working, each along the lines which he believed correct—Single Tax Party people, Great Adventurers, 'step-by-steppers,' and so on. I am a step-by-stepper—I can see no other practical way to proceed—but I may be wrong, and I am not going to waste any strength or argument, in the outside world, decrying the efforts of others who believe in the same things I do but prefer some other means of bringing them to pass.

"The reference to the Secretary's taking part of the audience was simply a pleasantry, alluding to the appointment of the committee to wait upon the President, as I said at the time, although the manner in which you referred to it put me in the light of complaining because

the Secretary had called a bunch of those present out as a reflection on me which I resented.

"I fear that when we Single Taxers get into conference we become so enthusiastic about the essential justice of our proposals we have a tendency to be carried beyond what is practical into what seems to those who are not so thoroughly imbued with our principles to be impractical and doctrinaire. That has been my reaction at the relatively few such conferences which I have attended. What to us seems so clear and simple is so widely at variance with the ordinary individual's habits of thought, or lack of thought, that for the most part our whole argument passes over his head and he associates us with all the scatter-brained ideas from time to time presented.

"I feel that my talk, far from pointing out difficulties which are 'non-existent,' in fact failed to point out many difficulties which actually are existent. In a general way, the four causes of failure which I made note of at Victoria, whether actually true in that case or not, are the same ones we must face everywhere, summed up, at the last, in the fourth: 'ignorance of the people.' And yet, that greatest of forces, economic pressure, is all the time working in our favor, and ultimately, I believe, will bring us to victory, not necessarily as a 'single' tax, but in some way to derive most of our public revenue from community created values.

"Jaffrey, N. H.

GEORGE H. DUNCAN."

NEWS NOTES AND PERSONALS

HON. LINN REIST, one of the Department of Revenue officials of Pennsylvania, has been digging into history and gives out the comforting information that in the seventh century before Christ the inheritance tax of the Empire of the Nile Valley was 10 per cent, while it is only 2 per cent in Pennsylvania. He says: "Here is one tax that has been tremendously reduced since the Pharaohs." So the citizens of the Commonwealth of Pennsylvania have much to be thankful for these days.

HAROLD SUDELL has written a letter to Sir Oliver Lodge, from which we extract the following:

"In an English paper I have just read some comments you make on our present system of land ownership. One of these is to the effect that it is surprising to you that it should be deemed quite legal and ordinary for a person to sell a portion of England.

"Many years ago I read in Herbert Spencer's 'Social Statics' his chapter on 'The Right to the Use of the Earth,' in which he propounded views similar to those which you have expressed. The irrefutable logic of that chapter converted me to his opinions, and as a somewhat natural consequence I later became a follower of Henry George, the Single Tax seemingly offering the simplest and most effective way of giving back to mankind this lost right.

"The truth that you and Mr. Spencer have proclaimed has long been very plain to me.

"And it is because your brave words and the fact that you too have seen this truth has greatly heartened me that I am writing to thank you for what you have said. And I sincerely hope that it may be the means of bringing many of your countrymen (I am English born) to see that the land of England belongs, of right, to all the people of England."

THE Camden (N. J.) *Evening Courier* supports a tax-reform programme that will not penalize the home owner, saying: "The mere fact that any empty-lot owner doesn't use the service the community provides him should not exempt him from his fair share of taxes."

THE result of the poll for the English Commonwealth Land Party candidates for Parliament in the potteries district, Graham Peace at Roland Entwistle, was somewhat disappointing, Mr. Peace receiving 946 votes and Mr. Entwistle 401. The time was perhaps inopportune for a parliamentary contest on this great issue, but a beginning has been made and the workers are not disheartened. At least a good deal of excellent propaganda has been set in motion.

A LETTER from Charles A. Green, of Hannibal, Mo., for which we have not room for insertion in this issue, says: "Because we treat the great moral reform of Henry George as a tax question, Single Taxers are unable to answer some of the questions that are asked about the movement."

At the last regular meeting of the Henry George Club of Pittsburgh, William Barclay Foster was elected president. He is a nephew of Stephen Foster, the famous composer and song writer. Mr. Foster is an exceptionally clear thinker. He ran for City Council on the Democratic ticket, but no campaign was made and the fight was between two factions of the Republican Party at the primary. However, it was noted that Foster received twice as many votes as the other nominees who ran with him on the Democratic ticket.

