

JULY—AUGUST, 1918



# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

## Primary Effects of Population

By K. P. Alexander

## Public Service Corporations and the Single Tax

By N. C. B. Fowles

## A Marvelous Transformation

By W. A. Douglass

## Washington Letter

By Benj. F. Linds

## Conventions of New York State and New New Jersey Single Tax Parties

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## The Single Tax Review

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# SINGLE TAX REVIEW

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# SINGLE TAX REVIEW

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## PUBLISHER'S NOTES

YOU are a reader of the REVIEW. We presume that you like it as you continue to read it. What do you think of this statement made by Mr. Robert D. Towne (organizer of the National Single Tax League by grace of Mr. Daniel Kiefer), in his *Areo*, "a periodical of pragmatism," for July.:

"THE SINGLE TAX REVIEW has not been able to live usefully for a long time."

The REVIEW is alive; we think its readers are.

If they want to make it more useful, the best way is to increase its circulation. Send in new subscriptions.

That's the practical—we had almost said the "pragmatic"—answer to Messrs. Kiefer and Towne.

IN THE last number of the SINGLE TAX REVIEW for the current year we will print a statement of expenditures and receipts from subscriptions and Sustention Fund. Contributions to the latter will not be completed until near the end of 1918.

"EQUALITY of rights and opportunity is admirable. Equality of possessions decreed by law, despite inequality of ability and dessert, is odious and impossible. No millenium can be reached by declaring natural inequalities to be equal, or by distributing equal rewards for unequal services." Editorial, *N. Y. Times*, June 16, 1918.



# The Single Tax Review

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## News Notes and Comments

**T**HERE is this to be said on the question of taxes on excess profits. A few Single Taxers and others of less discrimination may hail it as a wholly desirable revenue measure. Of course, an excess profit of nine or ten per cent. may not be a war profit at all, since many concerns were earning such a return before the war. And again this return may be quite legitimate, and due not at all to war conditions.

It is clear that care must be exercised in determining what is the excess due to the war. If we allow returns of seven or nine per cent. on over-capitalized companies we are taking only a portion of war profits. A flat tax of eighty per cent. on all earnings in excess of pre-war income, without much regard to capitalization, is the method followed in Great Britain, and seems to come nearer to the justice that should be aimed at in this kind of taxation, the principle of which, in times of great emergency such as this, we do not question.

But what shall be said of Single Taxers who in their enthusiasm for excess profit taxes neglect their own principles and the real estate profiteering that is so shamelessly prevalent?

**S**ECRETARY Lane is supposed to be a Single Taxer. We have heard it so whispered—in stage whispers, it is true, and in innumerable “asides.” We have been asked to take these professions on faith, as so many times we have been asked it of other men, the temporary idols of our mistaken leaders.

Now what is it that the Secretary proposes for the returned soldiers? Arid lands irrigated at government expense. “The owners to be paid for the land if the land is in private hands.” But why not assure the returned soldiers that they shall find on coming back what they are entitled to—a free earth, not the arid lands of the desert, but the land for which they have given so high and heroic a service? What Secretary Lane proposes is better than nothing—Germany herself has promised as much to her soldiers, if under autocratic forms. Mr. Lane says, “This is not a mere Utopian vision.” No, truly. But Mr. Lane has not yet learned that only the Utopian visions are the true ones. They who decry Utopia may at least arrive at Democracy—but patchwork proposals like this is to compromise with destiny, and to palter with the question of the rights of man, which cannot much longer be denied.

**F**IVE companies, comprising the Armours, Cudahy, Morris and Co., Swift and Co. and Wilson and Co. reply through the advertising columns of the newspapers to the charge of the Federal Commission that they have

been profiteering and have a monopoly of the meat market. They point out that these five companies, comprising only one-third of the meat business of the country, have earned a profit of \$140,000,000 in three years on sales of over four and a half billion of dollars, a fraction of a cent per pound of product. The larger portion of the profits, they say, “have been used to finance large stocks of goods and to provide additions and improvements made necessary by the enormous demands of our army and navy and the Allies.”

They ask that business men consider the significance of these facts and urge them to “compare the profits of the packing industry with those of any other large industry at the present time.”

It looks like a reasonable presentation of the case. If no further reasons can be put forward to sustain the charge of profiteering it must be held as not proven. Certainly, to single out the packing industry and ignore the land profiteering that has been going on during the war, the giant monopoly that holds millions of acres in its grip, and in times of war or peace takes advantage of every productive, distributive or governmental economy to increase its returns in rent, seems grossly unfair.

But would it not be well for Big Business to turn its attention to elementary economics? To consider whether they have not a very keen interest in the unjust discrimination in our tax laws that visits all productive industry with burdens that unnecessarily hinder its operations, and that system of tribute which the owners of natural opportunities exact from small and Big Business alike?

**T**HE *New York Times* has a habit every now and then of saying things editorially that reveal an intimate knowledge of taxation and the economic question. Then when we least expect it, like the proverbial cow who overturns her pail of milk, this leading metropolitan daily will proceed to contradict itself with amazing unconsciousness. But let us be thankful for what it does say, for it is saying many true things these days. Thus, in its issue of June 4: “Those thinking that revenue is the object of taxation must think more and more of the effect upon production. Production, not profits, is the measure of service by either capital or labor.”

**T**HE *New York Sun* seems also to be gaining some light on this problem. Commenting upon the suggestion of some economic professor to tax chauffeurs \$50. a year and gasoline used for pleasure automobiles 25 cents a gallon, the *Sun* says: “He would tax everything in and out of sight and apparently thinks that in doing so he is finding new money. (The editor means new sources of taxation.) The only effect of course would be to multiply the expense of collecting revenue.”

Let the *Sun* carry this thought a little further, and it will discover that there are but two sources of revenue, wealth and land values. Varied taxes upon different forms of wealth are attempts to tap the hogshead a number of times in the vain delusion that you can get out more than the contents.

**T**HIS question is asked by H. L. Mencken in the *Mail*. How does it happen that otherwise sane men believe in such balderdash as theosophy, the Single Tax, spiritualism and the initiative and referendum?

Perhaps, Mr. Mencken, because there is an element of truth in them. Did that ever occur to you? The **SINGLE TAX REVIEW** does not believe in theosophy nor spiritualism, nor unreservedly in the initiative and referendum. But it does not at all surprise us that perfectly sane minds see something in all of them. And because Mr. Mencken is merely flippant, he will doubtless never know that there is any truth in the world save the truth in which he believes—and maybe that's not true.

**G**OODBODY & CO., in their market letter for June 13, commenting on the *Bulletin* issued by the National City Bank, in which they advocate enlarged production for the quick payment of war debts, say:

"Only one step is lacking in this *Bulletin* article. It did not tell us what plan of taxation would free industry and commerce and, by providing work for all at the highest possible wages, would so stimulate labor that it would produce double what it now produces. If the tax on land values would not accomplish this result, why would it not do so? Why would not heavy taxes on idle lands, in the country or in the city, bring them into use and increase the production of goods? Why would not heavy taxation of our coal, ore and oil lands force them into the fullest possible use? Is there any other means of opening up production and of greatly increasing the supply of goods? In fact, is there any other possible way, than through the taxation of land values, of raising sufficient revenue to pay the war bills of the Allies in the next twenty years?"

## The New National Party

**W**E are in receipt of the following letter from Mr. Allen McCurdy, of the National Party:

MY DEAR MR. MILLER:

I am taking the liberty of forwarding to you some literature of the National Party concerning which I spoke to you on June 5th, at the Single Tax dinner. I wish you would read this literature with the idea firmly in mind that the greatest thing we liberals can do for every single concrete reform that has for its basis the advancing of human welfare is to organize into a political party all the liberal minded men and women in the country.

No political platform that can be phrased will meet with the universal approbation of every individual. Yet every liberal endeavor can succeed only as it is enforced by the organized strength of a party whose spirit and general inten-

tion is true to the principle which prefers human welfare to every other consideration. Farmers, exploited laborers, consumers who are struggling against the high cost of living—in fact, the bulk of our population must be assured of a political party's honesty in its endeavor to solve the manifold problems which arise in all these groups. Once this organized liberalism is created, every specific reform, such as Single Tax, Labor Legislation, will immediately gain a power which none could gain by going to the country with an isolated panacea for all human wrongs.

Whether we like it or not, a man votes against a thing which in his intelligence is the concrete obstacle which stands between himself and what he considers it is just for him to have. It would be better of course if every man's intelligence showed to him the fundamental cause lying beneath his superficial troubles; unfortunately most of us in one way or another are not fundamental enough in our thinking and act from motives that lie very near the surface.

To achieve results, to maintain movement of progress towards our ideals, it is necessary for us to see the folly of the people and yet not be led into contempt of the people, but to translate our progress into such terms as can be understood by the great masses of our fellow men who believe with us that there is a way out and are content to be led by those whose wisdom is large enough and whose faith in humanity is high enough to show them the next step.

Sincerely yours,

ALLEN MCCURDY.

We have the very highest respect for Mr. Allen McCurdy, the highly intelligent organizer of the new National Party, and do not doubt his sincerity. But his conception of a popular amalgamation of "liberals" into a political organization has its elements of humor. What is a liberal anyhow? The Socialist calls himself a liberal, and the Prohibitionist would resent the imputation of being a conservative or reactionary. A union of "liberals" would include persons of almost every persuasion, but a programme that would satisfy them all would be a literary curiosity.

And this programme of the National Party, an attempt to satisfy the Prohibitionists, Single Taxers, Socialists, *et al.*, is doubtless as good as anything that can be done along that line. But in its attempt to satisfy everybody it satisfies nobody.

It is nothing new that the National Party is trying to do. In 1878 an attempt was made to form a coalition party, and the name adopted was the same—the National Party. It was an aggregation of Labor Reformers and Greenbackers. The Populist Party, with less attempt to reconcile every conflicting difference, but nevertheless with enough of the heterogeneous to insure its early disappearance, was more successful, but was swallowed up by the Bryanized democracy of 1896.

It is true you can get enough planks in a party platform to include nearly everything everybody wants—the only limit being the amount of white paper to be had. But the

more you satisfy everybody for a time the less you satisfy anybody for long. The greater the diversity the less the unity, is an axiom to be borne in mind by the party platform makers.

The fact is, that, contrary to the belief held by some, parties succeed, in greater or less degree, as they are advocates of a single political or economic principle. Every election for the last hundred years has been the yea or nay of the people on a single question, slavery, tariff, free silver, or anti-imperialism. This makes the attitude of the Single Taxer who would test his principles politically so strong and so difficult of refutation.

The Single Tax Party is now in the field. It does not hope to obtain even State control, and will not go into the national field. But it hopes to influence the policy of the other parties. This it can do only in one way, that is by seeking the control of public opinion. When the other parties adopt the principle its work will be over.

## Real Estate Profiteering

IN the *New York American*, of May 16, appears an article under the title, "Why the Investor Should Buy," from the pen of Mr. Straus, of the real estate firm of S. W. Straus and Co.

