

JANUARY—FEBRUARY, 1918



# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

The Basis of a World Peace

By Henri Lambert, of Belgium

North Dakota Farmers' Movement

By F. W. Mees, Chairman Senate Tax Committee

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Land Value Taxation in South America

The Land Question in United States History

By Hyman Levine

Ethical Basis of the Single Tax

By Joseph Dana Miller

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# THE SINGLE TAX REVIEW

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**T**HE SINGLE TAX REVIEW, after Eighteen Years, makes its bow to the Single Tax fraternity in its present form. It contains but slightly less matter than the old form, and is more readable and better adapted for present needs. Should it be found practical to change it to a Monthly the present form is preferred for a variety of considerations.

Shall it continue as a Bi-monthly for the period of the war? A referendum of our readers and contributors has been taken and the vote is overwhelming for a Bi-monthly rather than a Monthly—for the time at least. As the subscription list does not nearly suffice to make it self-sustaining—the universal condition facing every journal of a reform character—and as the result of the appeal for financial aid is also emphatic on that point, the publication of the Review, as a National Monthly of the Movement, is postponed for the present.

The Review, now, as in the past, will give the tax reform features of the movement, but it will consider all measures to lighten the burdens of industry by the removal of taxation as part of the **Great Preparatory Stages**. But the goal set for the Single Tax shall be the goal kept constantly before our readers—**Free Natural Opportunities and Industrial Emancipation from all Tribute**. The Review will be, as heretofore, an **Open Forum** in which all may be heard; it will give the news of the movement everywhere throughout the world; it will discuss editorially World Events in their relation to the Single Tax movement; it will emphasize the conflict, now only vaguely apprehended, between the amiable teachings of Socialism and the New Liberty of the Natural Order—a liberty long obscured by the unreal emphasis laid upon the fiscal side of our movement and the strange doctrines too often associated with it.

The Review will give its undeviating support to the **Single Tax Party Movement**, and will encourage the formation of **Party Organization** in every State, for a test of its principles at the polls. We have witnessed the utter collapse of all forms of Single Tax organization; for educational as well as political purposes Party Organization gives the fullest promise of cohesion and progress. The Review will therefore endeavor to enlist the now hesitant body of our believers into an **Army for Political Action**.

In this spirit it begins the year 1918, which promises to be a new era in Single Tax agitation. With this declaration of purposes and policy it asks your continued support.

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## Current Comment

THAT the land question is at the bottom of most economic troubles is revealed in the case of our sister republic to the South of us in a recent interview with a personal representative of President Carranza, Dr. Alfredo Caturegli, now in this country. He says:

"The peons wanted the land. That was all there was to it. And they followed whoever promised it to them. Madero promised, and they rose at his back in a revolt that overthrew the long-entrenched regime of Diaz and put Madero in the president's chair. But Madero could not keep his promises, and so was lost. The peons were aroused, and bound now to have what they sought.

"The sole reason why Zapata rebelled against Madero," added Dr. Caturegli, "was because the poor Morelos Indians whom he controlled had believed that the triumph of the Madero revolution meant the restoration of their lands inside of a dozen days. Finding that this was not done—could not be done—they took the lands, dispossessed the dozen or so, mostly non-residents, who had monopolized the entire State, and have cultivated those lands since and kept out all interlopers.

"Since the final occupation of Mexico City in the summer of 1915 by Carranza, and the establishment of a permanent government there, the Mexico City newspapers have published volumes of official reports regarding the restoration and allotment of lands to the peons. It is going on all the time. The land is going back to the people, and the main cause of dissension thus out of the way, prosperity and peace are developing with remarkable rapidity."

THE *American Industry in War Time*, of Washington, D. C., says of the federal tax law: "There are many cases where the law will work an absolute injustice if the regulations are based on the language of the law. It would seem that some way could be devised for levying a straight tax which would go entirely to the question of income, and upon which the United States would be able to levy a certain flat or even graduated rate." It is a pity that our contemporary does not discriminate between earned and unearned income. Governments must, for extraordinary purposes, seek out other than ordinary sources of revenue, but these should not be resorted to even in war time until the ad valorem tax on land fails to meet its requirements. For war revenue or peace revenue, the just policy is the same—to take for public purposes what the public creates, and that is the value attaching to land—a sort of automatic by-product of all communal activity.

THAT nearly half of the agricultural land of this country remains uncultivated and that opportunity on the land is denied to millions of men who could make the best use of it by our system of taxation which encourages monopolists and forestallers, has long been the contention of the Single Taxer.

Dr. Carleton H. Parker, professor of economics at the University of Washington, in an article in the November

*Atlantic Monthly* comes to the support of the Single Taxer in a scathing arraignment of present day economic society. Commenting upon wages paid in 1910 Dr. Parker says:

"In 1910, of the 30,091,564 male persons in the United States who were listed as bread-winners, approximately 10,400,000 were engaged in that unskilled work from which the migratory class is recruited. Under what conditions did this population, which furnished the present migratory group, work? What was their wage, and how long a period in each year were they employed? A typical Chicago slaughter-house in 1912 paid 82 per cent. of the employees less than 20 cents an hour. This company worked their men on an average thirty-seven and a half hours a week, and this gave the 55 per cent. of the men who averaged seventeen cents an hour a weekly income of \$6.37.

"In the steel industry the government report of 1910 shows that 29 per cent. of the employees worked a seven day week with a twelve hour day, and 43 per cent. a twelve hour day six days a week. This Federal study reports that 46.69 per cent. of the employees received less than 18 cents an hour. This last is the group of the unskilled. In the steel industry 8 per cent. of the workers earned less than 14 cents per hour, and 20 per cent. under 16 cents."

While the latest available government figures used by Dr. Parker are for several years back, it is to be remembered that the Department of Labor records show that the cost of living has since risen faster than wages.

NEW JERSEY starts this year on an entirely new departure in levying a State tax of one dollar on the thousand upon all real and personal property subject to municipal taxation, the proceeds to be used exclusively for State highway improvement. The law has been taken into the courts on various grounds, but so far has been held constitutional. It now goes to the Court of Errors, and a decision will be asked for in February. Over three million dollars will be collected on this plan for 1917. The law runs for five years, but the Republican administration announces that it will be followed by similar laws to provide for tunnels and bridges between New York City and New Jersey, and over the Delaware River between Camden and Philadelphia. Thus the prospect is that in the next twenty years a hundred million dollars will be collected by this special tax, and spent for real estate improvements, buildings and personality being assessed as well as land. The Merchants and Manufacturers Taxation League, of Newark, addressed a letter to all the State papers, calling for the amendment of the law so as to make it levy a tax of about \$2.60 on the thousand dollars of land values only, but little notice of it was taken by editors. The editor of the *Trenton Times* says the land value taxers would have to wait for the Constitution to be changed.

Radical members of the Republican party in New Jersey will attempt to obtain consideration at the coming legislative session of laws relating to special taxation of unused land and allowing some form of local option as to tax levies for local purposes.

MAYOR HYLAN has ordered Tax Commissioner Cantor to "equalize taxation" by increasing personal assessments. This is a step backward. And there is a lesson in it for Single Taxers.

For a number of years we have had as head of the Tax Department of this city a man whose name was a guaranty that there should be no rigorous enforcement of the tax on personality, that in so far as he was concerned his influence would be used to induce the Legislature at Albany to get rid of it. Now all this is to be changed and the futile attempts to search out personal property for taxation are to be resumed.

We say there is a lesson in it for Single Taxers. It is that gains of this sort, secured by long years of effort and with no cohesive party organization behind them, are with difficulty retained and may be lost in a night by a change of administration. The gains are not unimportant in themselves, but not being based on action by the people, and lacking the character of fundamental reforms, they are forever in danger of being lost. The presence of Lawson Purdy as head of the Tax Department, we were told, and the unquestionably valuable administrative work he was doing, was preparing the way for the Single Tax. Some of us believed it. But now with Purdy out the work he did is to be undone. The way we are learning our lesson is a costly way, but we are learning.

THE Convention of Ontario Municipalities, held in Toronto last Fall, took unanimous action on a subject that might well interest similar bodies in the United States. It took cognizance of the fact of the successful operation of the new system of taxation adopted by the City of Sydney, Australia. The Convention decided by unanimous vote to apply to the Lord Mayor of Sydney and to the authorities of about eight other municipalities in the State of New South Wales, which have adopted the same system, for full official information as to the reasons for, and the results of, adopting the tax on land values alone, in place of the composite system previously in force, which affected buildings and other manifestations of industry and progress.

We understand that, acting on the official information already received, the City of Toronto, Ont., has decided to apply to the Provincial Legislature for power to abolish taxes on buildings and other improvements.

This rational readjustment of our tax system has gone far beyond the stage of theory and academic debate. It is time that our municipal authorities awoke to this fact, in the interest of the progress of our cities and towns and of the value-producing mass of our population.

THE Mayor of Vancouver, in dealing with another attempt to discredit the operation of the Single Tax revenue system, has summarized the charges as "absolute piffle." The energetic phrase may not please the "economists" who have been endeavoring to demonstrate the practical failure of the Single Tax as a source of municipal revenue. The theorists of long ago would not believe the locomotive or the phonograph would work. Our official

"economists" still indulge in the same timid apprehensions regarding the Single Tax. No wonder that responsible authorities, charged with the actual operation of the system, and possessing tangible experience of its working, impatiently dismiss the theorists' fears as "absolute piffle." The Economic Faculties of our Universities will do only their plain duty, while at the same time rendering a service to the young men placed under their guidance, by addressing themselves seriously and systematically to the study of the revenue systems in force in Sydney, Vancouver, and the dozens of other cities and towns where the Single Tax (limited) has been adopted.

AS TIME passes we shall have abundant tests of the socialistic theories of price fixing, cooperative buying and government management of industries. The fact that these are temporary expedients in a period of war, and not adopted as fixed governmental policies, will not lessen their value as demonstrations to which the friends of opposing economic theory may confidently appeal. That a strong government may, for a time, make such experiments a success, is not to be doubted; that patriotic citizens will not, in the crisis through which we are passing, be too critical of what, after all, are only expedients, is to be taken for granted. But that these expedients will not be so easily got rid of when peace has been won, is also true. Socialism and quasi-socialism are easy doctrines; individualism in industry, the theory of a natural economic law, of unhindered competition, of that voluntary cooperation which is the complement of economic competition where privilege has ceased to exist—that is not an easy theory. It runs counter to Anglo-Saxon complaisance; to indolent habits of thought; to that tendency to appeal to legislation as a sovereign cure-all.

We are reminded of this tendency by the recommendation of Mr. Adolph Lewisohn in a recent letter to the *Times*. Mr. Lewisohn is a public spirited citizen; he is presumably well-informed. Yet here is his remedy for the condition that he is considering—unused or partially used lands:

"The government should next ascertain from the owners whether they would agree to use the lands or any part of them, and then take over temporarily the best parts of such unused ground and use it for the kind of planting that will give the best results. Should it be impossible to get the needed labor, on a volunteer or paid basis, prisoners might be used for part of the work. If all this fails to supply the needed help, then such available labor as is suitable might be conscripted the same as we do now for the army and navy."

Presumably Mr. Lewisohn has heard of the Single Tax, which automatically destroys, without violence and under accepted forms of governmental procedure, the evils he so clearly sees. Why does he hesitate?

WHEN the government is conscripting its manhood, is there any reason why it should be tender with its dollars? The government will conscript wealth, if necessary."

Sec'y of Treasury, McAdoo, at San Diego, Oct. 18, 1917.

## For Independent Political Action

HENCEFORTH the SINGLE TAX REVIEW will support undeviatingly the policy of independent political party action by Single Taxers wherever possible.

We are impelled to this policy by reasons which seem to us overwhelming. Not only does it accord with our personal convictions held for many years and avowed from time to time in the columns of the REVIEW, but recent developments have tended powerfully to confirm them. These developments may be briefly indicated.

First, there is the utter collapse of Single Tax organization everywhere. It is impossible to disguise the fact, for though Single Tax sentiment has grown and is to be found in unsuspected places, though revolutions are in ferment and democratic upheavals in which the land question is at the front, are occurring in Russia, and though uneasy rumblings are shaking the fixed edifices of age-long institutions in many lands where the oppressed peoples are waking to new consciousness, Single Taxers in this country are not only unorganized—they are disorganized. The great principle of industrial emancipation—the real message of Henry George—is overshadowed by Socialism, the myriad-headed, strange mingling of true and false in economic and social philosophy. But the dissatisfied have no other refuge—and this Socialism, with its really dreadful menace, grows and continues to attract the ever growing army of eager, hopeful souls who dream of a better social order.

Matched with the vast promise of Socialism, its vague yet attractive nebulae, what does the current Single Tax teaching offer? Losing sight of the fact that taxation is but the method, or the machinery, our real aim—industrial emancipation through the freeing of natural opportunities—is lost sight of, and we are treated to a purely fiscal propaganda from which the sap of the great movement is effectually squeezed out.

We have suffered from false leadership. The glamour of names has afflicted our vision. We saw our trusted leaders in the company of strange political associates and bearing wonderfully odd banners, old age pensions, direct legislation, prohibition, curious fiscal schemes, socialistic expedients of one sort or another, and we were so utterly under the spell that we did not have the courage to protest. We saw many of our leaders rushing to cover of the old parties and saw many of them honored with official positions. And we said: "How good of the old political parties—at last they have recognized the Single Tax, and now these men can work for the cause and being in positions of official or party prominence they will be a power in spreading the light." All this we said in our perfectly delightful guilelessness.

There was Herbert Bigelow. But he said, "I would as soon think of advocating polygamy for the State of Ohio as the Single Tax at this time." And Newton D. Baker, admirable Secretary of War. And he said: "The Single

Tax is all right, and I have not abandoned my views, but it is a matter for the future." And Frederick C. Howe, Commissioner of Immigration at this port. And he said: "The cause of poverty is the sending of wealth abroad"—a curious atavistic survival, though a reversal, of the protectionist notion (for Mr. Howe was long a member of the protectionist party), that the cause of poverty is bringing goods *into* the country. (Note the new "unfavorable balance"—quite a discovery in economics, that!). And then there is Franklin K. Lane. But what he says is that the land within the Indian reservations of Arizona, Montana and Wyoming, only about 112,000 acres, should be brought under cultivation and that the government should aid in clearing, cropping and irrigating these tracts. And then comes Lawson Purdy, late admirable Tax Commissioner of this city. He shall not fail us, for lo! these many years he has been with us, and we knew him as a tax expert, one of the Sanhedrim of the cult indeed. But he signs a report favoring the taxation of *heavy* or *fixed* machinery—though why a typewriter, not being *heavy* or *fixed*, should be exempt probably conceals some great principle of taxation with which we are unfortunately not familiar.

And so it goes. If there were not sufficiently cogent reasons for a political stand by Single Taxers that shall make our position unmistakable, there are many others. We have all the faith in the world in education. As it is the habit nowadays to adopt illustrations drawn from the business of war, may we not say that education is the training camp, but politics the battlefield? If by education we make a Single Tax soldier, arm and equip him, and send him forth to meet the forces of privilege, how shall he fight without the consciousness of comradeship? Alone and seeing nothing being done he will soon forget his training, and perhaps learn to hold the lesson he has gained in abeyance, for one cannot maintain, in full virility, intellectual convictions in solitude when these relate to social policies which call for concert of action.

The conclusion is inevitable. The principle of association, human nature as we know it to be, the very life of an enthusiastic social conviction—all call for that kind of organization which keeps us in compact marching order, which visits infraction of principle or radical deviation from the genuine message with exclusion from its councils.

A political organization has, to begin with, a platform to which some degree of loyal assent is demanded. One may call himself a Single Taxer, and in its name preach strange doctrines, as many are doing. *But if he does not talk to the platform the platform will talk back at him.* His own mental eccentricities will be kept in control—or at all events he will not be able to exploit these mental eccentricities as part of the Single Tax propaganda. Today the result of this confusion of tongues must have given a great many people a somewhat hazy notion of what the Single Tax really is.

