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Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

Henry George Centenary

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LAND AND FREEDOM

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CLIFFORD H. KENDAL
EDITOR
CHARLES JOS. SMITH JOS. HIRAM NEWMAN
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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.

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

VOL. XXXIX SEPTEMBER—OCTOBER, 1939 No. 5

Comment and Reflection

WHETHER it meets approval or not it is quite evident that the Georgeist movement has left the apostolic stage and, at least in one phase of its development, has entered into what somewhat resembles the higher criticism. In other words an attempt is being made to apply the scientific method of investigation. There is a conviction among the followers of Henry George that, in his treatment of land, he laid the basis of a true Science of Political Economy and it is reasonable to expect that it will be so accepted when a sufficient amount of proved data is furnished. Another closely related viewpoint is that the movement has not progressed, that it has made little impression upon scholars and business men and that this may be due to some inherent defect of presentation. Whatever the reason or motive there are many forward-looking minds who are carefully, and we believe impartially attempting both appraisal and analysis. Is there any possible justification for doing other than approve these efforts?

IN "Progress and Poverty" Henry George says: "I propose in this inquiry to take nothing for granted but to bring even accepted theories to the test." This of course referred to the theories of others accepted at that time. Would he deny to those who came after him the same right to test *his* theories? Again he says: "I propose to beg no question, to shrink from no conclusion but to follow truth wherever it may lead. Upon us is the responsibility of seeking the law." Shall we, his followers, close our minds on account of our convictions? What are our responsibilities? In our reading of Henry George and in our thought of him we feel that had he lived, he would have gone on, and with his marvelous mind, would have given us a higher criticism which now must be furnished by others. If we have what we feel is an understanding of the man he would have begged no question even if his most carefully thought out principles were subject to examination.

HOWEVER within the movement, there is no criticism of the philosophy of Henry George. If Georgeists do not stand for equal rights to the *use* of land then nothing developed from this concept is to be considered. Any such criticism would be like amending the purposes of the Constitution, as such an amendment could only do away with the instrument itself. Nor, without the same result could Georgeists eliminate his fiscal measure, "A Single Tax on Land Values." The wording may be open to criticism but not the idea. We are aware that the Single Tax is not a *single* tax and technically it might be better expressed. We prefer to advocate "The Payment of Rent for Public and Social Services." Nevertheless this expression and such expressions as "No Taxes" or "No Taxation" connote something entirely different to the public mind. Calling the Single Tax a misnomer only confuses and is negative in its effect. The words "A Single Tax on Land Values" convey an accepted meaning which has had its place for sixty years. We have never been offered a real improvement on this phrase, and if one is ever offered there will be a question of its value when it is realized that the public must be educated all over again to the same idea.

THERE can be no question then among Georgeists as to his basic philosophy or his fiscal measure. There may be differences of opinion as to ways and means of carrying out or applying his principles and it may be of utmost importance that a correct appraisal of the effects of land value taxation be determined as far as possible. We cannot adhere altogether to methods of the past. The Henry George School as a development of the educational method is an evidence of this. The present may need even different treatment and the future still new ways.

THE fiscal reform is not so self evident as is the philosophy and there should come a clarification as to how that which we stand for can effectually be applied. We are forced to admit that there is much confusion as to the mechanism of the payment of ground-rent and also the nature of ground-rent itself. Much has been written but the subject needs simplification. Our higher criticism would be well within their field if it were explained to the layman wherein fertility enters into ground-rent. This will be of particular interest to the cultivator of the soil who knows that fertility must either be written off each year or replaced as an operating expense.

OUR higher criticism might also straighten us out on Interest. We know that this has become a subject taboo among certain Single Taxers notwithstanding the fact that George says: "The returns are Rent, Wages and *Interest.*" Some seem to think he said rent, wages and the rate of return on loans. We have an idea that this interest which George says is a return, has nothing directly to do with loans and nothing whatever to do with loan rates. Some dismiss the subject saying that when the Single Tax is in full operation interest will "tend to disappear or disappear altogether." We hope they are not right in this because we feel that if this is so capital will disappear also, and wages will then surely tend to a minimum.

OUR higher criticism might also tell us the difference between government ownership of land and government empowered to collect 100 per cent of ground-rent. At present the individual owns land only to the extent of title in fee and this is not absolute ownership. By what process may society, even with its authority, endow its creation, the state, with rights, inherently denied to any of its members. We are told that when land is "free" the ground-rent will be determined by the higgling of the market, that is by the bid-and-ask method. In this case we ask who will make the proffer, and it is somewhat incongruous that under this freedom the government should *levy* on ground-rent. Incidentally, in a free market, what will be the duties of the assessor?

THOSE who believe in the Science of Political Economy may need enlightenment and those whose business it is to administer the public revenue not only now but in time to come will need a clear understanding of the fiscal side of what Henry George so clearly outlined in principle. In his preface to "Progress and Poverty" George says: "What I have most endeavored to do is to establish general principles, trusting to my readers to carry further their application where this is needed."

Over the doors and in the literature of a large public service corporation we find the following:

"Progress is assured in this system by a large group of scientists and experts devoted exclusively to ways and means for making its service better."

In a spirit, not of controversy but of true research we feel that Georgeists should welcome the higher criticism.—K.

THE WAR

TWENTY-ONE years ago at the end of the war to end wars, we had no delusions that we had lived through the last great conflict. We had only hopes that privilege and trade barriers would subsequently be abolished.

Instead of a removal of tariffs we saw them mount higher both in the large and small countries together with internal restrictions, quotas and regimentations. These are the basic causes of war. In every country these tariffs and restrictions have created lower per capita production and enabled the few to fatten at the expense of the many. So that with each of the aggressor nations, maintaining the *status quo* as to these privileges (which include land monopoly) there has apparently existed a lack of territory necessary to the life of their respective populations. Instead of putting their own house in order these nations have acquired by force or subterfuge or have attempted to acquire, the land of other nations. True free trade would have obviated all this. Nations, like individuals, do not murder their customers.—K.

The Law of Rent

By W. R. B. WILLCOX

IN the July–August LAND AND FREEDOM, Mr. C. J. Smith argues in disparagement of the writer's attempted demonstration of the fallacy of Ricardo's "Law of Rent," which appeared in the March–April issue. He contrasts the definition there given with this law, and generously concludes that it is an effective, though probably an unwitting, paraphrase; but that between the two, the difference is only that between tweedledee and tweedledum. Due, possibly, to brevity of statement or lack of emphasis, the prime purport of that writing seems not to have been grasped, or at least to have been dismissed as unimportant. This should justify another attempt to reveal it.

In the statement (literally true) that "nothing essentially new has been added to Henry George's treatment of Ricardo's law of rent," the *fact* of difference may, as unwittingly, have been overlooked. What is new is not an *addition*. It is an essential *subtraction*. This, possibly, may compel revision of "the accepted dictum of the current political economy" that "authority here coincides with common sense," "that it has the self-evident character of a geometric axiom" and "the force of a self-evident proposition." The statement that "the fundamental character of Ricardo's principle he (George) deemed unchallengeable" cannot properly constitute proof to the contrary.

The point at issue appears, happily, in the critic's own words, as follows: "George himself pointed out the error of Ricardo *in limiting* the application of the law to the extractive mode of production. He showed that it held *as well* in the case of industrial, commercial and residential sites as in the case of farming and mining lands." In other words, as this reveals, Ricardo regarded rent as payment, solely, for benefits which were supposed to accrue only from the provisions of nature independent of human exertion; and George subscribed to the idea

that rent *included* payments for these benefits, but expanded it to include payments for benefits which result from the presence of population and social activities as these conditions affect the desirabilities of particular sites. The subtraction consists of that part of the rent which is attributed to the provisions of nature.

George explained that "in the economic meaning of rent, payments for the use of any of the products of human exertion are *excluded.*" While here noting the fact that nothing done in or on the site at the expense of human exertion is included in rent payments, he explicitly states that "only that part is rent which constitutes the consideration for the use of the land." Since the word land is here used in a technical sense as embracing all of the provisions of nature save man himself (a sense of which few people are constantly cognizant), the quotation, to convey its true meaning, should be amended to read: "only that part is rent which constitutes the consideration for the use of the provisions of nature." This seems to prove the conclusion that George accepted as fact, that rent, in part, *included* payments for the provisions of nature—for that which *exists* independent of man's thought or effort, or at no cost of human exertion. This view is here held to be in error.

It was no mere inadvertence that in the definition to which exception is taken, namely: "Rent is payment for the advantages of social and governmental contributions to the utility of provisions of nature," that payments to any one for the use of any of the provisions of nature whatsoever are excluded. Their *exclusion* is of the very essence of the issue; something quite other than a mere "restatement of the Ricardian version" of the law of rent. To regard discussion of the question at issue, "Is rent a gift of nature?" as "a matter of words," as merely an "unhappy expression," exposes that lack of complete analysis which characterizes the ignorance of the public; and which also perpetuates confusion in the minds of many who sense the wonder of the remarkable intuition, and marvel at the sublimity of the inspiration, of Henry George, that the rent should be collected and be devoted to financing governments.

"Is rent unearned?" If any part of the rent is a "gift of nature" and "has cost nothing" of human exertion, this much at least has not to be earned. This much is not a "social product," even in an "allegorical sense"; it is not a *human* product. Is there "no purpose in laboring this trivial point," when (as real estate advertisements and the unintelligent jargon of the populace would seem to indicate) the whole world is possessed of the delusion that rent pays for views and climate and the presence of mountains, rivers and lakes, for the bounty of stands of timber, minerals in the earth, and fish in the sea? If authority "has failed to add that society *earns* its rent" —*all* of it, because rent is not paid for the provisions of nature—is it enough that "we can cheerfully supply the omission"? Is it not time we ourselves should understand rent, its exact meaning and full significance? How else are we—blind leaders of the blind!—to rescue humanity from degradation and civilization from progressive decay?

Recognition, and acceptance, of the soundness of the logic which excludes from rent payments (in any amounts) for the use of any of the provisions of nature, would lead probably to conclusions which many seem unable, or are loath, to imagine. Would it not bring clear the baleful inconsistencies involved in the use of the blunderous term "land value"; the iniquity of the fraudulent deceit of the "land value tax"? Would it not show that payment of rent for the use of the streets as an aid to business, as payments of interest for the use of machines, must affect the prices of commodities, and in the same way? Would it not remove doubt of the fact that the rent can be collected now without change of laws, even though laws governing taxation remain on the statute books, *and are enforced?* Collection of rent, and taxation, are two entirely different kinds of transaction, and laws governing the latter do not act to prevent collection of debts, private or public. Would it not hasten the day of release for mankind from the thrall of taxation of any and every description?

But, so long as the implications of the Ricardian law of rent remain in the consciousness of men—that rent even in part arises out of thin air—the presence of an incalculable factor in the problem of securing economic justice will make its solution continuously more difficult, if not impossible. On the other hand, to understand what it means that the provisions of nature are "free" only in the sense that they are free to be obtained, and that to obtain them requires human exertion; and to understand that all for which any man, or any group of men, is morally obligated to pay, or to compensate, others is for their labor or the products of their labor, is to dispel uncertainty as to the exact meaning and the true significance of rent. Would this, in turn, not make obvious the monstrous absurdity that those who obtain titles-of-possession to that provision of nature which is called land, have justification for the belief that they act in conformity with the moral law when they receive rent from others, for the right of the latter to obtain any of the provisions of nature for themselves? Would not all this "expedite the acceptance of our philosophy" and "the cure of the problem we are most interested in, the abolition of poverty?"

REJOINDER—By C. J. SMITH

The gist of my argument, as set forth in the July–August LAND AND FREEDOM, is that rent is a social product. To that Mr. Willcox seems to have made no reply.

In the third paragraph (p. 136) it would have been a more faithful restatement of George's position had Mr. Willcox said that George subscribed to the idea that rent includes

payments for benefits which result from the presence of population and social activities, as these conditions *are affected by* the desirabilities of particular sites, *whether the latter be agricultural, mining, industrial, commercial, or residential.*

I suggest the following as food for thought:—rent of land is payment for social services—social services are in greatest demand where presence and activities of population are greatest—presence and activities of population are greatest on lands having highest capacity for production, i.e., on lands of highest productivity or greatest fertility—therefore, rent of land depends upon and varies with the different degrees of productivity.

A Significant Prophecy

ONE of the French officers, young Henri de Saint-Simon, who served in America during our War of Independence, was so impressed by the fine promise of our national life and character—as contrasted with the corruption and venality in Europe—that forty years later, in 1817, he wrote that the Americans were on the way toward "the best and simplest social order which has ever existed."

Yet with amazing clarity of vision he foresaw the dangers in our path and described them as follows:

"Feudalism no longer has a head in North America; but it still possesses a very robust body. The body may be quite capable of growing another head in certain circumstances of which we shall presently speak, unless it is entirely destroyed before such conditions come about.

"By saying that feudalism no longer has a head in the United States, we refer to the well-known fact that all the citizens of the Union are equal in the eyes of the law, that no one of them enjoys any title, privilege, or hereditary right. When we say that feudalism still possesses a very robust body in America, we wish to point out this state of affairs: the Americans have not yet erected a code of civil laws designed to favor productive labor as much as possible. The civil laws enforced there have been brought from England, and were originally framed in the interest of the nobility, of the idle landowners, and especially of those who administer justice; from which it results that the *légistes* (lawyer-legislators) are still today of a great deal too much importance in America, from which it results that the technicalities of the law tend uselessly to prolong legal proceedings, from which it results that the costs are too large. In a word, property is not arranged in America in a manner any more rational or conducive to the public interest than it is in England; and America is devoured by its *gens de loi.*

"Finally we make the remark that the body of feudalism, which still exists in the United States with *légistes* for its organs, may send forth a new head . . . unless this species of intestinal worm is destroyed. . . . When population of America shall have reached the same relative degree (of density) as in Europe, the landowners will cease to be active producers (industriels); they will cease to cultivate their lands, they will become landlords, and they will find in the civil code all the necessary regulatory arrangements for reestablishing the nobility, that is, hereditary rights and privileges; in a word, a governmental regime in which the workers will find themselves under the direction of the idle.

"The sole means by which the Americans can protect themselves from the danger which we have just pointed out consists in the drafting of a new civil code which shall have as its object the greatest possible assistance to enterprises of positive and direct utility . . . in which the owners of movable property shall be distinctly favored as against the landowners."

As Harold A. Larrabee points out in the *Franco-American Review*: "In the light of what was being written by others in Europe about the United States in 1824, Saint-Simon's diagnosis of the coming replacement of aristocracy by plutocracy through the inevitable consequences of the English law of property, with its accompanying plague of *légistes*, shines forth as almost miraculously accurate. Born an aristocrat himself, and ever a leader, though often without followers, Henri de Saint-Simon strove to replace an aristocracy of privilege by one of competence, in order that all men might be free to develop their highest potentialities."

The above forecast, written one hundred and fifteen years ago, will, I hope, be of interest.—EMILY E. F. SKEEL.

The First Liberty

FREEDOM to speak, if it is to mean anything at all, must mean liberty to speak the most odious and asinine errors as well as the sublimest and soundest truths. Thus when Mayor Maury Maverick of San Antonio, Texas, gave permission to the Communist Party to hold a meeting—an affair subsequently broken up by a howling crowd which demanded Maverick's recall—he was following the honored American traditions of freedom of speech.

Communism is not apt to win many converts in America, and apparently few enough in Texas. Best answers to Communism or Fascism are those which appeal to men's minds in showing how superior is a system of free opportunity to one which makes all the slaves of the State.

—*Christian Science Monitor.*

CYNIC: "I could make a better world than this." Sage: "That's why God put you here. Go and do it."