"The first duty of the investor," says the writer, in a burst of patriotic fervor, "during this war is to place as large a portion of his funds as possible in Liberty Bonds. Our duty as patriotic citizens comes first and foremost."

Having thus exhausted his store of patriotism the writer comes down to business. "Real estate," he says, "is the one fundamental commodity. It is the last to be affected in times of disturbance. Real estate, furthermore, is always to be classed as the one constant necessity." Mr. Straus then tells us that a security based on real estate is founded in the "most elemental needs of the people." He goes on to say that owing to a slackening of new building construction caused by the war there is a constant upward tendency of rentals. "High-grade, well located properties are today showing a most satisfactory condition as regards income." Investments in real estate mortgage, or first mortgage bonds are called "*care-free securities*," for "such bonds based on New York real estate are tax-free."

That is, while war conditions are giving rentals an upward tendency investors are invited to put their money into these tax free securities. "Land is safe." As yet this government of ours has not shown any inclination to conscript the slacker lots. So this utterly shameless profiteering, with a little flag waving with a very little flag, is flaunted in the face of a nation that is urged to the limit of sacrifice and is responding nobly. Shall land be exempt from service at a time when all other interests are called upon to contribute and the business of the country is subjected to extraordinary burdens?

PEACE that is peace will mean that no nation maintaining a big military establishment shall be permitted to trade with other countries or send a ship to sea.—*Truthseeker*.

## Ex-President Taft on Problem of Production

EX-PRESIDENT TAFT, who has been incorporated into the Federal Labor Adjustment Board, is credited by the *New York American* with making the following declaration:

"In my opinion there is nothing so important in this country as production. The only way to save the country and to win the war is to produce. We cannot live without the producer. We cannot permit production to diminish or to cease. The producer must be made happy and effective by justice and kindness."

This last reference—to justice and kindness for the producer—seemed to indicate some perception of the economic and physical disabilities under which production in our country labors. But, as interpreted by Mr. Taft in the same interview, it refers merely to "harmonizing difficulties" between capital and labor, and to a general conference in the "American spirit."

Of course this is merely trifling with the grave problem of production. It is much to be regretted that Mr. Taft, who has taken such a conspicuous part in the nation's affairs and who now with great earnestness and energy is devoting himself to the solving of our vital problem of production, should fail to see the elemental factors of the problem. Were labor and capital brought to complete agreement and harmony, that would still leave unsolved the fundamental issue of access for both to land and natural opportunities, and likewise unremedied the injustice done to both by our whole system of taxation, which penalizes every attempt to turn to productive service the land of the country.

Any outside observer of our institutions, unacquainted with our real desire to promote production and thus to facilitate our country's victory in the war, would logically infer, from an examination of our fiscal machinery, that production was the very thing we wished to discourage and avoid. He would merely take our frenzied pleas for more and more production as exercises in fancy, interesting specimens of American humor. How could he think otherwise, when he sees the tremendous weight of our municipal, State and national taxation, amounting to billions annually, thrown against production and efficiency, and every facility and fiscal inducement offered for holding idle and out of use the very fountain and source of production, the land?

The "American spirit" that can tolerate such an immoral fiscal anomaly, weakening and endangering the very life of our nation, when her energies should rise to their maximum, is a spiritless, witless thing.

The times are serious enough to call for clear thinking and plain speaking on our fundamental economics. Trifling and subterfuges in such grave issues as our national production and efficiency will no longer do; they are veiled treason at the present moment.



## The Single Tax Five Year Book

THE SINGLE TAX YEAR BOOK (Quinquennial) continues to perform its valuable work in the libraries and educational institutions of the country. Over two hundred public libraries are now in possession of the work, and from many of these come reports of the use to which it is being put by the library patrons. Our friends can aid the cause by seeing that the libraries of their cities order the work for their reference departments.

The general sale of the work has now reached 1,500 copies, not a bad showing for a work of this character, and orders still continue. Over two score newspaper and magazine reviews of the work have appeared. The latest review appears in the *Baltimore Sun*, of nearly a column in length. The reviewer calls it "tremendously impressive." A lengthy article on the work from Robert Murray Haig is printed in the *Survey*, and considering that Prof. Haig is an opponent of our doctrines, the treatment is eminently fair—almost eulogistic. *The Evening Ledger*, of Philadelphia, in an appreciative notice, says that "it is a work to which a student of the question may be confidently referred for information on the philosophy of Henry George and his school." *The American Political Science Review* says, that "not the least valuable pages in the volume are those (pp. 428-439) which contain a comprehensive bibliography of Single Tax literature compiled by Arthur N. Young." Mr. Young is the author of "The Single Tax Movement in the United States."

*Land Values*, of London, says: "Why no one before Joseph Dana Miller conceived the idea of a Single Tax Year Book we do not know, but the result being what it is we cannot be sorry that it was his task to plan and edit it." *The San Francisco Star* says that it contains an astonishing amount of information." *The New York Call* (Socialist) says that "the volume is in every way an excellent one."

Other newspapers which have reviewed the work favorably, many enthusiastically, are the *Christian Science Monitor*, *New York Times*, *New York Sun*, *New Bedford* (Mass.) *Standard*, *Springfield Republican*, *American Municipalities*, *Independent*, *National Municipal Review* and many others. We have printed in the Single Tax Review three pages of favorable comment from Single Taxers throughout the world, and since that time the same number of additional pages would hardly suffice for the enthusiastic commendations of the work that have come from many sources. It is to be noted that hundreds of copies have been purchased by men and women not publicly identified with the movement, which is an evidence of the work that the book is doing among students of our principles.

The work is advertised on another page, and readers of the REVIEW, who have not yet sent for it, are invited to do so before the edition is exhausted.

WE invite attention to the article in this issue by N. C. B. Fowles. This number may be put to a valuable use by mailing copies with this article marked to officials of public service corporations.

## Zionists Exhibit a Notable Forward Tendency

WE APPEND three paragraphs from the resolutions adopted by the recent Zionist convention, as a declaration of Palestinian policy. The fifth paragraph read in connection with the second and third, though silent as to the method to be adopted for the prevention of land speculation, nevertheless points the way. The land is to be "controlled" and "continuity of possession" insured. This cannot be done unless the people are protected from the "evils of land speculation."

When practical methods of establishing the principles indicated come to be considered, Jewish legislators may reasonably be depended upon to discover them in the exercise of the taxing power.

- 2nd To insure in the Jewish national home in Palestine equality of opportunity, we favor a policy which with due regard to existing rights shall tend to establish the ownership and control of the land and of all natural resources, and of all public utilities by the whole people.
- 3rd. All land, owned or controlled by the whole people should be leased on such conditions as will insure the fullest opportunity for development and continuity of possession.
- 5th. The fiscal policy shall be framed so as to protect the people from the evils of land speculation and from every other form of financial oppression.

## Count Tolstoy Appears to be in Error

THE *New York Tribune*, quoting from the SINGLE TAX REVIEW and taking the words of Count Ilya Tolstoy at a recent Single Tax Party dinner in this city at their face value, seems to think that a rude jolt has been given to the teaching that the Russian difficulty is the land question.

Count Tolstoy said that "the land of Russia is very largely in the hands of the Russian peasants, and has been so from time immemorial." This appears to be utterly discredited by the account of the political situation written by Dr. Paul Rohrbach, in *Nachrichten*, of Bremen, on May 30, in which it appears that even Hetman Skoropadski, present head of the Ukrainian Republic, is the owner of 247,000 acres, and admits the need of agrarian reform.

The writer of this article in the *Nachrichten* says: "The relation between the peasants and the great landowners is still so arranged that the owners are not accustomed to live on the land. Many do not even manage for themselves, but through administrators, or they have farmed out the land in small parcels on yearly leases at high rentals to the land-hungry peasants."

Elsewhere he says: "Only 25 to 30 per cent. of the peasants can be said to be sufficiently supplied with land, the rest suffering from land hunger."

We leave Count Tolstoy to reconcile some of his state-

ments with this and much else that appears in this account from the pen of an apparently experienced observer, who can have no motive for misstating what he saw, and whose words are designed to give small comfort to the junkers either of Germany or elsewhere.

## Tax Exemption of Land

A CERTIFICATE of fiscal exemption from national service and a license to hold up national production—that is a fair definition of a title to ownership of American land, under our present system of taxation and land tenure. The title imposes practically no obligation to support the country's public administration, while yet conferring the power to obstruct industry and the needed development of our natural resources.

At a time when even the chewing gum of the children and the movie tickets of the poor are called upon to bear a share of the immense and increasing war burden, the ownership of the country's greatest economic asset, its land, is allowed to go practically scot-free. At a time when starving Europe and a part of Asia look to our nation for their food supply, and when the very rivets are counted as they are being driven into the bridge of cargo ships we are feverishly building, the ominous fact remains that the landlord's power of holding land idle and unproductive is left absolutely unchecked and unconditioned.

This is surely a singular climax of misgovernment, a grave anomaly and national scandal.

Is it not an ignominious thing that, at this moment when the mass of the people are obeying the impulse of chivalry and patriotism and giving the highest pledge of sacrifice, our fiscal laws are conspiring against every productive patriotic endeavor? What else is the fiscal discrimination shown by every government—municipal, State and federal—against the productive use of land and in favor of its non-use?

How is it that land jobbers and speculators can so confidently predict that investment in land is peculiarly "safe" just now, of all times?

## An Economist's Blazing Indiscretion

IN AN interesting and characteristic attack upon the Single Tax, entitled "The Single Tax Limited in War Time," Prof. Robert M. Haig analyzes the financial difficulties of several cities and towns in Western Canada. That these difficulties should have any other origin than the adoption of the tax on land values as their source of municipal income, is of course set aside by this advocate of that curious agglomerate we call our tax system in the United States.

With the facts in the situation in the the municipalities mentioned we do not at present propose to deal, further than to say that the financial difficulties, where existing, arise not from the application of the Single Tax, but from

the failure to apply it. The leniency toward defaulters from the land tax is such as is never exhibited toward defaulters from other types of taxation. Hence a failure in revenue and a rising public indebtedness. We do not hear of the same complaint from the State of New South Wales, where the capital city, Sydney, and all the other municipalities derive their revenues from land values. The difference is that in Australia there seems to be a more impartial collection of the tax. The Australian law of expropriation is also a convenient instrument for discipline of defaulters or fraudulent declaration of values.

However, we do not propose following Prof. Haig through his maze of *ex-parte* statistics. We simply wish to call in question his general conclusion as to the limitations of the land tax.

"In many municipalities," he says, "the tax has been pushed beyond the limits of its fiscal capacity and, if it is desired to preserve land values as a part of the tax base, there is no option but to reduce the tax to a sum commensurate with the prize which the speculator can hope to gain. This usually involves seeking revenue from sources other than land."

This small paragraph is perhaps unique in having crowded into it two major economic errors, together with possibly the most blazing indiscretion that ever came from an economist's pen since the day when Malthus came out boldly and unblushingly as champion of a landed aristocracy.

According to Malthus, the economic edifice would crumble to pieces, were there not a class of wealthy landlords to stimulate production by lavish expenditure. According to Prof. Haig, we can safely proceed in erecting our fiscal system upon land values only by reserving a "commensurate" marginal value as "prize" for the speculators.