JAMES A. ROBINSON, whom R. E. Chadwick terms "the sage of Monticello" (California), appeared before the City Council of Los Angeles at one of the meetings called to hear protests concerning the altitude of "occupational" and other tax proposals to relieve unemployment. Waldo J. Wernicke speaks in high terms of his incisive argument and inimitably persuasive powers.

JOSEPH H. FINK was appointed a member of the Committee on Standards and Objectives of the President's Conference on Home Building and Home Ownership. The appointment came through the Department of Commerce, of which the Hon. R. P. Lamont is the Secretary.

THE Free Acres Association, which administers the affairs of the Single Tax colony at Berkeley Heights, N. J., through the town clerk, Miss Amy Mali Hicks, sends us the following tribute to James R. Brown:

"Jim Brown spoke here last summer. We asked him to come again, and he won the hearts as well as the reason of many of us. He was an actor of the modern age, one who always set forth naturally and simply, and therefore eloquently, the truth which had become a part of himself.

"Now we should not mourn; his vital body is stilled, but his voice is not stilled. Wherever his Spirit may be we can send him our greetings:

"They sent thee a word from the darkness,
They whispered and called thee aside;
They said, 'Thine end is forbidden,
Thy work is fulfilled;
Thy palace shall stand with the others'—
The thought from which others shall build."

DR. E. G. FREYERMUTH, of South Bend, Ind., is busy organizing a Henry George Club in that city. He read a paper he had prepared on the "Cause of Business Depressions" before the men's class of the Westminster Presbyterian Church, and again before the St. Joseph Alley Ministerial Association. He is also arranging for the publication in one of the local papers of John Lawrence Monroe's article on New Westminster which appeared in LAND AND FREEDOM. Good work!

HENRY WARE ALLEN, of Wichita, Kans., is preparing a Single Tax Yearbook and is in need of the birth dates of prominent old-time workers in the Henry George movement. Cannot some of our readers help him? His address is 603 Brown Building, Wichita, Kans.

WE have received from Publisher Fleming H. Revell, of this city, a circular containing extracts from reviews of the recently published book of Prof. J. H. Dillard by Benjamin Brawley. We noticed this book when it first appeared and are pleased to see that it has been so well received by the reviewers.

"THE duty of Christians is to abolish war and want," said the Rev. George Maychin Stockdale, of St. James Episcopal Church, Madison Avenue and 126th Street, this city, in a recent sermon. "No challenge less than this is worthy the consideration of serious men and women."

ONE of the very last letters written by James R. Brown a few days before his death was addressed to Mr. E. J. Burke, of Chestnut Hill,

Mass. It is so admirable that it must be given permanent preservation in these columns:

"It is always a hard job to help people. There are foes without, fears within, difficulties of every kind. In cases of this kind I always think of Thomas Jefferson. After eight years as President he went back to his home in Monticello, rode his horse up the hill, turned it over to his servant, slowly, painfully walked up the steps of the house, walked into the old home with many an ache in his heart; nearly all of the splendid things he had striven for had been defeated and the great things he had hoped for seemed permanently beaten. It was a pitiful, painful experience for a great and noble man, and yet he had not lived in vain, he had not worked in vain. His trouble and our trouble is that we are just a little too near the scene of action. It is tragic that these great good things that we work for come generally after we have passed out of the scene; but they come, and they are worth all the pain, the work, the sacrifice and the agony. And this thought is the inspiration to keep us at it."

It is hard to keep up with the variety of noms de plume adopted by John C. Rose, of Pittsburgh, Pa., for his Single Tax letter writing campaign. This variety enables him to get two or three letters in the same paper at once. All are good and some singularly effective.

AN admirable article by James P. Kohler, entitled "Depressions Due to Land Booms and Rent Raising in Cities and Towns," contributed to the *Miami Labor News*, has been issued by Mr. Kohler in a four-page, closely printed pamphlet. It is an admirable summary of the causes of the present and past depressions.

ON the occasion of the fiftieth anniversary of the organization of the American Society of Mechanical Engineers, which was celebrated in New York and Washington some time ago, our friend Fred J. Miller was awarded the first Gantt Gold Medal to any living person for "Outstanding Achievements in Industrial Management." This award was made by the joint action of two committees, one representing the Institute of Management, the other the American Society of Mechanical Engineers, of which last-named society Mr. Miller was president in 1920.