We are well acquainted with all the arguments that can be urged against independent political party action. We know that Henry George said: "I do not care how you vote but I do care how you think," at a time when he was



engaged in a political struggle and was actually appealing for votes, though he desired that these votes be based upon right thinking; and certainly right thinking is preparatory to only one thing, right voting. We know the argument from the smallness of our numbers, but this objection will be outgrown in time; we know, too, that reforms come by piecemeal, but the piece will be larger if we ask for the whole, and if the asking is a demand backed by the only argument which politicians understand, namely votes. We know that not many Single Taxers who remain outside the party, and none in it, will get into office, but this consequence does not carry with it a very grievous affliction. We shall alienate men of other political parties, we are told. If they are Single Taxers by conviction and remain outside of the party they will not abandon their convictions; and in the silence of the polling booth they will find it difficult to refuse to give the principle in which they believe, their silent assent.

In conclusion, and because we have not at this time the space to say more, the principle in which we believe is great enough for its followers to greatly dare—and the advantages, educational as well as political, of independent party action, whatever arguments, sound or specious, may be urged in opposition, compared with the methods under which all Single Tax organization has now broken down, are demonstrably overwhelming.

## Post-Bellum Economics

**A**N increasing concern regarding economic conditions after the war is being shown by governments and individual corporations, both at home and abroad.

An instructive instance of this growing apprehension on this side of the water we have in an appeal recently issued by Walter W. Vick, general manager of the Factory Products Export Corporation and Manufacturers' Agents' Company, and former General Receiver of Dominican Customs. After emphasizing the need of a large Commercial Intelligence Department organized by government, he insists that all Americans should keep the following essential points in mind:

1. The present prosperity of the United States is not due to domestic, but foreign consumption. The production is not economic but extravagant. This is possible because sales prices permit it.
2. Production in European countries at war has been forced to the most economic basis obtainable.
3. After the war, extravagant American production must compete with economic European production.
4. The United States is producing, above domestic production, from 35 to 40 per cent. output. That over-production is going abroad. When the war ceases, we will be fortunate if we retain 10 per cent. of it. Thus from 25 to 35 per cent. over-production must cease, with the resultant industrial readjustment.
5. Therefore, if we do not now use every possible foresight and energy to retain and expand foreign trade the United States' economic position must recede.

6. England, Germany, France, Italy and Russia have already established commissions to be in a state of "preparedness" for the commercial competition.

7. We must do likewise and "Do It Now."

Then follows a long list of recommendations regarding the formation of Committees of Trade Commissioners, the mobilization of expert economists, engineers and other technical men, Chambers of Commerce and other local industrial organizations. But nowhere do we find a single word that indicates appreciation of our fundamental fiscal and economic maladjustments.

And yet no fact in our economic structure and equipment is more conspicuous: The whole weight and force of our national taxes and dues is thrown against national production and exchange; our States exercise the same discrimination against economical production and the efficient use of our national resources. The bulk of our municipal taxation operates to deter enterprise and favor inertia.

Until we free American industry and commerce from this grossly unfair handicap, all the devices above recommended, such as Trade Commissions, Councils of Experts, etc., are futile subterfuges, evasions of the main and manifest issue. To pretend to organize and increase our industrial and commercial efficiency, while consenting to our government's fiscal war against it, is a transparently irrational procedure, and foreordained to failure.

Our commercial and industrial organizations can do no better work for the present and the future than apply their trained common sense to an investigation of the fiscal arrangements of the nation. It is the open secret of our notorious inefficiency, in spite of our unrivalled natural resources.

Let our fiscal system cease its discrimination against American enterprise and we shall easily hold our own against the world. Our deadliest trade opponent is at home, not abroad.

## Single Tax Pacificists

**WE** DEEM it a matter of grave injury to the movement that a few Single Taxers—for they are but few, though including some occupying positions of leadership—should be found, from whatever motives or convictions, in opposition to the government in its prosecution of the war for democracy in which the country is engaged. That the misguided activities of these individuals have not brought upon Single Taxers generally the imputation of disloyalty is a tribute to the forbearance of our opponents.

We do not understand these isolated Single Tax anti-war and anti-government propagandists to be non-resistants, and they indignantly resent the charge of pro-Germanism. They do not base their opposition to our co-operation with the nations that are trying to subdue the war-mad rulers of Germany on the contention that all wars are wrong—wars for defence along with wars of offense. This attitude would be, if not philosophically unassailable, at least intelligible. They do not argue that all wars are historically without justification, or that the conqueror may

be overcome by passive resistance and a refusal to defend aggressively the things most precious in civilization that are now threatened by the spirit of Attila born again. We can at least understand the Tolstoyan philosophy, but these Single Taxers who seem to think it their duty to oppose our government's entry into the war, have not, so far as we are aware, cited Tolstoy or the philosophy of non-resistance in their defence. This, let us say in all kindness, leaves their position open to the criticism of those less reluctant than we to impute motives of partiality for the German cause.

Let it be said that the great body of Single Taxers believe in this war—they are loyal at once to country and conviction, which in this instance are identical. The movement may be set back many years if it is suspected that in this tremendous crisis in the world's history Single Taxers saw liberty assailed and made no protest. The Democratic party in this country paid the penalty of a generation of exclusion from power and the loss of public confidence because of its sympathy with the slave power of the South. The Single Tax movement would meet a similar fate should its members falter now in a time of more imminent peril to the world's liberties in declaring that they are loyal citizens of the world to whom the cry of Serbia, Belgium and France has not gone up in vain. Our preaching of economic liberty would fall upon deaf ears, or would meet the taunt that when all liberty was in danger we had been false to the message we bring, that our worship of her was not even lip service, that where millions of men gave their lives for liberty, we had not even given our voice.

## A Statesman-Like Utterance— Bravo, Governor Whitman

IN AN address delivered before the New York State Agricultural Society at its 86th annual meeting in the Senate chamber of the State capital, on January 15, Governor Whitman said:

"Another very wise policy which they have followed abroad is a plan of exempting such holdings from taxation and this, too, has proved a conspicuous success and perhaps some plan of this character would work well with us. It has been proposed, for instance, to exempt from taxation all the man-made improvements of farm land, the orchards and woodlands, the fences, the buildings, the flocks, herds and machinery, levying our rural taxes only on the bare land values, always provided that the farm is adequately worked. Such a policy would of necessity result in taxes slightly higher on bare and idle land, but, to the enterprising working farmer, it would mean a substantial reduction in his taxes, for any slight increase which he might pay on his land would be more than offset by exempting his buildings and his personal property, and it certainly seems wiser to penalize the agricultural slacker who leaves his land idle and unworked than to discourage the real farmer, the farmer who is rising to his responsibilities and doing his share to feed the nation, by penalizing him through the tax rolls for every improvement which he makes, every sign of prosperity which

he shows, every contribution which he makes to meet the national emergency with which we are now confronted."

And there is much else in the address of Governor Whitman to win our congratulations, but which we have not space to print.

## The New National Party

THE new *National Party* is an interesting symptom of the times. It had its origin in a conference held in Chicago. This conference had for its participants Prohibitionists, Progressives, Tax Reformers, Loyal American Socialists and Labor Unionists. It has declared that it will wage a war of extermination on the liquor traffic; on political oligarchy and despotism; on economic privilege and injustice; and on all those evil forces which make for aggression and war.

The platform of the new party is made up of some declarations from which we are compelled to withhold our assent. But we may pass these considerations for the time for matters of greater importance. That many Socialists who formerly acted with the Socialist Party should concur in the following plank is indicative of a growing change in the minds of many who have heretofore subscribed to the programme of "government ownership of land and the means of production."

"Private Industry.—Industrial democracy aims not only to guarantee equality of economic opportunity, but also to encourage the fullest individual liberty and initiative in industrial enterprise. It is desirable that our citizens should be free to venture their earnings in the upbuilding of new forms of industry, and the net incomes which result from such undertakings should not be regarded indiscriminately as unearned increment. Often such net incomes are but fair wages due for the useful experiment performed and the social service rendered. We do not object to the continuance of private enterprise in such fields as long as the gains derived therefrom are earned."

The Single Tax plank of this remarkable and forward looking statement of principle is as follows, and leaves nothing to be desired. It precedes the plank quoted above.

"Extinction of Land Monopoly.—Removal of the fundamental evil of land monopoly by taxation of site rental values, this taxation to be progressively increased and taxation of improvements to be gradually abolished."

The names of the temporary officers of the new party arrest the attention: They are Matthew Hale, of Mass.; Otto Cullman and Louis Wallis, of Chicago; J. G. Phelps Stokes and John Spargo, of New York; Wm. F. Cochran, of Baltimore; Upton Sinclair, of California, and others. What these names disclose is not that Single Taxers, as sometimes asserted, are "going over" to Socialism, but that many Socialists are beginning to look favorably on the Single Tax. With this changed attitude of mind will come a juster appreciation of the line of demarcation between privilege and private industry. That there is a dawning sense of such distinction is revealed in the first of the platform sections quoted here.

## Trying to Draw Out a Professor

A NEW JERSEY editor, recently, having undertaken to publish a series of articles on "a greater city," found towards the end of his survey that he was compelled to advance some reason why two facts confronted those who, by bringing about civic improvements, increase of population and considerable enlargement of building operations, endeavored to create larger individual opportunities for making a living, as to be distinguished from aggregate possessions or mere increase of taxable property. The first fact to which he had called attention was that in a large city, grown in a few years from a small one, ordinary people, dependent upon their labor or fixed incomes, did not appear to be any better off than before. The second was that there appeared to be no advantage for such people at any time to move from a small place to a large city. Here, he said, in his editorial remarks, was a phenomenon that required explanation. Apparently there was no advantage to be gained by booming the growth of a city, so far as the ordinary family is concerned. This editor closed the next to his last article by saying that he would ask a real, live professor of political economy to help solve the problem if he could—or would.

Thereupon a letter was addressed to one of the great national colleges, "to the professor of political economy," asking for an explanation of the phenomenon referred to.

After a while a courteous reply was received. The name of the professor need not be mentioned, but it may be said that he is one who is supposed to know about everything there is to know as to the Single Tax idea.

Here is substantially what the gentleman says: "Your questions are not easy to answer in a brief letter. The chief reason why with the growth of cities no very important benefits accrue to the mass of the people seems to be the working of competition. As better opportunities appear in any locality, they are taken up by men eager to improve their economic condition. Hence with freedom of movement we would not find very different levels in any two localities readily accessible one to the other. I believe the Single Taxers are about right in their contention that growth of cities benefits land owners, and profits non-landholders but little. There are, of course, many exceptions to this statement, but many landholders gain conspicuously. On the other hand many landholders lose heavily, due to the shifts in population accompanying city growth. It is in general rather foolish for merchants and business men to contribute money to funds for 'booming' a town. They pay much of the costs, and the landowners get most of any gain that may come. With the growth of a town, business men find their business cannot expand since new competitors come in. Back of this whole question is the question of population—the problem of what the best proportion between numbers and resources may be in a country at a given time. Population may grow so rapidly in a country that the owners of lands, mines and other things that cannot be increased in quantity indefinitely will gain, while increased competition is the lot of many other classes in the

community. Many careful thinkers believe that the fact that real wages did not change very materially in the twenty years prior to 1914 was due to the very heavy immigration during that period."

The letter of this professor is quite an interesting one, but it is just a little on the "good Lord, good devil" order. In the last three sentences the writer consciously or unconsciously tries to minimize the conclusions referred to in the first part of his letter. He does not anywhere point out clearly that the competition caused by men "eager to improve their economic condition" is a competition for locations, showing itself in increased land values, these values tending to equalize advantages between one location and another, and actually preventing the receipt of any better opportunity by those seeking it. The competition for location and the absorption of advantage by increase of land value is not clearly distinguished from competition in business lines. The professor appears to be a little confused here.

Again, reference to "exceptions," where some landholders lose and some gain as land values change, seems to indicate that the professor wants to hedge a little, or really believes that when a general condition is under examination where the absorption of advantage by land values generally is brought into view as the cause of failure of the mass of the people to gain by growth and civic improvement—it is of consequence whether there are or are not individual exceptions.

Perhaps some of our readers will feel inclined further to comment on this letter from a modern professor of political economy, so ingeniously obtained by a New Jersey editor.

## Single Tax Party Activity

THE Single Tax Party of New York City at the late municipal election had a full ticket in the field and for the first time in the history of the movement the Single Tax appeared on the ballot. The workers were few and financial contributions insignificant. About a half dozen workers were all that were drafted as the campaign begun, though this number was added to as the days succeeded. A vote of nearly 1500 was cast for one candidate on the ticket, but that was many more than were looked for. But what is more important converts were enrolled, and the little knot of party workers nearly quadrupled for future contests.

During the campaign two trucks with Single Tax inscriptions were drawn up and down the thoroughfares, and in the night time at Broadway and 42nd Street an electric flashlight conveyed its message to a million passers-by.

Beginning this week two lecturers will tour the State in the interests of party organization and will visit every county. A full State ticket is in contemplation and the work of obtaining signatures for nominations will be begun at once. Fuller details will appear in our next issue.

This year in four States, New York, New Jersey, Pennsylvania and Delaware, Single Taxers will have full State tickets in the field.



# The Land Question in American History\*

MAN is a land animal. On the land was he born, from the land must he live, to the land must he return when the Reaper collects his toll.

In civilized communities, especially in Europe, the owner of extensive or valuable lands is accorded exceptional respect and is treated with unusual deference. In times of war he leads the armies against the enemy,<sup>1</sup> in times of peace he is selected to enact and administer the country's laws.<sup>2</sup> From the ranks of the landowner are chosen the nobility, the social set, the people of importance. "In the last analysis the only real aristocracy is the aristocracy of land."<sup>3</sup>

In the same communities, the landless people are the unimportant ones. Their voices are not listened to, their opinions are seldom given serious consideration.<sup>4</sup> They are the poor, the ignorant, the depraved, the social outcasts. They fill the prisons and the penitentiaries,<sup>5</sup> provide food for the cannon, replenish the ranks of the prostitutes,<sup>6</sup> and daily walk the streets of the big cities, vainly seeking employment. As Cardinal Manning puts it:<sup>7</sup>

"The land question means hunger, thirst, nakedness, notice to quit, labor spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, death of parents, children, wives, the despair and wildness which spring up in the hearts of the poor, when legal force like a sharp harrow goes over the most sensitive and vital rights of mankind. All these are contained in the land question."<sup>7</sup>

Over the ownership and control of lands have been fought many of the world's wars. From the dawn of history to the present time the great prize of war has been the land. The exploits of Alexander, the conquests of Caesar, and the feats of Napoleon were but the successful use of military power in transferring the ownership or control of land from one set of people to another. The war in Europe today can be traced to a desire for expansion, for increased territory, on the part of several at least of the contending nations.<sup>8</sup>

Revolution and Civil War have followed unwise legislation on land ownership. The monopolization of land by a small group of the population to the exclusion of the rest has led to higher rents, to greater luxuries and to increased power for the few, and to reduced incomes, misery, and discontent to the many. As the landed grew more wealthy and powerful the murmurings of the landless became higher in pitch and greater in volume, till an armed clash between the two became the only logical result. The secession of the ten tribes of Israel from Judah, the subsequent revolutions in Israel,<sup>9</sup> the revolt of the Gracchii brothers in Rome,<sup>10</sup> the Protestant Reformation,<sup>11</sup> the French Revolution,<sup>12</sup> the Nihilist movement in Russia,<sup>13</sup> and the up-

risings of the peons in Mexico,<sup>14</sup> have alike been the result of an overwhelming desire for free or cheap land which at the time was not available. America today boasts of its progress, its freedom, its opportunity. "Democracy" is its slogan, and the happiness of the people its aim.<sup>15</sup> Many consider it the most progressive nation on earth. The question suggests itself: What has been its land history? What has America done to solve the land question?