In ordinary circumstances, probably, no one would be more amazed and amused at such an announcement than the speculative interests themselves. They never succumb to the *naïvete* or megalomania of posing as the pillars of any fiscal system. They have always been much wiser in hiding their privileges behind the necessities of the poor widow or laborer whose all was supposed to be invested in some plot of land. The guardianship of the widow's mite has ever been their most effective camouflage. We suspect, indeed, that some of the shrewder heads in the gamble with the nation's natural assets may even be slightly annoyed at the over-zealous subserviency of Prof. Haig's latest sally in their behalf. It is really so imprudent to draw attention to the conspicuous fiscal privileges enjoyed by the landed interests, at a time when the nation appeals for the efficient use of all our resources and may at any moment take the step of demanding from the holder of a title to American land a production equivalent to the values held in pawn. Now, of all times, was the time to walk warily, to lie quietly in ambush, till all this pother about national production had passed by. Prof. Haig's indiscretion could scarcely be more untimely.

Is it necessary to point out the two economic errors in the paragraph quoted? It is surely too patent an inversion

of cause and effect to attribute to the speculator the creation of land values, since as land speculator he is simply a passive absorber of values created by others. Lloyd George once ironically challenged the revolting landlords to leave the realm, as they had threatened to do in the famous struggle of 1909. He well knew, as Prof. Haig should know, that their absence meant the abstraction of no economic values. The noble lords also knew that elementary economic fact, and Lloyd George's challenge remained unaccepted and unanswered.

## An Argentine President and the Single Tax

THE late President of the Argentine Republic, Dr. Roque Saenz Pena, to whose wise and progressive statesmanship that country owes its present system of Secret Ballot, Compulsory Voting, and Minority Representation, was also known for his advanced views on taxation.

One public declaration of his which, for its concise and graphic expression of his views, has been widely quoted, is the following:

"In my opinion the desideratum of a good administration is the simplification of the Tax regime, until it arrives at the creation of the Single Tax, which, applied to land as the generating trunk of wealth, would leave in freedom the branches of all industries, so that they might develop without pruning from the State, which would only mean bleeding twice over the same trunk."

Had Dr. Saenz Pena lived to complete his presidential term, it is probable that the Argentine would already be drawing revenue from a Federal Land Tax.

VENTURE a prophecy: Just as soon as men discover how to grow plants under artificial light (and experiments with electricity have been fairly successful) we shall see five and ten story farms within cities just as there now are one-story green-houses, where crops will be raised all the year round." (Frederick C. Zobel, in *Real Estate Record and Builders Guide*, Jan. 26th, 1918).

We pass this nut for our Malthusian friends to crack. It seems to give the coup-de-grace to their gloomy forebodings about our early extinction by starvation. The multiplication of the earth's productive surface by the device of interminable tiers of superimposed roof-gardens surely postpones indefinitely the evil day.

Prof. King, of Illinois, and other devotees of that Economic Moloch, the famous Law of Population, to which they freely and fervently offered up in sacrifice the entire human race, must again suffer the pangs of hope deferred. The agricultural sky-scraper, like a new and more successful Tower of Babel, will be our salvation. A fig for the prophets!

OUR readers are asked to send us reports of Single Tax lectures and addresses wherever delivered, and newspaper articles on the Single Tax as they appear. Also news regarding the movements of Single Taxers.

## Primary Effects of Population Increases

THE average (\*)*net* reward of labor and of each dollar of productively invested capital, per unit of population, under the multiple or general property tax, decreases in proportion as productively employed population increases. Conversely, the increased ground rent which can be exacted per square foot of land or floor space per unit of population increase, so increases cost and reduces purchasing power that a given investment yields less net revenue to producers.

Under this system of taxation, all monetary advantage of increase in population ultimately accrues solely to capital that is unproductively invested in land ownership. The profitableness of such portion of capital as may be employed in productively using land, even though the landowner is also its user, is reduced by increase in population.

The propositions above set forth are true, under the multiple tax, for the reason that land owners, in their function of owning only, can produce nothing. Their enormous revenue is solely dependent upon the presence and the productiveness of population. It is therefore impossible for landowners, as owners only, to pay any taxes whatever. Such taxes as they are commonly *presumed* to pay, are drawn from wealth produced by *users* of land.

Therefore, such proportion of wealth as is appropriated by land owners, is the proportion of net loss, though in but partial measure, by which labor and productively used capital are necessarily penalized by increase in population.

It can hardly be consistently affirmed that those who render no service to society, but who instead constitute the most potent factor in repressing and preventing production, and who are thereby the primary cause of the increasing cost of living, are in equity entitled to such special participation in land values, the socially created product, as the inequitable general property tax insures them.

It is because land value, or "economic rent," cannot be individually produced, but instead is invariably a product created solely by society collectively, that it is proposed, in lieu of the multiple tax, to substitute gradually one single tax; this tax to be levied upon the rental value of land irrespective of improvements.

With such an equity-commanding tax, all increase in productively employed population, all increase in the product of labor and capital, in labor-saving inventions and in greater economies, would prove of (\*)*net* advantage to every member of society in general who renders service.

In recent years, frequently as public benefactors, many of the more shrewd land owners, being presumably proficient

\*"Net reward," or "Net advantage," takes into account the varying purchasing power of money; money representing command of such number of day's mental or physical labor as it may now or in the future purchase. Low land values mean low-value money; high land values invariably ultimately produce high-value money, or, low *net* wages and profits and business depression. As an example: doubling wages or interest or profits, whose purchasing power by reason of private appropriation of economic rent is no greater than before such advance, is equivalent to no *net* increase whatever to wages, interest and profits.



in their knowledge of these economic laws, have been prominent exponents of "profitable farming" (for others), of greater productiveness and of increased population. It happens, possibly incidentally only, that quite a number of such leaders have previously purchased at low cost, or have gained control of, large areas of land, not for their own use, but chiefly because it is so located that they judge it will be in the path in which population must move and must use.

K. P. ALEXANDER.

## A Marvelous Transformation

**S**HORTLY after the organization of the Single Tax Association in Toronto, feeling as we did that tax reform was essentially a religious movement, and not merely a financial readjustment, we sent addresses to the various religious assemblies, synods, and conferences, to call attention to the iniquities of the system of taxation.

As might be expected, these memorials were either received with silence, or reported in a merely platitudinous style. The churches did not then commit themselves to anything definite. But as we had full faith, not merely in the wisdom of our Cause, but also in its beneficent and essential goodness, we felt certain that the time would come when these bodies would recognize this fact.

About ten or twelve years ago the writer of this was not a little surprised and at the same time delighted to see in the daily press that the Methodist Church in its General Conference had adopted a report strongly commending the propositions we had laid before them. At subsequent Conferences we sent addresses requesting them to publish resolutions, declaring that they strongly urge that the Assessment Act should be so amended as to reduce the taxes on the products of industry, and increase the tax on the value of the land, so as to encourage every man to do his best with his opportunities and remove the temptation for people to use the land for speculation.

The Presbyterian Assembly, a few years ago, passed a resolution declaring that speculation in land was the effort to obtain wealth without earning it, and was, therefore, essentially dishonest. Shortly afterwards a similar resolution, embodying the same words, was passed in the Methodist Conference. The report of the Episcopal Synod was not quite so definite, but appeared to be sympathetic.

These actions of the churches were very encouraging, as they showed a remarkable growth in public opinion, and, as they were printed in the principal papers throughout the Dominion, and in other countries, they impressed and educated public opinion in a remarkable degree.

Another circumstance of a similar character has been exceedingly gratifying to myself. Some years ago the REVIEW published an article written by myself, entitled: "The Church and Social Relations." After its publication, Mr. George White, of New York, reprinted the article in tract form, and distributed them in Northern New Jersey. I also had several thousand copies printed. Part of them I sold, the rest I distributed gratis, till the stock was

exhausted, and for some years I did not see my way to print any further copies.

But when I noticed that my friend, the Rev. Albert T. Moore, the Secretary of the Social Service Department of the Methodist Church, was issuing a series of tracts bearing on the Social Problem, I sent him a copy of my old tract. At once he arranged for an edition of five thousand, bearing the title: "Issued by the Social Service Department of the Methodist Church."

So far as I know this is the first time that any church has officially issued a Single Tax tract.

This is a method of propaganda that I would strongly urge on our friends in the United States and elsewhere. Copies of this may be obtained by addressing me, care of the Single Tax Association, 33 Richmond Street West, Toronto, Can.

I append the Resolutions that readers of the REVIEW may have the exact reading. This is from the report of the Committee on Sociological Questions at the General Conference of the Methodist Church in 1906:

"Believing that the earth is the Lord's and the fulness thereof, and that under the providence of God the State is a trustee, whose duty it is to enact the conditions under which these gifts should be used for the benefit of all, we therefore condemn the handing over of large tracts of land to individuals and corporations, without adding conditions which would prevent their being held for speculative purposes only. Whenever vested rights are not interfered with, we recommend legislation that will prevent any individual or corporation from profiting hereafter from the unearned increment in the value of the land."

The following resolution was adopted by the Methodist Conference in New Brunswick, in June, 1914. This was part of the report on Moral and Social Reform.

"We would further bring before you the pressing need of Tax Reform, and we are of the opinion that the time has come when our Assessment Laws should be so amended as to make speculation in land values unprofitable.

"And we further believe that the laws of our land should be so shaped as to secure to every citizen the full value of his or her labor, and absolute equality of opportunity in all respects."

At the Methodist Conference in Toronto, held in June, 1913, the following resolution was carried unanimously:

"WHEREAS, there is an infinite difference between the use of the land for the multiplication of crops, buildings and other products, and the use of the land by the speculators, not to add anything to the welfare of mankind, but to procure a share of the wealth produced by the industry of their neighbors.

"THEREFORE, be it resolved, that this Conference strongly recommends that the Assessment Act be amended so as to encourage the use of the land for beneficent production, and so as to remove the temptation to use it for speculation."

In June, 1916, the Methodist Church Conference in Toronto, passed the following resolution:

"WHEREAS, we believe the earth is the Lord's and the fulness thereof; that land was intended for the production of those commodities that are necessary for the sustenance

and welfare of all the human race, and never for speculation; that speculation in farm lands leads directly and indirectly to the demoralization of rural life; that land speculation in cities contributes to the unhealthy congestion of the population, high rents and high cost of living, despoils industry of its proper reward, and produces many other evils which press sorely on the working classes; that vast values created by the community should not go into the pockets of individuals, thus stimulating the gambling propensity in human nature, discounting honest work and encouraging the desire of men to acquire wealth without earning it, which is essentially dishonest.

"THEREFORE, be it resolved: That this Conference expresses its strongest disapproval of these evils and injustices, and we believe it is the duty of the State to provide laws that will—as far as possible—prevent men from acquiring wealth without earning it, and by which these "Divine gifts" may be used for the benefit of all. While this Conference is of the opinion that the land question has become a serious ethical and religious question, we believe it is not the function of the church to outline a system of land reform; but it is the duty of Christian people to set themselves resolutely to find methods, through legislation or otherwise, to alleviate, and if possible, entirely abolish these evils and injustices associated with our land system."

