Peace With Injustice.

HE most amazing exhibition of humbug and hypocrisy of recent years has been the award by the Woodrow Wilson Foundation of a prize of \$25,000 to Lord Robert Cecil, for his "meritorious services tending to establish peace with justice." It is almost incredible that a jury of 100 more or less eminent persons should have made such a monstrous decision and still more amazing that on that jury was Miss Ida M. Tarbell, who professes to be a believer in the Single Tax. For this Cecil person was for many years one of the foremost of the British defenders of the monstrous wrong, the immemorial injustice of the great British landlords, whose estates were taken from the people by force or by fraud. This is the same Cecil who denounced the futile attempt of Lloyd George to impose a small tax on the enormous incomes derived by the British nobility from royalties on mineral lands, and rents paid by working farmers. An open and avowed champion of the fundamental injustice of the world, this man is now hailed as a worker for "peace with justice." A defender of landgrabbing on a wholesale scale by British peers, he has the effrontery to pretend to be opposed to landgrabbing by other nations, now that Britain has the largest share of the earth's surface. And Americans professing to favor peace endorse this precious humbug, this canting fraud, as an apostle of peace and goodwill!

It is no wonder that the pitiful puerile minds that pretend to be carrying out the high principles of Woodrow Wilson have made so little impression on American public sentiment. It is no wonder that the American people distrust and reject Lord Cecil's appeal to them to bring the United States into the League of Nations. Witness the British refusal to allow the League of Futilities to pass upon the Egyptian situation. What is Lord Cecil and his peace League doing to prevent Spain making war on the people of Morocco, who are bravely defending their own territory?

Cant, Humbug, Privilege for Aristocracy, Robbery of the poor by Landlordism, this is what Lord Robert Cecil stands for! And the United States votes him \$25,000!

Two Ways of Acquiring Wealth

Socialism, communism, bolshevism, La Follettism and all such, are impossible and should cause us no concern because they go still further than we have now gone in depriving men of individual freedom. I predict that we have seen the high water mark of Socialism and that the future tendency will be to the end of the highest individualism—as Franz Oppenheimer puts it, in his great little book, "The State." we shall attain to a "Freeman's Citizenship."

When laborer, mechanic, or professional or business man gets from employer or customer, by slacking, by trickery, by misrepresentations or in any way, more than his economic wage for the service rendered, when a Carnegie or a Rockefeller grows rich by railroad rebates or any special privilege, when a man takes possession of and appropriates the natural resources of the earth, created by God for the use of all men equally (and natural ressources include every foot of land and water on the earth's surface) all such men, though they act under the law, under the prevailing economic system, are robbers (we all do it) and a government that maintains a system that permits such things is aiding and abetting robbery. This is not extreme or inflamatory language but a plain statement of economic truth. As Dr. Oppenheimer says, there are two ways of acquiring wealth,—the economic way, and by robbery, and whatever is not acquired in the economic way is Robbery, by whatever name you may call it or however the law may look at it.-From an Address by G. F. Kelly, before the Rotary Club of Scottsdale, Pa.

Is Florida Headed for the Single Tax?

IT must have sent shivers down the spine of William J. Bryan, now for several years a resident of Florida, when the people of that commonwealth adopted by an overwhelming vote a constitutional amendment forbidding the taxation of incomes or inheritances. The majority was seven to one. Shades of the Spirit of '96!

So many fortunes have been made in Florida real estate that the amendment thus written into the organic law of the state is something more than a mere gesture. The people of Florida evidently believe in encouraging people to increase their incomes and fortunes. Few taxes are as inoffensive as income and inheritance taxes, and their vogue has greatly increased within the present generation.

Florida is in a rather exceptional situation. A great many people of more or less fortune spend a part of the year there and are in a position to adopt a legal rrsidence within the state if there are sufficient inducements. If they do make it their legal residence some of them will be apt to become more closely identified with the state, so that there is a real opportunity for the state to strengthen the bonds with its colony from the north. Incidentally it robs death of some of its terrors for its own normal citizens.