## COLONIZATION: EARLY LAND SYSTEMS

To the Old World the greatest measure of land reform in the fifteenth and sixteenth centuries was the discovery of America. The new continent meant a new outlook for the people of all shades of opinion and all stations of life. To the kings and princes it was the opportunity of a lifetime to pay off old debts, to reward favorites, to banish enemies, to increase power. To the shipping and trading interests it meant more commerce, more industry, more profits. To the downtrodden and oppressed, to the refugees from religious and political persecutions, it was the ray of light, the star of hope, the birth of freedom.

The early settlers in America were of various nationalities, temperaments, and beliefs, ranging from the adventurous gold-seeking Spaniards to the peaceful trade-loving Dutch. Each people brought with them the land systems of their native countries, but each had to modify it to the new conditions. The French and Spanish were for a while successful in transplanting the feudal system from the old world, the former retaining it along the Montreal River as late as 1665 and the latter in Central and South America till the outbreak of the anti-Spanish revolutions in the early part of the nineteenth century.

The laws relative to land ownership in the English Colonies were not uniform. In Georgia the charter permitted any person to hold land up to five hundred acres. This, however, was only a maximum grant, being given only to those who transported to the colony at least ten persons. To prevent the formation of large estates and to build up a considerable soldier-farmer class the charter further provided that the land could be neither alienated nor subdivided, and could be inheritable only by the male heirs or their trustees.<sup>16</sup>

The Jamestown colony in Virginia, and the Plymouth colony in Massachusetts began their careers with a communistic system of land ownership; but it was soon found to be impracticable, leading to "confusion and discontent." In the former colony the system was given up for private ownership at the coming of Lord Delaware in 1610, only three years after its inauguration. Governor Bradford in 1623 established private ownership in Plymouth, assigning to each family a tract of land in proportion to its size. This system seemed to work well, for under it Virginia prospered and grew as did Massachusetts. Many years later Governor Bradford stated that "Any general wante or famine

\*This article covers the history of the land question in America down to the period of the enactment of the Homestead Law in 1862. The second installment to appear in next issue under the title of *The Prophet of San Francisco*, will deal with the second period from 1862 to the present.

hath not been known amongst them since to this day."<sup>17</sup> Virginia at the time of the Restoration still offered free land to the immigrants who sought her Valleys, doing much to make the newcomers at home.<sup>18</sup> To attract settlers to Pennsylvania, William Penn fixed the rates on land as low as forty shillings for one hundred acres and a perpetual quit-rent of one shilling. This proposition met with prompt response and there was a flood of applications for the land.<sup>19</sup>

In the New Netherlands, the region now known as New York and New Jersey, the Dutch inaugurated the Patroon system, which was a somewhat modified form of feudalism. Under it any man who planted a colony of fifty settlers within four years could get as a reward a tract of land sixteen miles long and extending as far into the interior as the situation might require. He was made absolute lord of the estate. If a city grew up on his land, the provisions stated that the government was to rest in his hands and that he was to exercise all judicial powers, subject, of course, to the right of appeal.<sup>20</sup>

Beneficial as the provisions in the various charters might at first have been, they soon led to more "confusion and discontent." Originally almost all the settlers were small land owners owning a farm and perhaps a town lot.<sup>21</sup> This was to them a source of pride and consequence, and a condition of suffrage. There soon developed, however, a tendency toward the growth of great estates, especially in the South.<sup>22</sup> Land and slaves became the dominant passion of the planter who could rarely be induced "to sell or even lease the smallest portion of his lands."<sup>23</sup> This discouraged immigration, blocked the development of a small farmer class, and made the South dependent on slave labor for its existence.<sup>24</sup>

In the royal and proprietary colonies the collection of quit-rents and other problems relating to the land question constituted an almost constant source of friction. In the proprietary colonies there was an unceasing struggle between the governors and the colonists over the control of the land administration.<sup>25</sup>

The dissatisfaction with the land laws was especially keen in New York under the Dutch Patroon system. The farmers cleared and improved the land, thus increasing its value, and having their rents raised in consequence. Rents becoming more and more heavy, and all attempts for legal relief having failed, the farmers declared a "rent strike" in 1839, and refused to pay rent. The writs of ejection issued against them were of little avail, the sheriffs met with stubborn resistance, anti-rent associations were formed, an anti-rent newspaper was established, and numerous anti-rent conventions were held. The strike lasted until 1845 when a plan was evolved by which tenants could buy land from the owners. In twenty years not less than 12% of the farms in the territory were held on lease, a proportion not exceeding that in other States. This marked the end of Feudalism in the United States.<sup>26</sup>

#### YOUNG AMERICA—SPECULATION vs. SETTLEMENT

The Declaration of Independence in 1776 and the successful conduct of the Revolutionary War placed at the disposal

of the new government most of the lands which formerly belonged to the King of England and some of his favorites. To gain recruits for Gen. Washington's army, the Continental Congress offered bounties in land to all who would volunteer to fight against England.<sup>27</sup> After the war Congress came into possession of the Northwest Territory and other lands west of the Alleghenies—lands towards which were cast the longing eyes of prospective settlers and of greedy speculators. In 1783, Gen. Putnam sponsored a petition to Congress asking that each soldier be given thirty acres of land for every dollar due him. Commenting on this proposal as "a most rational and practicable scheme," Geo. Washington added:

"To suffer a wide extended country to be overrun with land jobbers, speculators, and monopolizers, . . . is, in my opinion, inconsistent with that wisdom and policy which our true interest dictates."<sup>28</sup>

The provision was made to pay soldiers in grants of land, but no attempt has been recorded to prevent the speculation which Washington considered unwise and detrimental. The land warrants of the soldiers rapidly drifted into the hands of speculators who presented them at the land offices in great batches, employing expert judges to locate the best tracts for the owners. Frequently these lands were sold to European peasants and shopkeepers at prices so high as to change the character of the transaction from that of a sale to a swindle.<sup>29</sup>

To encourage education Congress has given to every State admitted to the Union since 1800 (except Maine, Texas, and West Virginia), at least seventy-two square miles of the public lands to be devoted to school purposes.<sup>30</sup> Some of these sections later became very valuable, the rents from the one square mile given to Chicago being sufficient to cover the cost of the entire school system in that city. Unfortunately, the land is now in private hands, and the people of Chicago are deprived of the rents.<sup>31</sup> Some of the States also granted land for educational purposes, Georgia providing in 1783 for one thousand acres in each county to be used in the establishment of public schools, and New York in 1786 reserving one square mile in each new township (36 square miles), of unappropriated lands "for the gospel and schools," and another square mile for promoting literature.<sup>32</sup> One of the great sources of revenue in the early history of the nation was the sale of public lands. At first the land was sold in an office at Philadelphia, making it very beneficial to speculators but, at the same time, greatly hampering the farmers of the West. In 1796 Albert Gallatin secured the passage of a new law for the Northwestern Territory which authorized the sale of lands in sections of not less than 640 acres. Offices were opened in Pittsburg and Cincinnati, and the price set at \$2 per acre and up. In 1800, four more district land offices were created and the purchasers were allowed to buy land on credit, one-fourth of the purchase money to be paid in advance and the rest in installments covering a period of four years.<sup>33</sup>

The minimum of 640 acres was soon reduced to 160, and in 1820 the settlers were permitted to buy from the government as small a tract as 80 acres, at the minimum price of

\$1.25 per acre, without credit. The latter provision was inserted because the credit system was found to be too favorable to speculators. The price of labor and the low cost of provisions made it possible under this law for even a poor day laborer from the East to accumulate the necessary money with which to make his land purchase.<sup>34</sup>

The agitation for land reform, however, did not cease with the passage of this law, for there still remained much ground for complaint. Even under the cheaper prices of 1820 a large number of people found difficulty in securing a farm; great quantities of land remained unsold after being offered, due, probably, to the price being too high; the revenues of the western States suffered on account of the unsold public lands, all of which were exempt from taxation. In 1830 Senator Benton, from Missouri, introduced a bill to graduate the price of public lands according to real value and to donate to actual settlers the lands remaining unsold after being offered at fifty cents per acre.<sup>35</sup> The bill passed the Senate by the close vote of 24 to 22, but, due to the vigorous opposition of various interests, was tabled in the House.<sup>36</sup> What the effects of this bill would have been, had it passed, is difficult to say, but it seems as though it would have been an improvement on the older systems.

While the agitation for reform was going on and Congress was being flooded with petitions for changes in the land laws, various interests were busying themselves with defrauding the government of its lands in many different ways. The most notable attempt at semi-legal thievery was that of the Yazoo Companies. In 1795 the Legislature of Georgia granted 30,000,000 acres of land on the Mississippi River to the Yazoo Land Company for \$500,000, or about one and a half cents per acre. After the bill was passed it was discovered that every man but one who voted "yes" was concerned in the speculation. Great indignation was aroused at the discovery. James Jackson resigned from Congress to fight the fraud perpetrators and succeeded in having the franchise revoked, but the U. S. Supreme Court declared such action unconstitutional. The dispute which arose between Georgia and the Supreme Court was compromised in 1802 by the national government paying money to the members of the fraudulent companies.<sup>37</sup>

Similar frauds were perpetrated with greater success in other parts of the country. These and the establishment of the United States Bank were of great assistance to the land jobbers. An era of speculation set in, people investing all their spare money in land. Values were inflated far above the normal, and money was loaned for speculation indiscriminately. Banks, increasing in the West from 329 in 1829 to 788 in 1837, lent money on easy terms, thus still further increasing the fever of speculation. In 1834, \$3,000,000 worth of land was sold by the United States government. By 1835 these sales had increased to \$14,000,000, and in 1836 to \$24,000,000. A crisis was inevitable. It came when Andrew Jackson pricked the bubble of speculation by demanding gold and silver in payment for public lands instead of the paper money of "wild-cat" banks. The "boom" of the West collapsed. Land sales dropped to less than \$900,000 in 1837. Over 600

banks went down in failure. Foreign trade languished. Building operations ceased. Long lines of rail were left to rust in the western forests. Thousands of laborers were thrown out of employment. The starving populace of New York and Philadelphia rioted. Mobs broke into the warehouses where flour was stored and threw the barrels into the street. Prior to the panic the policy of the government and the people seems to have been "After us the deluge." The deluge came. The country was swamped. It was more than five years before the country recovered from the ill effects of the speculative debauch.<sup>38</sup>

The early policy of the United States to get rid of its lands for financial profit had by this time undergone a great change, and the statesmen of the country turned to the encouragement of settlers as the more advantageous policy. In 1840 Senator Benton introduced the Log Cabin Bill providing that every single man of eighteen years or over, and every widow who should permanently settle on any of the public lands and should inhabit or improve the same and raise a log cabin thereon should be entitled to a preemption of one quarter section to be paid for at the minimum price. Though the bill failed of passage in the House that year, it was adopted in modified form in 1841 as the Preemption Act, opening the land, in theory at least, to none but actual settlers at a minimum rate of \$1.25 per acre.<sup>39</sup>

This measure was, however, quite inadequate for the needs of the people. Settlers still found it difficult to get the necessary lands, and the speculators' activities had not ceased. A new demand arose from the people; a new cry swept over the land. Not cheap land but free land was the great desire. The Free Soil Party, which at this time was being organized for the purpose of preventing the extension of slavery, incorporated the idea into its platform, made it one of its leading campaign issues, and adopted as its slogan, "Free soil, free speech, free labor, free men!"<sup>40</sup>

The bill first aiming at the granting of free lands to prospective bona fide settlers was introduced in the House of Representatives in 1852 by Andrew Johnson, then an obscure member from Tennessee. The project was met with both support and opposition and soon became a prominent question in National politics. The Republican Party followed in the footsteps of the Free Soilers and made it an important issue in the campaigns of 1856 and 1860. The opportunity to redeem its pledges soon occurred, and in 1862, Congress passed and President Lincoln signed what has now become known as the Homestead Law. Under it, any head of a family could secure without charge a section of 160 acres of the public domain, conditioned only upon five years of actual settlement and cultivation.<sup>41</sup> The effects of this bill were markedly beneficial. Over a million people took advantage of the new law and left the overcrowded cities for farms which Uncle Sam was giving away free. People across the seas heard of the law and thought that America had again become the land of opportunity. During the decade of 1860-70 over one and a half million immigrants came to our shores. Industry prospered, and the country developed. America was again the home of the free, and



the populace repeated with greater emphasis the song of the Hutchinson family:

"Uncle Sam is rich enough  
To give us all a farm."

HYMAN LEVINE.

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## Charles Bowdoin Fillebrown

CHARLES BOWDOIN FILLEBROWN, who died at his home in Brookline, Massachusetts, on the second day of December, 1917, at the age of seventy-five, bequeathed a distinctive and fragrant memory not only to the disciples of Henry George, but to a wider and more inclusive circle.

It was my good fortune to know him, and to observe his unusual propagandist methods, during my student days of the nineties' It was customary for me to accompany my father to the dinners and public meetings of the Massachusetts Single Tax League of which Mr. Fillebrown was then the guiding spirit. To these meetings he induced to come not only what Dr. Butler of Columbia is pleased to call the "academic Bolsheviks," but more particularly the orthodox and conservative professors of economics, the great body of tax officials and assessors and many substantial merchants and bankers. Most of these guests regarded the Georgian philosophy with apathetic indifference or with feelings fluctuating between mere tolerance and cold aversion. On these occasions Mr. Fillebrown, looking the able and successful merchant that he was, seemed a veritable well-spring of sincere cordiality and considerate thoughtfulness. Of good stature, distinguished in appearance, with particularly fine and kindly eyes, he was the ideal host, never permitting an uncharitable word to escape his lips either in private conversation or public discourse. Avoiding every controversial attitude, he courteously laid before his guests a palatable opportunity to enjoy or partake of an open and frank discussion of the great land question together with the co-related subject, taxation. He was insistent merely upon one point, namely, that all discourse and debate should be amicable, gracious and without undue heat. By such methods he undoubtedly succeeded in spreading the gospel of the Single Tax in quarters hitherto inhospitable if not actively hostile.

Years of intelligent effort he devoted to organizing and financing—largely from his own purse—such public activities in behalf of tax reform, and succeeded not only in keeping alive the local league, but in giving it a new and definite tone and direction.

His most striking outward characteristic was his perfect urbanity. Unselfish he was, and courageous, patient and intelligently industrious. But withal he embellished every action and every purpose with a gracious courtesy and kindly solicitude. Coming from a man of profound earnestness and intense persistency this trait was the measure of his mastered and balanced self-control.

After resigning the presidency of the Massachusetts Single Tax League he devoted his leisure and means to a unique work of publicity in behalf of the Single Tax ideal. His "Single Tax Catechism," running through ten editions, is a primer of precise and accurate definitions of the terms relating to the subject of taxation. This little booklet was assiduously distributed among students, educators, officials and groups of thinking people, and has proved to be a distinctly helpful and valuable piece of literary pro-

paganda. His books on taxation were distributed in like channels, and are individual and thoughtful volumes disclosing his particular angle of approach to a vital subject.

In his later years Mr. Fillebrown was conscious of a lack of sympathy with much of the effort attempted by his fellow Single Taxers. His intense desire to make converts by constant conciliation, and through avoidance of sharp issues was neither natural nor practical for most temperaments, and he deplored the critical and aggressive note of challenge issuing from the lips of many fellow disciples, especially when such criticism was levelled at the heads of college professors whom he had sought with such infinite pains to cultivate and conciliate.

During his last years he held somewhat aloof, and seemed content to sit like Coleridge upon his hill—a sage and a preceptor—ready ever to instruct and teach, and to exchange ideas with those who sought him out; happy to reiterate his faith in the creed of love and patience and gentle forbearance; devoted to the service of enlightening not so much those who had already caught glimpses of the illuminated beauties of truth, but rather those for whom the obscuring clouds had not yet parted.

WILLIAM LLOYD GARRISON.

