

widens out, he is walking with the great Lovers and Helpers, with St. Francis and Lincoln, even with St. John and Jesus Christ. Then every wrong hurts him hard, every evil becomes his mortal enemy, every grief is made his own. Thus he carries the burden of humanity. It is enough, and more than enough;—he must put aside everything else, and take service at the front, wherever he seems to be most needed.

"But where is this front-line of battle? Essential is the full restoration to all men of long-lost equal opportunity; essential is the enlistment of all men in the age-old struggle towards a complete reconstruction of the social order; essential is the destruction of misery, and the broad-cast sowing of the seeds of peace, joy, fellowship. Important, too, is every possible amelioration of evil, and all the personal help one can give, but these are not the vital issues.

"All this, dear Mother, means to my mind that Materialism is really the great enemy; that an enlightened and progressive Idealism is truly the great good; that we must arouse and educate the public conscience, until the last fortress of Special Privilege is destroyed. In the years to come, men and women must dwell together in happiness, just as the dear people do in William Morris's 'News from Nowhere,' having full access to all the natural resources of bountiful Mother Earth. Prometheus must be unbound."

"You are a radical," his Mother wrote back. "That is good, but do not go too fast. Remember that there is much worth saving; that as the world of living people is more and more flooded with that all-helping love whose ministers are Science and Religion, are deathless Patience and untiring Labor, you will find that even your benighted ancestors were striving towards better things."

She had followed up his work; all which he had written was in her scrap-book, and their correspondence had been on the highest levels. She knew that he was finding his trail towards the snow peaks, and she smiled to think how easily he walked over isms, cults, word-wisdoms and esoteric formulas.

"Come home, young man," she wrote him one day. "Digest these many experiences. The cities wear men out too fast. Pull the rocks from our neglected hillside pasture; help to plant an orchard there; get up your farm-boy muscle again!"

She added from her fruitful wisdom: "I want you to find out that your scattered and secretive neighbors are up against those same world-problems. It is good, too, that one dwells in the world and yet not of it; that you keep a rest-place in the everlasting hills." Some day the city will call you back, and then you will be, God willing, like Bunyan's hero when he met Apollyon in the Valley of Battle."

CHARLES HOWARD SHINN.

REAL ESTATE MEN AND THE SINGLETAX.

Abstract of a Talk by Louis F. Post Before National Association of Real Estate Exchanges, at Louisville, Ky., June 20, 1912, as Published in the August "American City."

Real estate men are accustomed to thinking of the Singletax as hostile to their business. This is not necessarily true. The real estate business is as useful as any other business, when properly carried on. I can think of no circumstances under which we should not need land managers, land brokers, assistants in the general service of the community through the management of locations on the earth's surface. No person engaged in this useful service need have any apprehension of hearing anything disagreeable from me.

But there are real estate men *and* real estate men. Such real estate men as are in the business only as speculators, as gamblers, as mere monopolists of those natural and industrial and social opportunities which are commanded by land ownership, may very well consider that I am criticising them. At any rate, they may consider that I am criticising the conditions which make that kind of occupation profitable.

The essential idea of the Singletax is that the value of land is not in any sense justly private property; that it is a value due to the growth, progress and prosperity of the community and therefore belongs to the community as a whole. Consequently the Singletax in its fullness would take this annual value approximately to the full amount every year for public purposes. On the other hand, the Singletax would leave to the useful member of society—the worker, the business man, the real estate dealer if he is a land manager instead of a mere land monopolist—his entire earnings without any exactions whatever for public purposes. In other words, the Singletax would exempt from taxation all the earnings of industry and enterprise, and take land values into the public treasury.

To understand the nature and effect of this proposal, it is necessary to appreciate one of the most familiar principles of taxation. I refer to what is called the "incidence" of the tax—as to whether or not it "stays put."