The closing of these doors of revenue may direct the attention of the people of Florida to the peculiar character of a large part of the state's tabulated wealth. Much of the assessed valuation of the state is in the form of land "values," which are manifestly not real wealth but the capitalization of the right to exact a price for the use of a part of the surface of the earth. The entire land

values of the state might be written off and the assessment rolls would still show all the actual wealth in the state.

While the extraordinary increase in real estate values goes on, advertising the state as it does and inducing vast numbers of people to come there, it is not likely that the legislature will look favorably on the increased taxation of land values. Florida is not at the present moment a fertile field for the Single Tax. But it may well come about that the whole question of the taxation of land values will be taken up in Florida before many years have passed. The state presents a striking instance of a vast available source of revenue created by the community as a whole and by the bounty of nature. There are only one or two states without an inheritance tax. With this familiar source of revenue closed and with her extraordinary increase in land values in the true economic sense Florida may prove a pioneer state in scientific taxation.

A tax on industry retards industry and to that extent is self-destructive, but a tax on land values does not tend to destroy the value. It merely appropriates it to that extent to the state. A tax on buildings makes the erection of buildings less attractive in competition with other possible enterprises to which one contemplating building may turn. But if residential property along the sea coast commands a high value because it is swept by ocean breezes that value would be unimpaired by a tax on the land.

I land tax v ould discourage development by real estate promoters, and without such development much potential value would remain undiscovered. The ultimate value to a community of such development is a subject that has not been adequately surveyed. It is a pity that Henry George himself did not give it consideration. It presents practical angles on which there is much to be said on both sides.—Commerce and Finance.

New South Wales

THOSE interested in tax problems will find food for thought in the fact that in New South Wales, where all the councils now raise their ordinary revenues from a tax on land values, there is a strong agitation to get the water and sewerage rates levied on the same basis. According to Melbourne *Progress*, fifty-nine progress associations have also petitioned Parliament for such power to be given to the councils. Also in 1923 more than 130 petitions were presented to the New South Wales Parliament in favor of rating on land value only for water and sewerage. Melbourne Progress also states that, while opponents of rating on land values for municipal purposes never tire telling of councils which have adopted the new system going back to the old one, in reality, when examined, these tales are found to have no foundation.

Christian Science Monitor.

The Land Question

In Mexico

WHEN Cortez first brought the flag to Spain to fly over the palace of Montezuma he found the original Mexican, the aborigine, the Indian, holding land in common. After the conquest the Spaniards continued this communal way of life by granting to the Indian villages an area of land right outside the town to be owned and worked in common. These communal holdings were called "ejidoe."

The republic inherited this policy and continued it for one generation.

But when the republic had existed for one generation it realized that something was wrong, something was sick within its body politic. This republic so carefully made up from the best republican formula was not thriving—it was sick, very sick, and it made the same diagnosis then as it is making now—"land for the Indian"—not the Indian himself, be it remembered, but his economic status. It was felt that his community existence was the cause of his backwardness, and that once given the stimulus of responsibility and private ownership he would immediately acquire initiative, industry, enterprise, dependability, and whatever other qualities it was found were the crying needs of the moment for a citizenry of the republic.

So, in 1856—Mexico's independence dates from 1820—a law was passed (Mexico is not alone in seeking a cureall in the passage of laws) providing for the distribution of the Indian community lands, the ejidos, among individual owners in small lots of the value of no more than from 200 pesos down.

Before the Madero revolution the famous holdings of General Luis Terrazas, given to him by President Diaz, composed over 5,000,000 acres. Another Mexican gentleman, Jose Escandon, owned a piece of land as big as the whole country of Costa Rica. Three companies in Lower California owned a single area bigger than Ireland. The entire State of Morelos, when Zapata went to "work" belonged to only thirty-two men.—Sophie Treadwell in New York Herald-Tribune.

PROSPERITY Riches Pour Into Metropolitan Realty—Fifth Avenue Leads With New High Prices for Land, is the heading of an article on the Real Estate Page of the Sunday World. New High Prices for Land are an evidence of prosperity to the few, but they are a tax on prosperity levied for the benefit of the few. Why is the obvious so hard to discern?

THAT part of the produce which goes to the owner of the land is rent, (net rent).—HENRY GEORGE.