## The Way of Salvation— An Economic Peace

### I. FUNDAMENTAL JUSTICE

**H**ARMONY among men, whether social or international, cannot exist and endure unless founded on justice. Conflict is the consequence of injustice, but "righteousness and peace have kissed each other!" In an unjust society every man must be a master, or must seek one; in an unjust world every State must be either masterful or fearful. A temple of civilization can be built on no other foundation than that of justice.

With what is fundamental justice concerned? Obviously with the relations of men in matters concerning fundamental needs—those of food, clothing, shelter. Fundamental justice is justice in economic relations.

An international status making for good will and harmony must afford to all nations equality in economic rights.

The pacifist, the international lawyer, the statesman, overlooking the necessity of the economic basis of peace, is to be compared to an architect who, planning a superb building, should lose sight of the need for it of a solid concrete foundation. Their work is worthless. Their edifices would crumble, even before completion.

### 2. FREE TRADE—PEACEMAKER AND PEACE-KEEPER

Richard Cobden said: Free Trade is the best peacemaker. We make bold to say: Free Trade is the peacemaker, the only permanent peacemaker.

Illusory is the hope to suppress wars through the suppression or limitation of armies and navies, through "freedom of the seas," through "World Courts," or "Leagues

to Enforce Peace." It is necessary to create international security before suppressing armaments. Before establishing tribunals to judge offenders against international rights and morals it is necessary to define and adopt the principles of such rights and morals. Before "enforcing peace" we must accept the conditions making for a just and worthy peace.

In this age of expanding industrial and commercial development, the primary condition of international justice, morality and security is: International equality of opportunities and rights for economic activities and welfare. This requires the adoption of an international policy practically tending to freedom of trade. In this freedom only may we seek and find the means of permanently pacifying the world. Surely the regime of economic relations is not the only international question, but it is the basic one, demanding first attention, first solution. Only through its solution according to truth and freedom, may we hope to bring about the international good-will and good faith indispensable to a fair examination and settlement of the other questions.

### 3. PAST FAILURES: PRESENT DUTY

If Germany and the United States, following Great Britain's example for more than sixty years, had become free trade, an alliance of these nations would have been probable more than thirty years ago. Perhaps, after some hesitation, France would have joined them. The whole world would have been controlled and administered by these great progressive peoples allied for good and progress. They would have attracted all other peoples to the ways of liberty, democracy and peace. Humanity would have refused the lead of "empire builders," on the road back to barbarism. The world would have avoided present international trouble, as well as probable future trouble with the Yellow World, misled for fifty years by our bad example.

Probably the only remaining chance of salvation for civilization lies in the preservation by England, and the adoption by Germany, France and the United States, of a policy of international economic freedom and morality.

### 4. THE TREATY OF ECONOMIC PEACE: ARTICLE FIRST

No solution of the international problem, no international security, no durable peace, no permanent liberation of smaller nations, no freedom of the seas, no disarmament, no safety for democracy, can be hoped for except through the general adoption of a policy of international economic justice and morality based on freedom of economic intercourse and services.

To bring permanent peace within sight, we propose as Article First of the peace treaty:

*Germany to reduce at once her customs barriers, say, to 50 per cent. of present height; Great Britain to remain free-trade; all nations to adopt for the future a policy of freer trade, ultimately completely free; all colonies of the world to be opened in freedom and equality to the commerce of all nations.*

HENRI LAMBERT

## The Non-Partisan Movement in North Dakota\*

THE Non-Partisan League of North Dakota was organized during the summer of 1915. Failure on part of the Legislative sessions of 1913 and 1915 to recognize the legislative requests of several farmer organizations, throughout the State—most prominent of which were the American Society of Equity, the State Grange, and the Farmers Educational and Co-operative Union of America—was directly responsible for the birth of this—destined to be, we hope—the greatest political organization known to American history.

It is not, as sometimes erroneously believed to be, a new political party. It is a strictly non-partisan organization, with a definite legislative program, the same program which the aforesaid farmer organizations had repeatedly endorsed and recommended for passage, always with the same results. Apparently legislators had delegated unto themselves the powers of "guardians," rather than representatives of the people.

The Non-Partisan League proposes to secure the enactment of its program into laws through the regularly organized political parties. Its first and most important function is the selection of a man to represent each legislative district, regardless of whatever political party he may belong to. This is done by the Convention System, by the members of each district separately. (It is obvious that the members will exercise care to endorse only men who can be relied on to support this program).

Owing to the fact that North Dakota is a purely agricultural State, the program proposed is in conformity with the needs and requirements of this State. It follows, therefore, that each State now organizing will also arrange its program to conform with its needs, with the possible exception of that portion of the program originally adopted by the Non-Partisan League of North Dakota, viz., Exemption of Farm Improvements from Taxation.

I have read with much interest the article in the Single Tax Year Book on the activities of the Non-Partisan League, in reference to the Property Classification Act. While the constitutionality of entirely exempting farm

\*North Dakota made radical changes in its tax laws in 1917, practically taxing improvements only one-sixth as much as land. This is the furthest step taken toward the Single Tax by any State.

At the 1917 session the assessable property of the State was divided into three classes. Class one comprised all land (both city and country), railroad, express and telegraph property and bank shares, to be assessed at thirty per cent. of its full value. Class three includes all household goods, wearing apparel, and structures and improvements upon farm land, such property to be assessed at five per cent. of its full value. The law provides that cities may, by referendum vote, bring their buildings within this classification. All other property is included in class two and is to be assessed at twenty per cent. of its actual value; this will include city buildings, unless otherwise voted.

The author of the following article contributed to the REVIEW is Hon. F. W. Mees, chairman of the Committee on Taxation that introduced this measure. It will be of interest to our readers.—EDITOR SINGLE TAX REVIEW.

improvements from taxation was seriously questioned, under our present State Constitution, the facts are that a domineering majority of holdover Senators, who were antagonistic to the League program, were directly responsible for the failure to exempt farm improvements entirely.

To the average layman the theory of exempting farm improvements from taxation may appear to be class legislation; to the student of prevailing conditions, however, it presents an entirely different aspect.

I will attempt to discuss this subject from the standpoint of my simple understanding.

Since the event of Statehood—1889—North Dakota has gradually emerged from the "Great American Desert," to the "bread basket of the world." In its Territorial days, the only inducement to build a transcontinental railway was a governmental land grant of each alternate section (containing 640 acres), for fifty miles on either side of the railroad right of way (this in spite of the fact that the actual settler, the man who for thirty years has toiled unceasingly to make this State rank up to the leading States of the Union, was arbitrarily limited to 160 acres or  $\frac{1}{4}$  section). The Constitution of the State further arbitrarily denied the actual bona fide settler equal representation with the railroad corporation in the ownership of lands, by setting aside the sections No. 16 and 36, in each and every township, as a permanent endowment to the State public schools, which land is necessarily exempt from taxation.

We have, therefore, a condition as follows: Thirty-six sections, containing approximately 640 acres, comprise one township. Every *odd* numbered section, from one to thirty-six, in each township, from the eastern border of the State, across the entire State to its western border, a distance of about 345 miles in length and 100 miles in depth, containing about 17,250 square miles, was donated to this company by the government.

Two *even* numbered sections, 16 and 36, in each township in this same territory, were set aside for school purposes and are exempt from taxation, making a total of 1,824 square miles.

The remaining even numbered sections (16 in number in each township), containing approximately 15,426 square miles, is given over to the *actual home builders*—the men whose efforts applied to the land they have acquired, are the determining factors of values of lands, communities, and the State.

The writer does not wish to criticize the action of the government in granting approximately 11,040,000 acres of land to this corporation, as an inducement to build its line, as compared to 9,872,640 acres left to the actual settlers. Neither do I desire to cast reflections upon the wise and very important section of our State constitution setting aside a land grant of 1,280 acres in each and every township in the State for school purposes.

With the influx of the actual *Home builders* into the State this land held originally by this corporation has gradually passed into the hands of shrewd business men, at ridiculously low prices, men who fully appreciated the value of keeping their holdings scrupulously free from any improve-



ments—that may attract the attention of the tax authorities—at the same time encouraging in every way (except financially), the actual resident to establish greater and more substantial improvements. While every loyal North Dakotan (and we are all loyal), can point with pride to the marvelous strides made by our citizens along the line of permanent improvements, on farms as well as in our cities, we are equally conscious of the fact, in this particular locality, of an unequal contest from the acre property point of view, the actual resident by his efforts, applied to his land, is solely responsible for the tremendous increase in the values of all properties, especially those of the adjoining lands held for speculation purposes. The party improving his lands, nevertheless, is being penalized by his taxes in proportion to the value of the improvements.

It is most desirable that the improvements upon lands should mark a corresponding increase in land values. It would be most uncharitable to deny those enjoying this privilege, to share the burden of taxation on an equal basis of acre property, corresponding values taken into consideration.

While I am not convinced (possibly for lack of understanding), of a Single Tax applicable under present local conditions, I am positive that great progress has been made by the enactment of the "Property Classification Act," which I believe should be supplemented by exempting all farm improvements from taxation. Further supplementing the general property tax, a graduated income tax covering professions and other incomes should be established.

F. W. MEES

## A National Budget System

THE American Exchange National Bank is doing excellent educational work by its recent circular upon the necessity of a National Budget System.

We recommend all of our readers to apply at once for a copy.

The disorder, extravagance and waste characteristic of our national fiscal administration is not merely a disgraceful exhibition of misgovernment; it is also, in view of the seven-fold increase anticipated in this year's expenditure, a grave national danger.

The appeal made to the people almost daily for order and economy in their intimate personal expenses comes with bad grace and small moral force from a Senate and Congress guilty annually of thoughtlessness, extravagance and waste in the direction of the nation's expenditure.

It is to be hoped that all our banking institutions will endorse this initiative of the American Exchange National Bank.

May we suggest, however, that in addition to an orderly, unified budget system, a rational, scientific fiscal administration calls urgently, if not primarily, for a clear statement of the nation's natural and social resources, as distinguished from the wealth created by the individual labor of its citizens. In other words, it is urgently necessary that we have an authoritative estimate of the nation's land values, in the widest economic sense of the term. Such a valuation should be decreed without delay, as a war measure.

## Our Washington Letter

### THE TRUTH ABOUT MEXICO

EVERY little while an article appears in the daily press to the effect that "Mexico is on the Verge of Famine," "Mexico is in a Precarious Condition," and so on, and so on. A well-known Single Taxer of Washington, Herbert J. Browne, has just returned from an extensive trip through Mexico. The message which he brings is a most cheering one. Mr. Browne says the outstanding fact is that the Mexican revolution was the most successful revolution ever brought about in human history. He says that except for a few, sparsely settled northern States, there is no disorder or brigandage; that the peons are taking the land and using it, and that measures are being rapidly undertaken to secure a return to the people of the towns of all the common land that was taken from them. He says further, that in Yucatan, wages of the laborers have risen from fifteen cents a day to three dollars a day. He says that the government has taken charge of the mineral lands for the use of the people, and that they are being taxed at the rate of \$30.00 a year for a 25 acre tract, to \$5520 for a tract of 1200 acres. Mr. Browne said he estimated that if the United States would adopt a similar system of taxation and apply it to coal lands alone, it would raise a yearly income of \$450,000,000. Suppose such taxation was applied to all our oil lands, copper and iron fields—it would mean billions of dollars yearly to the National Treasury. Mr. Browne told a story which explains very vividly the results of these land reforms. In the State of Sonora is a large mining corporation. The officers refused to pay the tax and shut down their plant, expecting that the miners, out of work, would raise so much trouble that the government would have to come to terms. President Carranza, and the Governor of Sonora immediately arranged to secure a small farm for each of the discharged workers. There was no disorder or bloodshed. In a short while the mine owners capitulated unconditionally, and paid the taxes, amounting to some thousands of dollars.

A report issued in October by the Bureau of Labor substantiates a large part of what Mr. Browne said. The report reads in part as follows:

"The ownership of lands and waters in Mexico is declared to be vested originally in the nation, which has the right to impose such limitations as the public interest may demand, both in the regulation of the development of natural resources, and in the division of large landed estates for the purpose of developing small holdings. Legal capacity to acquire ownership of land is possessed only by Mexicans, native or naturalized. In each State and Territory there shall be fixed a maximum area of land that any one individual or corporation may own. Excess property, if not voluntarily subdivided, may be subdivided by the local government."

The Mexican revolution has been successful solely because the leaders of it recognized the necessity of opening the land and the natural resources of the nation for the use of the people.

### THE PUBLIC HEALTH CONFERENCE

Within the past month a large number of important meetings and conferences were held in Washington. Probably one of the most important was the conference of physicians from all over the country to discuss questions of public hygiene. The papers read and statistics furnished disclosed the fact that a vast number of Americans are being destroyed yearly by preventable diseases. It was shown that in the large cities especially, tuberculosis was becoming a real menace, not only to the poor, but to all the people. One doctor from Chicago said that in his investigations in that city, he found in one of the most exclusive hotels eighty of the employees suffering from that dread disease. Many reasons were advanced for this condition of the public health, but it remained for General Gorgas to tell them plainly that the cause of most of these diseases, the "white plague" included, was low wages, insufficient nutrition, poverty, lack of sufficient air and sunlight. While he did not make a Single Tax talk, he hinted strongly that the only cure was to get the people out into the open, to make it possible for cities to grow naturally, to open opportunities for the workers so that they can secure sufficient nourishment for themselves and their families. Several of the speakers who followed him admitted the justice of his deductions.

### A PARTING SHOT

Just before the extra session of Congress adjourned, Congressman Baer, of North Dakota, made a speech on the question of raising revenue for the war. After sketching his family history to show that ancestors of his had fought in every American war since the Revolution, he demanded, in the name of thousands of western farmers, that the policy of "Pay as you go" be adopted as much as possible. He cited, as others had, the immense war profits that were being made, and insisted that they should be taxed into the public treasury. He concluded by reading a set of resolutions that had been adopted by the "Non-partisan League," in which Congress was asked to raise as much revenue as possible from a tax assessed against the value of the vacant and unused land of the United States.

These resolutions had not been prepared by some obscure group of radicals, but by representatives of thousands of intelligent, wide-awake, industrious tillers of the soil.

Now that the farmers are in the saddle, Congress will have to consider, very shortly, a more equitable system of taxation than prevails.

### THE STORY OF CAMP MEADE

By way of introduction I might say that Camp Meade is a soldier city, built recently within a few miles of Washington. But to start at the beginning.

In October, after an investigation into living conditions in Washington, extending over months, the Bureau of Labor Statistics made this report: "This little summary reveals a shocking state of economic indecency. Previous studies indicate that in a large city the barest minimum

upon which existence for a normal family can be maintained upon a level of common decency, cannot be less than \$900. To maintain a real family life upon the much eulogized 'American Standard of Living,' would certainly demand a considerably larger sum. It is startling, therefore, to learn that in the Capital of the nation, in a year of unprecedented high prices, 38 per cent. of the families investigated (2110), had yearly incomes of less than \$900, and 61 per cent. had incomes of less than \$1,200. Most of these families lived literally from hand to mouth. About the best they could hope was to come out even."

There is nothing new in this. Most of us know the conditions among the workers in the large cities. Now for the story.

Shortly after this report had been issued, the government started the building of Camp Meade. The demand for workers took up all the surplus labor in the city. The wages paid were high. Immediately wages jumped in Washington; plumbers easily got from one to two dollars a day above the Union rate; laborers got three dollars a day; the clerks, usually the last to be considered, in the offices of a large railroad company, got their first increase in years; a street railway corporation that six months ago imported strikebreakers, rather than pay a few cents increase in wages, voluntarily gave the employees two wage increases. It wasn't high prices that caused this increase, but the fact that there was an opportunity for the workman to go out and get work for the asking.

What a great thing it would have been if we could have gone to these workers, and told them that this was the way Single Tax would affect them; that it would open the earth for them around the large cities, around the small cities, everywhere, in fact, where those who wanted work could go and work for themselves. They would not all have to become farmers, but there would be the avenue of escape as in Camp Meade now, and that alone would be sufficient to secure them good treatment and a reasonable wage.