The Henry George Centenary International Conference

HOTEL COMMODORE, NEW YORK CITY, AUGUST 30 TO SEPTEMBER 2

THE Henry George Centenary International Conference came to a dramatic close with the address of the Hon. Samuel Seabury at the "Casino of Nations" at the World's Fair. This speech will rank with the great orations of the past, in behalf of the Georgeist cause. In its subject matter, its delivery and the eloquence and earnestness of the speaker, we cannot see how it could be surpassed.

From the opening addresses of welcome by Anna George deMille and the the Mayor of New York, the Hon. Fiorella La Guardia, at the Hotel Commodore on August 30, the Conference was marked by the constructive note in practically all of the speeches. There was a minimum of telling each other what we all know and in its place an earnest and optimistic effort to consider the actual furtherance of the cause.

This, the first International Conference with delegates attending from all over the world, was a notable and memorable gathering. The sound content of the addresses was more evident than eloquence although, as in the orations of Mr. Harry Weinberger at the banquet and Mrs. Ivy Akeroyd of New South Wales we were moved bv both their eloquence and the high moral treatment of their subjects.

Mr. Bue Björner of Copenhagen, Denmark, President of the International Union for Land Value Taxation and Free Trade depicted the disordered state of the world in general and Europe in particular. He declared this is clearly the natural consequence of lack of knowledge and understanding because of which, men and nations have been misled into a morass of regulations, restraints and conflicts. Mr. Jakob Lange, also of Denmark, speaking at the luncheon at the World's Fair, read a letter from Henry George written in 1888, in which George expressed certain ideas regarding mortgages. With this as his text Mr. Lange outlined his personal views as to the effects of mortgages on the progress of Land Value Taxation and referred to situations and the experiences of New Zealand, Australia, Canada and England.

Rabbi Michael Aaronson of Cincinnati, in his address, "Farewell to Magic," dwelt on the religious and the moral aspects. He presented an exposé of the futility of the wisdom of man and his whimsical legislative schemes, and the certitude of the justice of God.

Speaking on behalf of the Robert Schalkenbach Foundation, of which he is President, Mr. Lawson Purdy outlined the provisions of the will of Robert Schalkenbach under which he left about half his fortune to a corporation which he directed should be formed. The corporation was authorized to select its own name and twenty-one trustees have directed its work. The powers and purposes of the corporation are as broad as they could be made. The corporation was empowered to expend the income "in such a manner as to the corporation may seem best for teaching, expounding and propagating the ideas of Henry George as set forth in his book 'Progress and Poverty' and in his other books, especially what are popularly known as the Single Tax on land values and international free trade" The certificate of incorporation goes into more detail but does not limit the directors. It does contain the following, enabling the corporation "to receive and administer funds from the estate of Robert Schalkenbach, deceased, and any other property that may be donated, devised or bequeathed for any or all of such objects." It is the hope of the trustees that others may be moved to make gifts to the capital funds of the corporation either by will or during their lives:—such gifts can be made for the broad purposes of the corporation or for special purposes not inconsistent therewith. Generally it is best to leave the corporation free to spend money in such ways as from time to time may seem best.

Mr. A. C. Campbell of Ottawa, Canada, contrasted the mechanical device with the invention and in making this distinction characterized Henry George as the "Man who invented Plenty."

Mr. J. Rupert Mason of San Francisco, spoke on the subject of Tax Delinquency in the United States. He outlined the effects of moratoriums which protect tax evading land holders and how, on account of inability to collect taxes communities are unable to fulfil their bond obligations. In other words the landowner was and is saved at the expense of the bondholder. Mr. Mason also showed that as decisions of the U. S. Supreme Court now stand, "Congress has the power to destroy public bonds under the bankruptcy clause." Hence the court has in effect ruled that the taxing power of our government is inferior in dignity and importance to the bankruptcy power. Heretofore the rulings have been that "the taxing power is paramount," but now it seems it must give way when it jeopardizes titles to land.

Professor Hiram L. Jome of De Pauw University made a very fine analytical address entitled Henry George—A Lesson in Continuity. It should be read together with the speech of Mr. DeWitt Bell which is entitled Principle and Policy. We intend to publish both addresses, possibly in two issues. Professor Jome prefaced his theme by a statement that "Progress in thought represents the pull between two forces, the old attempting to maintain its position and the new seeking acceptance." He then asks and later develops the question: "Was Henry George's system part of a stream of thought or was it merely of an 'essentially personal character, peculiar to its author'?" This address merits careful study and in reading, it should be kept in mind that what are given as weaknesses and disadvantages of the Single Tax do not necessarily represent the views of the writer but are given under the heading in which he states "as with all great theories, the Single Tax has been subjected to powerful criticism."

As heretofore we found we had much to learn from our English friends both as to sound analysis and ways and means. However eloquent the addresses of Mr. F. C. R. Douglas, Mr. Ashley Mitchell, Mr. E. J. Craigie or Mr. George Green of Ireland, the undercurrent of all they had to say, both in their programme speeches and from the floor breathed the furtherance and the practical application of the Single Tax on land values. They spoke from the school of experience both political and academic and while "the grass always seems greenest in the next pasture" we continue to be impressed by the fact that the land values group in England and the colonies has done and is doing most effective work.

Papers written by Dr. Kurt Schmidt of Germany, Ferdinand Mero of Hungary and Boris Guduleff of Bulgaria and presented by Mr. George Green gave the progress of Georgeian economic philosophy in those countries.

This outline would not be complete without reference to the humorous and hard hitting speech of Mr. Donald McDonald of Alaska. As Rex Beach informed us years ago: "there is *no* law of God or man north of 53;" now *the* LAW (as given by Henry George) is presented in that far country and in no uncertain terms.

Lack of space prevents further detail of the addresses of Mr. Lancaster Green, Mr. Nathan Hillman, Mr. H. Bronson Cowan and Mr. Gilbert Tucker who spoke very interestingly on their respective subjects as given in the programme.

The consensus of opinion of the Conference seemed to be that the Henry George School is a great agency of the Single Tax movement and much interest was expressed concerning it. At the same time, it was definitely brought out in the Conference proceedings and floor debates that the school is but one of the many phases of the movement and should not be emphasized to the exclusion of the others which include publications, political action and associations.

Address of Welcome by Anna George deMille

IN behalf of the Henry George School of Social Science I give our welcome to all who have come from far and near to confer. We realize full well, all of us, that this gathering cannot be merely a love-feast of friends who, thinking alike, have come together to compare notes and to report progress. It must needs turn into a council in which all differences as to methods for spreading our message must be put aside, all small intolerances as to ways and means must be forgotten. We must use our entire strength for spreading the light; our lamps must be trimmed to burn brighter than ever before.

Civilization at this moment is standing with back against wall facing destruction. Communism, Nazism, Fascism have sprung out of the poverty that is the result of denying the Natural Law. They are the antithesis of democracy—of democracy that stands for freedom; freedom of production and freedom of trade, as well as freedom of speech and press and religious expression. Democracy is a way of government but freedom is a way of life.

And so we must each of us go forth from this Conference, strengthened, encouraged, inspired—to spread this philosophy of freedom as taught by Henry George. We must always remember that there are as many ways of spreading the truth as there are people to spread it; there are as many ways of spreading it as there are ways of it being accepted. "Each in the station to which he has been called, let us do what is set us, and we shall not clash. From various instruments set to different keys comes the grand harmony."

POEM READ BY ANNA GEORGE deMILLE

HENRY GEORGE

CENTENARY. 1839–1939

Time slumbers, but the centuries advance,
Bearing high legends that do not abate,
Of men symbolic of what's good or great
Who, in the world's arena, broke a lance
For all mankind. Their task was to enhance
The common heritage, and dedicate
Their strength and genius, heeding not the hate
Of those who grasped the reins of circumstance.
To a young printer, earnest and self-taught,
Was granted inspiration to proclaim
A just and equal means of opening wide
The gates of opportunity, fast caught
By law and custom. In full flower he died
Today he lives, as we invoke his name.

His great repute progresses with the years,
His message marches forward with the days
And rests not on mere rhetoric or phrase.
Its sheer, compelling logic never veers.
The world of men—wherein all men are peers
As sons of Mother Earth—moves in a maze
Of tangled statutes, and stares through a haze

Of deep resentment and disturbing fears.
By trial and error all the nations strive
To find a way to happiness and hope,
Skirting the crater's edge of baleful war.
Here is our moment while we yet survive,
To hearten those who in confusion grope
And show to them what that young printer saw.

WILLIAM LLOYD GARRISON (III).

Address by Hon. Samuel Seabury

DELIVERED UPON THE 100TH ANNIVERSARY OF THE BIRTH OF HENRY GEORGE

AT THE CASINO OF NATIONS, WORLD'S FAIR, NEW YORK CITY, SEPTEMBER 2, 1939

WE are met to celebrate the 100th anniversary of the birth of Henry George. We meet, therefore, in a spirit of joy and thanksgiving for the great life which he devoted to the service of humanity. To very few of the children of men is it given to act the part of a great teacher who makes an outstanding contribution toward revealing the basic principles to which human society must adhere if it is to walk in the way which leads to freedom. This Henry George did, and in so doing he expressed himself with a clarity of thought and diction which has rarely been surpassed.

Although men have not as yet adopted as specific remedies which he proposed, they have, nevertheless, absorbed much of his philosophy, and that fact has, of itself, enriched the thought of those throughout the world who believe in democracy.

Henry George's teachings involved more than the prescription of specific remedies for particular evils. The specific remedies which he proposed were means to an end. The end was the philosophy of freedom as applied to human relations. I do not say that the majority of the people of the world have given acceptance to many of his most important teachings. Indeed, in view of the world tendency since his death to aggrandize the powers of the political state and limit and subordinate the power of the people, it is self-evident that in this environment the principles of Henry George could not have won general acceptance. Had they done so, the world would have made greater progress toward the attainment of the goal of human freedom and economic contentment which is still the unrealized aspiration of humanity.

Moreover, many who have believed in the necessity for basic social changes preferred to ignore the simple and fundamental teachings of Henry George, and to adopt, instead, the philosophy of Marx and Lenin. It is the wide acceptance of the doctrines of these false prophets which has contributed to making the economic condition of the masses worse, has reduced their standard of living and has made of Europe an armed camp. It is their disciples who are now attempting to introduce here the political and economic theories which in other countries have culminated in the totalitarian state, together with the host of iniquities which are inseparably connected with it.

Henry George never wrote a line which could be tortured into the support of the principles of the totalitarian state, or that gave sanction to the theory that men in their individual and social activities should be regimented and directed by great bureaucracies such as all our modern states, including our so-called democracies, have set up.

Henry George believed in the state, but it was a state that was the servant, not the master, of the people; a state that was to be kept within bounds, and whose powers were strictly limited and to be exercised in subordination to the will of the people—a state, in short, such as is defined in our national and state constitutions.

Machiavelli and Hobbes in their writings expressed the foundations for despotism, and disclosed the cruelties, subterfuges and deceits by which alone a despotism can be achieved.

Marx and Lenin, because of their belief that the rights of the individual were fictional rather than real, built upon those principles of Machiavelli and Hobbes which constitute the foundation of the modern totalitarian state. The whole idea of the totalitarian state, whether it finds expression in a system of fascism, either of the Italian or the German variety, or in the equally odious system of a dictatorship of the proletariat, rests upon a disregard of fundamental human rights and the substitution of an autocratic will for the encouragement of individual initiative among the people. The tragic menace implicit in the despotism of the totalitarian state, which makes it an offense to God and man, is its claim of absolutism to crush the individuality and destroy the conscience of men.

The principles of freedom enunciated by Henry George are utterly inconsistent with the Marxian creed which ends in state socialism or in the totalitarian state, in principle identical with it. Indeed, the great French economist, Charles Gide, in his lecture on the cooperative programme, contrasts a voluntary cooperative system, which retains individual initiative as the basis of all economic activity and preserves the spontaneity and inexhaustible reserves of invention and creation, with state socialism, which is proving daily more sterile both in economic production and in affording protection to public and private freedom.

We must not delude ourselves with the belief that the great battle now going on between the dictatorships and the so-called democracies is merely a matter of the nominal form of government. It is not. The difference is much more fundamental. Opposing and diametrically

opposite philosophies confront one another. The contest is between the philosophy of dictatorship and the philosophy of freedom. Irrespective of the name we give our form of government, or the method by which we choose its administrators, the philosophy of freedom cannot be realized unless the world recognizes the common rights of men in the resources of nature, unless it recognizes the right of every people to trade with other peoples, unless it safeguards the individual rights of life, liberty and unless it insures tolerance of opinion. These principles are the essential life-giving attributes of freedom; without them there can be no civilization in the sense in which that term is used by a free people.

The modern world is so closely knit together by reason of the new inventions which have eliminated distance and made communication easy, that a world divided against itself can not stand.

The issue is vital to the welfare of mankind. The conclusion of the coming struggle can not be forecast with certainty. Often before in the world's history, opposing and mutually destructive philosophies of life have clashed. One of these ways of life must prevail over the other. If the rule of despotism shall triumph by the use of modern armaments—and if it triumphs it can only be by resort to these agencies of destruction, because the rule of reason and justice is necessarily outlawed in every despotism—then the light of our civilization may be extinguished and mankind may for a long night relapse into barbarism.

But if we shall be true to the philosophy of freedom; if we shall make our democracies in fact democratic, so that they shall express and recognize the principles of freedom, no dictatorship can prevail over us or destroy our civilization, and in this age of marvelous invention, with its capacity to produce wealth in abundance, force the people of the world to adopt a lower standard of economic social life.

The most serious threat to democracy which exists is that the democracies themselves have not as yet achieved social justice for their own people. If they would achieve it, they would have nothing to fear from the dictatorship states. In this country we have approximately eleven million unemployed and are now in the tenth year of an acute economic depression. We certainly can not claim to have achieved social justice. True, we offer many advantages over what the despotisms offer, but in any country people will submit to regimentation and political and social despotism rather than go without food and shelter. In such circumstances, ignorant of the value of the liberty they surrender, they will sell their birthright for a mess of pottage.

Instead of addressing ourselves seriously to the task of establishing social justice—the most momentous task which has ever confronted this country in all its history—we have wasted our energies and resources in adopting shallow and superficial measures not in harmony with the realities of social life and which ignore its natural laws; erecting great bureaucracies which have attempted to regiment our people, while the mass of regulations which they have prescribed have served only to demoralize industry, prevent its recovery and obstruct the cooperation between labor, capital and consumer which the interests of all require.

As we look at the complications of our social and economic system, no fair-minded student can avoid the conclusion that many of the principles which Henry George expressed are applicable to it. The philosophy of Henry George is so far-reaching in its implications that hardly any accurate conception of it can be gathered from such brief remarks as are appropriate to an occasion like that which brings us together today. It is, therefore, possible to refer to only three fundamental principles which Henry George enunciated, and which are as vital and important in our world of today as they were at the time that he affirmed them. Indeed, if we try to envision, in view of our present location this afternoon, "The World of Tomorrow," I have no hesitation in saying that if the world of tomorrow is to be a civilized world, and not a world which has relapsed into barbarism, it can be so only by applying the principles of freedom which Henry George taught. The principles to which I refer are:

First, that men have equal rights in natural resources and that these rights may find recognition in a system which gives effect to the distinction between what is justly private property because it has relation to individual initiative and is the creation of labor and capital, and what is public property because it is either a part of the natural resources of the country, whose value is created by the presence of the community, or is founded upon some governmental privilege or franchise.

Henry George believed in an order of society in which monopoly should be abolished as a means of private profit. The substitution of state monopoly for private monopoly will not better the situation. It ignores the fact that even where a utility is a natural monopoly which must be operated in the public interests, it should be operated as a result of cooperation between the representatives of labor, capital and consumers, and not by the politicians who control the political state.

