

that is done it is no longer profitable for any person to hold land for speculation, and legitimate users of land will be able to get it, not by paying a fictitious price, but by paying the annual value into the Treasury as they should be able to do under a decent system of Government. The Commissioner of Crown Lands at one time had thoughts along these lines in regard to local government purchases, if he did not have them in regard to State purchases, therefore I hope he will see the error of his ways and will in the course of time take these values for the benefit of the people who have been responsible for bringing them into existence.

HON. E. J. CRAIGIE,
in the Australian House of Assembly.

An Interesting Analysis

THE landlords who absorb in all our Massachusetts towns and cities the rental values created by the presence of the people, and their lawyers who strive that no legislation shall be considered that will modify this taking public property for private use, are scheming to advance once more through their agents in the next legislature the idea of a *sales tax*. The state needs more money for its destitute and underprivileged, and the absorbers of social values in ground rents know that if a red herring is not drawn across the legislative trail someone will be calling attention to the special privileges they have so long enjoyed, and the legislature may move at last to take these public values for the public use. Naturally the landlords will continue to abstract these values for their own use as long as the law permits them to do so, and do their utmost to fix and keep the burden of the public revenues upon other classes of people. Their perpetual cry, uttered on general principles, year in and year out, is "reduce the tax burden on real estate," as if that were not the proper place for it! By professional and perpetual groaning over the "burden" on real estate, they influence people to think in those terms and continue their monopoly. Reiteration of a single idea deadens independent brain action.

Wellesley is not a settlement of privileged persons, and its heads of families should be alert to see that its representatives in the legislature do not yield to the pressure of the landlords to impose a sales tax upon them. Wholly aside from the physical nuisance of paying such a tax is the rank injustice of its incidence upon the poor and people of small incomes. The larger the family the greater the burden, and the smaller the income the heavier the percentage of the load. To the thoughtless it seems easy to pay, but actually it is the means by which the men of wealth transfer their tax load to the backs of the working people. In order to illustrate just how this works out, I want to show by the following table just how this tax affects the various income classes. The

table was prepared by the research bureau of the Kansas State Legislative Council:

AMOUNT OF VARIOUS RETAIL TAXES TAKEN FROM
DIFFERENT INCOME GROUPS

INCOME	Proportion of income affected	Approximate Amount per year per \$1,000 of income	
		Excluding food, 3 per cent tax	Including food, 3 per cent tax
\$1,000 and under	60.9	\$8.22	\$18.27
\$1,000 under \$2,000	58.6	7.92	17.58
\$2,000 " \$3,000	49.4	8.61	14.82
\$3,000 " \$5,000	42.9	8.43	12.87
\$5,000 " \$10,000	39.3	8.67	11.79
\$10,000 " \$25,000	31.7	7.23	9.51
\$25,000 " \$50,000	22.2	5.43	6.60
\$50,000 " \$100,000	18.4	4.86	5.52
\$100,000 " \$150,000	15.5	4.11	4.65
\$150,000 " \$300,000	12.1	3.12	3.63
\$300,000 " \$500,000	4.2	1.08	1.26
\$500,000 " \$1,000,000	2.5	.63	.75
\$1,000,000 and over	1.0	.24	.30

Michigan has a 3 per cent tax applying to every kind of commodity purchased, including food. This means that the workingman with an income of a thousand dollars or less pays at a rate 60 times as great as that of the man who enjoys an income of a million dollars or more. The people of Michigan should unite in a demand to secure the repeal of this vicious tax scheme, just as those in New Jersey, Kentucky, and several other States have done.

Let us nip this rotten proposal in the bud in our state, and not wait until we feel the pinch of it before we awaken. FRANKLIN WENTWORTH, in Wellesley (Mass.) *Forum*.

Presentation of the Death Mask of Henry George at Princeton

ON Sunday afternoon, October 31, 1937, at beautiful Princeton University, *alma mater* of Woodrow Wilson, the fortieth anniversary of the funeral of Henry George was observed. It was also the occasion of the formal presentation to the University of his death mask, cast in bronze by direction of Mrs. Anna George deMille. The mask will take its place in the Laurence Hutton Collection, which includes masks taken from nature, either before or after death, of Bobby Burns, Schiller, Beethoven, Lincoln, Walt Whitman, the third Napoleon, Coleridge, Wordsworth, Thackeray, Mendelesohn, Cavour and many others.