A few years ago the Presbyterian Assembly passed a resolution which is embodied in the above. W. A. DOUGLASS.

## Public Service Corporations and the Single Tax

CREDITABLE information comes East—that certain so-called Single Taxers are opposing the straight-out Single Tax referendum measure to be voted on in California this year, on the ground that the "public service corporations would escape taxation" if the referendum were approved at the polls and applied.

Laying aside the legal quibbling involved, I respectfully submit that it is time for us who call ourselves "Single Taxers" to take stock of ourselves and ascertain, if we can, what we are trying to do.

In the first place, it is generally supposed that we draw our inspiration from Henry George's "Progress and Poverty." Please mark well the title. A casual glance through the very first chapter reveals that the "problem" is not "How shall we tax our public service corporations" at all, as these staunch Single Taxer opponents of Single Tax seem to prefer to believe.

The problem, as given there, rendered briefly, is "why, when all of the agencies for the eradication of poverty have become amazingly more effective, does poverty still persist?" The inquiry into this paradox was his life work, together with the suggestion of using taxation as a means to abolish poverty and lay the foundations of Liberty in Justice.

It is plain, by consulting the source of our inspiration, that those who call themselves Single Taxers should be trying to eradicate poverty by means of taxation—not baiting the public service corporations. If those Single Taxers who oppose Single Tax could prove that these corporations were the cause of poverty, they might have some basis for singling

them out as the first factor to be eliminated. But they, as public service corporations, do not create poverty. Henry George points out that poverty is traced to the "holding of natural resources out of use." These corporations are not holding resources out of use. On the contrary, they are "using" them, even though they may receive a public value wrongfully along with that to which they are justly entitled. But, at least, they render a service and we are concerned mainly, if we know our object, with those who block service and strangle production. We are concerned with those who prevent us from coming into our inheritance.

It is not five or even ten cent carfares; it is not eighty or even dollar-eighty cent gas; it is not the trifling proportion of freight that enters into the working people's meals that creates poverty. It is the size those items assume when the people are deprived of access to the source from which they earn the wherewithal to pay for those things.

Strong men do not faint, grow ill and become an almshouse charge on their more fortunate brothers because they are confronted with a six cent carfare. They do not sell their labor for a beggarly pittance because of eighty cent gas. Business men do not slave and plot and struggle to dispose of their goods and all too frequently fail, because the public service corporations, as such, are not taxed. These, and an entire catalogue of other troubles embracing such as the growth of crime and disease are all traced to the fact that humanity has been disinherited of its birth-right; that the infamous injustice lying at the very foundation, permeates the whole social and economic structure. To tax the corporations mentioned will not remedy that at all.

Suppose those Single Taxers who are trying to justify themselves for opposing Single Tax were to succeed in having the entire earnings of the public utilities taken to pay the expenses of communities. Could there be a more veritable paradise for the land-forester than that? With no taxes at all to pay, as would be the case in many places, how long would it take the able advertising men in their employ to capitalize a "tax free" city? They are advertising now that vacant lots and farms are free from the income and war taxes. What would they do when they were released from any taxes at all on their unused opportunities? If vacant lots and idle farms are the cause of idle men and the consequent poor returns for mental and physical effort, would it help matters to make it possible for speculators to sit down indefinitely, without any expense at all, and wait?

There are three reasons of prime importance for this baiting of public service corporations. First: the public's discontent with its poverty and the fear of want. Second: the socialist propaganda which centers on them as being obviously the first steps in their programme. Third: a treacherous press which, with an eye to its real estate advertisements, skillfully aids in making them the scapegoat for poverty-stricken conditions which they do not create. None of them warrants students of Henry George, who pride themselves on the clarity of their perceptions, in diverting their energies away from their object. Poverty

will disappear when men have free access to the sources from which they create wealth (the absence of poverty) on equal terms.

I have written somewhat dogmatically here in the hope that we can discuss this matter from this angle and, once and for all, kill off this continuous fire-in-the-rear. I know that I have not the requisite patience with Single Taxers who are constantly working for something else or seeking technicalities on which to base active opposition to the Single Tax theory or practice. I believe they do more to becloud the real issue and hide the real culprits (if they are culprits) than the open opposition of our mistakenly bitter enemies, the real estate speculators.

NORMAN C. B. FOWLES.

## Our Washington Letter

FOR several weeks past the Ways and Means Committee of the House has been holding open meetings, in order to hear suggestions as to what provisions should be inserted in the new revenue bill.

Speaking generally, the meetings were dry and uninteresting, although there were a few of the speakers who seemed to have a thorough knowledge of the principles and incidence of taxation. These few are well known to readers of the REVIEW. Jackson H. Ralston, former Congressman William Kent, and Benj. C. Marsh. They argued for a land value tax, so as to reach a class of profiteers now exempt from all war burdens, and bring into use millions of acres of land needed now to raise crops to feed the soldiers offering their lives for the freedom of the world. In addition to a land value tax, Mr. Marsh suggested that all incomes above a certain amount be taken.

### LOCAL RENT PROFITEERING

Except for the statements made by those I have mentioned, most of the testimony taken by the Committee was simply twaddle. Very few, if any, of those apparently affluent and intelligent gentlemen seemed to have the slightest thought for the good of the nation as a whole. They were there as special pleaders, to see that the particular interest represented by them wriggled out of the tax net, and their ideas as to how the necessary revenue was to be raised were in many cases absurd and puerile. One suggested that \$200,000,000 be raised by a tax on dogs and cats.

There has been a great deal of talk about slackers, but to listen to the specious arguments of these wealthy slackers was really sickening. Almost without exception they asked for exemption because the soldiers could not do without them. "Don't tax talking-machines, because they are needed in the camps," etc., and etc. All the same brand of artful dodging. It put me in mind of a story I read a few weeks ago in the *London Chronicle*. This is an extract from it:

"I myself," said Mr. Brown, expanding, "although of the military age, happen to be on work of national importance. I am a manufacturer of a special brand of cigarettes for the Chinese navy, in which I hold honorary rank."

It was disheartening enough to sit through these dreary hearings. It was worse to go to the municipal court, and day after day, listen to the trial of a seemingly endless docket of cases, where landlords were trying to evict tenants in order to secure higher rents. I listened to one case in which the defendant was a woman with five children, whose husband was fighting with the Marines at Chateau Thierry. I am glad to say, however, that the government did everything in its power to prevent these practices, and seems to have effectively curbed these local profiteers.

### YET THE SOUL OF AMERICA IS PURE AND FINE

But notwithstanding these things, Washington in war times is an inspiration in many ways. On one hot day I met a company of soldiers coming down Third Street to the Arsenal. They were in heavy marching order; steel helmets, pack, and all. They had evidently been marching a long way. Suddenly one young fellow staggered to the curb and sat down with his back against a tree. Several ladies ran from their houses and asked him if they could do anything for him. He simply looked at them. He was "all in." Then his comrades began to call to him, and one voice rang out: "Come on, Bill, don't be a slacker." The poor fellow looked at the passing column, then struggled to his feet and fell in behind.

Another day I was strolling up the Avenue when I noticed a young soldier, alone, looking very lonesome. I went up to him and spoke.

"I'm going away tomorrow," he said.

"Where?"

"To France."

"Well," I said, "If you do as well as the ones over there now, you will be a credit to your country."

"We will," and his eyes narrowed, "We all want to get there. We may never come back. We want to do our part."

And when I thought of those young boys, and the men trying to evade the payment of a few paltry dollars, I thought of the words of "Jimmie" Hall in his "Kitchener's Mob:" "Their bodies were the color of the yellow Flanders mud in which they lived, but their souls were pure and fine."

Profiteering, tax-dodging, pro-Germanism, and political corruption, is just the yellow mud about us, but I am firmly convinced that the soul of real America is pure and fine.

### Y. M. C. A. NIGHT SCHOOLS

The writer is going to take the liberty of saying just a few words about himself. Last month, through the efforts of some good Single Taxers in Washington, I was invited to deliver a series of lectures on political economy to the students of the Y.M.C.A. night school. I did not talk Single Tax, but the principles of political economy as laid down by Henry George, in "Progress and Poverty." The results were surprising to me. The classes were all well attended and the students took a deep interest in everything that was said. Many of them said they had never



before paid the slightest attention to a subject which they always understood to be not only dry and uninteresting, but useless.

The thought occurred to me at the conclusion of the course that it might be an excellent means of laying the foundation for Single Tax in the minds of the intelligent youth, by securing permission from the business colleges to give these lectures to their night classes. There would be no additional expense to the school, and it would certainly add to the attractiveness of their studies.

#### F. A. DELANO ON TAXATION

In a lengthy statement issued by F. A. Delano, of the Federal Reserve Board, there are some splendid ideas on the question of taxation, and the proper method of raising war-time revenue. I have space only for quotations, but the entire article is worthy of close study.

Says Mr. Delano, in part:

"The individual, whether in private or in business life, must not feel that taxes are so severe that he can no longer endure them, or that his business is to be ruined. He must be convinced that the winning of the war and the future safety of the nation depend on sound war finance, and that that involves heavy taxes, because we 'must pay as we go.'"

He then discusses the various forms of taxation, approves of taxation on articles the consumption of which it is necessary to reduce, disapproves of taxes on necessities of life, or of taxes on public service corporations that will result in diminished service if not a higher charge to the public, shows how many taxes supposed to be direct are easily shifted to the consumer, and how such taxes, like wages, enter into the cost of the article sold to the public. He then adds:

"Direct taxes, such as the income tax in the United States, or the real estate tax used in many cities, have a distinct merit because they cannot be evaded, and the individual knows exactly what he is paying."

#### THE WEAPON AT HAND

I have noticed an idea taking form very distinctly in the minds of many people in Washington, not Single Taxers, who take an interest in social and political questions, that taxation is going to be in the future the powerful weapon of the common man in his fight for equality and justice.

President Wilson aptly phrased the matter in his address to Congress on May 27:

"The profiteering that cannot be got at by the restraint of conscience and the love of country can be got at by taxation. There is such profiteering now and the information in regard to it is available and indisputable."

The suggestion is also being made that the proper way to reach child labor, now that the Supreme Court has declared the law against the transportation of goods made by child labor unconstitutional, is by a tax on these goods similar to the oleomargarine tax.

In other words, the only way, the only effective way to destroy domestic evils, is to tax them out of existence.

Saloons, child labor, profiteering, land monopoly, all can be put entirely out of commission by the power of taxation. Every citizen of a free nation, every man trying to make this a better world, should make a careful study of the uses and abuses of taxation.

Legislators hundreds of years ago were familiar with the power of taxation. Macauley, in his History of England, relates that in 1685 a bill was introduced in Parliament by country members who were jealous of the growth of the cities, to tax all new buildings in the towns so as to put a stop to their erection.

