

providing copy for the newspapers and magazines, and promoting single tax lectures. What must be even more encouraging to single taxers than the existence of so large a society in Denmark where the agitation is spontaneous, is the fact, for which "Ret" vouches, that the monthly magazines and weekly newspapers of Denmark open their columns readily and gladly to single tax contributions. The daily papers, however, are more cautious. Although they do not reject, they hesitate. The George idea seems so simple and plausible that they apparently harbour discreet fears that in some mysterious way it may be dangerously "loaded."

In resuming the debate on the second reading **Natal.** of the House Tax Bill (July 11th), Mr. Anckettill said that, primarily, he could not support the tax, because it was a tax on industry. Men would seek modes of concealing the values of their houses, so as to escape the tax as far as possible. So far as the tax applied to natives and Indians, it would lead to overcrowding and insanitary conditions, in order to avoid the tax. The Government wished to tax the people by direct taxation, and the Opposition wished to tax the people by indirect taxation. He had no sympathy with either side at the present moment. He was opposed to the direct mode of taxation, which was based upon labour—the interests of labour and the rewards of labour; consequently he advocated a land value tax. It was no burden on the individual. The land value was the natural revenue of every country.

SELF HELP.*

This was not the kind of landlord that fills the flowing bowl. It was a Benevolent Company that wished to get credit from the dear public for benevolence—if there wasn't any extra charge. Therefore it encouraged thrift in its men.

So this goodly Company began to work on the land that the dear public had granted to it (of course, the Company itself didn't work, but its "hands" did). Then it sold to the workmen the land which their presence had made valuable, and loaned them back the money to put up what they called "houses" on their land.

After a while there was a strike against a reduction in wages, and some of the workmen wanted to look elsewhere for work. But they had their little homes (mortgaged) there, so they could not leave, therefore they had to accept the reduction.

Ah, what a beautiful thing it is to help the poor to homes! It blesseth him that gives and him that takes—the mortgage.

* From "The Game of Life," by Bolton Hall. Post free, 2/4, from these Offices.

"What we aim at is simply the culmination of Christianity. It is simply the carrying into effect of the golden rule. It is simply the bringing on earth of that kingdom of righteousness for which the Master told his disciples to pray, and therefore to work. . . . It is no mere dream of dreamers. It is no mere imagining of a crank, or cranks. We believe it is possible to abolish involuntary poverty. We believe it is possible to bring about a state of society in which there will be work for all, leisure for all, abundant opportunities for development for all, because we believe that God is good, because we believe that His laws do not support injustice, that they are such as will give their fullest development to all reasonable human hopes and aspirations; and here in New Zealand, as there in the United States, or still more in the old country, the man who is working in this cause is working, not merely for his own children, not merely for his own community, but for the whole Anglo-Saxon race, and not only for the Anglo-Saxon race, but for the whole world; and in that spirit of fraternity which binds us all together, whether under the North Star or the Southern Cross, I thank you all."—Henry George, replying to an address from the Auckland Anti-Poverty League, March, 1890.

PROFESSOR SMART & THE SINGLE TAX.

A REJOINDER, by WM. R. LESTER, M.A.*

We trust our esteemed co-worker, Mr. Wm. R. Lester, will pardon us for expressing the doubt whether Professor Smart's book was really worthy of his clear, lucid and vigorous rejoinder. For it seems to us that Professor Smart has produced a most commonplace and far from forcible plea for the continuance of things as they are, an appeal to ignorance and prejudice rather than to reason; and we doubt whether it has ever estranged a single possible recruit from our cause. If nothing more convincing can be produced by our most highly-placed opponents, who claim to sit in Moses' seat, then we must certainly have an unanswerable cause: as indeed we have, as even Dr. Smart in his closing remarks unwillingly, perhaps unconsciously, reveals. However, if it has had no other effect than to call for Mr. Lester's closely-reasoned rejoinder, we have cause to be grateful to Professor Smart for having published his book. For in his answer Mr. Lester has managed to place our fundamental principle convincingly before his readers. The difference in the position of the two writers may be briefly summarised. Dr. Smart's book is a plea for the continuance of the present "time-honoured system of taxation," to use his own words. Mr. Lester's rejoinder is a plea for a fundamental change therein in accordance with the demands of common sense and justice. To Mr. Lester, as to ourselves, Equity, or Justice, is the fundamental concept all political and "moral science that is rational." Dr. Smart, on the other hand, boldly ventures to differentiate between morality and justice; and, though apparently willing to offer his valuable services "to expound the first principles of public morals on public platforms," frankly warns us that in his conception of public morals, as in his own special economic and social philosophy, pure justice has no place. We should, indeed, be interested to learn what Dr. Smart would substitute for it, as, to use the words of Aristotle, "the rule of the social state, and the very criterion of what is right." Perhaps Dr. Smart may yet condescend to enlighten our ignorance on this fundamental point: our columns are open to him. We sincerely trust that he will do so, more especially as there was a time when apparently his conceptions of both morality and economics were very different from what they are to-day.

In 1891 Dr. Smart had evidently learnt to subordinate "the economic ideal," or at all events his own economic ideas, to the political and moral. He then taught us that "the kingdom of man is not divided, so that in one part of his life a man is guided by the instinct of plunder, in another by the instinct of affection. The divine powers that are in man only awake under exercise, and come to their consummation only in congenial work. But this work must be consciously dominated by a social [or moral?] purpose: that purpose being the rise of all men to similar chances of true life in labour." This latter purpose manifestly animates and illumines Mr. Lester's Rejoinder, but not Dr. Smart's book. Since he thus forcibly formulated it, Dr. Smart's rise, or fall, has been great indeed. When he thus vigorously flung a true thought into words, he was not yet Adam Smith Professor of Political Economy at the University of Glasgow, but plain Mr. Smart, LL.D.; nor was he then the self-appointed champion of those who gather in the golden harvest—stained though it may be with the blood and tears of the toiling masses—of anti-social monopoly and privilege, of those whose social policy and philosophy is inspired by what he then well termed "the instinct of plunder," and whose one social purpose is to hinder, not to promote, "the rise of all men to similar chances of true life in labour." Is it too much to hope that Mr. Lester's Rejoinder may do some little to aid Dr. Smart's return to the nobler creed of his earlier years?

* "Professor Smart and the Single Tax: A Rejoinder," by Wm. R. Lester, M.A. Post free, 2d.; 1/6 per dozen, post free.