Mr. Miller read "Progress and Poverty" in 1887 while working as a machinist and toolmaker in his native State of Ohio. Shortly afterward he came to New York as associate editor of a weekly machinery journal. He became acquainted with Henry George, and editorials soon began appearing in the journal referred to which were recognized as being favorable to the machinery industry but in which those who edited Henry George's *Standard* plainly perceived the lineaments of the well-known cat; and many of them were reprinted in the *Standard* with favorable comment.

After twenty years of journalism Mr. Miller retired with what he considered a competence; but after two years of that he became restless and during the next nine years was general manager of the five factories of the Union Typewriter Company, which afterward assumed the name of its principal constituent, the Remington Company. It was his success in organizing and bringing about complete and harmonious co-operation between the executives of these factories and a great increase in their efficiency which attracted attention and led to the award of the medal. This work was accomplished with practically no disturbance and to the great advantage of all concerned, including the workers. His record and faculty for getting along with workers (union or non-union) led to his being commissioned Major in the Ordnance Department of the United States Army in 1918. Stationed first at Rock Island Arsenal, he was afterward attached to the office of the Director of Arsenals in Washington, but immediately, at the instance of the Taft-Walsh Board, sent to the Bethlehem Steel Works, where he remained until February after the Armistice, having in the meantime been attached to the office of the Secretary of War.

Numerous articles have appeared in the technical press about his work, and Mr. Miller has by invitation addressed assemblages of industrial engineers, factory managers and students explaining his philosophy of management and methods.

G. M. FOWLDS, editor of the *Auckland (N. Z.) Liberator*, has been compelled to resign his editorship for business reasons. The paper has had but two editors in thirty years, Mr. Fowlds succeeding R. A. Hould in the editorship. The paper will be continued under new management.

LOUIS F. WESTON, of Cambridge, Mass., writes: "I wish I could make a real contribution to your work, for it is of great importance."

SINGLE TAX letters have recently appeared from Eugene W. Way in the *Seattle Daily Times*; from P. W. Schwander in the same paper, and from R. Emerson Green in the *Peoria (Ill.) Star*.

THE Fabreka Company, of Boston and New York, has issued an attractive circular addressed to the trade offering a copy of "Progress and Poverty" to any member of the cotton trade who will apply for it. Thirty and more have done so. The circular features the preposterous suggestion to destroy one-third of this year's cotton crop, and asks what kind of a snarl our nation has gotten itself into where any serious consideration is given to such an extraordinary proposal.

BARNEY HAUGHEY, of Denver, Colo., has started anew his campaign for an old-age pension to be defrayed by a tax on land values. This is the bill which has been presented to the voters of Denver, and though defeated received a substantial support from the citizens of that city. Mr. Haughey is soliciting funds to put this measure on the ballot.

REFERRING to our review of Dr. George Geiger's "Philosophy of Henry George," Fred S. Wallace, editor of the *Coshocton (O.) Tribune*, writes: "Your criticism is admirable. You have done so well that it will move hundreds to read Dr. Geiger's book. Especially should it be read by our teachers of economics in the colleges."

AMONG the interesting letters read at the Baltimore Congress was one from Miss Mona McMahon, of New Orleans, advocating mass action, and urging that our field lecturers center their activities at one place, a rostrum, or a pulpit if possible, and hold to that place in order that those who return may find it. She says that with a drawing card like Mrs. deMille such a center might attract thousands to listen.

ON Sunday, Nov. 14, William Matthews, of Spokane, Wash., addressed the Public Forum of that city. Mr. Matthews had an audience of 250. The Public Forum is an outcome of the Economic Club organized by Mr. Matthews in the early '90s.

F. K. PERRY, of Union City, Conn., has passed away. He was a lifelong Single Taxer. We recall his visit to this office early in the year and we were delighted to meet this friend, with whom we had had a long-continued correspondence.

THE *Newkirk (Okla.) Republican* supports the demands made by the committee that visited the President from the Baltimore Congress.

SPEAKING of the proposition to exempt buildings from taxation for the next three years, the *Free Press*, of Courtney, British Columbia, lists some of the advantages of the proposal.

THE *Boston Herald* of Nov. 15 contains a special article on the Single Tax colony in Andorra, with an excellent portrait of Fiske Warren.

A DISCUSSION of Henry George and unionism appears in the *Hartford Courant*, quoting at length Henry George's opinions of labor unions.

A. G. BEECHER, of Warren, Pa., contributes eight lines of free verse to the *Square Deal*, of Toronto, on the passing of James R. Brown.

IN the *Los Angeles Record* for Sept. 24 Mr. E. B. Swinney is given the first page with an article on "A Plan for America," one of a series

from different contributors. Mr. Swinney's plan is, of course, to tax land values.