The Committee in charge of this meeting, of which Mr. Frederic Cyrus Leubuscher was Chairman, included: Professor Robert Ball of Princeton University, Daniel Carter Beard, Terese F. Burger, Harold S. Bittenheim, Dr. S. Solis Cohen, Dr. John Dewey, Hon. Charles R. Eckert, Whidden Graham, Bolton Hall, Dr. John Haynes Holmes, Professor Lewis Jerome Johnson of Harvard University, Joseph Dana Miller, Dr. Walter Mendelson, Professor Broadus Mitchell of Johns Hopkins University,

John Moody, Amos Pinchot, Hon. Lawson Purdy, Hon. Samuel Seabury, Mrs. Emily E. F. Skeel, Harry Weinberger, and Professors Charles Raymond Whittlesey and Walter Lincoln Whittlesey of Princeton University.

In his opening speech, Mr. Leubuscher paid stirring tribute to his friend and leader, Henry George. "Princeton," he said, "honors the memory of a great American, and Princeton honors itself by including in its collection of life and death masks the death mask of Henry George. And now for all time there will be enshrined in this noble collection the features of the prophet who would have abolished war; for he preached free land, free trade, free thought, free speech, free press, free man."

In the speech of presentation which followed, Mrs. deMille acknowledged the kindness of Benjamin W. Burger, who in collecting Henry George memorabilia came into possession of the original death mask of Henry George, and the generous bequest of Charles O'Connor Hennessy which made the gift possible. "With this factual record," she continued, "this bronze counterpart of the dead Henry George, goes the spirit of a great Pathfinder." Mrs. deMille recalled the grey Sunday afternoon in 1897 when the tired, weary body of Henry George lay in state while thousands said their last farewell.

At the conclusion of her speech the mask was unveiled, and we saw for the first time this remarkable likeness of Henry George. It was tremendously impressive. Newspaper photographers gathered around and pictures were taken for reproduction in important New York and New Jersey dailies. The *New York Times* gave it prominent space.

Charles Raymond Whittlesey, Professor of Economics, received the gift on behalf of the University. He told us that no student graduates from Princeton without an acquaintance with "Progress and Poverty," which has been required reading at the University for many years. In closing he said, "In the name of all economists I thank you, and in the name of Princeton University I accept this gift."

Another speaker to pay tribute to Henry George was Professor Broadus Mitchell, Associate Professor of Political Economy, Johns Hopkins University. He described the meeting as "only one incident in the growing recognition of the permanent place of Henry George in the economic thought of his country and the world." The speech will be printed in full in the next issue of LAND AND FREEDOM.

Walter Lincoln Whittlesey, Professor of Politics at Princeton, spoke of the "great heart of Henry George—the idealist who sought the law of human betterment and spent himself in his devoted search for truth."

Mr. Bolton Hall (Princeton '75), in a speech which was greeted with applause, said that even as the watchword of the Romans had been "Carthage must be de-

stroyed" our watchword must be "Our present land system must be destroyed."

Last on the list of speakers was Dr. Walter Mendelson, friend of Henry George, who in the last illness gave medical advice. He paid tribute to Mrs. George, whom he described as "an ever faithful and watchful companion."

The following telegram to Mr. Lancaster M. Greene was read from Wm. J. Schieffelin:

"May the mask of Henry George added to the historic collection constantly remind us of the eternal truth he proclaimed."

Hon. Samuel Seabury wrote:

My dear Mrs. deMille:

Your message was delivered to me and I regret very much that I cannot be present at Princeton on October 31. I am already down for at least three mass meetings on that night and one radio address, that being the last meeting during the campaign.

I shall, however, be delighted to have you use my name if you care to on the committee to which you refer.

From Hon. John W. Davis:

In the front rank of American writers on political economy place must always be reserved for him. He was a profound, original thinker with an unsurpassed capacity for clear and convincing exposition. One may agree or disagree with his conclusions, one may doubt or accept his remedies, but no one can deny to him utter sincerity and the courage to attack such abuses as he saw, no matter how securely entrenched. The whole aim and purpose of his life was to leave human society better than he found it.

He was one of those men who can send an idea out into the world with such burning force that it lives on long after its author has gone. When he hurled his work on "Progress and Poverty" into the complacent atmosphere of the Nineteenth Century, it shook the political thought of the world. No man could—no man can—read it with indifference to the evils which he pictured. While it is possible to believe that he underestimated the difficulties in applying his remedy of a Single Tax and exaggerated the benefits that would result, his fundamental theses of the inherent injustice of monopolistic control of land and land value has never, I think, been successfully answered.