We should never lose sight of the fact that all monopolies are created and perpetuated by state laws. If the states wish seriously to abolish monopoly, they can do so by withdrawing their privileges; but they cannot grant the privileges which make monopoly inevitable and avoid the consequences by invoking anti-trust laws against them.

It is strange that the state, which has assumed all sorts of functions which it cannot with advantage per-

form, still persists in neglecting a vital function which it should and can perform—the function of collecting public revenues, as far as possible, from those who reap the benefits of natural resources. In view of public and social needs, it is remarkable that no effort has been made by governments to reduce the tax burdens on labor and capital, which are engaged in increasing production, by transferring them to those who restrict production by making monopoly privileges special to themselves.

These monopolistic privileges are of course disguised under many different forms, but the task of ascertaining what they are, and their true value, is a task within the competency of government if it really desires to accomplish it.

The second principle to which I wish to refer is Henry George's advocacy of freedom of trade among the nations —not free trade introduced over night, but freedom of trade as an end toward which the nations should move. When he wrote his great work on "Protection or Free Trade," he demolished the protectionist argument and in chapter after chapter he showed the absurdities to which the protectionist principle led if carried to its logical conclusion. But even he, penetrating as his vision was, could not foresee that mankind was heading for a world order of economic nationalism and isolation, based upon the principle of protection carried to its utmost extreme. And yet that is precisely the doctrine which is now currently accepted. If it becomes general, it can serve only to sow the seeds of destruction of that measure of civilization which we now have and force a lowering of the standard of living throughout the world.

There are two ways by which the people of one nation can acquire the property or goods of the people of another nation. These are by war and by trade. There are no other methods. The present tendency among civilized people to outlaw trade must drive the states which prescribe such outlawry to acquire the property and goods of other peoples by war. Early in man's struggle for existence the resort to war was the common method adopted. With the advancement of civilization men resorted to trade as a practical substitute for war. The masses of men wish to trade with one another. The action of the states alone prevents them from so doing. In prohibiting trade, the state gives an importance to territorial boundaries which would not exist if freedom of trade existed. In accentuating the importance of mere boundary disputes, rather than assuring the right of peoples to trade with one another, the nations put the emphasis upon the precise issue which is, itself, one of the most prolific causes of war.

All the great modern states are turning away from freedom of trade, and indeed, from trade itself, and forbidding their people the right to earn their own livlihood and to associate freely with one another in industry. In order to accomplish this end they are compelled to regiment the lives of their people under state bureaucracies and this can be accomplished only by a despotic state. If the powers of the modern states are to be augmented by conferring upon them the right to run all industry, despotism is inevitable. A dictator may, by reducing the standard of living and regimenting the people, run all industry within the state over which he rules, but a democracy, which, if it is to be true to itself, must preserve individual initiative, can not do so without transforming itself into a dictatorship.

The third great principle which Henry George gave his life to promote was the necessity for government, especially in democracies, to free its processes from the influence of corruption. Indeed, in the great municipal campaign in New York City in 1897, Henry George waged a relentless warfare upon the corruption in both the Democratic and Republican parties of that day. The people of New York flocked to his standard. He had stirred them to their very depths; but his physical strength was not as strong as his indomitable spirit, and a few days before Election Day of that year, after three wonderful speeches the night before calling upon the people of New York City to free themselves and their city from the corruption which debased and degraded them, he died. He laid down his life in that great campaign—the corruptionists won that battle, but his leadership in this direction generated a spirit which has asserted itself many times since then, and Henry George's stirring words in that memorable campaign made impression upon many of the young men of that day who had been proud to enlist under his banner.

Since that glorious but tragic battle the spirit and the ideas embodied in Henry George's philosophy of freedom have gone marching on. Throughout the world he is known and his influence is profoundly felt. The truths which he enunciated have not yet been adopted, but they can never be forgotten. Those of us who believe in the Democratic ideal believe that they will triumph.

The life which came into the world in Philadelphia 100 years ago today, in a small house not far from the place where the Declaration of American Independence was signed, rendered a great service to humanity—a service which is destined to become greater and more far reaching as time goes on.

THERE is just one menace to this country's commendable desire to keep out of the European war. And that is, the eleven million unemployed. What an intelligent columnist recently called "the grey horror of peace."

CONGRESSMEN returning to Washington have probably left with their constituents the parting blessing: "Tax vobiscum."

The Future Is Ours

PRESIDENTIAL ADDRESS

By BUE BJORNER, Denmark

AS president of the "International Union for Land Value Taxation and Free Trade" it gives me great pleasure to have the privilege of addressing this conference. The Henry George Centenary Conference is being held under the joint auspices of the Henry George Foundation of America, The Henry George School of Social Science, and the International Union.

Henry George, America's great social philosopher, is known internationally. His epoch-marking and far-famed works have been translated into practically every civilized language, and in every country over the world we find men and women, who—for their knowledge of the social problems, yes, for, their whole view of life—are greatly indebted to Henry George, the great Son of a great Nation. Coming, as I do, from a country where the name of Henry George is known and esteemed almost at well as the names of our own great men, and where his thoughts have already set their stamp on practical legislation, and speaking on behalf of Georgeists throughout a score of other countries united in the organization, whose president I have the honor to be, I can only say that on the Centenary of the birth of Henry George we are very happy to be able to visit the great nation that gave birth to Henry George, and to meet here in the town, where he laid down his life, the men and women who are carrying on his work among his own people.

The objects of the International Union are: "To stimulate in all countries a public opinion favorable to permanent peace and prosperity for all peoples, through the progressive removal of the basic economic causes of poverty and war, as these causes are demonstrated in the writings of Henry George."

If we were pessimists, we might say that the development during the last three years since we last met at the London Conference in 1936 has altogether gone in the wrong direction and that the fulfillment of our objects is today more remote than ever before. But we cannot be pessimists; Georgeists naturally must be optimists. There are enough people who are willing to take the world for what it is at present and such people, who like to call themselves "practical," carry quite a share of the responsibility for the adverse condition of the world today. We Georgeists will not take the world for what it is today, but what it can be tomorrow.

We know that never before in the history of mankind has the enormous producing power of the world given such great chances for permanent peace and prosperity for all peoples. Truly enough, we see around us a world, where autarchy has taken the place of co-operation between nations, where "the transformation of popular government into despotism of the vilest and most degrading kind" is no longer a thing of the far future, a world in which "the sword again is mightier than the pen." But we know the reason for this. We know that only the inequalities in the distribution of wealth are responsible for such abasing conditions.

There are enough of the so-called practical men, who see democracies change into dictatorships, peaceful co operation into warlike strife, and who seem to believe that this change is due to some mysterious powers beyond their control. But we Georgeists are more practical. We know that such conditions are not the will of the Creator. We know that it is the failure of balancing the technical and productive progress with the needs of those who produce that causes poverty amidst wealth and forms the basis for economic and political crises within nations as well as between nations.

At first glance it might seem—at least to people of democratic countries—that it is the policies of the totalitarian states that are to blame for international conditions as they are today. But it must not be overlooked that again it is primarily the inequality in the distribution of wealth within these countries which has caused the change, politically and also mentally. Let us not take the symptom of a malady for the cause of it; the inequality in the distribution of wealth is at the bottom of the world's problems today and at the bottom of the social problems in any one country.

In spite of all that is happening around us, we have still reason to be optimists. There is a widening general understanding of the truth that the real causes of poverty and war are of an economic nature. And in spite of the dark political aspects we find a manifest good will to remove these economic hindrances to the peace and prosperity of all peoples.

As a member of the Danish National Committee of the International Chamber of Commerce I had the privilege to be one of the hosts to the Tenth Congress of the International Chamber of Commerce in Copenhagen this summer.

More than one thousand leading business men of forty one countries from every part of the world met there to discuss the problem of how to bring about a world-wide co-operation, which is essential to the maintenance of peace. At the opening session at the Town Hall of Copenhagen, in the presence of H.M. King Christian, T.R.H. Crown Prince Frederick and Crown Princess Ingrid, members of the Government and members of the Diplomatic Corps, the Past President of the I.C.C., Mr. Thomas J. Watson, sounded the keynote of this remarkable Congress by stating that we can only bring about "World peace through the world trade."

There may be other delegates to the I.C.C. Congress present here, who can confirm what pleasure it was to see

that prominent business men of all nations, in spite of the most severe political tension between their countries, could in a mutual spirit of good will meet and discuss their individual and common problems. That delegates from democratic as well as from totalitarian nations could unite in stating that "the world can produce enough raw materials and manufactured goods to supply all the people of all countries with the necessities and comforts of life," that "lasting political stability and the settlement of outstanding economic issues are necessarily interdependent." They could unite in advocating "procedure and policies which will render unnecessary the movement of armies across frontiers and which will substitute therefor the increasing movement of goods, services and capital," and they could join in their declared objective "to help people everywhere to convert their longings for peace, security and prosperity into a practical programme of economic and human understanding.

Regardless of how you judge the recommendations that came from the I.C.C. Congress in Copenhagen, you must admit that the *spirit* of it was on the same lines that we pursue and was instrumental towards "stimulating in all countries a public opinion favorable to permanent peace and prosperity for all peoples" by advocating the removal of barriers to international trade and world-wide cooperation. Certainly there is reason for optimism for us, who wish to remove the basic economic causes of poverty and war: for the opinion expressed at the Copenhagen Congress has world-wide recognition, the spirit of it is to be found in the hearts of people everywhere, even if not with their leaders.

Of course the mere wish for international cooperation does not solve the problem. But the desire for opening up world trade will naturally focus the attention on the main problem, the inadequacy of the usual free trade argument and the real strength of the protection argument. The former President of the International Chamber of Commerce, Mr. Fentener van Vlissingen, broached the question by stating that leading business men, who at Conferences have affirmed their belief in Free Trade, are too eager when their own difficulties meet them at home to sacrifice the ideals and to ask their government for protective measures for their own little sick industry. Others, who are also filled with the desire for international free trade, think of what is going to happen to their unemployment question at home.

This is where we, the disciples of Henry George, have a message to bring to the world.

It will be our task to explain that Free Trade means Free Production, and that fully to free production it is necessary not only to remove all taxes on production, but also to remove all other restrictions on production. In the words of Henry George: "True free trade requires that the active factor of production, labor, shall have free access to the passive factor of production, land. To secure this, all monopoly of land must be broken up, and the equal right of all to the use of the natural elements must be secured by the treatment of the land as the common property in usufruct of the whole people."

Until this simple truth is recognized all efforts to bring about free trade between the nations are doomed aforehand. The inequalities in the distribution of wealth will remain as long as our laws and institutions uphold the right of the few to seize the natural resources of all; and it is this inequality that causes fear of unemployment and impoverishment of the working classes everywhere, and which has in our time revived obsolete autarchy tendencies and put us where we are to-day. There can be no actual desire for progressive steps both in the production and interchange of goods, as long as such steps in the eyes of the masses just spell unemployment and poverty. We must establish the equality in the distribution in the simple way which Henry George explained it could be done: by removing taxes and imposts on production and instead collect the economic rent for public revenues.

Only through the economic emancipation that can be reached when there is no more speculation in land but where the access to land is free and where productive labor is no longer taxed heavily, can we restore man's confidence in being able to provide for himself.

This is, in short, the message that we who are gathered here have to bring to the world. And are we in a position to carry this message? Yes, we are indeed. Splendid work is being done by members and leaders of more than fifty Henry George organizations throughout the world in spreading the message to the public. Editors of and contributors to more than a score of Georgeist journals in various countries are devoting their efforts to advocating the ideas of Henry George, and numberless individuals work, through the political life or as unattached advocates, to bring the message into a world-wide apprehension. The work in the purely educational field has of late years found new form in the Henry George School of Social Science, which was started here in New York but has also, since the last International Conference, found its way to the Old World. Through the individual work of speakers and writers, through the work of the organizations, and through the work of the schools we have today a better chance than ever before for both creating and satisfying a wide-spread desire for enlightenment. In paying tribute to each and every one who is carrying on this important work today, let us not forget those who have done it in the past. "Human progress goes on as the advances made by one generation are secured as the common property of the next, and made the starting point for new advances." Exactly the same is true for what progress our work may show. When we can say now: that never before have we had such a chance to make ourselves heard as we have today, then let us

acknowledge our indebtedness to those who are no longer with us but who did toil for the truth that Henry George made clear and thus laid the foundation on which we are now building.

We have taken upon ourselves the work for a great cause. How soon that truth shall prevail which it is our work to make known depends now on ourselves. During this Congress we shall have the opportunity of hearing how far the ideas of Henry George have advanced in various countries—in practical legislation or otherwise. I know that what we hear, and the practical knowledge we obtain, will both incite us and enable us all to carry on, stronger than ever.

A world of people are waiting, who desire to convert their longings for peace, security and prosperity into a practical programme of economic adjustment. Certainly: the Future is ours!

For in the inspired teachings of Henry George we find the practical programme of economic adjustment that will not only secure a material prosperity in proportion to the existing power of production, and secure political peace as well, but will—by removing insecurity and fear—make possible a spiritual emancipation that we feel the world needs and desires today above anything else.

Principle and Policy

By DeWITT BELL

I HAVE been asked to outline briefly the principles underlying the Georgeist view of society, and the policy which seems a necessary inference from a consideration of these principles.

Before it is possible to intelligently discuss principles it is necessary to have a clear understanding of what a principle is. As used in scientific discourse (and this is, of course, the sense in which we are interested in the term) a principle is a natural law, a broad, fundamental natural law. It is thus a generalized statement of observed fact. It expresses observed invariable regularities in the relations of phenomena. For example, Archimedes' principle expresses the relationship between the buoyant forces exerted upon bodies immersed in (or floating on) fluids, and the weight of the fluid displaced.

First principles are first principles *not* in point of time of discovery, nor simplicity—but in that they are more fundamental. This does not mean more true, but rather—nearer the foundation—more general in their application. For example, in determining the position a floating body will assume in water (right side up—upside down, etc.) many factors may enter, and will enter in accordance with the appropriate natural laws. *But*, the first *principle* of floating bodies (that of Archimedes) will apply, and you may be very sure that no matter what the size or shape of the body, and regardless of the position it may take, it will sink to such a depth that it will displace a volume of water the weight of which is equal to its own weight.

It is important to remember that principles or natural laws do not originate in the imagination as do theories. Their statements are the result of direct observation, and are arrived at by a process of induction.

Turning to political economy, it is obvious that the phenomena concerned in the production of wealth are associated with human actions. Therefore any general principles applying to human actions will be general principles, *first* principles of political economy. *All* conscious human actions are prompted by desire and have as their aim the satisfaction of the desire. There is an invariable regularity in the manner in which human actions are exerted. We might call it the "principle of least effort." It is stated by Henry George thus—Men seek to satisfy their desires with the least exertion. It is properly called by George the fundamental principle of political economy. There are other laws covering certain phases of human activity, but this is the *first* principle which applies to *all* human actions.

Now political economy has been defined as the science which studies *mankind* (as a whole) getting a *living*. Thus two factors are thrust directly at the prospective student. 1. *Mankind*. 2. The *living* which mankind gets. The next observation is obvious. There is such a thing as the law of conservation of mass and energy. Out of nothing you get—nothing. There *must* be another factor, a source from which the living is drawn. It will be observed that these three factors are fundamental to *all* the phenomena associated with mankind getting a living. Thus the *fundamental* picture of political economy is the picture of mankind, by its labor—upon the source—producing the living, and the factors stand out as labor, the active factor—land, the passive factor—wealth, the product. These are the fundamental factors, and the *only* fundamental factors.