WALDO J. WERNICKE explains the evils of a sales tax in the *Hollywood Citizen-News* of Dec. 9.

THE *Commercial-Appeal* (Memphis) in a recent issue gives an account of a tax fight in the Legislature of that State when all sorts of taxes were proposed, among them a tax on cosmetics equal to the retail prices, and a tax on "wild women," which was read by the reading clerk with a straight face.

ALL four parties in the Argentine have included in the electioneering programme a reduction of import duties and a tax on the unimproved value of land. Our informant adds: "But electioneering programmes are often forgotten, and to educate and form public opinion we are anxious to carry out a special intensive propaganda for the next few months."

IN an article in the *Outlook and Independent* occurs an article by Samuel Seabury. This article is loosely written and contains what we must regard as misstatements. Speaking of the George-Hew Mayoralty campaign in New York City, in which Theodore Roosevelt was also a candidate, the writer says Roosevelt referred to George as a "cheap reformer." Roosevelt said many reckless things, but it is doubtful if he ever said that. At all events it is new to us. Roosevelt's policy was not to antagonize the labor elements which were behind George. But the writer of the *Outlook* article is clearly mistaken in this: "He had no sympathy with his ideas and had probably never read his books." And this despite the fact, which is common knowledge, that in a *Century Magazine* article he recommended the Single Tax for municipalities and urged that it be tried out in Alaska. That such an omnivorous reader as "Teddy" had never read the books of Henry George, when all the world was talking of "Progress and Poverty," is something that would only occur to one wholly ignorant of the facts. We are surprised that the *Outlook* gives place to such stupid misstatements.

THE *Richmond (Ky.) Register* remarks sapiently: "This is of times the most inopportune to propose further taxation on land. It is indeed, brother, and we hope nobody will propose it."

THE *Progressive Labor World*, of Philadelphia, says: "George is unanswerable * * *. Want poverty solved? * * * want justice on earth? * * * want prosperity to abound? * * * then acquainted with what the Prophet of San Francisco put between the covers of his immortal book * * * but you are not interested, you dummy."

TO THE number of our efficient Single Tax letter writers should be added Louis F. Bachrach, whose recent letters to the *Boston Herald* and the *Boston Transcript* have attracted our attention.

Commerce and Finance makes a friendly reference to the New Single Tax dinner in its issue of Dec. 2. It says: "It is doubtful if even the moderate proposals advocated in its recommendations will go on the way to success until it is taken up by one or other of the political parties."

ARTHUR BRISBANE recently expressed a pious wish: "What a blessing if this country would develop a man like Turgot or Necker in its financial troubles." Yes, indeed. But if Turgot were alive and had power, Arthur might not have been able to amass the fortune he did in land speculation. For Turgot had his convictions in these matters.

G. P. PUTNAM'S SONS have recently published "The Outline of Modern Knowledge." One of the books, "Economics," is the veriest trash. Our friend G. B. Foster of Dallas, Tex., who ordered the series, returned the volume, saying: "If this is a presentation of economics, then I am a battleship. The mechanics of economics are as simple as a wheelbarrow, and despite the ramifications of this beautiful science can be stated in a few pages. But one familiar with the science would know less after reading Author Dobb's book than before he picked up this volume."

N. W. MAGUIRE, who at eighty years of age is working harder than ever for the great cause, made what was the shortest but not the least valuable of the addresses at the Baltimore Congress. We quote: "How can one who has seen the light be indifferent to his duty in the face of present-day conditions? This is a question that often puzzles me. Can we all afford to make some sacrifice of our time and money to attain a brighter and better day?"

THE latest book of Brand Whitlock is "Narcissus," a study of the life and work of Van Dyck, the painter.

AN inquiry is addressed to readers of the book supplement of the *New York Times* asking the authorship of a poem entitled "Born without a Chance." Several readers answered with the information. The subject of the poem is Abraham Lincoln, and the author Edmund Rice Cooke, Single Taxer, who is the Eugene Field of our modern poetry with a more penetrating vision.