#### CONSERVATIVES PREACHING SINGLE TAX

For some unknown reason a very conservative paper of the National Capital has been printing a series of articles on land booms, town building, and city taxation that is about the best Single Tax propaganda I have come across in a long time. Of course, the writer, who does not give his name, is very careful to explain that he does not advocate Single Tax, but a system to be adopted for new towns. But why it is just and proper for a new town to take the values the community creates, and not the towns already in existence, he does not take the trouble to explain. He overlooks the fact that every city and town is new in the sense that it is continually changing and growing.

The first article shows the sinister meaning of the land boom. It tells about a farmer in Hopewell, Va., who vainly tried to sell his farm for \$10,000, how the DuPont Powder Co. suddenly enlarged their plant so as to bring in 65,000 people and how this same farmer then secured \$250,000 for a corner of this same farm. To quote the words of the article, "That farmer did not earn that sudden wealth. It was just bull luck. He happened to stand squarely in the path of progress and the people had to pay him \$240,000 more than the farm was worth to get him out of the way." The article then goes on to explain how the rent jumped in Detroit when Ford raised the wages of his men, how the rents jumped in Philadelphia when a philanthropist cleaned up a row of dirty slums, how in Lackawanna land values jumped 500 per cent. when the steel company enlarged their plant, and how the land speculators in Gary, Ind. cleaned up millions of dollars.

And this is the remedy suggested: "Select a tract apart from an existing town and buy enough to give your projected village a protective belt of your own land. Don't sell a foot of land except to churches, and, if necessary, to factories. Lease the land with or without buildings and make the leases as short as possible so that when the town grows and the land becomes more valuable you can adjust the rentals. Sell houses if you like, but do not sell the ground. Use the excess income to increase still further the attractiveness of your town, thus strengthening your land values. There will be an excess and a big one consisting of the annual value of \$250 per capita of unearned income, or say \$12.50 a year per person on top of ordinary taxation of about \$10 a year.

"A town with double normal revenue, a town that owns all its underlying land, a town that turns the full rental

value of its land into the common treasury won't need any taxes."

And this is not all theory. Many places are cited where such a plan is already in use. Particular mention is made of Hampstead, England:

"Hampstead, one of the largest co-partnership tenancy societies, is one of the sights of London. Here are little low four and six room houses with well kept lawns and English roses, dotted prettily over an irregular suburban landscape as far as the eye can see in groups of two and four. Life is worth living here, particularly when you contrast the "garden suburb" with the wretched slums of London."

BENJ. F. LINDAS.

## California Single Tax Amendment gets on the Ballot

**S**INGLE Taxers in California from Oregon to Mexico are in high glee today because of the news from Los Angeles and San Francisco that enough signatures have been secured to place the measure on the ballot to be voted on at the general election next November.

It required 74,136 names to place it on the ballot. More than 111,000 signatures to the petition have been secured. Allowing 25% for errors, such as defective signatures, and names of those who have not registered since January 1st, we will have more than 10,000 above the necessary number to place the measure on the ballot. This is very encouraging and a tremendous surprise to the opposition.

The anti-Single Tax League, composed of large land owners, bankers, heads of corporations, insurance companies, loan sharks and their retainers, 99% of the lawyers of the State, has been working night and day and spending no end of money to prevent the measure getting on the ballot. Considering that Single Taxers have been without money, except a few hundred dollars contributed by themselves and a few friends outside of the State, the result is most gratifying.

The 25th instant has been set apart as a day of special jubilation, and Single Taxers all over the State will meet at their respective headquarters to celebrate the victory. Manager Luke North who has been in San Francisco the past month is expected in Los Angeles to help celebrate. Likewise Gerret J. Johnson, of Grand Rapids, Michigan, without whose financial assistance the measure probably would have failed to get on the ballot, will also be here and remain until after the general election, contributing his signal abilities and several automobiles to help carry the measure at the election. Mr. Henry W. Hetzel, an old time Single Taxer of Philadelphia, is already on the ground and will enter upon a speaking tour for Single Tax at once, covering the entire State. Mr. J. Weiler, of Chicago, another war horse of Single Tax, is going to help in the campaign at his own expense. Mr. J. W. Bengough, the celebrated Single Tax "chalk-talk" man, known from ocean to ocean, will be here to cover the State with his inimitable and unanswerable arguments. Mr. J. R. Her-

mann, of national fame as a Single Tax expounder, will also be heard. Miss Corinne Carpenter of Brooklyn, it is hoped, will also be here to help in the campaign.

If with these splendid speakers we cannot win over the remnant in California to Single Tax, we will be very much disappointed.

Two of the candidates for Governor are very candidly disposed toward Single Tax. One is Charles A. A. M'Gee, of San Diego, who is seeking the Republican nomination for Governor. He leans very strongly towards Single Tax and has promised to speak in Los Angeles for the Single Taxers next Saturday evening at a banquet at which it is expected he will definitely commit himself upon the land policy of this State which he is emphasizing in his campaign.

The other candidate is the well known lawyer, Francis J. Heney, who is seeking the nomination for Governor on the Democratic ticket. Heney has the backing of the administration at Washington, as was made quite clear by Secretary Lane, in his recent tour through the State.

The radicals, especially among organized labor, are supporting Heney, and organized labor two years ago officially endorsed the Single Tax measure and backed it at the polls almost to a man.

If candidate M'Gee does not commit himself to Single Tax within the next ten days it is expected that Mr. Heney will be asked to state his position, so that the 250,000 voters who supported Single Tax at the last general election will know for whom it is best to cast their votes for Governor at the primaries which take place in August.

The Scripps papers in the State are out strongly for Single Tax. On the 10th of this month the anti-Single Tax League addressed a letter to the Los Angeles *Record* appealing for funds. The paper came back in a straight-out editorial declining to contribute a cent to the anti-Single Tax League and made a strong editorial appeal to the people of the State to support Single Tax. Among other things the *Record* said:

"If Single Tax were a reality here the few fat hogs who are sitting back and smiling while the people make their idle tracts worth more and more would have to disgorge or pay their fair proportion of taxes. When the people really understand what the Single Tax will accomplish and signify that they DO understand by marking their ballots, foundation for real, lasting prosperity will be laid, and not before.

"There is no fundamental justice in the present system. That is why it cannot endure forever. Single Tax means taxes based on land values. When the grip of the land baron is broken the poor man will have a chance. When thousands upon thousands of fertile acres are relinquished by the land sharks, when unimproved city property is made to carry its share of the tax the most of us will be vastly better off than we are today."

Judge James G. Maguire of San Francisco, formerly identified with the Equity Tax League, and one of the committee that drafted the Equity Tax League bill last year, writes to the Single Tax headquarters a most encour-

aging letter. His attitude is in marked contrast with the attitude of certain other persons identified with the Equity Tax League, who we discover now are not Single Taxers at all, although they made a great noise in days gone by to make people believe that they are disciples of Henry George and believers in the Single Tax as expounded by him. There are about a half a dozen such in Los Angeles and perhaps as many more in San Francisco. One of these is Clarence E. Todd, who for some years past has succeeded in making many people believe that he is a Single Taxer. It now appears he never has been a Single Taxer.

In a recent number of the *Christian Science Monitor*, Mr. Todd declared that if the Great Adventure measure is given a place on the ballot, it will be the duty of Single Taxers to inform the people that it is not a Single Tax measure, that Single Taxers are opposed to exempting public service franchises from taxation, and that the inflammatory utterances of the California Bolsheviki do not represent the philosophy of Henry George.

The *Monitor* gives a column of its space to such blithering idiocy. Todd says the taxes paid by the public service corporations pay practically the entire expenses of the State of California, but he does not say that this burden is passed on to the users of the public service corporations, and it requires no wisdom for one to be able to see that under the present system the public service corporations pay no taxes whatever.

The out-and-out anti-Single Taxers are heartily co-operating with Mr. Todd in opposing Single Tax in California.

That typical reactionary and mouthpiece of privilege and monopoly, Leslie M. Shaw, former Secretary of the Treasury, is stumping California against Single Tax. He compares the Single Taxers of California to the Non-Partisan League of North Dakota, where, this savant says, conditions are more chaotic than in Russia. This will be news to the people of North Dakota, but it is of a piece with the other hysterical shriekings of the wise Mr. Shaw against Single Tax.

The antis represent in their literature that Single Taxers have a fund in excess of \$100,000. They tell the people that Single Tax will confiscate their property. They especially attack the slogan of the Great Adventure group: "Open California's twenty million idle acres to raise food to feed and equip the Allies and to win the war!" They say this cry has been heeded by thousands of thoughtless people and the peril is imminent. Indications are that the anti-Single Taxers are badly scared, and they are making frantic appeals in the kept press and many other ways to arouse the people to defeat the measure. Two years ago this League is reputed to have expended a half million dollars in opposition to Single Tax and the Single Tax measure then before the people. This time the indications are they will have a fund of a million for that purpose.

We hope the friends of the cause everywhere who read this, will respond and send in money, which we need very much.

J. H. RYCKMAN.

## Texas

TEXAS is now passing through its biennial political struggle. As four-fifths of the people here are Democrats our policies are fought out at these primaries, so that the November election is but little more than putting a formal stamp of approval on the nominees.

There is but little of importance at this time on the Single Tax propaganda. What with the war activities and the intense interest in the fight for Governor it is impossible to center the minds of but few upon the Single Tax. The fight for Governor is between the one-time Governor Ferguson who was impeached last Spring, and the now Governor Hobby who succeeded to the vacant seat. I will not discuss the merits of this struggle. However, if Mr. Hobby is nominated his platform will give the Single Taxers a tactical advantage if we use it. He has pronounced in favor of the land purchase scheme adopted by California two years ago. The Single Taxers should not directly fight this proposition, but demand that it be coupled up with a Single Tax measure that will apply to all State, county and city revenues. We should be able to convince the Governor and his friends that it would be a crime to adopt any State credit or land purchase scheme without coupling it up with a scheme of taxation that would counteract the tendency to raise the price of land, already too high.

I find in my campaign for the Legislature, that my Single Tax activities of the past four years, are helping rather than hurting. The people in this district have come far enough at least not to fear. If nominated it will prove the most important tactical move made. Even if defeated I will have gained a large acquaintance and made new friendships.

The Single Tax League of Texas, with myself as representative, has been made a member of the Joint Labor Legislative Board of the State and our question is one of the seven that are put to every candidate for State office and member of the House and Senate. Our question is: "Will you favor the submission of an amendment to the Constitution of Texas providing for exemption from taxation of all improvements and personal property, and placing all taxes for State, counties and cities on the unimproved value of land?"

We are quietly but persistently doing the kind of work that reaches the voters. In spite of the neglect of so many avowed Single Taxers and the poverty stricken condition that always prevails with fundamental work, the Single Tax in Texas is steadily going toward its final goal. If the Legislature that meets in January 1919 is induced to submit an amendment to the Constitution it will be adopted in 1920, in spite of the indifference of the thousands of "someday" Single Taxers in the State. WM. A. BLACK.

GOOD doctrine in a nutshell: "No man owns an oil-well or a coal mine except as trustee."—SECRETARY DANIELS of the American Government, addressing a deputation of coal mine owners at Washington.