Now comes an observation of vital importance in the study of political economy. These factors are separate and distinct, as has been shown. In the elaboration of the science they must be *kept* separate and distinct, or there will be no science. How, in the name of all that's scientific, can one hope to discover the laws relating factors if he does not keep the factors and what they represent distinct and separate? As George suggests, how could one hope to perceive the laws of momentum or impact if he failed to keep separate the factors of mass and velocity? Yet this is exactly what has been done by a majority of "authorities" in the field of "economics". (Some one on the radio programme "Information Please", last week defined an "authority" as "A man who don't know, among people who don't know that he don't know"). They have nonchalantly taken from the fundamental

factor wealth, a sub-group, a very important sub-group—capital, and proceeded to treat it without making any distinction between it and the fundamentally distinct factor—land. The results of this error are clear. They were, of course, necessary results of the error. It was impossible, because of this failure to separate factors, to come within a mile of understanding the laws of political economy.

The failure to separate land and capital is reflected in the failure to differentiate rent and interest. (Or is it perhaps an *unwillingness* to differentiate rent and interest which leads to the failure to keep distinct the factors land and capital?) Regardless of why this error persists it has made impossible an understanding of the laws of the distribution of wealth. There could be no correlation of the laws of rent, or wages, and of interest. Without an understanding of these laws and their necessary relation one cannot have the slightest true perception of the effects of material progress upon the distribution of wealth. He isn't going to be able to see increasing population and technological advance everywhere increasing the share of produced wealth going to non-producers as rent, for the privilege of using land—thus decreasing the share left for labor and what is *really* capital. He can't possibly understand the consequences of the speculation in land which naturally results from this steady advance in rent (and therefore in land values). He may suspect that industrial depressions are in some way related to "speculation," but as to how, he can't have the least idea. He is much more likely to attribute depressions to sun-spot cycles, or to undertake some involved statistical analysis, using, of course, statistics which fail to separate fundamental factors and are therefore valueless. In brief, he cannot understand the relationship of progress and poverty, and will demonstrate this lack of understanding in the most amazing ways. Some will compile statistics to prove that there isn't any problem of poverty. Farmers will be paid to keep fertile land out of production, while hundreds of millions are spent to make fertile, great areas of land which before was essentially desert. Little pigs will be slaughtered while millions wonder where their next meal is coming from. The loss of the independent spirit of the pioneer will be bewailed, without any evidence of understanding that the source of this independent spirit was free access to land. Whole peoples will sacrifice their individual liberties to demagogues who, as dictators promise them jobs and something approaching economic security. Attempts will be made to substitute "the wisdom of man for the wisdom of God" (as expressed in natural law). As these schemes fail, as they must, in the struggle for existence, each against the other, race hatreds and intolerance will flare up; more and more restrictions on trade will be piled up, adding to the distress of the peoples imposing them, and fanning to a white heat international ill-will. And all this, because of a failure to understand the natural laws governing the production and distribution of wealth, a failure traceable to failure in the first necessary step in *any* science—separation of the fundamental factors for study.

I am supposed to say something about policy. To my mind policy falls into a position secondary in importance to an understanding of the principles. I believe, with Henry George that the remedy suggests itself when the *principles* upon which it is based are understood. I further believe that any attempt to establish the remedy by legislation before the principles are understood would be dangerous. Without such a general understanding (which means a general desire for this fundamental reform) it could be too easily sabotaged, and "the failure of the Single Tax" pointed to forever and a day thereafter.

The remedy will be bitterly contested until it is understood. It can be understood *only* through an understanding of the principles upon which it is based. Therefore, as to policy, I think we may well take a cue from Tolstoy, who said, "Men don't argue with George's teaching, they simply don't know it." This is just another way of saying they don't understand the principles involved. George explained the principles, and you and I understood them. Then we were ready to accept the remedy. Very well, let us then focus our efforts upon creating a more general understanding of the principles. We first gained this understanding by reading "Progress and Poverty." Let us encourage others to follow the same route. If, as the Bible tells us, "My people are destroyed because they lack understanding," let us do our best to avert the destruction by correcting this lack of understanding. This, it seems to me is the policy dictated by logic and expediency alike.

ALL over this country, in towns big and little, there are "Tax-Payers' Associations," solemnly considering how the taxes are—or should be—spent. Not one of these serious-minded groups seems to realize that it is far more important how the taxes are raised.

And yet among them are undoubtedly many men who, in their own lives, live up faithfully to the advice of their fathers; "Earn your money honestly, my boy, or you'll never spend it sensibly."

Yes, they live up to this advice all along the line in their decent honest lives. But so few of them seem to realize that the same advice would serve just as well for raising the public money, and that it is really more important, for the public welfare, to consider the question of how we raise our taxes—*what* we tax—than to continue worrying over the question of how this money—not honestly raised—is spent!

The Public Status of Land Value Taxation in Great Britain

By A. W. MADSEN and EUSTACE DAVIES

Delivered by MR. ASHLEY MITCHELL

THE Fifth International Conference on Land Value Taxation and Free Trade in London, September, 1936 (succeeding Ronda in Spain, 1913; Oxford, 1923; Copenhagen, 1926, and Edinburgh, 1929) was promoted by the International Union and considered a wide range of subjects which had been set forth in a series of 28 printed papers distributed to the members. Of the sessions we recall in particular those devoted to the practical application of the land value policy. Special significance attached to them because of the attendance of as many as 109 delegates officially appointed by 55 local governing authorities in Great Britain—cities, towns and counties. They came from metropolitan boroughs and towns surrounding London, from the Midlands, and from as far as Yorkshire, Lancashire, Devon, Wales and Scotland, cities being represented like Cambridge, Cardiff, Glasgow, Hull, St. Helens, South Shields, Stafford, Sunderland, Swansea, Wakefield and Warrington. The invitation to these bodies had been issued by the United Committee for the Taxation of Land Values; and as far as the municipal representatives were concerned the business of the meetings they had been called to was confined to the municipal question from the thoroughly practical point of view.

Presiding on this occasion was Mr. Charles Latham, the Chairman of the Finance Committee of the London County Council. The papers on the agenda were: Land Valuation in Denmark, General Summary of Legislation in operation in various countries, Official Replies to Questionnaire as to Working and Results, the Pittsburgh Plan, Town Planning and Taxation, Ten Years Experience in Denmark, the British Municipal Demand for Land Value Rating and the Report on Site Value Rating of the London County Council Finance Committee. The last-named was an official report of the highest significance. The London County Council was taking action. It was that circumstance which most impressed the Conference members, especially those from other countries, who saw in it, and in the interest of so many local authorities, that the question of land value taxation is "in politics" in Great Britain in the truest sense of the term.

It would require much writing to trace the history of events back to the time when in 1895, largely at the instance of Peter Burt, the Glasgow City Council accepted the principle of land value rating and obtained the cooperation of numerous Scottish local authorities in promoting it. It is an interesting and instructive story outlined in the Report already mentioned of the L.C.C. Finance Committee, which rightly gives credit to London for having led the English demand for the reform with the Bill it introduced in 1901. During the Liberal administration, 1906 to 1914, the Government's attempts at legislation for Scotland, twice passed through the House of Commons, were frustrated by the House of Lords. In 1909 a Budget incorporating provisions for land valuation, which were imperfect but could have been improved by later amending legislation, and imposing certain so-called "land value duties," which were highly defective but could have been reconstructed on right lines, was regarded by the landed interests as a beginning that must be defeated at all costs. The House of Lords scorned all precedent by rejecting the measure and there had to be two General Elections upon the constitutional issue that arose. The Parliament Act, 1911, prevented the House of Lords from obstructing Money Bills (that is Bills dealing with national revenues and national taxation), but the Lords can still delay the passage of other legislation for a period of three sessions or two years. Since legislation affecting local government is not in the category of Money Bills, it is apparent that the House of Lords could, if it wished, hold up for all that time a Bill for the Rating of Land Values presented to it by the House of Commons. But how far the Lords would be prepared to go, risking their own fate, in resisting the Commons determined upon local taxation reform or any other radical measure, remains to be seen.

In Great Britain we are accustomed to speak of the "taxation of land values" when referring to national taxation, and the "rating of land values" when referring to local taxation. In regard to the latter it should be explained that local governing authorities in Great Britain have no option in raising the revenues required for local needs. They have to operate the law as they get it from Parliament, and it is only by a parliamentary Act that the system can be changed. The present local rating system is based on the rental which the composite subject, land and buildings, without separating one from the other, can command if let for a year in its existing condition; a formula which results in vacant land having no assessed value however valuable it may be. Accordingly it is entirely exempt from local taxation. So also in the matter of national taxation, except that, as property, land is subject to death duties on its capital value; but the amount of taxation so levied on any piece of land altogether depends on the total value of all the property that the deceased has left; and that, too, with a considerable abatement in favor of agricultural land. Further as to local taxation, since the levy is imposed on the *occupier*, no rates are payable on unoccupied properties (England and Wales—the Scottish law differs in some respects). Land used for agricultural purposes (even if, so used, it was in the heart of a city) is free from local taxation and there is a special dispensation in favor of "industrial" premises namely, factories and workshops, which are relieved from

three-quarters of the rates. Both these reliefs are, in fact, subsidies out of the public revenues which sooner or later pass out of the hands of the immediate beneficiaries into the hands of landowners by way of increased prices and rents of land. The system of national taxation is equally bad and unjust, if not more so, because it includes a mass of price-raising indirect taxes, and now (since 1931) the customs tariffs that have fastened the iniquity of protectionism on this country. The fiscal regime locally and nationally penalizes production and development and exchange. Far worse, it protects and endows the land monopoly which is responsible for high rents, low wages, unemployment and the derived social conditions which every right-thinking person knows to be perfectly unnatural. We seek the remedy in Acts of Parliament which by just taxation will appropriate the value of land for the benefit of all the people, and correspondingly remove taxation from the backs of producers and consumers, "from the work of man's hands" to use the happy phrase of the one-time able advocate, the late Alexander Ure.

If the Conservatives have any pledge, in addition to protectionism, it is to stand by the landed interests and preserve the private appropriation of the rent of land. In 1920 they had brought about the total repeal of the 1909–10 Finance Act "land value duties" the proceeds of which were repaid to the taxpayers.

Since 1914 and the years of war there have been but two brief periods when the Conservative party and its allies were not in power, the periods of the Labor Governments, 1923–24 and 1929–31, supported by the Liberals. But why the Labor and Liberal parties did not take better advantage of their opportunities, even during the short periods when in combination they could promote the reform to which both are pledged by many declarations, is another question, which along with the causes of the 1924 General Election debacle, need not be gone into here. In July, 1931, the Finance Act, on which high hopes were raised, was passed with its provisions for land valuation and a tax on land values. The growing acuteness of the economic depression gave to the opponents of the Labor Government the opportunity to throw the blame upon it, and they exploited, as they knew how, a financial and industrial crisis. The Labor Government was driven from office, and a coalition or "National" Government was formed. In the immediately succeeding General Election, and in an atmosphere of much worked-up panic the National Government was returned with an overwhelming majority. Disgracefully dishonoring the pledges it gave, the new Government at once suspended the land value tax, and two years later repealed it; and with equal disregard to pledges or without any mandate the Free Trade system of the country was uprooted. The previous administration had been charged with extravagance that was a danger to the State, but the present administration seems to know no limit to the subsidies it is handing out to its favored interests, and to see no financial crisis ahead of its huge additions to the national debt.

But let the immediate prospects of a progressive Parliament be as they may, the sentiment for the land value policy is steadily cultivated with the help of many agencies, and not the least influential are the local authorities demanding the reform of the rating system. More by accident than design various municipalities have taken their turn in leading that agitation—Glasgow, Cardiff, Manchester, Sheffield, Newcastle-on-Tyne, Bradford, Leeds, Stoke-on-Trent, Edmonton, Tottenham and the London County Council, either by official conferences they have held, or the publication of reports, or representations made to other City or Town Councils for cooperation.

The joint author of this paper (Mr. Eustace Davies) would speak especially of the developments in Wales with a necessary passing reference to the background of the work conducted by the Welsh League for the Taxation of Land Values, and (although so many others could be mentioned) putting on record the municipal services of Mr. P. Wilson Raffan when he was associated with the Monmouthshire County Council before he settled in London and became Member of Parliament. Unfortunately, owing to ill-health, Mr. Raffan is retired from public life. So Monmouthshire took a leading part. But after the war, the Cardiff City Council was the first among British municipalities to renew the demand by resolution adopted in October, 1919, and communicated to county and municipal authorities throughout the country. Cardiff is perhaps exceptional in that the rating of land values is less a dividing political-party issue than elsewhere, shown not only in the voting when the question comes up in Council, but also in the pledges that candi dates give when canvassed, as they are, at the annual municipal elections. In April, 1935, the City Council, confirming its declaration in favor of the policy, decided to call a representative conference of local rating authorities in Wales and Monmouthshire, and while the invitations to that conference were going out, the United Committee and the Welsh League communicated with every individual councillor and alderman in the urban and rural districts seeking their support and sending relevant explanatory literature to each. The Conference was held in September, 1935, at which 50 local authorities were represented by 99 delegates, and with but one dissentient vote the policy was affirmed with instruction to send the resolution to the Government and Members of Parliament, and to request all the local authorities in England and Wales to pass resolutions in similar terms. While that invitation went out, the United Committee again took parallel action by writing to all the clerks of the local authorities offering the explanatory literature

for distribution among their members; and the response made it necessary to despatch more than 3,200 of each of the publications offered. All that made for open debate and discussion as a wealth of newspaper reports showed. By the end of the year, the Cardiff Town Clerk was able to report to his Council that replies had been received from 339 local authorities of which 148 declared in favor, 22 referred the matter to the Association of Municipal Corporations, 28 were against, and 134 took no action.

Representative Conferences, national or regional, have been successfully called by the United Committee from time to time over many years, the bodies participating including local authorities, political associations, cooperative societies and guilds, trade unions, etc. At the National Conference in Manchester, in 1930, there were present 182 councillors and aldermen from 71 local authorities. The proceedings and the demonstrations in support of its resolutions both before and after it took place were, as we know, a pointer to Mr. Philip Snowden, and conclusive evidence of the popular support behind the question when he was framing the land values provisions of the 1931 Budget; and in his speech introducing that measure he found justification in the municipal demand, and justification also in the fact that the principle had been in the programme of the Liberal party for about 40 years, and in the programme of the Labor party ever since its inception.

In Ireland, the Association of Irish Municipalities has in recent years been giving considerable attention to the problem of local taxation and has been pressing the Government to empower local authorities to rate land values.

In 1934, the triennial election for the London County Council resulted in a resounding victory for the Labor party, after 27 years of rule by the Conservatives calling themselves "municipal reformers." Steps were quickly taken by the new Labor Government of the L.C.C. to implement its pledge to promote the rating of land values. The Finance Committee was requested (on the motion of Mr. F. C. R. Douglas) to consider and report upon the present system and make recommendations. The Report, occupying 28 quarto pages, was completed in June, 1936, and was adopted by the Council the following month. It is a public document of first-class importance which will inevitably be referred to in all future discussions of the reform of local taxation, with its review of the present system, its statement of the objections thereto, the various attempts of Parliament to deal with the question, and setting forth the merits of land value rating; a text-book and guide for all municipal councillors. It concludes with the recommendation:—

> That the Council is of opinion that the present system is inequitable in its incidence, that site value is a subject peculiarly suited to local taxation by reason of its arising from community influences including local expenditure and that it is accordingly desirable that the present burden of local expenditure should be transferred either wholly or in part from rates to a rate on site values. That H.M. Government be informed of the opinion expressed in the foregoing resolution and be urged to introduce legislation at an early date to empower local authorities to levy a rate on site values.