IN the *Milwaukee Sentinel* J. C. Ralston considers the tax reform proposals of Gov. La Follette, of Wisconsin. Mr. Ralston says: "There are tax reforms and tax reformers. Among them years ago was a man named Henry George. He was not a producer of five-cent cigars, as they erroneously suppose. His fame rested on his tax ideas. His proposal was to tax and distribute what he termed the 'uncaptured increment.'" Mr. Ralston then contrasts the proposals of Henry George with the Governor's recommendations to shift taxation which would result in the saving next year of \$100 on the La Follette farm, though it would lose somewhat more on his salary. The *Sentinel* writer slyly points out that Senator Robert La Follette's salary and mileage amount to \$10,000, but as this is exempt he need not view his brother's tax programme with alarm.

PROF. H. CONRAD BIERWIRTH, of Cambridge, writes us: "I think your address to the President excellent. I wonder whether Mr. Hoover will mark, learn and inwardly digest."

EDITOR GRAHAM PEACE, of the *London Commonwealth*, is having great success these days in indicating the absurdities of British protectionists. His reasoning is, as our boys say over here, "perfectly fierce," and for amusement Mr. Peace gets out of it is compensation for a nation of mad. He tells of his charlady, who has decided to purchase no Brussels sprouts, and his comment is, "This shows the power of the press!"

THE *Paradox* is a new Single Tax paper, an outgrowth of the *Ingram Rule News*, which appears from San Diego, Calif., and is of disrepute. The Ingram Institute of Social Service has for its president F. F. Ingram, and among the directors are Jackson H. Ralston, H. McCorkle and O. K. Cushing. The accomplished editor of *Paradox* is Ray W. Dougherty.

W. MADSEN, of *Land and Liberty*, London, England, writes: "I am deeply impressed by George Geiger's thesis, 'The Philosophy of Henry George.' A number of the friends here are anxious to read the book."

IN November-December LAND AND FREEDOM the name of W. L. Crossman, of Revere, Mass., was omitted from the list of the committee from the Baltimore Congress who visited President Hoover. As the visit will be historic in years to come, when other and more formidable delegations storm the capital, it is well to keep the record straight.

FROM a letter of Mrs. Emily E. F. Skeel, just received, we quote: "I must again congratulate you on the outstanding interest of this issue of LAND AND FREEDOM."

COMMENTING on an almost forgotten article by Henry George, "How to Destroy the Rum Power," Charles G. Merrell, of Cincinnati, writes: "This is one of the best expositions of the doctrine of liberty I have ever read, and although this was written many years ago and the conditions which he cites have passed away, nevertheless the fundamental principle remains the same as ever before." In the article spoken of Mr. George advocated the removal of all taxes and excise upon the sale and manufacture of liquors of all kinds. He urged this as a measure of temperance which at the same time would remove the political influence of the saloon and would result in the substitution of light wines for the stronger alcoholic beverages. Adam Smith was before Henry George in advocacy of the same thing, and Mr. George quotes the author of "The Wealth of Nations" in support of his own argument.

H. ARNOLD JACOBSON, one of the younger recruits to our movement, a convert of John Lawrence Monroe, writes us: "I shall do all I reasonably can within my ability to encourage interest in the movement. I have distributed seven copies of 'Progress and Poverty' among my friends, and I find interest in the work spreading."

JOHN M. MOORE, of Lancaster, Pa., writes: "I like LAND AND FREEDOM and believe it is one of the best magazines published anywhere. I think you could vastly increase your subscription list if each of your present subscribers would try to get another or send in a complimentary subscription." This latter Mr. Moore did.

OUR friend August Willeges, of Sioux City, Ia., writes: "I may again spend a few weeks in Fairhope after the holidays. Our city is employing a thousand men to dig a ditch with shovels and wheelbarrows to make the job last." How wonderful is man!

WILLIAM REID, secretary of the Scottish League for the Taxation of Land Values, in a recent letter says: "I am now seeking to remind you of what I wrote months back of the danger we had encountered of being loaded with tariffs. That once strong Liberal Free Trade party is dispersed, dispirited, disorganized and outmaneuvered by the Tory Tariffists."

WE learn of the death of John Youngquist, of Leadville, Colo., long identified with the Henry George movement. Details of his life and death are lacking. But for years Mr. Youngquist was a contributor to the upkeep of LAND AND FREEDOM, though our communications with him were but brief and occasional.

IN the *Sioux City* (Ia.) *Sunday Journal* "J. W. C." conducts a column called "The Rear Seat." In the issue of Dec. 13 J. W. C. gives place to an article a column long signed "Scougel," who, the columnist informs us, was for years a member of the force of the *Sioux City Journal* and now publishes the *Shell Rock News*. Scougel's ("Scougel's") article is a singularly scholarly one. Stating his opinion that capitalism is all right, he adds: "Only the rules of the game should be changed. The rule that has wrought all the unfairness in the distribution of wealth is the private and absolute ownership of land—the earth. This rule should be changed." We hope to hear more from Mr. Scougel.