### LAND FOR THE SOLDIERS

In a recent report issued by the Department of Labor, it is shown that many of the foreign nations are arranging to take care of the returning soldiers by getting them back to the land. It is the method that will have to be adopted not only to save the soldiers that return from the front but those who remain to serve their country industrially. The report reads:

"In Germany a law has been passed which enables the disabled man to capitalize a part of his pension for the purchase of small holdings."

"The Minister of Lands and Forests in Ontario announces that the Province will soon undertake to establish an agricultural colony for returned Canadian soldiers. The government clears ten acres of land and advances \$500 loan on the improvements."

"Recent reports describe the comprehensive plans of the Australian Federal and State governments for the employment and land settlement of returned soldiers and sailors."

It is encouraging to find, that even in the midst of these terrible days, the forward looking men of all the nations are beginning to recognize the necessity of opening up the land for the use God intended.

#### A VISITOR FROM NEW YORK

A short while ago, James F. Morton, Jr., of New York, paid a visit to Washington. We had been in the habit of telling ourselves that when it came to inventing unique methods for securing public attention we had every other organization backed off the map. We know better now. Mr. Morton followed a plan here that only a man of wide intellectual interests could have undertaken. He delivered many addresses in the few days he was here; one to the Bahaists, one to the Esperanto Society, then spoke at a High School, and closed with a talk on Single Tax. Most of those Single Taxers who come to Washington to lecture, have to content themselves with talking to the "dyed-in-the-wool" Single Taxers, but when Mr. Morton spoke, the room was packed with strangers, those who had heard him on other subjects, and who were so well pleased with his talks, that they came to hear him again when he spoke on the "real question." As a publicity "stunt" it was one of the most effective pulled off here in a long time.

B. F. LINDAS

### Progress in Michigan

THE Michigan Site Value Tax League is now vigorously pushing its campaign for a constitutional amendment that will allow of taking off half or all of all taxes on improvements and personal property and increasing taxes on site values sufficiently to meet all the expenses of State, county and municipality.

There are something over 2,000 voting precincts in Michigan. A search is being made for one or more voters in each one of these who will agree to circulate petitions for the contemplated change in the tax system of the State. One of the methods which has met with considerable success is to circularize postmasters, asking them for the names of those in their vicinity who are "thoughtfully interested in tax reform." Hundreds of names have been sent in from localities where the discussion of site value taxation is a new subject. The result is that requests are pouring in for further information, and the secretary is kept busy sending out literature and writing personal letters.

One of the most effective pieces of literature handled and being sent to Boards of Commerce members and the manufacturing and mercantile classes is a leaflet prepared by the Manufacturers and Merchants Taxation League of Newark, N. J., on "Proof" that "Site Value Taxation has advanced Beyond the Experimental Stage," and has been a great economic success.

Another leaflet, prepared by the secretary, deals with "Site Value Taxation: What It Is and What It Will Accomplish in Michigan." This shows the intimate relation between the Single Tax, Land Value Taxation and Site Value Taxation—terms for practically the same thing when land value and site value taxation is carried to its ultimate.

The League is compelled to obtain the signatures of 65,000 legal voters by the first of next July, in order to have the proposed constitutional amendment placed on the official ballot at the next general election in November, 1918. This number is 10 per cent. of the voters who exercised their right to vote at the last general election.

The volunteer solicitors uniformly report that there is no difficulty in inducing electors to sign; the difficulty with the League is in finding enough volunteer workers to collect at least 300 signatures a day—and all have to be sworn to—the average number required in order to obtain the needed 65,000 four months before election day.

## Taxation Reform in the State of Minas Geraes (Brazil)

(GOVERNMENT COMMISSION RECOMMENDS THE SINGLE TAX ON LAND VALUES)

THE important State of Minas Geraes, with a population of 5,000,000 inhabitants, is proposing to reform its tax system. With the object of studying the most modern and most suitable method, Congress nominated a mixed Commission from amongst its members.

In the interval since the last period of sessions, this Commission made a general study of the economic situation of the State and issued the report, which we reproduce below, and in which is outlined a very clear conception of the principles to which fiscal action should be confined.

#### REPORT

TO THE HONORABLE MEMBERS OF CONGRESS

The Mixed Commission nominated last year by Congress to examine the tax legislation of Minas Geraes and to suggest to the Legislature the reforms and measures which it believes desirable for the economic and financial interests of the State, distributed in the following manner the subjects submitted for its study, after its first meeting:

Property Transfer, Virgilio de Mello Franco; Exports and Consumption, Enrique Diniz; Stamp Tax, Baeta Neves; Industries and Professions, Nelson de Senna; Land Tax, Alberto Alvarez.

In the interval between the last session and the present, the Commission set itself to study all the principal points of the important subject submitted for its examination, with the object of fulfilling the mandate with which it was invested by Congress, and endeavoring, as far as possible, to collaborate in the speedy and effective solution of the tax problem, which preoccupies, with such reason, the public authorities of the State of Minas Geraes.

Unfortunately, this solution cannot yet be indicated by this Commission, for the following reasons, which it herewith wishes to detail:

Every alteration of our defective tax regime must undoubtedly have as its principal object, on the one hand, to alleviate production and export from the heavy taxes they now bear, to the prejudice of the very economy of the State; and, on the other hand, to give greater stability to



the public estimates, hitherto subject to oscillations of every kind, always to the evident disadvantage of the good working of the administration.

Any other program would certainly not justify an initiative in tax law reform, nor respond, we are sure, to the thought of any legislator in the State of Minas Geraes, called, as he is constantly, to reflect upon the subject by the just and repeated protests of the producing classes of the State.

This implies that the deliberations and agreements of the Commission must be subordinated to the purpose of elaborating the whole plan of reform entrusted to it, principally in connection with the land tax, the basis of the future tax regime.

But an equitable and rational reform of this tax can only repose upon the sound criterion of a survey and assessment of the land of the State, as far as the conditions of the moment will permit. Without having, if only in a summary form, this primary factor, the land survey, the approximate value, extent and classification, according to its selling value, it will not be possible to decree a tax reform, with any certainty of success.

Accordingly, the judgment of the Commission is that, before all, a land survey and register of the State should be made out, within the limits, naturally, imposed by the necessity of realizing the tax reform within the shortest term possible.

In order to carry out this preliminary work, it is desirable that the Executive be given the special means for the work, and that Congress draw up the general rules to be followed in making the land census, so that the interests of the State and the legitimate interests of the proprietors may be entirely safeguarded.

Amongst these regulations, the Commission considers absolutely essential that the proprietors be represented in the land valuations, and in the courts of appeal against classifications and assessments carried out by those whom the law may designate.

Other regulations there are which will have to be adopted by the legislator, when the subject comes up for treatment.

The Commission awaits, therefore, the resolution of the Legislature, authorizing the land census to be carried out, in order that it may be able to carry to completion the task already begun and to fulfil the mandate with which it was invested.

It is quite certain that Congress will proceed forthwith to take the measures it may judge best for the purpose indicated, so that, in the shortest time possible, the just aspirations of the people of Minas Geraes may be translated into realities and the tax system established upon equitable basis of protection for capital and labor, and of stability for the estimates of the public treasury, all in accord with the permanent interests of the State.

(Signed) VIRGILIO DE MELLO FRANCO,

ENRIQUE DINIZ,

BAETA HEVES,

NELSON DE SENNA,

ALBERTO ALVAREZ,

(Informing member of Commission).

Dr. Alberto Alvarez, in accordance with the conclusions of the Mixed Commission of Tax Reform, presented in the Legislature the following amendments to the estimates:

ART. . . . With a view to the reform of the tax regime in force, the Executive shall proceed with the land census of the State, according to the dispositions of this law.

ART. . . . The land census referred to in the preceding article, shall be made by the official assessor of the municipality and by one of the ten largest contributors of the land tax, in each respective classification.

ART. . . . In the calculation of the areas of land and the selling prices, it is necessary to take into account the records of property transfers *inter-vivo* or *causa mortis* in the past ten years.

PARAGRAPH APART. The valuations within a given rural property shall be made, taking into account the different characteristics of each section, which in value may be different.

ART. . . . The computation of landed property shall be stated in hectares ( $2\frac{1}{2}$  acres), with corresponding metrical measurements, and without taking into account the value of improvements.

ART. . . . Against the valuations carried out under the present law appeal will be granted before the Finance Secretary of State, within the first three months after notification to the parties interested.

The members of Congress forming the above Commission presented a bill, granting a credit of one hundred contos for the execution of the land census. The sum was immediately voted.

## Significant Argentine Initiatives

FIVE conspicuous members of the Radical or Government Party in the Argentine National Congress (Carlos J. Rodriguez, Melo, Reibel, Riu and Bonifacio), have introduced a bill modifying the existing tax regulations in the Federal capital and the National Territories:

"All land held as private property in the capital of the Republic (the City of Buenos Aires), and the National Territories shall pay so many mills on the dollar, on its value exclusive of improvements, according to the following scale:

Eight mills on the dollar up to a value of 50,000 dollars; 12 mills from that to 250,000 dollars; 16 mills from that to 500,000 dollars; 20 mills from that to 1,000,000 dollars; and 25 mills upon all value above that amount.

From the product of this tax in the Federal capital, 20 per cent. shall be deducted and handed over to the municipal treasury.

From the First of January, 1918, Sections 1, 3, 4, 22 and 23 of the first article of the existing law, which fixes the sources of the revenue of the municipality, shall be derogated."

The proposed Land Tax is to take the place of the present General property Tax, the present rate of which is only 6 mills on the dollar. The rate is increased progressively in the bill, beginning at 8 mills. The extra revenue antici-

pated is allocated to abolish certain charges affecting the market services and the sale of food products.

The ancient Province of Tucuman (Argentine), has ordered a new valuation of all the land within its area, excluding all improvements. When completed, the valuation is to form the basis of a pure land tax to take the place of the present general property tax.

The above initiatives are further confirmation of the new economic prospective of South American governments. The glamour and authority of European economics have definitely departed. Left to their own good sense, responsible statesmen appreciate the absurdity and injustice of discriminating against the user, and in favor of the non-user of the soil. The Open Door to Opportunity, achieved by the removal of artificial fiscal obstacles, will, as it is attained in the southern continent, compel similar legislation in the North. It is idle to suppose that, in such circumstances, industry and commerce here will consent to go about shackled and hampered in their tasks.

## Notes from Buenos Aires.

THE 2nd of September, the anniversary of Henry George's birth, was celebrated in Buenos Aires this year by a public meeting in Congress Plaza, organized by the Argentine Single Tax League. The Board of Directors of the League, accompanied by representatives of affiliated associations, were present. The audience was estimated at three thousand.

### "LA PRENSA OF BUENOS AIRES

This most influential organ of Argentine public opinion, in recent editorial comment upon municipal and national taxation, makes the following declaration, which may be taken as representing fairly the dominant opinion in that country:

"But in one form or another, it is already definitely admitted that multiplicity in taxation methods is opposed to the aspirations of society for the freedom of the expression and results of labor and human activities from fiscal exactions and the simplification of the methods of tax collection liberating it as far as possible from fiscal pressure. In no other way can we leave the road open for the legitimate aspirations of the people, and the security of better justice and equity in its distribution...."

"The Single Tax, therefore, as we see, is not modern in its origin; but it is modern as a glorious revival of humanitarian thought—leading to the abolition of the privileges, taxation and inequalities that kill the spirit of enterprise and the energy for work amongst the people."

### DECLARATION BY THE MAYOR OF BUENOS AIRES

The following declaration of Dr. Llambias, mayor of the city of Buenos Aires, which we extract from the September issue of *Rivista del Impuesto Unico*, official organ of the Argentine Single Tax League, is interesting in itself, but is made doubly significant by the Land Tax Bill recently

brought into the National Congress by members of the Government Party:

"I have given considerable study to this most interesting subject of the General Tax, having regard to its legal aspect and the new ideas which, like a breath from new horizons, are penetrating all civilized centres. This (a note to the City Council in which he gave his consent to some budget changes of detail) is of course not the place nor the occasion for opening up a discussion of the relative efficacy of the Single or multiple Tax doctrines. The State cannot, and must not, approach such questions with the passion of the leaders of taxation schools. But that does not mean that it must not bring to the matter the material available for study.

"The unity of a tax, which excludes a whole series of taxes that are veritable burdens, and which rests solely upon the value of land apart from improvements, offers undoubtedly seductive aspects. Thus, supposing the surface of this Capital to be worth three thousand million pesos (a peso = \$0.44), a tax of one per cent. would give 30,000,000 pesos, an enormous sum, which would of itself cover the expenses of municipal administration, it being understood that a single collection would be simpler and therefore more economical. And it would oblige extensive areas, at present unproductive, to enter into production, that is, to invite the assistance of capital and labor.

"Moreover, the taxpayer would pay very little more. Thus, for instance, a property costing 30,000 pesos and giving a rental of 150 pesos monthly, pays now to the General Tax 45 pesos annually; whereas, if the land value of same were 10,000 pesos, it would pay 100 pesos under a 1% tax, it being kept in mind that no other tax would have to be paid.

"But, in the first place, the municipality, by its charter, cannot impose a land tax, and in order that the municipality might attempt this new form of tax, it will have to ask for a reform of its charter. But, above all, the National Constitution provides that State charges must fall upon 'all the inhabitants,' and not upon land owners only.

"It is undoubtedly more equitable and attractive to put the burden upon him who can and not upon him who must. But these insuperable obstacles, for the moment, prevent all attempts to do so."

### THE SINGLE TAX IN THE ARGENTINE CONGRESS

The speech of Dr. Carlos Rodriguez, introducing to the attention of Congress the Land Tax Bill signed by himself and four other leaders of the Radical or Government Party (a bill which we reproduce elsewhere in this issue), contains some bold and significant declarations:

"We believe," he says, "that the moment has arrived for initiating this fundamental tax reform, with clearness of vision, with energy, without precipitation, in order to facilitate the solution of our great problems of today: The more rapid settlement of our country; our agrarian problem, our incipient social and labor problem; and also in order that we may incorporate and give to ourselves the purest political institutions, so necessary to the greatest

collective power, and applicable to the conquest of national and intellectual progress, the sole patrimony of a great democracy...."

"The bill proposing this reform, which we present to this Honorable House, came at an opportune moment. For years the country has been struggling with a profound financial and economic crisis, whose radical and effective solution cannot be postponed. The crisis coincides with the debate of new social and economic doctrines, whose discussion proceeds with great warmth in all intellectual circles, in the public squares, and within the very precincts of this Honorable House."

#### IMMEDIATE VALUATION OF LAND OF BUENOS AIRES

With the manifest intention of being ready for the approval of the above Land Tax Bill by the National Congress, and in spite of his own doubts as to its constitutionality, as above expressed, the mayor of Buenos Aires has ordered the immediate valuation of all the land within the city limits. The order has been given for execution to the Municipal Department of Public Work. In view of the urgency of the case, the system of zone unit values has been adopted, as being the most expeditious.

We may mention here the lamentable fact that only a few of the States in the American Union distinguish, in their real estate valuations, the land from the improvements. Hence we have no authoritative computation of the natural resources of the country, at this time of grave economic strain and still graver social future, when no important economic factor should remain unknown or in doubt.

## The Single Tax in Bolivia

TOWARD the end of 1915 three prominent members of the Bolivian Congress, Lavadenz, Muñoz Reyes and Elio, belonging to the Radical and Liberal parties, brought in a bill introducing a radical change in municipal taxation throughout the Republic, abolishing all taxes, rates and licences, except those affecting commercial and professional occupations, and the sale of liquors, and establishing a Single Tax on land values.

This bill was referred to the committee of Political and Municipal administration, composed of members of all the political parties.

The Committee eventually produced a report, signed by all the members, endorsing the proposals of the bill and presenting it in definite form for the approval of Congress.