## Michigan

THE Michigan Site Value Tax League did not succeed in obtaining by July 1 the needed 65,152 signatures for its proposed constitutional amendment for site value taxation, in order to submit the constitutional amendment at the November election. But the League is continuing its campaign for signatures, in the expectation that the extra thirty thousand still needed will be forthcoming by December 1, when it can be submitted at the Spring election.

One peculiarity of the campaign is that the thinly settled portions of the State have supplied a larger per capita of signatures than have the well settled agricultural districts. Indeed, some of the really populous areas have not yet sent in a single signature, even though tenant farming is very much in evidence.

Through special efforts, Detroit is well represented in the petitions, but almost entirely outside the group of Single Taxers. However, one Single Taxer has sent in over 1,100 signatures, and several others have obtained most of the signatures of the voters in their home localities or among their office and shop mates. Still these are exceptions. The fact remains that too many of those who have "seen the cat" have been content to let others do the work of soliciting.

On July 1 the League issued a small bulletin, *Common Sense*, as a vehicle of communication between the secretary's office and those whom it is desired to reach. It has been well received, and will be continued monthly if the interest aroused warrants it.

Both the organized Michigan farming interests and organized labor are in accord with the proposed constitutional amendment. A recent number of *Michigan Farming* openly advocated site value taxation, insisting that "when site value taxation in Michigan is an accomplished fact, it will mean the saving of tens of thousands of dollars annually to the farmers of the State." And very recently the Michigan Federation of Typographical Unions unanimously endorsed the proposition for site value taxation, and recommended the circulating of petitions and the obtaining of signatures. JUDSON GRENELL.

## Missouri

THE Homestead Loan and Land League filed its petition on July 2 containing nearly 40,000 signatures, or about 10,000 more than the legal requirement.

The campaign has now begun. On July 9 Louis Wallis, whose reputation as a propagandist is well known to all Single Taxers, began a canvass of the rural counties.

To the seven hundred odd newspapers in the State a letter will go out advising that the petitions have been filed and that the question will be voted on Nov. 5 of this year. These papers are notified that arguments will be sent in plate for their use to save them the expense of typesetting. Every civic and educational body in the State will be addressed by the speakers from the League. Labor unions in the State will be asked to read in open session the question in the form couched as an issue to be brought to the

voter. Public meetings in the larger cities will be held when local talent makes this possible.

The friends in Missouri believe that if they can raise the necessary funds they will carry the State. They estimate that less than \$10,000 will be needed and that this money will be used to bring the question to the hearthstone of every voter in the State.

The vital part of the measure is as follows:

All public revenues for State, county, municipal, school and all other public purposes shall be derived from taxes on the value of land exclusive of improvements and from such taxes as may be imposed by law on the manufacture and sale of intoxicating liquors and tobacco, and on incomes and inheritances; but this shall not prevent the imposition of such license taxes as may be necessary to a proper exercise of the police power. Rights of way for public utilities shall be deemed property in land and the value thereof shall be taxed accordingly if not owned by the public. This amendment shall govern all taxes for which assessments shall be made on and after June 1st, 1919, but not those assessed before that date. All constitutional limitations of rates of assessment and taxation are hereby abolished and the legislature is hereby empowered to fix such rates of taxation as shall produce the revenue required for State and school purposes and in counties the county court of each county and in municipalities the corporate authorities of each municipality shall have power to determine the rate necessary to produce the revenue needed from time to time for municipal purposes, provided that any school district in the State may increase the rate for school purposes fixed by the legislature by submitting such increase to a vote of the people of such district. All provisions of the constitution conflicting herewith are repealed so far as they so conflict.

## Death of L. E. Wilmarth

IT IS our painful duty to chronicle the death of a veteran Single Taxer, and an old and valued friend of many of us. L. E. Wilmarth, of Brooklyn, passed away at an advanced age on Saturday, July 27. Mr. Wilmarth was one of the earliest Single Taxers, being active in the New Church movement to bring our question before the adherents of that faith. He was an earnest Swedenborgian, profoundly versed in the philosophy of that great thinker, and himself an independent investigator in the realm of religious speculation.

Mr. Wilmarth was one of the sweetest natures it has been our good fortune to meet. He fairly radiated tenderness and human sympathy. He loved the association of young people and they responded in kind to one who, until his power of memory began to fail him, retained all the sweetness and light that must have been the possession of his younger years.

Mr. Wilmarth was no mean artist, and has left many beautiful examples of his skill on canvas. He excelled in the painting of flowers and fruit, for he was a lover of out-of-doors and of all fine and rare things, of the beautiful in nature as well as the beautiful in thought. He will be missed greatly by the many who knew and loved him.

## First Annual Convention of the New York State Single Tax Party at Albany

JOSEPH DANA MILLER THE UNANIMOUS CHOICE  
FOR GOVERNOR

IT WAS a short, sharp, business-like convention that took place in Albany at Keeler's Hotel, on Saturday and Sunday, July 20 and 21. The attendance was not large, but this was owing to the fact that the notifications were sent out only a few days before the event, and little time was given to preparing the friends for the day of meeting. Yet about thirty delegates came from New York City, and there were representatives from Buffalo, Syracuse, Poughkeepsie, Schenectady, Binghamton, Hudson and other cities in the State.

What must be borne in mind is that this was the beginning of the movement that heralds new methods and a new outlook on the future. For the first time since State gatherings of Single Taxers have taken place in New York there was entire agreement as to the policy to be pursued. The doubters were there, but they soon swung into line, and before the evening came were expressing their confidence in the new movement.

For days preceding the convention, and during the several sessions, the press of Albany was featuring the convention. Nobody in Albany was left in ignorance of the presence of representative Single Taxers of the State. As many can testify, it was the topic of conversation in the streets, and in the lobbies of the hotels. That Single Taxers were now in the political field gave new significance to the gathering, and reporters were constantly closeted with the State Committee at headquarters which were besieged for news regarding platform, resolutions and the personnel of the nominees. Single Tax Party men have contended for the publicity value of their method in gaining attention for the doctrine and they have been amply justified by events so far as they have proceeded.

The morning session was called to order by Mr. Borsodi. Mr. Dangerfield was elected permanent chairman and Mr. Chodorov permanent secretary. A Ways and Means Committee consisting of Messrs. Newman, Triner and Chodorov was appointed. Messrs. Borsodi, Bastida and Haxo were appointed Committee on Resolutions and Platform. Messrs. Riley, Triner and Sague were appointed Committee on Nominations. The Committee on Credentials consisted of the officers of the State Committee and this was added to in the persons of Messrs. Fowles and Hanson.

In the afternoon Chairman Dangerfield announced that Mr. Goeller of Binghamton, had been added to the Ways and Means Committee. He also announced the appointment of a Committee of Arrangements.

Mr. Miller addressed the convention. He indicated the long series of mistakes that had been committed in furthering the political ambitions of Single Taxers by activities in the Democratic party, or by the formation of little side

parties. He said that for years those who wanted the Single Tax had been told to go after something else as the true way to get it. First it was a fifty cent dollar, and now when we have finally got a fifty cent dollar no one is particularly happy on that account. Then at a later period we told the young man who wanted to do something for the Single Tax to go out and work for three cent carfares, and now many cities have seven cent carfares and few will contend that seven cent car fares may not be perfectly equitable in certain cities and under certain conditions. Mr. Miller reviewed the weaknesses of former and existing organization methods, and said if there was nothing else to recommend political party action it was enough to know that it provided the kind of organization that attracted the young men, that it held and retained converts, and that it added enormous strength to the unorganized propaganda that is being done by individual lecturers and workers in other fields. He congratulated the young men who had discovered in the party movement the opportunity for work for the greatest cause that had ever inspired human effort. He pointed out that the great war and its aftermath was our opportunity, for in the blood red letters of this conflict is being written the last will and testament of an old world. He said that the Single Tax Party was the only organization of men and women that held out any promise to the boys returning from the war of a real future and a stake in the land they had fought for.

Chairman Dangerfield in addressing the convention briefly, said that in all we had done in the past for the Single Tax we had neglected one thing which we had now gathered to do—namely, to give Single Taxers a chance to vote for the thing they believed in.

Resolutions which appear elsewhere were now read and adopted.

Mr. Riley, Chairman of the Committee on Nominations, now read the list of nominations suggested by the Committee, which the convention unanimously ratified. They were as follows: For Governor, Joseph Dana Miller; for Lieutenant-Governor, Antonio Bastida, of New York; for Comptroller, L. Carl Seelbach, of Buffalo; for Secretary of State, Horace Sague, of Poughkeepsie; for State Treasurer, Ellen G. Lloyd, of Brooklyn; for Attorney-General, Benjamin W. Burger, of New York City; for State Engineer, James Dangerfield.

Mr. Bastida responded to calls with a short address to the convention. Mr. Sague also spoke briefly and announced himself a convert to political party action. Mr. Sague is eighty-six years old, but physically and mentally well-preserved, full of a quiet humor, and not too old to embrace new ideas and new methods of work which the new time calls for. Mr. Seelbach of Buffalo, said he believed that the party was on the right road, and that young men to whom he had talked hailed this movement as offering a new era for the Single Tax.

The evening of the first day was devoted to the discussion of the admirable platform presented by the Committee, and in this discussion all of the members of the convention

participated, including visitors from outside the State.

Many differences were developed as to the wording of particular planks, as naturally would occur among any body of Single Taxers. But these were all harmonized, and the convention adjourned with a deep sense of satisfaction for the work performed that was universally shared.

On announcement by Mr. Miller that the Single Tax amendment in California was now certain of a place on the ballot a motion was made and carried that a telegram of congratulations be sent to our friends in that State.

A vote of thanks was given to Mr. Borsodi for his work in preparing the platform.

With a formal vote of thanks to Chairman Dangerfield for the able and impartial manner in which he had presided, the convention adjourned to meet in the afternoon of the following day.

On Sunday the convention reassembled. A number had left in the morning, but many remained to receive those who arrived for the concluding session, which now listened to recommendations from the Ways and Means Committee.

The Committee recommended that headquarters be opened in Buffalo and Albany, and also in other cities as soon as practical. The question of financing the campaign was left to the Executive Committee of the the State Committee.

N. C. B. FOWLES.

PLATFORM OF THE SINGLE TAX PARTY OF NEW YORK

Adopted at Albany, July 21, 1918

PREAMBLE

The Single Tax Party of New York, in convention assembled, adopts the following platform and advocates the application of the principle herewith described to the end that involuntary poverty and fear of poverty be abolished, the just division of the products of labor be assured, equal opportunity be achieved, and industrial justice consummated, and it calls upon all men and women, regardless of their former political affiliations, to join this movement for the emancipation of mankind.

THE SINGLE TAX

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of Independence, that all men are created equal and are endowed by their Creator with certain inalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and what is gained by the general growth and improvement of the community of which they are a part. Therefore we hold that no one should be permitted to possess natural opportunities without a fair return to the community for the special privileges thus accorded to him, and that the value which attaches to land by reason of the presence, growth and improvement of the community should be taken through the exercise of the taxing power for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore we hold that justice requires that taxes should not be levied upon the products of his labor.