The Council petitioned the Government in vain, reply being that no action would be taken for such legislation, and the Council, after resolution virtually censuring the Government for this curt refusal, decided to promote a Bill of its own. In the circumstances this had to be what is known as a "Private Bill" applying only to London. The Bill being drafted with extraordinary care and ability—as to be a standard for future legislation either for the national or the local taxation of land values—was fully debated in the Council and approved by them for presentation in the 1938 session of Parliament. It provided for making a start with a rate of 2*s.* in the £ of annual land value. The amount of discussion it evoked, with Press articles and correspondence all over the country was remarkable. Even though "only a London Bill," it was regarded on all hands as a challenge to the institution that passes the public value of land into private pockets; if London could make a breach in the ramparts of that institution the rest of the country would not be slow to follow suit. Many local authorities passed resolutions supporting the Bill. On the other hand the vested interests were aroused to energetic opposition, understanding well that the land monopoly tackled anywhere is tackled everywhere; and their petitions and protests against the Bill poured in from many parts. So the Bill applying only to London and with its moderate proposal to begin with a land value rate of 2*s.* in the £, raised the principle and made it a national issue.

In London itself the Labor party organized a great campaign of bill-posting and leaflet distribution. But the fate of the Bill was soon determined. The opponents were alert to seize on any technicality to prevent discussion, and they obtained a ruling by the Speaker of the House of Commons that it was not in order that a measure of such importance should be introduced as a "private bill." Upon motion made by Mr. Herbert Morrison for leave to re-introduce the measure as a "public bill" they were forced into the open and obliged to record their votes against the motion, which was defeated.

In spite of this, local authorities have not ceased to demand powers to rate land values, and in the last few weeks two of the largest county councils, Middlesex and Essex, have passed resolutions in that sense. And undismayed by the fate of the London County Council Bill the Edmonton Town Council has reaffirmed its demand for the rating of land values and sent its resolution

to all the local authorities in the country, as quite recently the Tottenham Town Council did within the county of Middlesex. More than 240 local authorities have in the last few years declared for the policy. These things are evidence that the public demand for the taxation of land values is no less strong than it was at those periods when Parliament actually passed the legislation that has been referred to. On the contrary, the sentiment in favor of the policy is much greater, and is only waiting upon a progressive Parliament to give effect to it.

Henry George— A Lesson in Continuity

By HIRAM L. JOME
(Professor of Economics De Pauw University)

A CENTURY ago Auguste Comte designated continuity and fecundity as the "least doubtful symptoms" of a true science. Economics does not qualify, he said, since each new work "in lieu of presenting itself as the spontaneous sequence and gradual development of previous works, has an essentially personal character according to its author."

Raymond B. Fosdick in his Review of the Rockefeller Foundation for 1938 says that though improvement is being made, in the social sciences "no body of generalized knowledge and no accepted scientific principles are available such as have been developed in mathematics or physics or chemistry. The physical sciences have centuries of experimentation behind them; the social sciences are just emerging from *a priori* and deductive methods. Even today a good deal that masquerades under the name of social science is metaphysics, as obsolete in its approach as was Francesco Sizzi's logic against Galileo's discovery of the satellites of Jupiter.[1] This same logical method, long outmoded in the physical sciences, is traceable in some weighty books on economics and political science written as late as 1938."

Progress in thought represents the pull between two forces, the old attempting to maintain its position and the new seeking acceptance. If any change is so personal and abrupt as to break off the continuity with the past, the result is chaos. If the pull of past forces is so strong as to permit no alteration, the result is stagnation. If the change makes use of the best of the past and at the same time projects into the future, the result is progress. Was Henry George's system part of a stream of thought, or was it merely of an "essentially personal character, peculiar to its author?" George did not build directly upon his predecessors. He arrived at his main conclusions by experience and observation. Typical history of several centuries duration was telescoped before his eyes into the period of a generation. In his early discussions of the railroad and of land reform he wrote about the condition of the people, not about the theories of men. He was both a spectator and an actor in the drama of California.

But Henry George was not a fanatic. His ideas fit into the broad development of human thought. When he began "Progress and Poverty," he studied much of the literature of economics and philosophy for the first time, and discovered that with some exceptions his theory, already formulated in 1871 in "Our Land and Land Policy," was consistent with the views of many of his predecessors. His task in "Progress and Poverty" thus became one of "going over the whole ground," of modifying or strengthening his position, and in case of clash with the then established theories, of proving that his doctrines were sound and adequate.

This sifting of the "good" from the "bad" in economic theory constituted the pull between past and future which is necessary for continuity. George accepted the physiocratic doctrine of the bounty of nature and rejected the Malthusian theory of population and the niggardliness of nature. He retained the Ricardian theory of rent as the cornerstone of his Single Tax and discarded or modified certain portions of the classical doctrines of wages and interest. He advocated the tax on economic rent not as a fiscal device and a measure of economy as did the physiocrats, but as a method of social reform. He clung to the natural rights theory as an explanation of property and as a justification for the exemption from taxation of the products of labor.

He believed in interference with private initiative of the landowners, but, his Single Tax adopted, he staunchly advocated *laisse-faire*. While Adam Smith and John Stuart Mill of the major economists had suggested the idea of a tax on unearned increment and possibly on economic rent,[2] Henry George went the whole way and advocated the Single Tax as a remedy for most economic ills.

Henry George's idea of giving to labor its entire product was not new. Following the Ricardian labor theory of value and the subsistence principle of wages, Karl Marx had concluded, contrary to Ricardo, that the entire output should go to labor and that profits and interest constituted exploitation. Following Ricardo's theory of rent and agreeing with Marx on the basic fact of the concentration of wealth and increasing misery, George considered capital and interest as merely another form of labor and wages, and accused only the landowner of exploitation. George and Marx started with some of the same notions of the classical economists, agreed on certain phases, and then split off into different schools of thought.

Here is continuity at its best. John R. Commons in his "Institutional Economics"[3] says in regard to the influence of the Physiocrat Quesnay:

"Forty years after Quesnay, Malthus substituted nature's scarcity for nature's abundance. Sixty years after Quesnay,

Ricardo founded the idea of value on labor's power in overcoming the natural scarcity of nature's resources. Ninety years after Quesnay, Karl Marx took over Quesnay's circulation, Ricardo's labor, nature's scarcity, and eliminated landlords, monarchs, and capitalists. A hundred and twenty years after Quesnay, Henry George took over Quesnay's natural rights, nature's bounty, and Ricardo's rent, to develop his Single Tax proposal."

To preserve continuity and to become part of the stream of thought, a writer must not only build upon and develop his predecessors, though arriving at different conclusions. His results must also serve as a stepping-off point for successors.

It is not necessary here to discuss the influence of Henry George: the millions of copies of "Progress and Poverty" published, the rise of Single Tax and related organizations; his influence on Socialism, particularly Fabianism; the forms which the Single Tax idea has taken, such as reduced rates on improvements, suggestions to tax site value instead of fertility value, increment taxes, the earned income credit in the United States federal law, "incentive taxation," the growth of special assessments, the government lease system in Canberra.

Professional economists generally classify George as a crusader rather than as a scientist. At first they tended to neglect him. In his "Political Economy" George complained of this indifference. But his prominence forced economists to pay attention. Many acknowledge an indebtedness. Professor J. B. Clark said George's theories aided in the formulation of his own system of distribution. John R. Commons, for instance, related that his "first reading in economic theory was Henry George's individualistic and theological 'Progress and Poverty,' recommended to me by a fellow printer."

Commons tells us in his autobiography "Myself" that he helped organize a Single Tax Club at Oberlin. This club brought George to Oberlin for a lecture, which was "well attended but strongly resisted from the floor." Commons disagreed, however, with George's condemnation of labor unions and with his failure to distinguish between site value, or "bare land value," which Commons says might be specially taxed, and fertility value, which in agricultural land is exhaustible and resembles capital.

Though many economists are affected with what Harry Gunnison Brown calls the "Single Tax Complex" and do not fairly treat the subject, none, whether he agrees with George or not, can afford to ignore or neglect the Single Tax.

Mark Graves, president of the New York Tax Commission, sent questionnaires to universities and colleges in order to learn the opinion of the senior professor in public finance on various problems in theory and practice. To the question "Should improvements be taxed at a lower rate than land?" seventy answered "Yes," forty-one "No," and sixteen were uncertain. To the question "Should there be a special tax on unearned increment of land values?" sixty-three answered "Yes," forty-four "No," and twenty were uncertain. The overwhelming majority favored a net income tax on corporations, inheritance taxes, internal revenue taxes, and a graduated personal income tax.[4] Most of these authorities thus seem to favor some form of a limited Single Tax.

Few theories have appealed to men of all occupations, of all degrees of wealth, of all nationalities, and of all philosophies of life, as has the Single Tax. The proposals of many other writers before George could be unearthed only by diligent research, and even John Stuart Mills suggestions commanded only academic interest.[5] Yet in 1897, only eighteen years after the publication of "Progress and Poverty," Professor J. A. Hobson was able to report that Henry George may be considered to have had more influence upon the English radicalism of the preceding fifteen years than any other man, presumably even more than Karl Marx.[6] What were the reasons for this influence?

I. The language of "Progress and Poverty" is simple, clear, direct, and beautiful. George's logic is convincing; his outline is unity itself; his choice of words is discriminating; his style is lofty. A teacher of literature might well consider this book as a recommended reading for his classes. If one reads portions of the book aloud one will feel the sheer beauty and force of his language, though marred in places by verbosity.[7] Many writers put simple thoughts into profound language. Henry George possessed the capacity to put profound thoughts into simple language. One of his strongest claims to continuity is the simplicity and sheer beauty of his language.

II. Henry George turned an economic principle into an engine of reform. To quote J. A. Hobson: "He was able to drive an abstract notion, that of economic rent, into the minds of a large number of practical men and to generate therefrom a social movement."[8]

III. He was a dynamic personality. People who knew him remark about his graciousness and kindness, his overwhelming sincerity that "burned into his listeners," his "delightful obstinacy" for the cause, his frankness and honesty.

"His voice was characteristically persuasive rather than bellowing or rasping; he was an orator who talked directly to his hearers, trying to take each one of them by the coat lapels and convince him individually of the great truths he felt to be surging within him. This subdued style, however, frequently gave way to great bursts of animated power, particularly when George met with opposition; a friendly and quiet audience might hear only an impressive and carefully planned address, but an antagonistic and heckling one would be greeted with a great booming voice and an inspired emotion driven home with all the favorite devices of the platform. It was the George in this mood who was ranked by the *London Times* as the oratorical peer of Cobden and Bright." [9]

IV. Henry George's appeal went directly to the masses. He, himself, had been unemployed. He, himself, had been

hungry. Creditors even attempted to garnishee the fees received for his lectures. He was human. He had lived in the laboratory of life.

Social reformers concerned themselves with the improvement of poor relief and encouragement of education. Economists argued for thrift and for improved methods of production and for cooperation among workmen. George argued that these were mere palliatives. Results of improved production went to the landowner, not to the worker. The basic economic and social troubles were traceable to a simple cause—the private receipt of rent.

"Private ownership of land is the nether mill-stone. Material progress is the upper mill-stone. Between them with an increasing pressure, the working classes are being ground."

This appeal was stressed by his followers. Note the emphasis in a letter by Tolstoy to a Siberian peasant:

1. "No one will be deprived of the possibility of using land."
2. "Idle men, possessing land, and forcing others to work for them in return for the use of the land, will cease to exist."
3. "The land will be in the hands of those who work it and not of those who do not."
4. "People will cease to enslave themselves as laborers in factories and will disperse themselves about the country."
5. "There will no longer be any overseers and tax collectors in factories, stores, and customs houses, but only collectors of payment for the land."
6. "Those who do not labor will be freed from the sin of profiting by the labor of others."[10]

V. Henry George was optimistic. The Malthusian theory of population and the subsistence and wage fund doctrines of wages had made economics "the dismal science." Though there was much criticism, the classical system of voluntaryism and automatic regulation represented the prevailing philosophy. Henry George substituted for the spirit of fatalism a gospel of hope. He gave logic, more than had Karl Marx, to the demand of the worker for the fruits of his labor. If George's simple remedy were carried out, the other problems would be automatically solved. There would then be real constructive liberty.

Levy a tax on most articles and you make them more expensive; you repress industry. But levy a tax on land and you make it cheap: you stimulate production. The Single Tax will make land freely available; the absence of other taxes will make commodities cheap and abundant. Thrift will be encouraged, not penalized. Under the present system of taxation, the more one works and improves and saves, the more one is penalized by taxes. Under the Single Tax, argued Henry George, the more one works and improves and saves, the smaller relatively will be the tax. Each man becomes the master of his own destiny.

VI. Henry George was a man possessed of one idea. A review in the *Atlantic Monthly* for June, 1898, of his "Political Economy" makes this point: "To possess but a single idea is often intolerable weakness; to be possessed of but a single idea is often intolerant strength. To propound an economic theory is an affair of intellect; to propagate an economic gospel is a matter of heart and soul and strength and mind. Henry George was a reformer; heart and soul and mind and strength, he was possessed of one idea; he was the eloquent apostle of an economic gospel."

VII. The Single Tax is an attractive and fascinating theory. It is not revolutionary. One can be a Single Taxer and still maintain his social status. The Single Tax makes a nice hobby. It is interesting to draw up charts and tables showing varying proportions of land and improvements and to compute the tax on the whole under our present system and under the Single Tax. It is instructive to obtain figures for one's home community and see what effect the Single Tax would have upon the rate of taxation. There are numerous problems a person can work with by means of arithmetic and the Single Tax principle.

The Single Tax is a splendid topic for theoretical analysis. Henry George gave an impetus to the study of the capitalization process and to the problem of the shifting and incidence of taxes. Students in economics generally begin their study of the Single Tax with a bias against it. After learning what the theory really is, many of them wish to make an additional study of this fascinating subject. They may not become Single Taxers, but their understanding and analysis of the Single Tax makes them better students of economics.

CRITICISMS

As with all great theories, the Single Tax has been subjected to powerful criticism. Many unfair arguments have been presented. It is, for instance, frequently contended that the Single Tax would yield inadequate revenues to run the government expenses even in a normal year. If, however, the Single Tax were adopted, competition would be free, land would be abundant, and production would be stimulated. Since the greatest sources of international conflict, namely trade jealousies and the strife for natural resources and raw materials, would be removed, expenditures of government would be greatly reduced under the Single Tax. Moreover, the elimination of other forms of taxation would perhaps diminish the total cost of tax administration.

Many opponents forget that the Single Taxers are promulgating a policy rather than a plan and argue that the Single Tax is difficult to administer, particularly in the matter of distinguishing between land and improvements. All Single Taxers agree that numerous

details need to be worked out. Even the Constitution of the United States is still being interpreted after 150 years of successful operation. Wherever an attempt has been made to tax land at a higher rate than the improvements thereon, substantial progress has been made in the problem of differentiation.

Then again, many adverse arguments are founded upon a misconception of the nature of the Single Tax. Many economists contend that it would involve a discrimination against the landowner and would stifle initiative. The Single Tax, however, will encourage initiative in that it will free from taxation the results of human labor. The landowner who does not let his land lie idle and who makes diligent use of it has nothing to fear from the Single Tax. There will be adequate demand for the output of farm and industry because purchasing power will be fairly distributed.