We append herewith a translation of the report of the Committee and the draft of the bill as it came from their hands:

#### REPORT OF THE COMMITTEE OF POLITICAL AND MUNICIPAL ADMINISTRATION

OF THE BOLIVIAN NATIONAL CONGRESS

To the HON. CONGRESS:

"One of the most important bills submitted to the consideration of this House, is that which forms the subject

of this report and which is signed by Congressmen Lavadenz, Muñoz Reyes and Elio.

"The bill proposes, in substitution for the Urban Property Tax, which at present falls upon urban property in proportion to its greater or less improvement, a tax upon land, taking as a basis its net intrinsic value.

"The novelty of the subject in our legislation, the importance of the new idea in itself, which proposes to eradicate totally our old tax system, and put in its place a more logical and scientific system, are the reasons that decided this committee to give the bill their greatest attention. The present report is the result of our careful study.

"Hitherto economic science has made little progress amongst us; and if the records of our legislation are examined, it will be found that in this matter we have advanced little or not at all since the first days of the Republic. Customs duties on export and import have followed in succession, modelled on the same pattern: wherever a productive industry was planted, there appeared a law imposing a tax upon it, even before it had time to develop; and when this industry disappeared, from competition or other causes, the public treasury suffered losses which were hard to replace. As an example we may quote: quinine, silver, cocoa, etc.; and if anything today sustains the treasury, it is the production of tin, copper and other metals; and when once these fall in value or disappear, the consequence will be a veritable cataclysm in the national economy, such as has been seen in other instances.

"We are constantly deploring the lack of capital for developing the riches of our soil, and we complain that while we possess them in fabulous amounts, we cannot utilize them and remain, as we are, the poorest country in the world. But we fail to note that, just as soon as an industry, or any other enterprise whatsoever, is established, which proposes to give impulse to the development of these riches, the legislator comes forward and imposes a tax upon it, as if to punish the audacity of the man who brought his capital, his energy and his enterprise to the task of digging up and bring to light the treasures of our soil.

"This which occurs under the National regime, occurs also in the municipalities. A proprietor who attempts to beautify the town with a modern, handsome building, in which he employs large capital, either for his own comfort or for getting greater returns from the site, is at once loaded with a surcharge on the property tax, as if to penalize his spirit of enterprise. Meanwhile, many others, owners of extensive unimproved properties, absolutely unproductive, wait, with their arms crossed, for events to raise the value of their holdings, without having to contribute a single cent to the municipal treasury, thus receiving a species of reward for their inertia and lack of initiative.

"Today, under such a method of taxation, it is easier to live doing nothing, and not losing rest and tranquility by working and trying to make the land produce either agricultural products or buildings which add to its value, for the simple reason that, by doing nothing, one lives without taxation worries, while, in the event of working, one is harassed by taxes."



"It seems indeed as if, up to now, the producer, who increases the national wealth by employing capital and spending his own energies, is condemned on that very account to pay taxes; whereas it ought to be just the reverse: the State or the municipality should reward the man who produces two crops where before only one was produced, and exempt from all class of taxes the man who develops wealth on a larger scale, requiring only from him a contribution upon the portion of land he occupies.

"These are the reasons why the committee consider worthy of approval and acceptance the idea of the proposers of the bill who, though only in a partial manner, (since the bill refers only to urban areas), are initiating an innovation destined to revolutionize the present tax system to the advantage not only of the people but also of the municipalities, if, as we hope, it is accepted and sanctioned as law.

"Based upon the above considerations, favorable to the general idea of the bill, your Committee of Political and Municipal Administration submit to your approval an amended bill, adapting the initiative to the legal principles which at present govern the matter. The draft is as follows:

#### DRAFT OF BILL

"The NATIONAL CONGRESS decrees:

ART. 1—The urban property tax created by law of Aug. 15, 1880, and declared to be municipal in character, shall apply exclusively to the value of the land, without taking into account the buildings and improvements introduced by the owners.

ART. 2 The municipalities shall proceed to make a valuation of the land within the urban areas, by means of a Commission composed of the Mayor, an engineer and a prominent resident nominated by them. This valuation shall be made within the maximum term of six months, from the date of constitution of the Commission.

ART. 3—The owners of property within the urban area shall present before the Commission their title deeds, accompanied by all documents showing the value of the property, so that they may serve as basis for the valuation.

ART. 4—As quickly as the inscription and valuation of the land proceeds, the municipalities shall examine the lists presented by the Commission, shall introduce in them the modifications which in agreement with the Commissioners may be considered necessary, while endeavoring to secure the utmost fairness between the valuations, and shall order its publication for the term of 30 days in a newspaper of the capital of the district, and at the same time, for an equal term, by placard at the door of the City Hall.

ART. 5—Whoever considers himself injured by the valuation may enter protest before the Justice of the district, within thirty days after final publication of the valuation. The judge, having summoned the members of the Commission and the claimant, shall pronounce upon the objections, briefly and summarily, within a term of not more than twenty days.

Against this judgment appeal is allowed before the District Court, without other resort.

ART. 6—Protests lodged after the term mentioned in the preceding article will not be allowed.

ART. 7—Upon the total value of the land in each property, a tax of one half per cent. shall be paid annually in favor of each municipality. This tax shall be paid by the taxpayers into the municipal treasuries, without need of any previous demand for payment, in the first month of each year; after this term, interest at the rate of six per cent. per annum will be charged, collection being made judicially when payment is deferred more than one year.

ART. 8—In consequence of this present law, the municipalities shall impose no tax for public lighting, drainage and sanitation; nor licenses for industries and factories already established or to be established, with the exception of liquors in general and their products.

ART. 9—Every fifth year after the first inscription and valuation, the municipalities shall revise the land values, by means of the Commission mentioned in Art. 2; and according as the value has increased or diminished, shall fix the corresponding quota.

ART. 10—Exemption from payment of this tax is allowed to:

- a Churches belonging to the Catholic faith.
- b Institutions of primary and free education, and institutions of charity.
- c The properties of the Nation and of Municipalities.

ATILIANO APARICIO, President,  
JOSE MARIA SERRA,  
MARIO C. ARAOZ,  
AQUILES JORDAN,  
CARLOS CRESPO, Secretary.

## Sydney, a Single Tax City

HERE is a city of nearly 800,000 population, with one of the most magnificent harbors in the world; miles of busy water front; miles of railway and suburban homes; beautiful parks, splendid structures and great sky scrapers—the New York of the Pacific.

How many of the legislators in this country know that Sydney is a Single Tax city, in so far as it does not impose a single penny of burden on industry? All the immense business of this great city is tax-free; no one is penalized for adding to the city's wealth. And the city is prospering.

When the act relieving the industry of the city from all taxation was passed by the City Council the man who now occupies the office of Mayor publicly stated that he, like so many others, had derived his inspiration from the teachings of Henry George.

What a testimony to the wisdom of the proposal to exempt industry from taxation is this great, thriving community of over three quarter of a million souls. What a proud monument to Henry George is this jewel of a city "set in a silver sea."

OUR North American cities have here a magnificent example of what has been done in the first of Australian municipalities. In America, where Henry George was born and where his message was written, we are far out-distanced by the great progress made in South America and under the Southern Cross.

## Social Justice and the Jew

IF there is anything that gives Judaism a distinguishing mark among the religions of the world it is its insistence on the primary importance of social justice as between man and man. Social justice has always been a characteristic of true Judaism, evinced at various times in varied surroundings and in divers ways. The laws of the Prophets and the Rabinnical writings have ever been a source of inspiration to the Jewish race in all their political activities. Social justice in ancient Judaism was not only one point, but composed the chief part of religious life; and the more profoundly religious knowledge penetrated, the more weight was laid upon this, until the prophets declared absolutely that religion and a knowledge of God were identical with social justice. Thus, already nineteen hundred years ago, Philo of Alexandria, who desired to prove the excellence of Judaism to educated heathen by showing the contrast between Judaism and heathenism, quoted to this end the social laws of the Bible in his writings to the Greeks. "Here you have," he tells them, "the fundamental ideas of Judaism. What can you, from the proud eminence of your culture, set up in comparison with it?" Philo was certainly the true son of his age, and acted in harmony with the opinion of his readers when he named his work "On the Love of One's Neighbor." Had he entitled his work "On Justice," his Pagan readers would not have understood him. They did not know that justice can mean something higher—a truth greater than that in their own law books. Philo was, therefore, obliged, if he wished to prove the superiority of the Jewish law, to praise its love of man. At the same time he desired to refute the favorite accusation against the Jews that they hated their fellowmen.

But few of the great social reformers, however, were conscious of treading in the footsteps of the Jewish pioneers. It was reserved for one of the most modern and far-seeing political economists, Henry George, the author of "Progress and Poverty," to show the influence of ancient Judaism on the social education of humanity and to recognize in Moses a hero whom the world must hail as a deliverer. It is inspiring yet humiliating that Henry George, who was not a member of our faith, should see more clearly than any other the greatness of the social law in ancient Judaism, and that he should cite it as an example to be copied even in the present day. Many Jews who work unceasingly in all social tasks and thereby feel themselves to be essentially modern perhaps for this very reason, refrain from studying the past of their own people. These same Jews are filled with surprise when they learn in a lecture or read in a pamphlet, or as probably happens very seldom when they hear in a sermon that the archives of Judaism have a deep significance for their own times, and not merely for divine worship, or archaeological research.

What, then, briefly stated, was the message of Henry George, which is today drawing under its banner such ardent and growing bands of men of every faith and race throughout the civilized world? The simple proposition that the earth, like the air, sun and water, is the gift of God

to all men present and to be, to which each has an equal right, for his sustenance, use and enjoyment. How do we know that each has this equal right? Because without the use of the earth no human being could exist, and as it is impossible to think otherwise than that each has an equal right to existence, it follows that each has an equal right to the use of the earth. Therefore, the granting of ownership of land to any individual is an unjustifiable breach of the moral law. Similarly, deductions by way of tax or otherwise from the result of man's labor are likewise an infraction of the moral right of the laborer to the product of his labor. In other words, the land is held "in usufruct" by the community, and in trust for the generations of men born and unborn. Wealth in every case results from the application of man's labor to land, and belongs inviolably to the individual who created it. Man did not create the earth—God created it; therefore no man-made law can justly make it man's. What a man produces belongs wholly to him; *his labour is his title deed*. Is it, then, necessary that each should have an equal portion of land in order that the rights of all may be secured? Not at all. That end may be accomplished by taking the value of land which arises from the existence of organized society, and which crystallizes itself in the form of rent, for communal purposes. After this war men in every country will be prepared for bold action in the reforming of their respective laws. Here is the opportunity to re-echo the principles laid down by our fathers and sustained in the economic proposals of Henry George. In this work, he assured them, they would be following the noble example of other Jews, who not only worked for these principles, but died for them, Max Hirsch and Joseph Fels, who, after long years of labor, bore final testimony with their lives. In this they followed their leader, who said:

"The truth I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of truth."—From an Address by L. P. Jacobs, at Toynbee Hall, London.

## War Taxation—Will Land Values be Taxed Next?

DURING our various discussions of National problems at this Congress, no reference was made to bills which have been introduced in both the Senate and the House for a Federal Tax on idle land as a means of raising a portion of the war revenue. Thus far these bills have not made any progress, but since the plan has been under consideration by some of our law makers, it is proper, in my opinion, that the subject shall be discussed by us at this Conference.

Senator J. Hamilton Lewis, of Illinois, has offered an amendment to the War Revenue Bill to levy a Federal tax of one per cent. on all the land in the country, and an extra one per cent. on all land that is idle. I am not holding any brief for Senator Lewis's amendment, but I see consider-

able merit in his proposal. I shall attempt to bring out some of the advantages and possibilities of a land tax.

This plan is not a new and novel method for providing public revenue, since the plan has already been adopted by some of the nations at war today. What would be the result of such a tax in this country? Such a tax has the advantage that it cannot be escaped. The machinery for its collection is already established and the expense of collecting it is as low as possible. Whatever revenue is derived from a tax on land, the less taxes will be imposed on business and industry.

With the call of the nation to conserve the food supply, to proceed on a contrary policy is in effect aiding our enemy. By making it unprofitable for any one to own more land than he can work, will make an increased food supply. We are dealing with a strong and efficient foe and we must utilize effective measures in taxing power to win this war.

On this subject, just as Cooley says, in his book on taxation: "Revenue is not the only purpose of taxation. In levying taxes other considerations not only are, but ought to be kept in view. The question being not always exclusively how a certain sum of money can be collected for public expenditure, but how, when and upon what subjects it is wise and patriotic to lay the necessary tax under the existing circumstances, having regard not merely to the replenishing of the treasury, but to the general benefit and welfare of the political society and taking notice thereof therefore of the manner in which the levying and possession of the cash will protect the several interests in the State."

Land has not been reached for taxation to support this war in any way, but why not use publicly created wealth to meet the present war expenses? We have the income tax and the excess profit tax, but a man may have land and it may increase millions in value and he would pay no income tax and no excess profit tax to the government on that increase.

In one county in Delaware, owing to the activities at the munition plants, land values have increased twenty-five million dollars. It does not seem just that a man may secure a great increase in his wealth from land value, which he never earns, and not be obliged to pay his share towards the war expense, while a man receiving a salary of \$3,000 is obliged to contribute.

*The Manufacturers' Record*, in its issue of October 4th makes the statement: "Produce every bale of cotton, every bushel of grain that can be grown, raise live stock and poultry and keep on raising them, for our allies are hungry and soon will starve if we cannot supply them bread and meat." And the effect of this shortage may soon be felt here. This then makes it highly important that we quickly mobilize all of our forces in order to bring about a decision before the brunt of the fight will be shifted to America. A one per cent. tax on land values would raise over a billion dollars a year. An extra one per cent. tax on all land that is idle will probably raise another half billion. It would, on the other hand, be taking for public use that value which attaches to land by reason of a growth and improvement of a community, making the holding of

land unprofitable to the mere owner and profitable only to the user. It will stimulate the production of food and other necessities by making it unprofitable for any one to own more land than could be put to its best and most practical use. Upon our resources depends the future of democracy.

Whatever revenue is derived from a tax on land values, as before stated, will to this extent lessen the burden of the mediums creating wealth and to this extent will lessen Federal taxation that cripples production and distribution.—Address by William E. Walter, delegate from New Jersey, at the National Tax Association Conference, Atlanta, in November.

## A Mystery Not Yet Cleared Up

THE removal so far as possible, of all economic barriers and the establishment of an equality of trade conditions among all the nations consenting to the peace and associating themselves for its maintenance. Number 3 of the President's Peace Terms.

WASHINGTON, Jan. 10.—President Wilson had no thought of imposing the doctrine of "free trade" on the world in his war aims address. His reference to freedom of trade was intended as a statement in advocacy of an open door and equal treatment for all nations, according to an authoritative interpretation obtained today.—*N. Y. Sun*, Protectionist.

The protective tariff habit is recognized as one of the underlying causes of war. The notion still prevails that trade follows the flag. We have forced it to do so in Porto Rico and the Philippines. Our trade policy is like that of Germany rather than that of Great Britain. But consciousness of responsibility along these lines enters little into the American mind. Only a few persons, dismissed as impractical doctrinaires, recognize the consequences of artificial trade barriers. Even our Bolshevik friends, starting with a clean slate, practically ignore the fact that capital would be under little temptation to be imperialistic if free trade were universal.—*N. Y. Globe*, Independent.

I listened to every syllable of the message when the President delivered it to us and it did not raise the thought of free trade in my mind for an instant. And it does not now, although I have read that third clause over and over since the day of its first utterance to see if I could understand how or why some partisans have managed to interpret it as a recommendation for free trade.—CLAUDE KITCHIN, Democratic House Leader.

## And He Knows How to Open Them

FURTHER drastic legislation to conserve resources is sought by extension of government control of all necessities, their production and price, in line with the President's December message. The President also is in favor of opening up the great natural resources of the country.—Special Washington correspondent, *New York World*, Jan. 18, 1918.



## The Great Adventure Amendment in California

**F**OLLOWING is the form of the amendment for which petitions are being circulated in California:

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

A new section to be known as Section 15 is hereby added to Article XIII of the Constitution, to read:

On and after January 1, 1919, all public revenues, State, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon.