A SCHOLARLY and entirely favorable review of Dr. George Geiger's preparatory thesis, "The Philosophy of Henry George," appeared in the *Boston Transcript* of Aug. 8, mention of which was inadvertently omitted from our columns. The *Transcript*, our readers scarcely need to be told, is one of the most conservative of newspapers and represents the culturally elite of Boston.

G. R. HARRISON, of Glebe Point, New South Wales, Australia, has started a Henry George mission and sends us an attractive folder intended for distribution, entitled "Are We in a Good World—Is It Worth Living In?" The pamphlet is full of sententious paragraphs which carry conviction and are not to be put off with evasions.

FROM a letter received from our old friend Edward Polak we extract the following hopeful note: "The whole world is debating social and economic questions; the minds of the people are open to receive our message. Will Single Taxers embrace the opportunity?" Mr. Polak is not idle, as recent letters in the *World-Telegram* assure us.

IN the new Dictionary of American Biography (Scribners) Henry George is given nine columns. The present volume includes names from F to G.

THE *Review of Reviews* published an article by Edward M. Barrows entitled "Light and Power for the People." According to the writer there is no power monopoly, or if there is it is a natural monopoly anyway, and it would make no difference whether government or individuals own and control it. After picturing the Power Trust as an imaginary beast, Mr. Barrows asks, "How can mere change of ownership affect the nature of the beast?" How can it? So we are justified in handing over these great natural power sites to the greedy hands of corporate powers, though in nearly every State of the Union it has been found necessary to regulate their exactions by the creation of commissions. May we say that there was a time when Albert Shaw and the *Review of Reviews* were names to conjure with when discussing civic and forward movements. It is now the organ of special interests, wholly committed and wholly unashamed.

THE *Boulevard*, organ of the Sixth Avenue Association, contains in its November number an article on Radio City by Wallace Benjamin. It gives an instructive and illuminating account of the extraordinary increase in land values in that part of Manhattan.

THE death of Richard Henry Dana, of Boston, Mass., son of the author of "Two Years Before the Mast," recalls the fact that this active and useful citizen was a believer in the Single Tax though not prominent in the movement. This was told us a number of years ago by his sister, Miss Elizabeth Dana, of Cambridge.

IN Omaha, where there is a small but active group of Single Taxers, a Henry George Club has been organized and will meet Feb. 2 at the Hotel Hamilton in that city.

ARVIN R. MATTESON, of Rochester, N. Y., writes: "There may be a few luxuries that one should go without, but LAND AND FREEDOM is not on the list—that is a necessity." Adding: "I am very desirous of seeing a wide distribution of Mr. Burger's address at Baltimore in pamphlet form."

"TRUTH FOR YOUTH" is a neat little pamphlet by George Frederick Dyer, published at 735 East 98th Street, Los Angeles, Calif.

ALDERMAN JOSEPH ANDERSON, standing as an independent, has won a seat in the Legislative Council of Port Adelaide, South Aus-

tralia, by a large majority. He is one of the trustees of the Henry George Foundation. Mr. E. J. Craigie assisted in his campaign.

WE learn from the *Commonweal* of London, England, that an independent political organization known as the Farmers and Workers' Bond for the Union has been organized in South Africa. Its demands, which occupy a full page of the *Commonweal*, are reprinted from the *Johannesburg Forward*. They entail an immediate resumption of people's land by the collection of the full economic rent. Says a remarkable declaration, which is the same as the C. L. P. of England: "We want the land, the whole land, and nothing but the land. We want it for the people, not for any section, and we want it now, by installments, but all at once."

AN excellent article in *Tax Facts* for December is one entitled "Causes of the Present Economic Depression," by E. M. Scofield of Los Angeles.

THE *Standard* of Sydney, N. S. W., reviews "Radicalia," by S. T. Man, of Fisk, Mo., and finds in it much to commend.

CHARLES C. MCGOWAN appears with a Single Tax letter in the *Youngstown (O.) Telegram* of Dec. 7. H. W. Noren and Mrs. F. Willard bob up in the *Pittsburgh Press*.