There may be, however, several weaknesses and disadvantages of the Single Tax, which though perhaps not insoluble or unanswerable, have a great amount of weight. For instance, what shall we say about the following arguments: That the Single Tax is generally not advocated until it is too late. It should be put into effect when a country is young and before private property in land has become intrenched. At that time, however, the Single Tax is not championed. The people are land conscious, they want the fee simple, the marginal productivity of capital and labor is large, interest rates and wages are high, opportunities abound. When the country has become more mature and developed, and interest rates have fallen and there is a pressure for increased wages, the demand for the Single Tax arises. By that time vested interests have become well rooted and landowners raise the cry of discrimination. Though the Single Taxer can show by arithmetic that there is no such discrimination against landowners who make adequate improvements and do not let their land lie idle for speculative purposes, he finds it difficult to argue against sentiment. Moreover, there is by this time a desperate search for new objects of taxation. The people cannot afford the luxury of a reform for the sake of reform. So the pure Single Tax has little chance of adoption.

Finally there is the question as to whether allowance should be made for the distinction between the site value of land and its fertility value. This point has been well developed by Professor John R. Commons. Fertility is reproducible and exhaustible and in some respects resembles capital. On the other hand, site value is non-reproducible and bears no resemblance to capital. Shall site value and fertility value be subjected to the same rate of tax? In a sense, also, the site value may in effect be exhaustible through shifting population and changing customs. How shall such "decrement" be treated?

[1] Fosdick quotes Sizzi as saying, "The satellites are invisible to the naked eye, and therefore can have no influence on the earth, and therefore would be useless, and therefore do not exist."

[2] John Stuart Mill—"Principles of Political Economy." (1848) Book II, ch. II, par. 5.

See also Book V, ch. II, par. 5, where Mill comes out for an unearned increment tax on the increase of rent.

[3] Page 139.

[4] "Tax Systems of the World," seventh edition, 1938.

[5] See Geiger, George R. "The Philosophy of Henry George," ch. IV, for an account of George's predecessors.

[6] "The Influence of Henry George in England," by J. A. Hobson in *Fortnightly Review*, December 1, 1897, p. 844.

[7] Read "Progress and Poverty"—Introduction, books VII, ch. II; VI, ch. 1; and ch. V.

[8] "The Influence of Henry George in England," by J. A. Hobson in *Fortnightly Review*, December 1, 1897, p. 835.

[9] Geiger, George R. "The Philosophy of Henry George." Pages 59–60.

[10] *Review of Reviews*, January, 1898, page 74.

Some Theoretical and Practical Aspects of Land Value Taxation

By F. C. R. DOUGLAS, M.A.

IN "Progress and Poverty" Henry George achieved in a unique degree the enunciation of a sociological theory combined with a practical method of putting into operation the rules for the conduct of affairs which are deduced from it. Hardly any objection has been offered to the main line of his argument which is not answered in advance in the book itself. But Henry George would have been the last to contend that no improvement could be found in the method of presentation of the essential truth contained in his work.

PROPERTY IN LAND

Experience has shown that one of the obstacles to the reception of his policy is the idea that he proposed to destroy or confiscate property. In evidence of this passages are quoted in which he said that we must "abolish private property in land" and "make land common property." Against these may be set other passages in which he said: "It is not necessary to confiscate land, it is only necessary to confiscate rent." The object in fact is not to destroy rights to land but to establish "equal rights to land," and the means of doing so is "to appropriate rent by taxation" or "to abolish all taxation save that upon land values."

Many years after he wrote "Progress and Poverty" Henry George had to consider the question of "equal rights," "joint rights" and "common rights" when examining Herbert Spencer's statements on the land question. He points out in "A Perplexed Philosopher" that Spencer fell into confusion by substituting for the idea of equal rights to land the idea of joint rights to land. As George puts it: "Were there only one man on earth, he would have a right to the use of the whole earth or any part of the earth." When there is more than one

man, each of them does not cease to have a right to the use of the earth, but his right becomes "limited by the similar rights of the others, and is therefore an equal right." This equality of right, as he demonstrated in "Progress and Poverty," cannot be achieved by dividing up the earth itself, but can only be secured by taking the additional value that one piece of land has, as compared with another, and using it for the common purposes of all men; in other words by appropriating economic rent by taxation. "In truth the right to the use of land is not a joint or common right, but an equal right; the joint or common right is to rent in the economic sense of the term. Therefore it is not necessary for the state to take land, it is only necessary for it to take rent."

This is Henry George's considered and final formulation of the ethical side of his theory, and it is entirely in accordance with the economic argument developed in "Progress and Poverty" of which the central point is the theory of rent and the results of allowing rent to be appropriated by individuals instead of being reserved to the community.

The matter must, however, be looked at not only from its economic and ethical aspects but also from the legal aspect. The question is whether the taking of economic rent for public revenue will destroy property in land. This necessitates defining what is meant by property in general and particularly by property in land.

The word property is used in two senses, either to denote the thing which is the subject matter of a legal right or to denote the legal right itself. The former meaning is irrelevant to this discussion, for the material thing, land, cannot be destroyed. We have therefore to examine what the word property, as describing a certain kind of legal right, implies.

Our greatest English writer on jurisprudence, John Austin, considered this question a century ago, and his definition is: "Property or dominion . . . is applicable to any right which gives to the entitled party an indefinite power or liberty of using or dealing with the subject." ("Lectures on Jurisprudence," Lect. 48.) Thus a pawnbroker has no property in the pledges left with him. He has not an indefinite power of using them, but only the specific right of holding them until the owner pays his debt and reclaims them.

More recent writers come to a similar conclusion. Sir Frederick Pollock in his "Jurisprudence" says: "Ownership may be described as the entirety of the powers of use and disposal allowed by law." Sir John W. Salmond says: "He then, is the owner of a material object, who owns a right to the general or residuary uses of it, after the deduction of all special or limited rights of use vested by way of encumbrance in other persons."

"It is difficult to do more than describe it (property) with Austin, as a right 'over a determinate thing, indefinite in point of user, unrestricted in point of disposition, and unlimited in point of duration'." (T. E. Holland, "Elements of Jurisprudence," p. 205.) The word "user" here does not mean the person who uses, but has its technical application in law—the act of using or enjoying. Property in fact is founded on possession, and the text books usually preface the discussion of property by treating of possession. In this connection it is worth while to note that adverse possession, or adverse user, gives a good title to land in English law after it has continued for twelve years.

To return to the definition of property as given by Austin and Holland—it will be observed that although the power of user is said to be indefinite, it is not said to be unlimited. It is not possible to enumerate all the things which an owner can do with the thing owned; the power of user is indefinite. But there are many things which the owner is forbidden by law to do, yet he is none the less owner. If I am the owner of a shotgun there is an indefinite number of things which I may do with it, but there are some uses to which I may not put it, for example, to fire it at my neighbor.

The other terms of the definition also call for some comment. That the right is "unrestricted in point of disposition" means that it may be transferred by the owner to another, but cases can be conceived in which the right of disposition is restricted, and it is doubtful if this is essential to the definition. That the right is unlimited in point of duration does not mean that it may last for ever, for the subject matter of the right may be perishable. There is moreover an important kind of property in land which is limited in duration. The owner of a lease undoubtedly has a species of property in land for the term of the lease, but only for that period of time.

The definition as given is, however, clearly applicable without qualification to ordinary ownership of land in freehold, or fee simple.

To come back to the question at issue, it will be seen that if the owner of land is required to pay to the state a tax proportioned to its value he is not thereby deprived of his property in the land. His right of user still continues, and is still indefinite. The fact that he has to pay this tax may very well influence him to use the land, instead of allowing it to lie idle, and it may induce him to seek that mode of using it which seems likely to give the highest economic return, but his property in the land still remains.

The definition of property is independent of and has no relation to value. A man may be legally the owner of something which is worthless, or which has no value in exchange. And even if an article has no value in exchange it may still have a value in use to the owner, which is sufficient to give him an incentive to maintain his property in it.

It thus appears that Henry George's practical proposal of taxing land values, even if carried to the extent of col-

lecting the whole economic rent for the community, does not in the legal sense destroy property in land. On the other hand it imposes upon such ownership an important condition, which is necssary in order to secure the equal rights of all men to the use of the earth and to secure the joint or common right to economic rent.

VALUE

Another obstacle which prevents the acceptance of Henry George's proposals today by those who have some acquaintance with current economic teaching is the idea that those proposals are founded upon a theory of value which is now not generally accepted. Henry George himself held that view, as may be seen from the observations which he makes in "The Science of Political Economy" upon the teaching of the Austrian economists. He was no doubt unaware that some of the founders of the psychological or subjective theory of value had arrived at conclusions regarding the land question which were surprisingly similar to his own. Nor could he have foreseen that some of the most distinguished university teachers of economics would, while accepting the new theory of value, endorse his practical proposals. (See for example the statements by Messrs. H. J. Davenport, Irving Fisher, T. N. Carver, Frank D. Graham, John R. Commons and others quoted in "Significant Paragraphs from Progress and Poverty.") Moreover a few years after Henry George's death one of the most brilliant of his disciples, Max Hirsch, wrote in "Democracy versus Socialism," an exposition of the "Single Tax" doctrine based entirely upon the Austrian theory of value.

The acceptance of a particular theory of value is not essential to the main part of Henry George's argument. If any one who is familiar with the modern theories of value will read "Progress and Poverty," he will have difficulty in finding even a single word which is inconsistent with them. (I do not in this refer to Henry George's theory of interest, but this in fact is not accepted by many of his most devoted followers.)

Among the most distinguished of the founders of the new theories of value are H. H. Gossen (*Entwickelung der Gesetze des Menschlichen Verkehrs*), Auguste Walras (*Théorie de la Richesse Sociale*), his son, Léon Walras (*Théorie Critique de l'Impot, Etudes d'Economie Sociale*, etc.), and Friederich von Wieser (*Natural Value*). All of these most carefully distinguished land (natural means of production) from capital (produced means of production), but the first three go much further because they state quite clearly that in the just society the rent of land should form the revenue of the community and other taxation should be reduced or abolished. Where they failed, as compared with George, was in not seeing how this could be achieved economically and justly by steadily reducing other taxes and increasing the taxes which fall on the value of land.

TECHNIQUE OF LAND VALUE TAXATION

(*a*) *The Basis of the Tax*

As we have seen, Henry George's practical proposal was "to appropriate rent by taxation" ("Progress and Poverty," Book VIII, Chap. II). A few sentences further on he says that "we may put the proposition into practical form by proposing—To abolish all taxation save that upon land values." The inference usually drawn from this passage is that he intended that the tax should be laid on the capital or selling value of land, and this is in accordance with the method of taxing real estate then and now in operation in the United States.

On the other hand there are passages in which he refers to the proposal as a "tax on rent" as well as quoting with approval from other economists who have used this phrase (See "Progress and Poverty," Book VIII, Chap. IV). It is not clear whether his considered view was that the tax should be imposed on capital or selling value or that it should be imposed upon annual value of economic rent.

The point is of considerable practical importance, and for this reason. Every tax which takes part of the economic rent diminishes the selling value. In actual life other factors which tend towards increase of rent may obscure this effect, but it is nevertheless there. The selling value of land is merely the capitalization of the revenues which the owner expects from it in the future; it is the capitalization of the net rent left to the owner after deducting any tax payable in respect of that rent. Hence, it follows that every increase in taxation of economic rent diminishes the selling value. To raise equal increments of tax revenue requires larger and larger increments of tax, if the tax is based upon the selling value. This may be made clearer by the following illustration in which the rate of interest is assumed to be 5 per cent, and the economic rent of the plot of land in question is assumed to be 100.

Amount of rent taken in taxation	Amount left to the owner	Selling Value of the amount in previous column	Rate of Tax on Selling Value to raise amount in first column (per cent)
10	90	1800	0.555
20	80	1600	1.250
30	70	1400	2.143
40	60	1200	3.333
50	50	1000	5.000
60	40	800	7.500
70	30	600	11.667
80	20	400	20.000
90	10	200	45.000
95	5	100	95.000

The matter is, however, even more complicated because if it is anticipated that the rate of tax on the rent will be increased in the future the value of the land will be depreciated by more than the amount of the existing tax. Moreover the selling value is affected by the variations in the normal rate of interest. If the rate of interest

fell from 5 per cent to 4 per cent, the selling value would rise by 25 per cent, but if the rate of interest rose from 5 to 6 per cent the selling value would fall by 16⅔ per cent.

It will thus be seen that considerable difficulties would arise in attempting to collect all economic rent by taxation of the selling value of land. In particular the task of attempting to explain to the general public why equal increments of tax did not produce equal increments of revenue would be almost foredoomed to failure.

Notwithstanding the fact that in every country where land-value taxation is in operation the tax is based on selling value, it is a matter for earnest consideration whether it would not be better to base the tax on economic rent. In the Bill promoted last year by the London County Council (which unfortunately did not become law) the proposal was that the tax should be levied on annual site value; and annual site value was defined as the amount of the annual rent for which the land would let in the open market on a perpetually renewable tenure assuming that there were no improvements on it. It must be assumed also that the owner or lessor would be legally obliged to pay the tax, and that therefore the rent he would obtain would be the gross rent before payment of the tax. If the valuation is made on this basis no complications arise from diminution of the selling value arising from the incidence of the tax, nor from variations in the rate of interest affecting the rate of capitalization; and every increment of tax will produce a corresponding increment of revenue.

(*b*) *Collection of the Tax*

Where the land (and the buildings upon it) are owned and occupied by one person, it is evident that that person enjoys or has the power to enjoy the whole of the economic rent and he should be responsible for payment of the land-value tax. Where the buildings are let to one or more persons for short tenancies, for example weekly, monthly, or quarterly, it may be assumed that the tenants are paying rack rents, and that the landlord is receiving the full economic rent. In this case the landlord should be required to pay the land-value tax.

There are other cases in which the whole of the economic rent is not enjoyed by one person. Particularly where land values are high, it is common to find land let upon long leases. In that event the rent payable under the lease may differ from the economic rent of the land. If the rent payable is equal to or greater than the economic rent, the whole of the land-value tax should be payable by the lessor. If the rent payable is less than the economic rent, then there is a balance left in the hands of the lessee. The lessor should therefore pay the tax on so much of the economic rent as he receives and the lessee should pay the balance. It is inconvenient, however, that the taxing authority should look to more than one person for payment, and a practical means of arriving at the same result is to provide that the lessee should pay the whole of the land-value tax and should be empowered to deduct the whole tax from the rent he pays if that rent is equal to or exceeds the economic rent or deduct a proportionate part of the tax if the rent he pays is less than the economic rent.

In any case the collection of the land-value tax should be fortified by making the tax a first charge upon the whole property, and if default is made in payment the like powers of enforcing this charge should be granted to the taxing authority as the law gives to mortgagees for enforcing payment of money secured by mortgage.

In some places, for example in Western Canada, defective methods of tax collection have resulted in serious losses and arrears of revenue, and in the land liable for such taxes being allowed to remain for long periods lying idle either in the hands of the owners or in those of the municipality. Where this is due to imperfections in the law, amending legislation should be enacted; and where it is due to indifference or connivance on the part of the taxing authority, public opinion should be awakened to seek a proper enforcement of the law.

(*c*) *Mortgages*

A suggestion has sometimes been made that where land is subject to mortgage the owner should be allowed to recover some or all of the land-value tax out of the payments of interest which he makes to the mortgagee. This is a mistaken view. A mortgagee is a lender of money to whom the land is pledged as security for repayment. His position is entirely different from that of a lessor of land receiving a rent. If any such provision were inserted in land-value legislation, the result would be that mortgagees would call in the money lent at the earliest possible opportunity, and if the owner desired to renew the loan he would be required to pay a higher rate of interest which would cover any liability for land-value tax which it was sought to impose upon the mortgagee.