To carry out these principles we demand that the rental value of land (irrespective of any improvements on or in the land), shall be collected by the State and that all improvements, industry, and enterprise be exempt from taxation.

The Single Tax we propose is not a tax on land, and therefore would not diminish the use of land.

It is a tax, not upon land, but on the full rental value of land. Thus it would not fall equally on all land, but in proportion to the price which the users of land now pay to the owners, either in purchase money or rent, for permission to use land. It would thus be a tax, not on the use and improvement of land, but on the ownership of land,

taking what today is received by owners in the form of ground rent and not what the users of land produce over and above the ground rent.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial assessments. Thus, the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who, on a city lot, erected a valuable building would not be taxed more than a speculator who held a similar lot idle.

The Single Tax which we propose in place of all other taxes would call upon men to contribute to the public revenues, not in proportion to their ability to earn, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for withholding land from the use of others, as for putting it to its fullest use themselves.

AGRICULTURE AND THE SINGLE TAX

A Single Tax on land values would greatly reduce the weight of taxation on agricultural land which has little value irrespective of improvements, and increase it on land in towns and cities which rises to a value of millions of dollars per acre.

It would force upon speculators in farm lands the choice of either improving and using such land, or of disposing of it and permitting others to use it. Thus it would force millions of acres of farm land into the market, enabling the ever increasing number of tenant farmers to become farm owners merely for the payment of the annual taxes upon the bare land. It would check the movement of young men from the farms to the cities by enabling them to freely acquire farms of their own. During the year 1917 more than 40,000 young men left the farms of this State and moved into the cities in search of employment. The reversal of this movement of our population would decrease the army of unemployed in the cities, thus improving the conditions of the wage-earner, and by increasing the annual production of our farm crops furnish the solid foundations for prosperity.

LABOR AND THE SINGLE TAX

A Single Tax on land values would, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the speculator, and profitable only to the user. It would thus make it impossible for speculators in city land, in agricultural land, in timber land, in coal land, in mineral land, and in oil land to hold these natural opportunities unused or only half used, and by forcing upon them the choice of planting, mining, or building themselves or of permitting others to do so, would throw open to labor the illimitable field of employment which the earth offers to man.

It would thus solve the labor problem by abolishing involuntary unemployment, raise wages in all occupations to the full earnings of labor, reduce the cost of living by increasing the use of land in the production of foodstuffs, lower rents by making possible the building of homes on land now held for a rise in value by the speculators, and by increasing the buying power of the laborers of the nation enable them to enjoy the comforts, leisure and advantages of an advancing civilization.

CAPITAL AND THE SINGLE TAX

A Single Tax on land values, by abolishing the taxes now levied on anyone who improves a farm, builds a house, a machine, or a factory, or in any way adds to the general stock of wealth, would encourage thrift, enterprise, and industry.

It would leave everyone free to apply labor or expend capital in production or exchange without penalties or restrictions, and would leave to each the full product of his enterprise and exertion.

It would, by equitably distributing among the workers of the nation, the millions annually absorbed at the present time by land speculators, increase the buying powers of our entire population, thus insuring the prosperity of the people and stabilizing all business.

It would destroy the selling value of land, and with it the fictitious capital based on land speculation. With the disappearance of this



fictitious capital, labor and true capital would be rid of a constantly increasing tribute demanded by the owners of land.

In thus denouncing the system of appropriation of ground rent by private individuals in this country, we also denounce the efforts of any citizens of the United States to exploit the peoples of other nations by securing possession of their lands without paying to them the full ground rental, and we demand that no support be given by our government to our citizens practising such exploitation.

#### GOVERNMENT AND THE SINGLE TAX

A Single Tax on land values would dispense with a multiplicity of taxes and a horde of tax gatherers, simplify government and greatly reduce its cost.

It would do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with ease and certainty.

Finally, it would utilize the governmental machinery and methods of assessment and of taxing land already in operation, and require none of the hazardous changes in our traditional republican institutions which a wise conservatism deprecates.

#### SOCIALISM

We oppose Socialism as defined in the platforms of the Socialist Party and its various branches, and as expounded by its votaries.

Socialism proposes artificial laws for governmental regulation in the control of all the means of production and distribution. We charge both the Democratic and Republican parties with participation in this un-American tendency.

We realize that the drastic measures employed by our government for the successful prosecution of the war are in no sense an endorsement of socialistic philosophy, but are an avowed temporary suspension of our liberties, applying the ancient maxim, when armies enter laws are silent.

In proposing the restoration of the natural order of production and distribution, leaving to labor and capital their just earnings, we challenge this tendency so foreign to the American tradition of industrial self-reliance. We further assert that the apparent justification for these socialistic measures exists solely because labor and capital are at the mercy of land speculators, many of whom are not even citizens of this country, who exact a continuing and ever increasing tribute from labor and industry merely for permitting them the use of the earth.

#### THE PRESENT CRISIS.

We pledge the candidates of this party when elected to support the National Government by every means in their power in the prosecution of the just and necessary war which we are waging against the Imperial German Government and its allies. But we deem it necessary and we should be recreant to truest patriotism if we failed at this time of national stress to point out to the National Government and to the people the peculiar merit of our principle in making our country powerful in times of war and prosperous in times of peace.

A Single Tax on land values would strengthen the government by stimulating the production of foodstuffs and raw materials, would lessen the cost of living and of conducting the war, and render unnecessary the multitude of vexatious taxes now being imposed upon the products of labor by providing the nation and the State with ample revenues for the expenses of the government and the conduct of the war.

Finally, the Single Tax would greatly simplify the grave social and economic problems of the coming period of reconstruction.

It would furnish ample revenues for the redemption of the debts of the nation.

It would open to the employment of the millions of soldiers and sailors when they return from the front the 400,000,000 acres of arable farm land now unused and in the hands of speculators, of which 14,000,000 acres alone are situated near to the great Eastern markets in this State. Thus it would avoid the otherwise inevitable period of unemployment, low wages and hard times which will follow the demobilization of our armies and the changing of the status of those most precious citizens into armies of unemployed men.

#### RESOLUTIONS ADOPTED AT ALBANY CONVENTION

**RESOLVED:** That we call upon the national government to take immediate measures to provide us with a Federal Land Valuation, showing the value of all lands, urban, agricultural and mineral, exclusive of all improvements, so that the people may know the value of their natural resources.

**WHEREAS:** Secretary of the Interior Lane has recently suggested rewarding our soldiers and sailors upon their return from abroad by allotting them plots of land in the arid desert of the West; and

**WHEREAS:** Such land being below the margin of cultivation, only a scanty living can be eked out thereon,

**BE IT RESOLVED:** That we, the delegates of the Single Tax Party in assembly convention at Albany, July 20, 1918, call the Secretary's attention to the fact that in all of the States, fertile arable and mineral lands are held out of use for speculation and that the application of the Single Tax to these lands would force them into use and would open great and valuable resources to the boys when they return from the front, thus enabling them to settle in their own States among friends and relatives, and in an environment to which they are accustomed, also saving the people of the country the tremendous expense of making usable the desert land of the West;

**AND BE IT FURTHER RESOLVED:** That a copy of this resolution be sent to Secretary Lane for his information.

## Congressional Hearing on a Federal Land Tax

**M**EMBERS of the Ways and Means Committee of the House of Representatives listened to strong pleas for a Federal Land Tax from ex-Congressman Kent and Messrs. Willock, Ralston, Marsh and John Z. White, late in June.

Mr. Kent pointed out the two functions of taxation as he considered them, one from the revenue standpoint and the other as a remedial measure to secure enlarged production. He said that one of the greatest problems growing out of the war would be the adoption of a Federal Land policy.

Judge Jackson H. Ralston was outspoken, and he deserves credit for his reported words, which were as follows:

"I am an extreme Single Taxer, and if it came to the matter of land holding as a matter of abstract right I would say that no man has an indefensible right to even a foot of land."

Benjamin C. Marsh, who appears to be adopting more and more of the Socialist doctrine as distinguished from the Single Tax principle, advocated the "taking over" of all natural resources. If he is correctly reported he said that by this he did not mean a Single Tax but a triple tax.

It is hard to place our friend Marsh. He is now Executive Secretary of the Farmers' National Committee on War Finance. The programme of the Committee is the taxation of all incomes in excess of one hundred thousand dollars and heavy taxation of excess and war profits. Mr. Marsh has been active for a number of years in furthering measures in the direction of the Single Tax and has received the aid of Single Taxers in his work. Mr. Marsh has, let it be said in his own justification, always denied being a Single Taxer, and his present programme must be taken in proof of that declaration.

## Is a Single Tax Newspaper Worth While?

WITH a talent for discovering the mote in its neighbor's eye, while unable to perceive the beam in its own, the *Public* of June 22 makes the discontinuance of the *Ground Hog*, of Cleveland, a Single Tax paper, the occasion for a depressing discourse upon the futility of a press devoted specifically to furthering the realization of the Single Tax idea. The argument is, briefly, that the more generalized an idea becomes, the less need there is, and the less support will be given, for a press devoted solely to its propagation.

The *Public*, curiously enough, overlooks the fact that, upon such a theory, its own publication should have ceased long ago. It will surely admit that a "Journal of Democracy," as it styles itself, is committed to the divulgence of an idea already much more diffused and generally accepted than is the conception of the Single Tax. With our nation in arms to save Democracy from the last murderous assault of Autocracy; with every newspaper in the land, every pulpit, every instrument of publicity, from the popular movie to the supreme head of the Republic in his inspired messages, proclaiming to our people the meaning and mission of Democracy, it must seem a logical deduction from the *Public's* own premise, that the *Public* is preaching Democracy to democrats and, therefore, performing no necessary, useful or even entertaining function. To repeat the words it quotes against the utility of preaching the Single Tax, but applying them to its own case: "Believe in Democracy? Of course I believe in it. But I do not want to bother with a paper that tells me every week that it is true."

But the whole premise of the *Public* is the reverse of true.

In the first place an idea is popular in literature or journalism in proportion to its agreement with general opinion. People applaud and greedily read that with which they are in accord. Humanity thinks gregariously. Surely this is obvious to even the most careless observer. It is the departures from type that in journalism find it difficult to prosper.

In the next place, a knowledge of the Single Tax doctrine is by no means generally diffused. Very few of our 48 States even recognize the distinction between improved and unimproved values—a distinction long ago made in every province of the Argentine, not to speak of Australia; and yet that distinction is the very foundation of the practical application of this great reform. The meagre initiatives mentioned by the *Public* in support of its contention are its own refutation and conclusive evidence of the scanty knowledge of, or belief in, Single Tax principles in this country.

The difficulties of the Single Tax press arise, indeed, not from the wide diffusion of Single Tax principles, but from the restricted acquaintance with, or knowledge of them by the general public. The Single Tax press is preaching in a veritable desert, and its lack of wide circulation and prosperity is a natural consequence of that fact, omitting, of course, such cases where mismanagement is of itself sufficient explanation.

Is it not just possible that the *Public* has failed to understand one of the special functions of a Single Tax press under present conditions? Is that function merely to propagate the Single Tax doctrine among the uninformed masses? Is it not also to act as an instrument of unity and a source of inspiration and information for militant Single Taxers?