The intent of this Single Tax amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

All constitutional provisions and laws in conflict herewith are hereby repealed.

## Ethical Basis of Single Tax

HOW EQUAL RIGHTS TO USE OF NATURAL OPPORTUNITIES CAN BE SECURED

**M**EN have a right to land because they cannot live without it and because no man made it. It is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. It is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). It is recognized by such widely differing minds as Gregory the Great and Thomas Paine (the religious and rationalistic), Blackstone and Carlyle (the legal and the imaginative). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

This is the philosophy, the principle. The end to be sought is the establishment of the principle—equal right to land in practice. We cannot divide the land—that is impossible. We do not need to nationalize it—that is, to take it over and rent it out, since this would entail needless difficulty. We could do this, but there is a better method.

The principle, which no man can successfully refute or deny, even to himself, having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end

in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for its sale or use, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.

From this reform flow many incidental benefits—greater simplicity of government, greater certainty and economy in taxation, and increased revenues.

But its greatest benefit will be in the abolition of involuntary poverty and the rise of a new civilization. It is not fair to the reader of a definition to urge this larger conclusion, the knowledge of which can come only from a fuller investigation and the dawning upon his apprehension of the light of the new vision. But this conclusion follows as certainly as do the various steps of reasoning which we have endeavored to keep before the reader in this purely elementary definition.\*

JOSEPH DANA MILLER

(\*Reprinted from the SINGLE TAX YEAR BOOK).

**T**HE Lord Mayor of Sydney, the Hon. R. D. Meagher, in replying to a delegation of citizens who came to present him with an illuminated testimonial in recognition of his services in finally ridding the city of all taxes on buildings, business and every progressive activity, declared, among other things:

"I do not need to be praised for having fulfilled my duty; nor do I expect congratulations for having carried into effect a life-long conviction.

Like so many others, I received my inspiration largely from Henry George.

## Death of Sir William P. Byles

IN THE *Arena* of a long time ago the editor of this paper wrote as follows of one who has just passed away (British Radicals and Radicalism—*Arena* March 1900):

"W. P. Byles, proprietor of the *Bradford Observer*, of which his father was the founder, is a man of singular independence of character and is thus not popular with the party managers, though looked up to with admiration and respect by the people and especially by the laboring people, whose cause he has so loyally championed. He is the only employer of labor in Bradford who appeared on the platform during the engineers' strike to defend the union's position. In 1892 he won his seat in Parliament. He is a strong advocate of international arbitration and the reduction of armaments. Mr. Byles is a brave, consistent friend of freedom, one of the many who are helping to bring the English people and all mankind up out of the darkness of social slavery into the light of liberty."

We now read in *Land Values* of the death of Sir William P. Byles in his 79th year. As a member of the Land Values Group in Parliament he rendered efficient service to the principle of the Single Tax as it is known in this country. Twenty years ago he presided over a conference of the advocates of land value taxation, when he declared:

"He would attempt no eulogy on Henry George, but he could not utter the name without reverence, nor without acknowledgment of the debt that he owed to that writer for enlightenment and for inspiration. How many persons could truly say that the reading of Henry George's great book had marked an epoch in their lives and altered their angle of vision to all economic questions, and social and industrial problems? And what was the solution he had taught them? That the bounties of nature were the heritage of all; that artificial arrangements which reserved them for the few must inevitably result, as they had resulted, in the impoverishment of the many; that we must return to a policy which, while it secured to the individual the product of his own ingenuity or labor, should deny to him the ownership of the land on which, and out of which, all men lived, and which he could neither create nor destroy, diminish or increase."

## Annual Report of James F. Morton, Jr., Field Lecturer, New York State League

THE total number of lectures delivered during the ten months was 79, covering 46 cities and towns. Preliminary work was done in other places, which will be heard from later. The total number of persons addressed was about 6300. The variety of organizations and audiences is indicated by the following list:

**BUFFALO:** Men's Club, Grace Episcopal Church; Graphic Arts Club; East Side Labor Lyceum; Men's Class, Emanuel Lutheran Church; Socialist local; Men's Club, East Presbyterian Church; Deputy Assessors' Club; Retail Grocers' Association.

**ROCHESTER:** Women's League; East High School; Ad Club; Civic League; Jewish Young Men's Association; Single Tax Club; Jefferson Club; Rochester Business Institute; Young Men's Democratic Club.

**BINGHAMTON:** District League of Women's Clubs; Building Trades Council; Mechanics' Union; Odd Fellows; High School; Men's Club; Universalist Church; Rotary Club; Printers' Union; Community Betterment Forum; Central Labor Union.

**ALBANY:** Forum; Young Men's Hebrew Club; Trinity Church Young Men's Club; Elks' Club.

**NEW YORK CITY:** Land Party dinner; United Hatters.

**JAMESTOWN:** Saturday Night Club; Public lecture course, Eagle Temple.

**TROY:** Socialist headquarters; Rotary Club.

**HAMILTON:** Board of Trade; Class in Economics, Colgate University.

**OXFORD:** High School; Public meeting.

Men's Club, Bushwick Reformed Church, Brooklyn; Students' Assembly, Agricultural College, Syracuse University, Syracuse; Men's Club, Congregational Church, Rensselaer; Public meeting called by mayor and attended by mayor and city officials, Utica; Social Ethics Class, Universalist Church, Auburn; Community Club, Silver Creek; Study Club, Bemus Point; Friday Club, Portland; Tuesday Club, Sinclairville; Men's Club, Westfield; Men's Bible Brotherhood Class, Dunkirk; Women's Club, Sherman; Men's Club, Ashville; Mason School, Tarrytown; Farmers' Wives' Club, Yorkshire; Political Equality Club, Arcade; Mothers' Club, West Falls; Women's Club, East Aurora; Public meeting, Clyde; Grange, Sodus; Grange, Penfield; Grange, Rose; Community Club, Henrietta; Grange, Spencerport; Literary Club, Newfane; Study Club, Middleport; Liberal Club, Alden; Women's Civic Club, Lancaster; Utopian Club, Ransomville; Study Club, Corfu; Grange, Somerset; Study Club, Lewiston; Study Club, Leicester; Fortnightly Club, North Tonawanda; Wednesday Club, Castile; Grange, Brockport; Chamber of Commerce, Perry; Agora Club, St. Lawrence University, Canton.

During a brief side trip to Toronto, Canada, it was my privilege to meet a number of the live Dominion Single Taxers, and to speak at a dinner arranged by the Political Education League. The attendance was large, and the reception given the Single Tax message most cordial.

JAMES F. MORTON, JR.

## CORRESPONDENCE

THE MASS OF MEN ARE DISINHERITED FROM THE EARTH

EDITOR SINGLE TAX REVIEW:

Mr. J. F. Cowern in his article in the last issue of the SINGLE TAX REVIEW seems, like so many others who have wandered from Henry George's definitions, to be playing peek-a-boo with the Single Tax; for in his labyrinthine argumentations you sometimes catch a glimpse of the Single Tax, but oftener you don't.

Personally, I positively refuse to be held responsible for what "Single Taxers have attributed poverty to." I have not met many who can make a clear and definite statement of their views.

But there are three good, reliable, clear-speaking, clear-thinking authorities on the Single Tax: Henry George, the SINGLE TAX YEAR

BOOK (Quinquennial), and myself; and we three have unequivocally attributed poverty to the fact that "The mass of men are disinherited from the earth" (SINGLE TAX YEAR BOOK, page xiii of the Introduction). And we three agree that to abolish poverty it is only necessary to restore the earth back to the mass of men. And we agree that one solitary levy on the land value will do this, because it makes unused land an unprofitable investment, one in which no sane person would indulge.

*The mass of men are disinherited from the earth!* That is enough to impoverish them beyond all hope, help or alleviation.

*Restore the earth to the mass of men!* That is enough to enrich them beyond our present dreams of wealth and luxury.

Whatever is to be added to these statements can only be either a definition of LAND, LABOR or WEALTH, or the correction of a misapprehension of these terms.

What other Single Taxers think on the subject it is impossible to say; but I can vouch for the three foremost authorities: Henry George, the SINGLE TAX YEAR BOOK, and the humble servant of the United States of Wisdom-Love-Power, Bayonne, N. J.

JULIA GOLDZIER

#### MR. COWERN'S ERRORS

##### EDITOR SINGLE TAX REVIEW:

The errors of Mr. J. F. Cowern, due to lack of research, can be briefly shown. He overlooked entirely the "Law of Wages." Read page 291, "Progress and Poverty."

Says Cowern: "Single Taxers have attributed poverty to a divorce of labor from land." Not that alone; present taxes double prices, thus halving the purchasing power of present low wages.

"...and have urged that Single Tax would abolish poverty because its full application would result in unimproved land having only an annual rental value, enabling labor to secure access to the earth upon payment of the annual rental value."

This is not correct; it ignores the law of rent. In fact, Mr. Cowern has a superficial view of effects, without grasping natural laws. Much land now held would be free of rent; only land to which some advantage attaches, from some natural cause, independent of the holder, will yield rent. Page 448: "Cultivated and improved farms would have no taxes to pay until the country around them had been well settled."

"It is clear," says Mr. Cowern, "that the total of such taxes could then be contributed IN ADDITION to the Single Tax, without reducing any to poverty, or even seriously burdening them."

This ignores the law of justice. Why should labor, after paying the site-tax, ample for the public fund, pay also present taxes in addition, even if the burden is light(?) and who would get this tax?

But it would be both unjust and a burden. Taxes on labor double prices by increasing profits (this law also ignored), and with want of land, causes poverty.

"The Single Tax merely proposes that the SAME RENT shall be paid to the State... simply a change in the pocket in which it finally rested."

"Progress and Poverty," page 434: "The selling price of land would fall." How could this be, if rent remained the same? Wages and interest will increase AT THE EXPENSE OF RENT, page 221. "But rent will remain the same," says Mr. Cowern.

Although four-fifths of our land is unused: "Speculative purchase and holding for rise, is almost always accompanied by a rental thereof TO OTHERS TO USE." This is in the interest of private taking of rent.

"The theory of non-access to land as the efficient cause of poverty, is therefore not tenable." Ponder on that. Lack of the source of a thing is no obstacle to getting the thing. Suppose all wealth came from water instead of land; would a charge for a seat on the shore, or right to sail a boat, operate to restrict production, and would not many people be poor who had not "the price?"

"In the U. S. the people NOW HAVE ACCESS TO LAND... upon the same terms they would have to meet under the Single Tax." Ponder also on this conclusion from anyone who has been "an advocate of Single Tax for 24 years."

"These enormous [land] values are not imaginary." Henry George says they are fictitious wealth; could be destroyed without decreasing real wealth (page 39). Land value is merely the market price of the legal power to collect rent; destroy that legal power, and the imaginary

value disappears. It never existed as real wealth. It was the exchange value of unjust privilege; "Value of Obligation," as George defines it in "Political Economy." "This bogus value," says Mr. Cowern, "will not be destroyed. It will simply be shifted to labor products... of which there would be enormously increased production."

Increased production invariably lowers prices. The removal of taxes on products must decrease prices, according to common sense, hence the idea that bogus value can disappear, then reappear, added to products which must decrease in price for two valid reasons, is pure fancy.

When a share of stock falls in price, from any cause, the watered value should "shift" to something else. No one ever traced this shifting. This fancy that value shifts in some occult manner, makes Value an imponderable essence, incapable of increase or decrease, which attaches to objects, and leaves them, according to an unknown law. I once had a hat, which, though not worn out, was no longer stylish, and I found I could buy such hats on the bargain counter for a few cents. The value had departed; the stylish hats seemed to contain only their own market value. Where did my value go, Mr. Cowern? Chicago, Ill.

C. F. HUNT.

#### PRICES, RENT AND TAXES

##### EDITOR SINGLE TAX REVIEW:

Referring to recent discussions in your columns:

Price and rent are related, as cause and effect; price is prior to, and independent of rent; price provides the rent, but rent is the effect, and cannot be the cause of price.

The social value, rent, accrues, as aggregate prices on superior sites exceed the labor and capital charges.

Rent, therefore, is not a charge on production, but is a by-product in the sense of being a valuable privilege in excess of the production of labor and capital.

This rent surplus will, by means of the Single Tax, provide revenue to pay for the service of government to all the people and relieve them of the burden of other taxes, which increase prices and reduce wages.

As to public service corporations, I believe their charges should be based on the labor and capital engaged, and that they should not be taxed, but facilitated to operate with efficiency and economy, for the mutual benefit of the public and the company.

A street car company plant and equipment, devoted to serve the public, should be exempt from taxes, provided the revenue is not in excess of the wages, interest and sinking fund due, excluding land value.

If the corporations holds more land than required for the efficient operation of their service they should pay the Single Tax on that surplus. Pittsburgh, Pa.

JAMES D. McDADE

#### MR. COWERN AGAIN

##### EDITOR SINGLE TAX REVIEW:

My good friend, Cowern, in the REVIEW for Sept.-Oct., 1917, seems to convey the idea that it makes very little difference to whom the user of land pays ground rent—whether to the government or to an individual title owner. It seems to me it makes a vast difference.

Under a full ground rent tax the land user would pay to the State only the *normal economic rent*. Under our present system he must pay this same normal rent to the private landlord. In addition, he pays to the private landlord the speculative rent which in most cases is more than the normal rent. Then he must pay all those taxes that are not laid on ground rent. So much for direct payments.

In the form of interest payments he is caught with all sorts of indirect burdens that fall on him either as original producer or ultimate consumer.

Furthermore, our present system of not taking all the normal rent into the public treasury, results in land having a selling price—a very high price. The prospective user must either get this price and pay it before he can get title or must mortgage the future and pay interest.

Again, the high price of land prevents production and reduces wages probably to much less than half what they would be if access to land could be had on payment annually of only the normal ground rent.

It is my opinion that the present system costs the ordinary working man from \$1,500 to \$2,000 a year directly and indirectly which he might save under the full Single Tax.

St. Paul, Minn.

C. J. BUELL.



# SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine of Single Tax Progress

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## JANUARY—FEBRUARY, 1918

### The Publisher to his Readers and Supporters

The Review appears after a slight delay in a new form, one which we believe is more suited to a publication of this character. We were compelled for reasons set forth in a circular letter mailed to all our subscribers to omit issuing the November-December number. All subscriptions will be moved up one number, so that our subscribers will lose nothing. Subscriptions paid up to and including the November-December number expire with this issue, and such subscribers are requested to send in their renewals

We are able, with the help of a few friends, to continue for a while the publication of the Review. For the present it must continue to appear as a bi-monthly. The Review, however, should be a monthly. The times and the events that are succeeding each other so rapidly make more frequent issue desirable.

This issue of the Review bears eloquent testimony to the progress of the Single Tax philosophy. News printed nowhere else, and bearing on the advance of land and tax reform—those great initial stages through which the world is passing on its way to industrial emancipation—will be found here. It tells of what has been done and is doing in Australia, South America, Spain, the United States. It should go, among other issues, to the desk of every legislator in the land. It should carry its message to all who are responsible teachers of the people.

It should acquaint them with the fact that men and women in the states are organizing in political parties to see that this great and growing sentiment is not lost but crystalized by an appeal to the voters to speak out at the polls in the language that politicians comprehend.

The Review will furnish the news of the movement without bias; supply an open forum in which all may be heard; feature the great world events in their relation to our philosophy; give to Single Tax workers in every field a journal they may regard as their own—a periodical clear, dignified, impressive, appealing as well by its outward dress as by the nature of its contents.

The Single Tax movement as a MOVEMENT is moribund, showing neither virility nor strength of leadership, while the Single Tax SENTIMENT is growing with mighty bounds, and there is no periodical to take advantage of this progress for the good of the cause. This number indicates imperfectly what may be done—ininitely more CAN be done with the help that we trust will be forthcoming.

What will you do, now and at once?