In many cases, and probably in the great majority of cases, the security of the lender is a mixed one consisting both of the land and the improvements upon it. The principle involved can be put to a decisive test if we imagine that the taxation of land values has been carried to the point of taking the whole economic rent. In that event the value of the security would consist merely of the value of the improvements on the land, for the land itself would have no selling value, and it would clearly be inequitable to expect the mortgagee to pay any part of the tax.

When the mortgagee enters into possession of the land for the purpose of enforcing his security, the legal and economic position changes and he should then become liable to pay the tax.

Daughter Pays Tribute at Henry George Grave

CENTENARY CONFERENCE DELEGATES ATTEND CEREMONY

THE 100th anniversary of the birth of Henry George, economist, philosopher and author of "Progress and Poverty" was celebrated on September 2. Mrs. Anna George deMille, his daughter, placed a bouquet of flowers on his grave at Greenwood Cemetery, Brooklyn. Delegates from the Henry George Centenary conference attended the ceremony.

Laurence E. Henry, eighty-two years old, of Flushing, Queens, who said he was a life-time follower of the economist, laid a faded American flag on the grave. Mr. Henry said that the flag had seen service at the Battle of Gettysburg and had been displayed in parades when Mr. George ran for Mayor of New York City in 1886 and 1897.

There were no speeches, and after the delegates had observed a few minutes of silence they departed for a final meeting at a luncheon at the Casino of Nations at the World's Fair.

Business and Unemployment

By HARRY C. MAGUIRE

IS business to blame for unemployment? The radicals say it is. The Karl Marx or Socialist argument is that the capitalist unbalances distribution by taking a profit or "surplus value" from the workers. The latter cannot buy back all they produce; a surplus of goods accumulates; production slows down; men are idle; and there is a depression. The way to cure the disease is to remove the cause, i.e., the private ownership of capital. The State must own and run business, they assert. The fact that communism (which is socialism put into practice) has resulted in the total loss of individual liberty in Russia, in the suppression of freedom of publication, of speech, of religion, in universal poverty and squalor, and finally even the loss of the right to life itself, seems not to affect our radicals. "Business is to blame for unemployment" is their constant theme, day in and day out. The Karl Marx professors, the power behind the throne in Washington, turning out thousands of students from our colleges yearly, re-echo this communistic cry against business.

What is business doing about it? Business is taking a beating, lying down, by not denying it. There is a character in Greek mythology who was unconquered until it was found out that whenever his feet touched the earth his strength returned. The business haters and baiters cannot be overcome so long as they can say, unchallenged, that business is to blame for unemployment.

Productive capital, or real business, is to use the vernacular, "taking the rap." How can running a factory or a wheat farm, or a department store cause unemployment? When productive capital is unemployed, or idle, it earns no wages for itself—interest. In fact, it tends to decay and dissipate. Leave any capital unused, such as machinery, for a number of years and it becomes junk—worthless. Real business, which is the making and distributing of goods, is eager to employ men. The childish Karl Marx dogma that business cannot function because of surplus value need not be considered here. No mature adult mind can believe that the wage earners who do *part* of the producing should receive *all* of the product and the wage savers (capital suppliers) nothing. Or, that the part of the product that goes to management and capital is surplus value, causing unemployment. It makes no sense—which is nonsense.

Business must stand up and fight the radical slogan that it is to blame for unemployment. This is as absurd as to say that labor is to blame for unemployment because it doesn't buy the entire products of business and thereby stops business running full time. Certainly both want to work to earn interest and wages, and neither is blamable for the depression.

What then is responsible for unemployment, if it is not business, labor, or Karl Marx's surplus value? The writer believes that Henry George's conclusion deserves careful investigation. He points out that a group owns and controls the land. Labor and business must use land. For permission to do so, this land monopoly group can take and *it does take* from them all they produce, except a bare living. At times of "land speculation," it tries to take more, not leaving them a bare living. Then labor and business become idle and unemployed—depression follows. George concludes that land monopoly is to blame for unemployment.

Autumn Report of Robert Schalkenbach Foundation

WITH pride we announce another printing of 10,000 copies of "Progress and Poverty." This, the twelfth printing from the Foundation's plates, brings the total "Progress and Poverty" published by us to 56,000 copies. Styles in books, like styles in ladies' hats, change with the seasons—and sometimes just as curiously. Keeping pace with the prevailing fashion, the new "Progress and Poverty" wears a varnished jacket. This modern process, which treats paper the way we have treated our floors for generations, heightens the color and adds an attractive gloss. Note the improvement the next time you order.

The Centenary celebrations brought to New York a large and enthusiastic army of the Warriors For Freedom. The Foundation's book display attracted considerable attention and resulted in the sale of two hundred books. The new "Henry George" by Albert Jay Nock, proved popular. This essay is still claiming the attention of the

reviewers, both over the radio and in the daily press. Our dollar paper-bound edition is moving rapidly.

The Honorable Lawson Purdy, President of the Foundation, spoke at the Friday afternoon session of the Conference. He sketched, briefly, the work of the organization since 1925 and made mention of the various financial grants (totalling $53,000) which have been made to other institutions working for the promotion of George economics. Mr. Purdy stressed the need for keeping George's works before the public and the concentrated effort which must be made to maintain a market for them.

Our hats are off to Mr. Harold Buttenheim, editor of *The American City*. Mr. Buttenheim's article, "Henry George, Soothsayer or Seer?" which appeared in the September issue of *Survey Graphic* was judged one of the ten best magazine articles for the month of September. The selection was made by a committee of librarians acting for The Franklin Square Agency, a subsidiary of Harpers. Copies of this prize winning article are offered by the Foundation at 5 cents each.

On September 16 an excellent article, "Father of the Single Tax" appeared in the Weekly Magazine Section of *The Christian Science Monitor*. We wrote immediately to the *Monitor* expressing our appreciation and received the following letter from the author of the article.

"My dear Miss Peterson:

"Your letter to *The Christian Science Monitor* expressing interest in my article on Henry George, has been passed along to me. In my turn I am grateful for your interest and encouraging words and hereby tender my thanks. My deep interest in, and slight knowledge of, Henry George and his great work are directly traceable to the Robert Schalkenbach Foundation.

"In September, 1937, my interest in the subject was awakened through the Foundation's advertisement in *The Christian Science Monitor* and I enrolled as a correspondence student in the offered course. It was one of the most fascinating and profitable experiences I have ever had. I did all I possibly could by way of compensation, but it seemed woefully little. Then in June your letter came with a very significant and appealing paragraph tucked in the middle of it: 'As your birthday tribute to Henry George, will you renew and increase your efforts to widen his sphere of influence?' In wondering just what I could do, I thought of an article which could stand as *my* birthday tribute to Henry George. I wrote it with that thought uppermost, that it might widen his sphere of influence. I am, naturally, very touched that you have offered me such generous praise for my efforts.

"Most cordially yours,

(Signed) Joel Disher."

The Foundation's library has been enriched by two very beautifully and uniquely bound books: an 1880 edition of "Progress and Poverty" and an 1898 edition of "The Science of Political Economy." The gift came from Mr. Charles J. Rittenhouse of Mazatlan, Sinaloa, Mexico. Here, in part, is the letter which accompanied the books, explaining their remarkable bindings:

"When you receive these books, you will see two of the most odd and extraordinary books you have possibly seen. I have bound them throughout with my own hands and have printed the titles in Gothic letters. The inside covers are solid cowhide sole leather about one-eighth inch thich which I shaved down from two pieces of leather one-quarter of an inch thick. The back bindings are reinforced with linen cloth some seventy years old and a piece of Morocco leather is used to give the books shape. As to the covers of the books themselves, I took one of my old parchment books—a Spanish-Latin Thesaurus, published in Madrid in 1776, removed the cover and had it glued over the solid leather covers.

"The 'Progress and Poverty,' edition of 1880, I bought in Mexico City in one of the book stalls and have had it in my possession some fifteen years. Three years ago I left my books in storage down here and during one of the severe tropical storms the warehouse was flooded and a considerable number of my books got wet, among them was 'Progress and Poverty.' You will observe that some of the pages are slightly colored pink. All the more merit to the volume.

"I have pasted my Ex-Libris on the inside cover and on the first page I have written my dedicatory to the Foundation with my legal signature and scroll. You will also find in the books, book marks with my facsimile signature and my right index finger print.

"My main reason for donating these books to the Foundation is that I desire them to have a permanent home. The bindings are everlasting—as it is the parchment covers are already one-hundred-and-sixty years old.

"With greetings and best wishes,

"Faithfully yours,

(Signed) C. J. Rittenhouse."

Orders were received this week from Emory University, Emory, Georgia and Vanderbilt University, Nashville, Tennessee. The first was for ten and the second for twenty copies of "Progress and Poverty."

Our autumn circularizing is getting under way. We have ten thousand pieces of mail going out this month. Special letters are being sent to each of the following groups: certified public accountants, high school principles and teachers of economics, young business executives and all the bookstores in the United States.

Can you help us to locate copies of "The Earth for All" calendar edited by Ernest Crosby and "Robinson Crusoe's Money" by David A. Welles? We have been asked to secure these publications and have thus far failed to obtain copies. Any information will be gratefully received.

V. G. Peterson, Executive Secretary.

Proclamation

WHEREAS The Birth of one man, Henry George, is celebrated the world over by men of all faiths, races and creeds, and

WHEREAS Henry George was an American, a native of Pennsylvania, born in Philadelphia, September 2, 1839, a man who started in life as an unknown printer and whose books today are an inspiration to the highest ideals in every country in the world, whose proclamation of the inalienable right of all men to the bounties of the Creator, to all God-given natural opportunities, goes on conquering throughout the world wherever honesty, eloquence and self-sacrificing devotion to humanity move the hearts of men, and

WHEREAS There are now assembled in New York City prominent representatives of the Henry George movement from various parts of the world to celebrate the centenary of the founder of this movement, and

WHEREAS Prominent educators, statesmen and philosophers, such as John Dewey, Nicholas Murray Butler, Woodrow Wilson, Theodore Roosevelt, David Lloyd George, Louis D. Brandies, Leo Tolstoy, George Foster Peabody, Wm. Lloyd Garrison, Newton D. Baker, Louis F. Post, Philip Snowden, John W. Davis, Sun Yat Sen, and a host of others honor the name of Henry George and have followed his precepts and accepted his principles of political economy.

NOW, THEREFORE, I, CORNELIUS D. SCULLY, Mayor of the City of Pittsburgh of the Commonwealth of Pennsylvania, in recognition of the fact that Henry George was a native of Pennsylvania and that Pittsburgh is the one large American city that has embodied in its tax system a partial application of the principle of taxing community-created values rather than improvements, do hereby proclaim that Saturday, September 2, 1939, shall be known and observed as Henry George Day in commemoration of the centenary of the birth of that distinguished American social philosopher.

IN WITNESS WHEREOF I have hereunto set my hand and seal of the City of Pittsburgh this 30th day of August, 1939.

CORNELIUS D. SCULLY,
Mayor of the City of Pittsburgh.

IT is a position not to be controverted that the earth in its natural uncultivated state was, and ever should have continued to be the common property of the human race. In that sense every man would have been born to property. He would have been joint life-proprietor with the rest in the property of the soil and in all natural productions. It is the value of the improvement and not the earth itself that is individual property.

THOMAS PAINE.

Notice

OUR 1st issue of LAND AND FREEDOM met with an unusual demand for duplicate copies including as many as 75 copies for one subscriber. If duplicates of the current September–October issue are wanted, orders should be received not later than ten days from receipt of your copy.

Activities of The Manhattan Single Tax Club

PRESIDENT INGERSOLL'S attention has recently been centered principally on refining and extending his broadcasting to produce more and more simplicity of stating economics. He thinks that this work, if handled rightly can be extended to a majority of the existing 846 radio stations in the country.

The weekly publication of the Ingersoll Economic Broadcasts is an important recent development; the third issue is now in the mails; an addressing equipment is being installed and the second-class mailing privilege is being applied for.

This mimeograph sheet will not only advise Mr. Ingersoll's friends of his weekly activities, but will become the basis of a publicity plan which will include the printing of an "Ingersoll column" in weekly and daily papers. But its main purpose will be the promotion of the radio plan referred to. The next step in this will be to secure one or more persons at each radio point who are ambitious to become economic broadcasters and who will take instructions in the technic of securing time and using the time to the best advantage of Georgeian economics.

Mr. Ingersoll has passed the 4,000th mark in the six years of his broadcasting on over 30 stations of the East in addition to his network talks. This has involved more than 150,000 miles of travel by automobile, bus and train. He counts this as a great asset to our movement, and he is determined to have it extended throughout the country as a part of the Manhattan Single Tax Club organization activity. Particularly does he wish to cooperate with all H.G.S. S.S. extensions in offering this as a practical outlet for students and graduates in putting their academic education to the practical test. His weekly current events are, with slight changes, suitable for use anywhere, and will be available by airmail even before fully delivered here.

An "Economic Radio School of the Air" is one of president Ingersoll's ambitions regarding which he invites correspondence. The conducting of radio classes in economics is one of the possibilities of this project. This might be done independently or through the H.G.S.S.S. extensions, using their name or otherwise, as they prefer. The success of such classes would depend largely on ingenious script or scenarios to produce the required dilution of "The Dismal Science" with elements of drama and entertainment, to make these lessons acceptable to programme directors. Many of Mr. Ingersoll's close friends have not understood that he has never, in his broadcasting experience paid for any of his time; he believes that with a cause such as ours radio time and space in every type of publication should be generally available without cost and that any payment for time or space should not be considered.

The following is a reprint of about half of one of Charles H. Ingersoll's current broadcasts:

IS THIS WAR AS SWIFT AND DESTRUCTIVE AS THE ONE OF 25 YEARS AGO? Some say not; but to me this seems to indicate either shortage of reliable news or impossible long-range comparison. Only recently have we been told of the English boys getting in. Is Germany less able to stand fast fighting and the siege than in the last war?

Another vital question, where the difference of opinion is vast and undoubtedly prejudiced—Can a nation successfully devote itself to war—as a business? If not, Germany will fail, and without a long fight, because that is what she has done for 25 years.

War is still too much like a contest between opposing exploiters to make it one-sided enough to be short. We have "the right," of course, but our per cent is not high enough.

The overwhelming question now is the economic one. When will a nation deliver the only effective answer; that of putting its own house in order so that all its resources will be available if trouble comes—financial, human, and moral; but first, so these resources will place that nation out of the zone of trouble. If England or France had been for 25 years paying wealth producers—labor and capital—all the product, instead of half; if either nation had freed its masses from impoverishing taxes by putting these taxes on the basic privileges . . . that nation could help spread this system, instead of fighting. Or, if fighting were forced on it, the millions would be fighting for their own homes instead of their boarding houses.

Ex-Judge Samuel Seabury Gave a Classic Address at the Henry George Centenary—Famous Economist, born on S. 10th St., Philadelphia, September 2, 1839—which would be ideal as the keynote speech of a Presidential nominee for 1940. This is my way of putting the Judge in nomination. The field covered by the George philosophy is the whole field—the American landscape—the world situation of both politics and economics. And this profound address comprehensively covered that whole field. Other candidates may cover sectors of the field. Dewey is a master of crime punishment; McNutt—well, let someone more capable describe him—and not forget the smile. Hull, in my opinion, has distinction as the only statesman in the present cabinet—and so on. But Seabury boxes the compass of politics and economics; or of the only kind of politics (statesmanship) that includes economics, without which they are null and void. These are the main points Judge Seabury presented: (1) Our democracy had achieved slavery abolition; but left wage slavery to be disposed of. (2) Our fundamental monopoly stood at the base of this slavery, taking a lion's share of wages of both labor and capital. (3) Our consumer-taxes are the collectors of monopoly tribute; they must be transformed into rent-collecting taxes.