Some taxes do "stay put;" the man who pays them is the man who has to bear them. But some taxes do not "stay put;" the man who pays them adds them to the price of his goods or the rent of his property, and adds to them a profit on their amount, when he comes to deal with the final consumer. To illustrate this point with reference to the real estate business, a tax that falls upon houses does not "stay put," but on the whole is added to the rental; whereas a tax upon land values does "stay put." A tax on the value of the site as

distinguished from a tax on the value of the house, adds nothing to the value of the site, and consequently nothing to the rent, insofar as the rent is site rent or ground rent; but, insofar as a tax is an improvement tax, it is on the whole added to the value of the improvement in the market and consequently to the rent which tenants have to pay, insofar as their rent is house rent in contradistinction to land rent. It is not necessary to take the time here to prove what I have just said. Every one with no more than even an elementary knowledge of taxation will agree that I have made a substantially correct statement.

Now the Singletax avails itself of this principle, in order to exempt real estate improvements and other industrial products, and to get public revenues exclusively from so much of what we now call the real estate tax as falls upon the land in contradistinction to that part of it which falls upon the building. We do not expect to make this change complete all at once. No matter how desirable that may be, it is a political impossibility. But we do believe that by taxing land values more and more, and improvement and other industrial values less and less, as the people come to appreciate the value of this reform, we shall gradually, though not necessarily slowly, succeed in transferring practically all taxes from industry to the monopoly values of land.

This reform isn't alone a method of securing public values for public incomes and private values for private incomes; but it is also the best system of taxation, considered merely as a fiscal reform. The land value tax is the simplest and easiest and fairest tax to assess; it is the surest and fairest as to collection; it comes from a common fund; it comes from a fund that grows as the community grows; and it "stays put" so effectually that the man who pays the tax knows that he pays it, and so does everybody else.

The argument in support of the Singletax simply on fiscal grounds is abundantly strong. Any person who wishes to follow the matter further, either on the point of the fiscal desirability of this method of taxation, or of its fairness and effectiveness as an industrial reform, will find all the material for reflection that he needs, if he will turn to two or three books to which I now call attention. One of these is Hurd's "City Land Values." Mr. Hurd is not a Singletaxer; he is a real estate expert, and as such has made a study of the subject of city land values especially, and has published a book which no intelligent real estate man ought to be without, whether he is interested in the Singletax or not. Another important book is Thomas G. Shearman's "Natural Taxation," published by Doubleday, Page & Co. Mr. Shearman was a Singletaxer who stood for Singletax rather as a reform in taxation than for any other reason, and he was in his day one of the

leading lawyers at the New York Bar. His book on this subject is a thorough vindication of the Singletax as the best method of raising public revenues. Both with reference to the question of public revenues, and to the deeper questions involved in the Singletax, let me suggest that you will find Henry George's "Social Problems" easy and attractive as well as instructive reading, and that if you care to go any deeper into the subject from Henry George's point of view, you will hardly come to any conclusion upon the matter at all without first carefully reading his "Progress and Poverty."

It is urged against the Singletax that it is an entering wedge for the abolition of land monopoly. Well, what of that? Land monopoly is in the nature of a breach of trust. What right have men to own this planet; what right has any government to recognize their ownership of this planet, for any other than one single reason, namely, that they shall put it to the best use?

Under existing industrial conditions, the control of particular spots of the planet must be given to individuals. The farmer must have absolute possession of his farm-site in order to enjoy the products of his work as a farmer; the builder must have absolute possession of building sites in order to enjoy the products of his work as a builder; the real estate manager must have private possession of parts of the earth upon which improvements are made, or upon which he wishes to promote improving, in order that he may enjoy the products of his work as a land manager or real estate manager. In order that these results may be accomplished, government gives private ownership of land to individuals. But it does not give this ownership to them for the purpose of enabling them to "hog the planet." No government would have a right to make a landed class or a landed interest, to the exclusion of other people, except upon some trust for the benefit of all. There is, therefore, implied, morally and politically, in every deed to land, a trust to the effect that the private ownership or possession of this particular land is given to this particular grantee, and the government protects him in his possession or ownership thereof, upon the condition and trust that he will put the land to its best use and not monopolize it to the detriment of the rest of the community.