## BOOK NOTICES

Why it should be the custom of periodicals to run their book notices in the back, out of sight almost, is not at once apparent. The cynic at my shoulder suggests that no one bothers about books these days, anyway. Yet he is perhaps mistaken. Now and then we meet a book that is worth while.

Here is a work by John Veiby, entitled "The Utopian Way," and published by the author for \$1.50 at South Bend, Indiana. It is a work of over two hundred pages and is a strange volume, full of curious speculation, odds and ends of the workings of a busy mind, all based on the thesis, if we do not misrepresent the writer, that nothing that is not Utopian is sensible, or real or wise. Sometimes we are bewildered or perplexed, for the author has a way of defying conventional habits of thought, and is something of a poet, with a fancy for quaint and curious conception. Sometimes we imagine he is making fun of us, turning topsy-turvy many cherished convictions, and ironically calculating what will be the effect of some audacious questioning of accepted creeds we deem verities.

There are many quotable passages. In these days when the passion for regulating has the upper hand, what can be better than this: "We are sorely pressed by shepherds of every kind and description. They love us too much.... It is all so true, so depressingly true. Try as we may to avoid them, our saviors and protectors are always after us." Is not this the soul cry of one who craves for freedom, inevitably phrased?

And is not this a perfectly inspirational flash, something to be read and taken to heart by every reformer?

"Reformers with good reason sometimes complain about the lack of response on the part of the majority. But many of the reforms advocated are only prison reforms: better fare, shorter hours and more pay; stricter or more lenient rules and regulations, as the reformer sees it. While all these reforms may be needed, and may be very good in their way, we ought not to expect any great enthusiasm on the part of the prisoners in regard to them. But let one whisper into the ear of a single convict that shall tell him a way whereby he, and after him others, may escape—that word is dynamic."

### "POVERTY AND DISCONTENT"

An economic-social survey, by Dr. Macario Zoydes, published by Sempere, of Barcelona, Spain, in paper cover, at 1 peseta (20 cents).

This little work is well worth the attention of students and the general reader. In the first place, it is the brightest, clearest and most effective exposition, in Spanish, of the whole philosophy of Henry George—the Single Tax and all that lies behind it. Published in a popular edition about fifteen years ago, it has circulated by the hundred thousand throughout the Spanish-speaking world.

In the second place, the work is a striking instance of the success of a literary disguise in popularizing an idea. Only recently it became known to a few that the assumed author, Dr. Macario Zoydes, who figures in the book as a special delegate of the Greek government, is no other than Dr. Felix Vitale, Vice-President of the English League for the Taxation of Land Values, the Spanish Single Tax League, and President of the South American Single Tax Committee.

Dr. Zoydes is supposed, in the introduction to the book, to be acting under instructions from the Minister of Education of Athens, Anthony H. Molinas, who in the flesh turns out to be no other than our fellow-citizen, Antonio M. Molina, well known to all Single Taxers here for his eloquent and masterly addresses on the philosophy and fiscal proposals of Henry George.

The story of the accidental meeting of Vitale and Molina seventeen years ago in this city, their warm debate over social problems, and the subsequent enthusiastic adhesion of Vitale to the Georgian cause, form an interesting chapter in the world history of our movement. Incidentally it may be said to provide one more illustration of the mighty, incalculable power of the spoken word, when wielded by a strong personality and a clear, logical mind, under the impulse of a generous spirit. An English translation of the above work ought to be added to our Single Tax bibliography.

A translation of George's Open Letter to Pope Leo XIII appears as an appendix to "Poverty and Discontent," which of course would not need to be reproduced in an English edition.

## NEWS NOTES AND PERSONALS

THE Single Tax Service League is now holding its weekly luncheons on Fridays instead of Tuesdays as heretofore, at the Union Square Hotel, 15th Street and Fourth Avenue. It was at this hotel that Henry George died in the mayoralty campaign of 1897.

*Progress*, of Melbourne, one of the virile Single Tax papers of our movement, points the utter unreliability of recent figures in the government's Victorian Year Book relating to land values. Urban land values are given as £77,052,785 and rural as £114,873,026. A careful analysis of these figures shows them to be utterly baseless. For example, to indicate but one point raised by *Progress*. It is shown that the increase of population for a period of ten years for the country districts was 53,000, and for the cities and towns 134,000. Yet rural land values increased £33,674,000 while urban values increased by only £26,652,000. The merest tyro in the study of land values would not accept such figures. They contradict all experience.

A RECENT number of *Ret*, Single Tax journal of our Danish friends, published at Copenhagen, contains a portrait of the late J. J. Pastoriza, with a sketch of his life and work for the cause, by Abel Brink. Mr. Brink, who spent some time in this country, left for Copenhagen some years ago to pursue his studies. He has been very active in the movement during his stay in Denmark.

JAMES R. BROWN reports that his lecture work from Dec. 1916 to Nov. 1917 included 153 meetings with a combined audience of 17,000 hearers, most of whom had never heard a clear statement of Single Tax principles. These meetings included farms and colleges, churches, Granges, labor unions, etc.

THE Registers elect of the five boroughs of New York City at a meeting at the office of Hon. Edward Polak, the Bronx Register, have decided to begin a campaign for the enlightenment of the city's voters on the advantages of the Torrens system. This is the result of the work of John J. Hopper, late Register for Manhattan Borough, who has advocated the merits of the Torrens system for many years.

ADMIRAL SIMS, commanding the American fleet in foreign waters, is a subscriber to the SINGLE TAX REVIEW.

SAMUEL T. WOOD, well known Single Taxer of Toronto, writer on the Toronto *Globe*, author of several books on Natural History and Political Economy, is dead, after an illness lasting several months. Mr. Wood was the John Burroughs of Canada and, like him, a lover of the wild, about which he wrote with an almost equal genius. He treated with charm and power and keen insight of such widely separated subjects as Geology, Natural History, Music and Political Economy. In the December issue of the *Square Deal* W. A. Douglass pays a deserved tribute to his memory. It was thirty years ago, that, assisted by W. A. Douglass and others, he helped to draw up the Constitution of the Anti-Poverty Society.

THE recent city elections, resulting in the defeat of Mayor Mitchel, the election of Judge John F. Hylan and the return of Tammany to power, will result in the loss of Lawson Purdy as Tax Commissioner and John J. Murphy as Tenement House Commissioner. Much to be regretted is the defeat of John J. Hopper as Register of New York County, in which office the incumbent established a new record of efficiency. Another well known Single Taxer, Edward Polak, running on the Democratic ticket, is re-elected Register of the Bronx Borough.

HON. THOS. M. OSBORNE, formerly warden at Sing Sing, is now Commandant of the naval prison at Portsmouth, N. H., with the rank of Lieutenant Commander.

MR. J. F. COWERN gives in the *New Church Messenger* a sketch of that earnest Single Tax worker, the late Rev. Chas. Hardon, whose contributions to the REVIEW have made him well known to our readers. Mr. Cowern quotes from a funeral oration delivered at Contoocook,

N. H., by Mr. Hardon, over the body of a friend, and it is worth reproducing here as an example of the remarkable imagery in which he sometimes indulged:

"You have seen, my friends, a pot of molten iron in a furnace, or, perhaps, a dish of melted lead in your own homes. There was always a little film of dross trembling on the surface. Whatever there was of this attaching from earth to the spirit of our friend, let us believe that the gentle winds that blow over the river of death will bear away, and in his face, when we meet him there, we shall see reflected the un sullied image of the author of his spirit, the very Sun of Heaven."

MR. CRERAR, President of the Grain Growers' Association, and a well known Single Taxer, is now a member of the Union Cabinet of Canada.

DR. VICTOR C. ALDERSON is now president of the Colorado School of Mines, at Golden.

*Minnesota Municipalities*, published by the League of Cities of Minnesota, is an attractively printed pamphlet containing a report of the Fifth Annual Conference of the League in October last. The president of the League, Mr. O. H. O'Neill, in his opening address took occasion to strongly condemn the Gross Earnings Tax on corporations, prevailing in that State.

THE Henry George School of Economics conducted by the Single Tax Party of New York will open its doors every Friday evening for classes at 246 West 14th Street, this city. An admission fee of ten cents will be charged at each session. It presents an attractive programme of study, and we congratulate our friends for inaugurating a very valuable agency which we trust will grow and expand.

THE *Advocate*, organ of the Victoria (Australia) Catholics, published at Melbourne, in its issue of December publishes the first installment of an article by P. J. Markham, in reply to an address by Rev. Dr. Kelly, criticising the Single Tax. Mr. Markham quotes liberally from Catholic authorities to show that there is no conflict between Single Tax and the Canon. It is encouraging to see a religious publication of this character giving space to discussions of such fundamental economic questions as are brought out by Mr. Markham, and its attitude will be appreciated by Victorian Catholics. Dr. Kelly had characterized the Single Tax as agrarian Socialism, and Mr. Markham has no difficulty in indicating the distinction.

"In economics we are a nation of illiterates; and I know of no form of illiteracy more dangerous for a community," says President Vanderbilt, of the New York City National Bank.

FAIRHOPE, the Single Tax colony on the shores of Mobile Bay, celebrated on New Year's Day its 23d anniversary. Hon. N. M. Everett, of Mississippi, who was chairman of the Ways and Means Committee of the Legislature, made the principal speech. Other speakers were Mrs. M. L. Johnson, Miss Chapman, Mrs. Marie Howland and Messrs. Powell, Gaston, Troyer and others. The secretary's report was an inspiring resume of the Colony's history.

THE Cleveland Single Tax Club observed Henry George's birthday, the speakers being Peter Witt and Judge Samuel G. Rogers. The judge gave reminiscences of Henry George and of the early Single Tax movement, in which he took a part.

JUDGE GEORGE S. ADDAMS, of the Juvenile Court, talked to the Cleveland Advertising Club in September. The judge closes every Single Tax speech by reading "Squirrel Island," by A. Freeland, and it always makes a hit. Dr. H. M. Johnson talked to the Women's City Club on "Single Tax and the War," and E. W. Doty spoke in the pulpit of the Park Congregational Church on "Single Tax and the Golden Rule."

OUR old friend, W. E. Brokaw, of Longbranch, Washington, is publishing the *Equitist*, a closely printed four page paper which serves as a medium for Mr. Brokaw's views on Single Tax and Currency.

THE Single Tax Social Service League will give a Lincoln Dinner to the new voters at the Machinery Club, 50 Church St., this city, on Feb. 14. Tickets are \$1.50 and can be procured of Miss Grace Colbron, 1482 Broadway, New York City.

THE Law of Human Progress is a volume of 125 pages bound in cloth with gilt top and made up of the five great inspirational chapters of "Progress and Poverty." It is published by the Joseph Fels International Commission at fifty cents, postpaid.

THE Hon. N. M. Everett, chairman of the Ways and Means Committee of the Legislature of Mississippi, has introduced a bill abolishing all taxes, State, county, municipal and district, save one on land values, to take effect on its passage.

HON. LAWSON PURDY, late Tax Commissioner of this city, has been elected General Secretary of the New York Charity Organization Society.

A REPORT on Government Ownership published by the City Club of Los Angeles gives many interesting facts. Copies may be had for ten cents.

LAND values in Toronto increased from 1904 to 1914 by \$200,000,000.

## NEWS FROM NEW ZEALAND

### EDITOR SINGLE TAX REVIEW:

It is only bare justice to say that the REVIEW is a most creditable production, and it is greatly to be hoped that you will be able to steer it safely through the troubled period in which we find ourselves. It is a good thing in itself to have a medium through which our world-scattered co-workers can, as it were, talk to each other. Of course, in saying this much, it is not my intention to under-estimate in any way the many other excellent publications which the advocates of our cause manage to keep going in various parts of the world.

Ever since the outbreak of war, our cause has made little manifest progress in this country. I say "manifest" advisedly, because I am certain we have more followers now than at the outbreak of hostilities, but I fear that during the progress of the struggle, there is little opportunity of carrying on any public agitation. It is a fact that the public mind cannot be intensely occupied with more than one thing at a time. It is conceivable, of course, that a really enlightened government could have made use of the opportunity created by the war—seeing that it has compelled the imposition of additional taxation—to increase the taxation of land values. History affords few instances, however, of any sound taxation reform, or for that matter of any reform whatever, being adopted through the exigencies of war. Rather is it correct that protectionism owes its existence mainly to war or the supposed necessities arising out of war.

Nevertheless, although in this country other taxation has been increased, the war expenditure has been the means of compelling some increase in land value taxation, and during the session that has just concluded one very desirable reform was (accidentally) accomplished, namely, the abolition of the mortgage tax. Heretofore the mortgagor was required to deduct the amount of all mortgages from his taxable balance, and the land value tax was struck on the full value of the mortgage and paid by the mortgagee. To a certain extent this method involved the taxation of improvements inasmuch as part of the security for the mortgage consisted of improvements. Under the new legislation, however, the mortgagor pays the entire tax on the unimproved value of his land, and the mortgagee pays no mortgage tax. In other words, the tax is levied without taking any cognizance of the mortgage at all. In reality this is not a new method, inasmuch as wherever we had local rating on unimproved values, the same system has obtained all along. I have heard very plausible arguments in favor of treating the mortgagor and mortgagee as partners in the land mortgaged and of levying the land value tax on the proportion of the unimproved value owned by each. I am bound to say, however, that I think the plan we have now adopted the best in every respect.

I might mention one other fact which emerges out of our experience. Until the accession of the Massey Government in 1912, we had a somewhat barren and prosy controversy on the respective virtues of freehold tenure versus State leasing, and there was a considerable body of opinion in favor of selling no more Crown (public) lands. Curiously enough

these people usually argued as if the lands already sold were irreparably lost to the people. When the Liberals came into office in 1891, they certainly did introduce a system of State leasehold, miscalled leasing-in-perpetuity, and under that system, by which a person could obtain a moderately sized farm by paying 5% on the (then) capital value thereof, a large quantity of land was settled. You will understand that there was (and is) under this system no provision for periodical revaluation. Now, it is a curious fact that there has been (and still is) under this system just as much gambling and speculation as ever there was under the freehold system. The leasing-in-perpetuity system has shown in fact that it has all the vices of the freehold system. I think it is now apparent to the great majority that the freehold-leasehold controversy is unreal, that the land question is not really one of tenure, but of taxation, and that there is nothing really wrong with the freehold, provided it is corrected by a proper system of land value taxation.

I don't know whether American Single Taxers study Adam Smith. I imagine they do not if I may judge from the rare occasions upon which the great Scotsman is mentioned in your columns. Well, speaking for myself, having noticed how frequently Henry George refers to him—generally with approval—I have read carefully both the "Wealth of Nations" and the "Theory of Moral Sentiments," and I have concluded that there is no practical difference as between Smith and the Physiocrats, and that George is really his lineal descendant, so to speak. Of this more anon, but in the meantime I would like to hear through your columns whether any of your American readers share my view.

Since your country has become involved in the great war, we really obtain little war news via America. Formerly we could rely on getting reliable news from American sources. You have no idea how we are in effect cut off from really authoritative news in this seagirt and remote country of ours. I was pleased to note, however, from the cabled precis published of President Wilson's reply to the Pope's Peace Note, that the President agreed with the Note in one important respect—that there must be no tariff discrimination after the war. This surely makes the Paris Conference look ridiculous, but not nearly as absurd as the spectacle of avowed followers of Cobden lending themselves to the wiles of Lord Northcliffe and the Tariff Reform League.  
Wellington, New Zealand.

P. J. O'REGAN.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N.Y., for Oct. 1, 1917.  
State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Owner of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Joseph Dana Miller, 150 Nassau Street, New York City.  
Editor: Joseph Dana Miller, 150 Nassau Street, New York City.  
Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Joseph Dana Miller, 150 Nassau Street, New York City.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: None.

JOSEPH DANA MILLER  
Editor and Owner.

Sworn to and subscribed before me this 27th day of September, 1917.

WILLIAM RYAN

Notary Public, N. Y. County, Register No. 9230

My Commission expires March 30, 1919.