History is Repeating. May we safely—before we get closer to that time when thinking, talking and writing are suspended—ask what use have the Allies made of this quarter century—say in making the world safe for democracy; or even for the great democracies, which, with us, the llies are popularly classed. First, did they start out as magnanimous victors? Anything to show the influence of our great leader-in-tragedy, Woodrow Wilson, who demanded "peace without victory." Second, did they do anything to restore trade relations? Third, did thcy examine into basic causes of war—the economic causes of war? Did they examine the claims of "have" an "have-not" nations? Fourth, did they patch up their domestic fences to insure social justice at home? Such questioning is not only unkind but futile, except as a means of learning the lessons—mainly of economics—which are just as far in arrears in every other country, including our own, as in England.

Some British Statesmen—Even Some Now Living—Have Said Things That at This Juncture Should Be Said Over—as a possible defence to the waste of another generation, before England actually becomes the power for civilization, culture and freedom in the universe, that she claims to be. Lloyd George said twenty years ago, in arguing for the taxing of their most sacred privilege, that "the landlords had made the people of England trespassers on their own soil." Sir Samuel Hoare, in calling a naval parley three years ago, asserted that the unequal distribution of natural resources was the first cause of wars; and demanded that the parley consider their redistribution. Another minister explained limitations of political rights as being wise—in fact necessary—in view of patent economic inequalities. So the riddle of war and poverty cannot be called insoluble or unsolved, any more in England than here.

The field of economic discussion, writing and teaching, is a seething mass of different viewpoints; and to me it is a healthy sign, the suppression of which would result in putting off the day—or the century—when *economic truth shall make us free.* We have papers being eagerly read for their novel viewpoints, many of which have only novelty to recommend them. We have schools and colleges teaching as "economics," fallacies without the scientific basis economics must have, but which conventional educators have not yet learned. We have economic schools that—due to their inexperience and lack of properly built textbooks—are teaching in reverse of their own stated doctrines, and so placing themselves at the same tragic disadvantage they charge against our "common schools and colleges." And finally, we have all kinds of laborers in the economic vineyard, criticising, denouncing and patching the codes, manuals, charts, pamphlets, editorials and statements. And it seems to me that if this process can be kept up by extending its facilities, we shall soon find the northwest passage to *success in economics!* Can our civil liberties be given us—and held onto—in the economic field?

BOOK REVIEWS

HENRY GEORGE

By Albert J. Nock

Cloth, 224 pages. $2.50. Wm. Morrow & Co., N.Y.

The Georgeian movement is highly favored by Albert J. Nock's contribution of a memorial book, "Henry George," to the Centenary Celebration of the birth of the greatest philosopher and economist. Nock's fitness for this important responsibility lies in the fact that he is almost the only writer of note and of fundamental democratic acquirements who has access to the book-press. His position as biographer of Thomas Jefferson further qualifies him; and his extreme individualism gives unusual point to his review of George's life and work.

I am bound to say also that in spite of his outstanding qualifications, he is almost equally disqualified to do justice to the apostle of true individualism, democracy, conservatism, and of every phase of true collectivism, and of true optimism, by reason of a bias he (Nock) possesses against propaganda, organization, politics and government itself.

As imperfect as is his picture of the only writer who has even attempted a synthetic solution of the complexes of sociology and economics, we must accept it as embodying honesty, unusual in friendly reviewers, candid criticism—much of it truthful and exceedingly helpful—in straightening the present devious path of *promotion* of the Georgeian economic doctrine. It is a refreshing contrast to the fulsome flattery, blind adherence and lip service, of many would-be friends of George.

Nock's outstanding weakness—to follow his negative example—is in his failure to interpret both Jefferson and George *affirmatively.* Instead of concentrating all his incisive strength on developing Jefferson's outline of a simple government he left us suspended in mid-air as to what 150 years of modern industry had done to interpret Jeffersonian democracy in this respect. And this weakness of the author merges with his adverse criticism of George. Instead of making George the complement of Jefferson in supplying the missing element of economics to Jefferson's perfected formula of politics, Nock gives "Our Enemy the State" as his best result of Jefferson's democracy; and quite consistently he joins the pessimists in declaring little or no progress in basic economies; and goes further than most of them in

devising specific and rather ingenious reasons for our static position.

I wonder if Nock has not yielded somewhat to the human tendency—more prevalent among highbrow critics, of which he certainly is not one—of finding a goat for an imaginary failure; of assuming no progress in Georgeism and laying it to George; and also to take to the lifeboat of current fallacy, from the sinking ship of simple fundamental truth? Is Nock a keen observer of *under*-surface trends, in economics, politics, education and industry? And is this pessimism because the full force of Georgeism has not impacted this author?

CHARLES H. INGERSOLL.

SECOND REVIEW—SAME BOOK

Just why Albert J. Nock saw fit to inflict his "essay" upon Georgeists, and at this time in particular, is more than we can guess. It may be he thinks the followers of Henry George need to be goaded into action or "broadened" into using some improved propaganda. We infer that he has some improvement in mind, as his book is bearishly critical of Henry George and of everything connected with the Georgeist movement.

Yet, in three or four paragraphs scattered through this book, he gives George unstinted praise and in the latter part of the last chapter he seems to realize that he has overdone adverse criticism and, with a flourish akin to death-bed repentence, polishes the essay to a good ending.

As a prerequisite for reading this book one should brush up on Dickens and in particular read David Copperfield. Special attention should be paid to the character known as Murdstone. Dicken's characters are always sharply drawn but here is one, drawn to utter unreality, which Nock sees fit to use as a basis of what he calls Murdstone or Murdstonian philosophy. Moreover, throughout the book he uses this idea to stigmatize persons, places and conditions and this includes Philadelphia in the year 1839 (the year of George's birth) and the George family as typical of society in Philadelphia at that time. The selection of Murdstone for his purpose must have been the result of a search to find the most reprehensible character possible to overdraw his own picture. He is not content to inflict this Murdstonian surrounding upon George at birth but fastens it on him throughout his life. Yet, in his preface, he says: "Here you have a man who is one of the first half-dozen of the world's creative geniuses in social philosophy."

From the "magnificent" heights of this civilization of 1939 Nock surveys the "Murdstonian" of a century earlier and his opprobrium falls on the George family. Why? They were "poor," a very questionable conclusion and at best only an inference, because the family income in dollars and cents was small or would be considered small now. They were regular attendants of the Episcopal Church and the diary of the youthful Henry George even up to his eighteenth year, mentions his attendance at Sunday School. Such depravity! George even went out with the boys and drank beer. That was in the diary also. Either way or any way, with or without the aid of Murdstone, the author with his great ability and facile pen, attempts a case against the George family and Henry George. One thing is certain, he made an exhaustive study of Murdstone.

As far as Henry George is concerned, he has little understanding insight. His criticism of the campaign of '86 and what "George should have known" shows this. Also, George did not go to college, an irreparable omission in 1939, not uncommon a century earlier. Think of what an economist George would have been had he sat under some of the professors! Nor did George choose the right associates, men of standing and reputation (after he had become their equal), preferring men of more modest attainments. In fact, from the author's viewpoint, from his birth George's affairs were not only mismanaged for him but in all he did he seemed to have the faculty of mismanaging for himself. Yet we again quote from John Dewey in the preface, "it would require less than the fingers of the two hands to enumerate those who from Plato down, rank with Henry George among the world's social philosophers."

But throughout the entire essay the reader cannot fail to be impressed that George had experienced life and knew suffering and privation at first hand. Whatever came, he was true to his ideals and to himself.—C. H. K.

INDIVIDUALISM VS. SOCIALISM

By D. C. McTAVISH, Telfordville, Alberta, Canada
(A Booklet of 42 pages. Price 50 cts.)

This is a very well written treatise divided into twenty chapters of one to three pages each. Some idea of the content may be gathered from the chapter heading of which we give the following: "Land the Physical Basis of Civilization" and the "Usehold Tenure". "Ethics of the Slogan—To Each According to his Need and From Each According to His Ability—An Examination." "The Contribution of Atheistic Socialism versus that of Christian Socialism." "True Sovereignty."

We suggest the use of this booklet for constant reference as the writer has covered a wide field in simple, concise and clear style. It is well thought out, requires careful reading and is full of historical data and historical and biblical refcrences. Address communications to the author.

YOU AND AMERICA'S FUTURE

By ROBERT CLANCY AND WILLIAM NEWCOMB
32 pages. New York. Published by the authors. 25 cents

In the belief that more people will read what they call a "streamlined word-and-picture introduction to Fundamental Economics two men at the Henry George School have written a booklet called "You and America's Future" *with every paragraph illustrated by a cartoon.* For those people who insist that "Progress and Poverty" is too lengthy for this busy age, these men have presented its *essence* in the hope that those who buy the little book will become more interested by what George has to say in 600 pages, and will then read the Master's book "Progress and Poverty."

We wish we had the room to reproduce one of the pages of this little book, but lacking space we highly recommend it. The important thing about the book is that the ideas are simply and briefly expressed and illustrated. At the Henry George Centenary in New York over six hundred copies were sold. Montreal took a hundred, a California area took 150, Chicago, 55, and various other cities used 25 copies.

These books were not bought to be read only by the buyers. They are to be used as gifts or lent or sold to busy people who are "from Missouri", and who like to argue, as the book clinches arguments and saves wear and tear on the throat glands. Mr Harold S. Buttenheim, Editor of *The American City*, has written the Epilogue.

"You and America's Future" sells for 25 cents; five for a dollar. Or if you want a quantity—and you do!—send the authors $4.50 for 25 copies. Write to 30 E. 29th St., N. Y. C.

Correspondence

LET'S HAVE MORE OF THIS SORT OF THING

EDITOR LAND AND FREEDOM:

I have no recollection of having ordered LAND AND FREEDOM, but have been puzzled since issues of same started arriving and wondered if some friend of mine had bought a subscription for me.

The magazine is all right, however, and I enclose herewith my $2.00 check.

Fairbanks, Alaska. SHERMAN A. NOYES.

EDITOR LAND AND FREEDOM:

The Henry George Centenary Conference recently held in New York was inspiring and encouraging, but there was one omission in the programme which I greatly deplore. Surely a resolution should have been passed calling attention to the great loss our cause has sustained in the death of Joseph Dana Miller. He was a Georgeist who will long be remembered for his outstanding ability as leader and editor and his unselfish, impartial devotion to the cause of economic justice. I hope you will give space to my protest regarding the absence of such a resolution.

Northport, N. Y. CHARLOTTE O. SCHETTER.

EDITOR LAND AND FREEDOM:

At the Henry George Centennial Dinner in San Francisco, a motion was submitted by Mr. Edward P. E. Troy which was seconded and approved, directing the Chairman to express the profound sentiments of regret on the part of all present at the loss of Mr. Joseph Dana Miller whose lifelong work for the principles enunciated by Henry George have earned for him the most grateful respect and affection of those engaged in advancing these great truths.

San Francisco, Cal. JOS. S. THOMPSON.
(For Judge Jackson H. Ralston, Chairman)

EDITOR LAND AND FREEDOM:

Your July-August number breathes the spirit of dignified scholarship and urbanity of Joe Miller. He was above the cat and dog internal fights between the Single Tax sects; he loved them all, and overlooked their human defects.

I pray that we will not have the calamity of the discontinuance of LAND AND FREEDOM.

New York City. H. C. MAGUIRE.

EDITOR LAND AND FREEDOM:

The Tax Relief Association of Seattle, Wash., is an organization with a very worthy and practical purpose that has recently come into existence. It purposes simply to supply indisputable evidence and facts that must necessarily open the eyes of all who are willing to look and who, as they look, will see the criminal folly of our present methods of raising the necessary revenues for government. The work of this new organization should appeal to all commercialists and industrialists and workers generally and to genuine capitalists even though they have no concept of or interest in the Georgeian movement as such. The officers of the Tax Relief Association are in the Seaboard Building, in Seattle. A. A. Booth and G. D. Linn, both well known advocates of the Single Tax, are active in promoting the work of the association.

Tacoma, Wash. ROBERT S. DOUBLEDAY.

NEWS NOTES AND PERSONALS

WE are indebted to Mr. Vernon J. Rose, of Kansas City, for the following account of the life of Major Henry S. Julian:

Another veteran Georgeist of this city has passed away. Major Henry S. Julian died at the Mayo Hospital, Rochester, Minn., on August 26, aged seventy-eight years.

Major Julian had practiced law here over fifty years, with the exception of four years spent as Assistant United States Attorney General, 1934 to 1938, when he resided in Washington.

More than fifty years ago he became an ardent advocate of the teachings of Mr. George and was always busy in promoting everywhere a knowledge of the philosophy.

In 1892 Major Julian was president of the Kansas City Single Tax Club when Mr. George visited the city and spoke to an immense audience. He introduced Mr. George in a characteristically terse manner when he simply said, "It is my great privilege to introduce the last of the three great democrats of all human history—Jesus, Jefferson and George."

Major Julian served two terms in the Missouri legislature in the nineties, and made an outstanding record. Later he was appointed by Governor Stone to serve as Chief of Police in a cleanup of certain conditions in the city, in which Julian exercised common sense and rare judgment. Upon his appointment, a newspaper man asked the Major if he had ever had any experience in handling criminals. Quite gently the Major replied, "Oh, yes. I served two terms in the legislature."

The right to the title of Major came later when he served during the Spanish American war.

He was a man wise in counsel, broad in understanding, keen in sympathy and loyal to principle.

HERE are a few gems taken from the remarks of Emily E. F. Skeel, presiding as *honorary* chairman at a session of the Henry George Centenary Conference. "An honorary chairman is a title or place held without rendering service or without the privileges usual to it."—"Another definition is, 'One whose business it is to carry persons in a chair.' Very good. Have we not all seen a chairman coax his speakers, with all the blandishments of flattery, to remain in their chairs, muzzled and immobilized, while he made a lengthy oratorical tour."—"When I learned that I was to be slated on this agenda, I felt honored to be allowed to serve in any capacity, for what believer in Georgeism would not gladly be 'a hewer of wood or drawer of water.'"

DR. SOLIS COHEN of Philadelphia, recently celebrated his eighty-second birthday. The event was noted in the Philadelphia papers, a special article by Richard Powell appearing in the *Ledger* entitled, "At 82 Dr. Solis Cohen looks ahead calmly." After treating of the various attainments of Dr. Cohen as a physician, a public health official and writer, and his creative work in all that he did, Mr. Powell quotes Dr. Cohen in his views on the Single Tax theory of Henry George. In economics Dr. Cohen wrote and argued in favor of the Single Tax and stated, "In another 100 years I believe that Henry George's doctrine will be accepted." Also, "I asked Mr. George once how he accounted for the failure of his doctrine to convince the people at large." He said: "The people who think haven't suffered enough and the people who have suffered can't think."

PERCY PEPOON, long a resident of St. Louis, a member of the State Senate and an ardent follower of Henry George, died on September 7. He had been ill ten weeks.

Mr. Pepoon, a Democrat, was serving his second term in the Senate following his first election in 1934. In the 58th General Assembly he introduced a Joint and Concurrent Resolution for submitting to vote of the people a "gateway" amendment to the state constitution which would have let down the bars so the state or any subdivision thereof could tax or untax anything desired.

CHARLES GAMBRILL BALDWIN, an attorney and one of the early champions of the Single Tax movement founded by Henry George, died on August 30 at his home, 845 Park Avenue, Baltimore, after a brief illness. He was seventy years old.

Surviving are his wife, Mrs. Fanny Morse Baldwin, formerly of Brooklyn; a son, John A. Baldwin; two brothers, William Woodward Baldwin and Summerfield Baldwin, Jr., both of Baltimore, and a sister, Mrs. James Garretson, of New York.