Now the Singletax would have the effect of encouraging and enriching the men who, holding land, recognize that they hold it under some such trust, and the Singletax would make it contrary to the interest of land holders not to observe that trust. By putting all taxes on the value of land, we should be saying to every land holder, in the well known language of dollars and cents, that he must observe his trust as a grantee of that land or suffer the financial consequences. By exempting all industry from taxation we should be saying

to every grantee of land, and to everyone holding or acting under him or as his agent or broker, that the more useful they made that land the more wealthy would they become from the profits of their work, and the more prosperous would the community become from the increasing value of that part of the planet on which their work was done.



GOVERNMENT BY INJUNCTION.

For The Public.

Are trusts, monopolies and courts

Now acting in conjunction,

And do our judges dare presume

To govern by injunction?

If so, there may be shoals ahead,

And dark and stormy weather;

It then behooves all patriots

To stand or fall together.

If greedy corporations dare

To use a "golden unction"

To soothe the consciences of courts

Who govern by injunction,

The living love of liberty

Inspires to resent it,

And they who pervert the laws

Sincerely will repent it.

We may be near the danger line,

When courts without compunction

Ignore the laws the people make,

And govern by injunction.

This talk of peace at any price

Is cowardly and craven;

There may be some rough weather yet

Before we reach the haven.

And have we truly reached the hour

When courts assume the function

To rule us with a regal power

And govern by injunction?

O, snowy-plumaged Dove of Peace,

We worship and adore thee,

But Liberty and Equal Rights

Must always stand before thee.

J. W. DUTTON.

BOOKS

SYNDICALISM.

The Labor Movement in France. A Study in Revolutionary Syndicalism. By Louis Levine, Ph. D. With an Introduction by Professor Franklin H. Giddings. New York. Columbia University. Longmans Green and Co., Agents, London; P. S. King & Son, 1912. Price \$1.50.

An exceptionally valuable addition to that valuable series of "Studies in History, Economics and Public Law," now in the forty-sixth volume, which the Faculty of Political Science of Columbia

University edits and the University publishes. Its special value is not due, however, to excellent workmanship—whether of investigation, authorship, or editing—for this is characteristic of the series. While fully up to standard in that respect, Dr. Levine's work lifts the curtain upon a situation of universal import and menace, about which most persons who think they understand it may be mistaken, even though they be in it and of it. The scope of the investigation may be inferred from the Introduction by Professor Giddings, which describes Socialism as a phase of the democratic social movement, and ascribes to it a "conservative" and a "radical" side, one relying on the ballot, the other on violence, each proclaiming a class struggle and both standing for collectivism. It is with the "radical" or violence side of this "class war" phase of the democratic social movement, that Dr. Levine's book is concerned. He attempts to define it as an effort "to fuse revolutionary socialism and trade unionism into one coherent movement." While that movement has attracted much attention outside of France—the Industrial Workers of the World being an expression of it in the United States—it is historically a product of French industrial conditions. This accounts for the title of the book and its special character as "a study of revolutionary syndicalism" in "the labor movement in France." Believing it more important to describe facts truly and to understand the anterior conditions intelligently, than to pass judgment, Dr. Levine has tried to be impartial; not by colorless indifference, but by entering sympathetically into the feelings of either side, as he considers the one or the other. He appears to have succeeded in one of the most difficult of judicial tasks.

BOOKS RECEIVED

—**Woman in Modern Society.** By Earl Barnes. Published by B. W. Huebsch, New York. 1912. Price, \$1.25 net.

—**Laws of the State of Illinois enacted by the Forty-seventh Assembly at the First, Second and Third Special Sessions, 1911-1912.** By courtesy of C. J. Doyle, Secretary of State.

—**The Status of Aliens in China.** By Vi Kyuin Wellington Koo, English Secretary to the President of China. Whole Number 126, Studies in History, Economics and Public Law. Published by Columbia University, Longmans, Green & Co., Agents, New York. 1912.

—**Cambridge Manuals of Science and Literature, Numbers 33 to 42:** The Ballad in Literature, by T. F. Henderson; The Origin of Earthquakes, by C. Davison; Rocks and Their Origins, by G. A. J. Cole; Spiders, by C. Warburton; Goethe and the Twentieth Century, by J. G. Robertson; Life in the Mediaeval University, by R. S. Rait; A History of Civilization in Palestine, by R. A. S. Macalister; Methodism,