CHANCELLOR of the Exchequer Neville Chamberlain has announced in the House of Commons that he had suspended payments in the way of ascertaining land valuations. When asked by a Labor member why he had to suspend an act of Parliament, Mr. Chamberlain replied that he had not suspended the act but merely the expenditures incidental to putting it into effect. So fades for the present the prospect of securing the taxation of land values.

STUART M. BABCOCK, remitting a new subscription for LAND AND FREEDOM, writes:

"The late James R. Brown was the one who gave me my interest in the writings and teachings of Henry George. The evils of our present land system, as well as the programme being carried on to educate the public in this regard, have my sincere interest."

STOUGHTON and Norman Cooley send a tribute to the work of James R. Brown from which we extract the following:

"Mr. Brown was not so prolific with his jests and witticisms as William Rogers, but his humor was founded on salient truth. Where Rogers is content to point the finger of ridicule at statesmen and politicians without knowing, himself, why they fail, Mr. Brown makes his business to find out what is wrong with the social order. Will Rogers has been poking fun at our governing bodies for making us 'starve to death in a storehouse,' James R. Brown was telling how they could cure their economic ills and live with comfort in a house of plenty. While Mr. Rogers is satisfied to make merry at the expense of those who are as ignorant as he is regarding the answers to the weighty problems before us, Mr. Brown knew the answer and the best years of his life helping others to understand it."

JOHN B. KNIGHT, of Chicopee Falls, Mass., says: "The day we receive LAND AND FREEDOM is the one bright spot in my reading life."

WE acknowledge receipt of an admirable little paper-bound booklet entitled "War Resistance," by William Floyd, published by the Liberator Press of this city. Mr. Floyd, in common with too many pacifists, does not see the real cause of conflict. He adopts the explanation of Mrs. Carrie Chapman Catt of the 256 causes of war. These are very much reduced in number, and even what remained were subsidiary not primary causes. Were economic justice established in the world and the earth made free to all the inhabitants there would not be left sufficient provocation to supply powder and ball for a civil cannon.

OUR old friend Joe McGuinness, of Brooklyn, whose death

announced in the November-December LAND AND FREEDOM, left for his friends the following Confession of Faith, which is so beautiful that it is printed herewith:

"I wish that no one put on the habiliments of mourning for me.

"While I love flowers, as I do all the beauties which nature unfolds, I desire that no floral set pieces be present at my bier; that mourning cards be not used to notify; that anything suggestive of mourning be omitted.

"My religion is the Golden Rule—"Do unto others as you would have them do unto you," as propounded by the great Teacher, Jesus.

"I accept, further, without qualification, the Truth He proclaimed that: 'God is Spirit, and they that worship Him must worship in Spirit and in Truth. (Not that God is a spirit, but Spirit all pervading.)"

"This impels me to reject the dogmas and implications of organized religion, which picture God as a personality seated on a throne in some faraway place.

"My early religious teaching emphasized the fact that 'To sin against my conscience was to sin against the Holy Ghost.' It would do violence to my conscience to pretend acceptance of the orthodox conception of Deity and ignore the simple doctrine taught by Jesus.

"This is my profession of faith.

"I love Mankind, and because I love Truth and Justice I have tried to be helpful to my fellows. If I have measureably succeeded, and friends shall so appraise my life's efforts, then I face cheerfully whatever may await me in the great beyond.

"To all friends, a loving farewell."

AN interesting series of articles by Charles Johnson Post on prevailing inequalities in real estate taxation are appearing in the *New York Mirror*. Mr. Post shows very effectively the disproportionate burdens laid upon those who improve their properties and the favoritism shown to vacant or inadequately improved lands.

OUR old friend Louis Schliep, editor of the *Tupper Lake* (N. Y.) *Herald*, prints the article by James R. Brown, "What Is the Matter With the World," in his paper for Dec. 31.

THE *Irish Weekly and Ulster Examiner*, of Belfast, Ireland, prints a two-column article by Baldearg O'Donnell on "The Bible as a Book of Economics," and includes in the course of the article poems by Ella Wheeler Wilcox, Hon. Gavan Duffy, Dennis Florence McCarthy and Joseph Dana Miller.

ASHER GEORGE BEECHER, of Warren, Pa., whom many of our readers will recall, has been in the hospital owing to a fall, but writes that he is "getting along very well for an old fellow" and will soon be out.

C. J. EWING, of Chicago, having been asked by the *Hyde Park Beacon*, a local paper, to write a 300-word editorial on the Single Tax, wrote one of 600 words, which was printed as written.