It would be a mistake, however, for his disciples to hold him up to the world merely as the advocate of the Single Tax. His political thought went far beyond it. He was a liberal in the true sense of the word. Indeed, I know of no more inspiring passages of English prose than those which are contained in the closing chapters of "Progress and Poverty."

Daniel Carter Beard, known the world over as "Dan Beard," wrote:

My dear Mrs. deMille:

I have not yet recovered from the fatigue caused by the Roosevelt Pilgrimage, and I fear I cannot promise to be on hand, much as I would love it. I would like to meet again those who are left of my old associates, but I fear I may not do so.

I have personally met practically all of the big men of my time, the so-called great man of my time: scholars, literary men, statesmen, high officials and royalty. But as I was shaking hands with each and every one of them, I looked them in the eye and I felt that I could say, "There's a man," and striking myself on the chest, say, "Here's another!" Out of all that crowd of people, there are only two in whose presence I felt like standing hat in hand, because behind those simple men, I felt I was in the presence of an awe-inspiring giant, and that giant was a determination to live a life devoted to the service of humanity. One of these men was very tall and one of them was comparatively small. One we knew as Abraham Lincoln, and the other was called Henry George.

Land Valuation in New Zealand

IN New Zealand there is a fairly satisfactory system of valuation by the Government, mostly done every five years, and local bodies use this as a basis for rating purposes, depending on whether they rate on the capital, annual or unimproved value. When notices of the new valuation are served on property owners they are entitled to object and go before an assessment court presided over by a magistrate. They can be represented by counsel or state their own cases and frequently valuations are reduced. In between valuations people by paying £2.2.0 can have a new valuation made and this is often done for the purpose of paying lower rates when there has been a shrinkage in land values, but it is very unfair on the rest of the ratepayers who have not thought of doing the same or have not the money. For many years there used to be a provision in the Act that if the land owner objected to the value put on his property he could insist that the Government take it over or come down to his price. But when the depression came on the last Government abolished this provision. Now the new Labor Government brought in a clause that when the owner objected it has the right to try and arrange a sale at his figure. Recently an owner protested when a sale was arranged and wanted to increase his own figure but the Supreme Court gave a decision that once he had made his figure he could not go back on it and the sale was consummated.—G. M. FOWLDS.

A Word on Organization

FROM time to time we are reminded of the desirability of organization to further the Henry George idea. Whatever the outcome such an organization cannot spring into full form at once. At the recent conference at Detroit a committee was appointed to formulate plans.

The following suggestion may be of interest. In

practically every hamlet, town, city or rural district in the country a large proportion of the population subscribes to the Telephone service. So universal is this, that the "Phone Book" has, to a large extent, superseded other directories. In most of these places let us assume that there are one or more Single Taxers whose name may appear in the Telephone Directory. If only one an extra listing under his number should appear as The Single Tax Society. This might cost fifty cents a month and if more than one Single Taxer the expense should be shared. If more funds are available an advertisement might be inserted in the local paper at regular intervals giving the name and telephone number of the Single Tax Society and soliciting inquiries.

In the larger cities where an organized Single Tax group already exists their phone number could be used. In each State one central large city should be that State headquarters and again the 'phone number of an organization already existing may be used. Inquiries regarding Single Tax could be answered locally or referred to State Headquarters and perhaps further referred to a National headquarters. Each inquiry should enclose stamp for reply.

The wide-spread advertising value of such a plan, if practical, would be incalculable. The expense would fall so lightly on each individual and would be so widely spread that it would hardly be noticed. The result should be an ever increasing list of Single Taxers and prospects.

Some funds for early publicity would be needed and later for administration expenses but the latter would be in response to a demand created.—C. H. KENDAL.

Selling the View

AN OBSERVANT TRAVELLER

MR. C. J. FLEMING, of Matamata, who has been on a visit to his father in Natal, evidently noted the things that matter.

Writing to the *Matamata Record* Mr. Fleming stated that Durban seemed to have the dearest residential sections in the world. The size varied from a quarter to a sixth of an acre, and it was impossible to get one in any good suburb under £450. A glimpse of the ocean added at least £100, and £500 to £600 was a common price for a section with a sea view.

Yes, a sea view added about £400 per acre. Talk about private "ownership" of land. "There's one born every minute" right enough!

Johnny Jones, Wentworth and Campbell claimed to have bought the whole of the South Island of New Zealand in the early days! Taking this "ownership" business to its logical conclusion, one man could "own" all of New Zealand!

Land "ownership," as distinct from security of tenure