MORRIS VAN VEEN, in addition to addressing street audiences, has been at the 23d St. Y. M. C. A. meetings in this city every Monday evening, acquainting the audiences with the Henry George philosophy.

MISS AGNES GEORGE DEMILLE, granddaughter of Henry George, entertained a large audience at the Guild Theatre, New York, on Sunday evening, Jan. 10, with a series of dances, dance pantomimes and sketches, in which dialogue was used with dancing steps for the first time on any dance recital stage. Miss deMille brings grace and typically American humor to her presentations. There are many dancers who offer long programmes replete with difficult technical studies and weird interpretations along the lines of our modernistic art, but Miss deMille brings something new—a light, graceful and deliberately humorous commentary upon life in general and upon the dancer's world in particular. The recital was held for the benefit of the Robert Schalkenbach Foundation.

At the annual meeting of the Henry George Club of Pittsburgh in November, William N. McNair retired from the office of President

and, on his motion, William B. Foster, of the Travelers Insurance Company, who recently polled a highly complimentary vote as a candidate for City Council, was elected his successor. Mr. Foster is a nephew of Stephen C. Foster, the noted composer, and has been an active member of the club since its organization in 1924. George W. Wakefield was re-elected Vice President; Ralph E. Smith, Treasurer; Francis W. Maguire, Secretary.

The Pittsburgh Club has maintained regular weekly luncheons since its organization and is now in its eighth year, with a growing interest in the weekly programs and Single Tax propaganda that is carried on through the loyal co-operation of members.

Arrangements are being made for a special celebration of the birthday of Francis W. Maguire, whose eightieth birthday anniversary falls on Jan. 13. A dinner will be given in his honor by the Henry George Club, with the co-operation of the officers of the Henry George Foundation. Hugo W. Noren has been chosen toastmaster. Mr. Maguire is not only one of the most active men in the Pittsburgh organization, but for many years was prominent in the Chicago Single Tax Club, though Pittsburgh is his native city. He was one of the founders of the reorganized club in Pittsburgh, and as Assistant Secretary of the Henry George Foundation has been a prominent figure at national conventions since the first Henry George Congress in Philadelphia, where he was in charge of an attractive booth established by the Foundation on the Sesqui-centennial grounds. He is an indefatigable propagandist and never falters in his optimistic faith in the early triumph of the Single Tax.

Clayton J. Ewing, one of the Directors of the Foundation and President of the Chicago Single Tax Club, left on Jan. 15 for a Southern tour. Mr. Ewing will fill a number of speaking engagements, including meetings in New Orleans, Fairhope, Memphis and St. Louis. He will also visit Montgomery, Ala., and Florida points and will be the guest of Harry H. Willock at his new home in Lillian, Ala. Mr. Ewing is keenly interested in nation-wide organization and will represent the Henry George Foundation in his conferences with Single Taxers in the South. There will be local rallies in Memphis, Fairhope and New Orleans.

The Single Taxers of Memphis are still campaigning aggressively to secure the Henry George Congress for their city for 1932. The Directors of the Foundation have deferred a final decision for the time being, but a definite announcement may be made within the next month.

MRS. ANNA GEORGE DEMILLE has just returned from Hollywood, where she spent the holidays. Ever on the alert for an opportunity to interest young people, she found time to deliver three lectures. The first was on Dec. 15 at the Junior College, Santa Monica. Prof. Charles E. Stickle, professor of economics, heard Mrs. deMille speak at a summer session of another college, and wrote to her asking her whether she would not speak before his students. There were about 300 students and faculty members present. The next day she spoke before 175 students at the University of Southern California. Prof. Leonard and the head of the economics department, Dr. McClung, arranged this meeting, and the students, who were economics and sociology students, were most attentive and intelligent listeners. It may not be amiss to call attention to the fact that though many professors and faculty members are inclined to give lecturers on Single Tax a hearing in assemblies such as these, the trustees of universities are often unwilling to have a discussion of the Single Tax take place in their institutions. Great credit is therefore due to those professors who take the initiative in bringing before their classes a subject upon which there is strong feeling and which may bring upon them the censure of officials. Mrs. deMille was delighted with a little group of about twenty young business men and women who meet weekly, under the guidance of Mr. R. E. Chadwick, to discuss the current topics of the day and social and political questions. They do not as yet hold discussions upon the Single Tax, but Mrs. deMille spoke, as she says, "straight Single Tax," and it was decided to hold special meetings for the future discussion of Henry George's "Progress and Poverty" and the Single Tax.

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