The task of educating a population of over one hundred millions, by means of an independent Single Tax press, is too gigantic a proposal to deserve a moment's serious consideration. The diminutive, though earnest efforts in that direction, beginning with Henry George's *Standard*, and ending with the *Ground Hog*, are simply demonstrations of misdirected zeal and a measure of the financial incapacity of Single Taxers for such a vast undertaking. It is trying to measure a transcontinental railroad with a yard stick.

The chief function of a Single Tax organ is, surely, the more modest, practical one above mentioned, of serving Single Taxers directly in their individual or organized propaganda activities. If each Single Tax society or Single Tax party group has its monthly bulletin for its members, very good. It promotes union, stimulates emulation, supplies practical suggestions for action, serves as a kind of nerve ganglion for keeping the local movement alive. Better still, however, if the bulletin takes the shape of a national organ, like the SINGLE TAX REVIEW, through which a wider outlook over the national movement is possible and intelligent contact maintained with Single Tax progress throughout the world.

Today, more than ever, is such a national organ essential to the success of the movement. It provides the very material, for instance, which, properly utilized, would interest the business community, to whom, according to Mr. Gibson in his post mortem in the *Ground Hog*, will devolve the task of forcing the Single Tax as an issue upon our various public authorities. What better material, for instance, for business men and public authorities to study and meditate upon, than the account of local progress in Single Tax in New South Wales, presented by Mr. Huie in the May-June number of the SINGLE TAX REVIEW? Any Single Tax association or Single Tax party group wishing to bring to their local authorities and business community the realization of the Single Tax as a practical working proposition, could do few things more effective to that end than to distribute Mr. Huie's article generously in their neighborhood.

The article by Premier Hughes of Australia on the purpose and results of the Australian Federal Land Tax ought to have gone to every senator and congressman at Washington. Scarcely a more timely contribution to the discussion of our next national budget could be found than the account of Australia's Federal Land Tax initiative.

The important documents and data published from time to time in the REVIEW regarding progress of Single Tax ideas and actual Single Tax legislation measures in South America are cheering news to our workers everywhere and, if widely known, must aid powerfully all Single Tax efforts

in this country. We are all allies in this reform. A success in one country is a victory for all.

So essential is a national organ for cohesion and co-operation, that the different organizations scattered over the country might well, in the interest of the cause, give their active aid: (1) by contributing to the REVIEW freely the news of their own work and of important incidents affecting the local tax situation, and, (2) by assisting the management of the REVIEW to extend its circulation among men of education and of action whose interest in economic or social reform may have been roused by the activities of the local society or otherwise. The debate on taxes and new economic adjustments is nation-wide today. Even a lively antagonist of the Single Tax reform, who may have proved impervious to the academic arguments presented by our orators or literature, might easily change his opinion and become a co-worker in view of the practical evidence of Single Tax advance in legislation, with which the REVIEW abounds.

In a word, the REVIEW can be made a most effective instrument of propaganda, and should be extensively used as such. It is the best existing means for giving unity, weight and additional impulse to our movement. All this is self-evident. The question is, have we the statesmanship or intelligent leadership in our movement to recognize the real need of such an organ in the new time that is now calling imperatively for new methods and wider and more emphatic insistence upon the ethical as well as the fiscal necessity of the readjustment of our whole economic and social world by means of the Single Tax?

As a sort of postscript I feel I must now approach a somewhat delicate question. Both the *Public* and the SINGLE TAX REVIEW have their sustentation funds—that is to say, neither publication is enabled to maintain itself by its subscription list alone, and the returns from advertising are in both instances negligible. Now the number of readers of the *Public* is much larger than the number of REVIEW readers, but to obtain a reader for the *Public* costs a great deal more than to obtain a reader for the REVIEW. Indeed it costs much more to obtain a reader for even a single copy of the *Public* than for a single copy of the REVIEW, comparing the cost of one publication with another, or comparing the sustentation fund of one publication with that of the other.

The REVIEW has been among those who have claimed for the *Public* a useful character in its own field. We do not need to argue this question, therefore. But the REVIEW, or a Single Tax organ of the same character that shall fill better the office the REVIEW is trying to fill, is one of our main necessities, and it is the duty of Single Taxers to give it their fullest support.

FRANK CHODOROV.

MUCH important and interesting matter is left out of this number owing to pressure upon our columns. Events are succeeding one another so rapidly these days that it is difficult even to keep up with the onward march. These are days of a great awakening. Only a few Single Taxers are asleep.

## Report of James F. Morton, Jr.'s Lecture Work

THE past season opened inauspiciously with the collapse of the organization of the New York State Single Tax League, for which I had been acting as field secretary and lecturer. It was considered advisable, however, by some of the friends of the cause that my work be continued; and the generosity of a few individuals made this possible. A portion of the expense was also borne by the Farmers' National Single Tax League, which has commissioned me as its field secretary for New York State. With the breakdown of the machinery available in the preceding seasons for circularizing organizations and otherwise co-operating in securing engagements, and with the necessary handicaps imposed by war conditions, the work has been carried on throughout the year under many disadvantages. The unprecedentedly bitter winter, with the failure of the coal supply and partial breakdown for a time of normal transportation conditions, played an important part in hindering engagements and caused the cancellation of engagements already made, as well as in a marked lessening of the usual attendance.

In spite of the above handicaps, there were many reasons for encouragement. The farmers in particular are receiving the message with avidity hitherto unknown; and support is coming to light in quarters where unqualified opposition was formerly the rule. In all, I delivered 68 lectures, with an aggregate attendance of 2075. These were given in 54 different cities and towns, and were distributed as follows: Granges, 37; college classes, 7; churches and church clubs, 7; business organizations, 4; other clubs, 3; forums, 2; parlor groups, 2; miscellaneous, 6.

The places in which lectures were given were as follows: Millerton, Myers Corners, Hyde Park, New Hamburg, Mt. Vernon, Warwick, Troy, Schenectady, Clarksville, Greenfield Centre, Corinth, Saratoga Springs, Coxsackie, Schuylerville, Quaker Springs, Washingtonville, Middletown, Harrison, Hudson, New Lebanon, Riverhead, Clinton, Little Falls, Canastota, Rome, North Manlius, Syracuse, Cicero, Plainville, North Colesville, Deposit, Binghamton, Findley Lake, Jamestown, Ashville, Cottage, Ellery, Forestville, Sinclairville, Cassadaga, Pendleton, Brockton, Wales, Lockport, West Shelby, Buffalo, Barre Centre, West Henrietta, Mumford, Lowville, Talcottville, Plessis, Belfort.

The work of the coming season will begin early in September, under the auspices of the Eastern Single Tax Lecture Bureau, with headquarters at 120 Broadway. Plans have been completed for increasing its efficiency by the co-operation which was not possible under the conditions of the past season.

Features of the season outside of New York were a lecture to an excellent audience in Washington, and a debate before the University Extension Society of Philadelphia with Professor Jacob Hollander, of Johns Hopkins University.

JAMES F. MORTON, JR.



## Spain

FROM the June issue of *El Impuesto Unico*, the official organ of the Spanish Single Tax League, we extract the terms of the Bill presented to the Spanish Cortes, April 20, 1918, by D. Filiberto Villalobos, of the Reform Party. The general purpose of the Bill is to protect the tenant farmer. Some of the provisions are of special interest to Single Taxers:

ART. 1 It shall be understood that leases of rural property are for a period of twenty years, even though a shorter term be specified.

ART. 2 The leaseholder shall be entitled to a reduction in the rent, whenever he shall have lost his harvest by fortuitous or unusual causes, such as fire, disease, floods, unexpected drought, locusts, earthquakes and other extraordinary causes.

Any clause in the contract surrendering this right shall be null and void.

The reduction in rent shall be proportional to the damage caused to the harvest, and the part of the rent remaining for the proprietor may be spread over the remaining years of the lease.

ART. 3 All clauses in the lease by which the tenant is obliged to pay the ordinary and extraordinary taxation upon the land shall be declared null and void.

ART. 4 In no case shall the rent of the land exceed the net amount taxable under the National assessment returns.

ART. 5 Should the tenant increase the value of the land by improvements effected by himself, the proprietor shall indemnify him therefor on conclusion of the term of lease.

ART. 6 Should a proprietor not cultivate his land and yet refuse to lease same, the State shall expropriate it, and distribute it by lease amongst the tenant farmers of the locality or, in default of these, amongst those who own the smallest allotments according to the assessment roll.

ART. 7 Land suitable for cultivation, but used by its owners for sport, shall bear a surtax, which in no case shall be less than ten times the regular land tax. ART. 8

ART. 8 The purchaser of a leased farm shall have no right to terminate the lease which was in force at the time of sale.

ART. 9 Article 1,576 of the Civil Code shall be annulled, where it says: "Neither shall the tenant have the right to a reduction in rent, when the products of the soil have been lost after their separation from their root or stalk."

ART. 10 and ART. 11 . . . refer to technical adjustments of existing laws to the terms of the Bill.

ART. 12 All disputes, including suits for eviction arising out of the fulfilment or non-fulfilment of contract, shall be decided by the Provincial Court, composed of an equal number of representatives of the tenants and proprietors with the president of the Provincial Court of Appeals, and the technical assistance of the the chief engineer of the survey department of each department, though as a final appeal the litigants may recur to the Supreme Court; and

ART. 13 Whatever dispositions may be contrary to the

execution of this project of law are hereby declared to have no legal effect.

The *El Impuesto Unico* is a monthly review of 16 pages, well printed and full of well written articles, some of them by the best literary pens in Spain. The Single Tax movement in Spain is evidently a sound, well equipped one, and we must be prepared at any moment to find, as in South America, that the Latin race has again advanced beyond us in practical legislative achievement. It is well to remember that venerable old Spain is today in the running with the democracies of the world. Having already a broad political franchise system, she may any day surprise her competitors by forestalling them in more fundamental readjustments.

## Friends of The Great Adventure Meet at Arden

A VERY interesting and inspiring meeting was held on July 4th, at Arden, Delaware, under the direction of The Great Adventure Contributors' League.

Edwin S. Ross read the Declaration of Independence, followed by an extract from one of Abraham Lincoln's speeches by the Chairman. Wm. L. Ross, who presided, paid an earnest tribute to the work of the founders of our government and introduced Mr. H. D. Albright, Assistant City Solicitor of Philadelphia, who made a great impression on the audience by showing how food will win the war. He said that making speeches and waving the flag alone would not bring success, but that we must feed our armies and our people at home as well. He called attention to the rich and fertile land of California and of The Great Adventure in that State to throw open to use twenty million idle acres of the finest land in the world for growing food.

A. R. Saylor, of Wilmington, L. W. Marks, of Philadelphia and John Goldsmith, also of Philadelphia, made earnest appeals for funds to be sent to California. As a result \$78.00 was collected from an audience of about a hundred people.

Mr. Lucius Cole, leading violinist of the Philadelphia Orchestra, delighted the audience with several selections and H. P. Page, a finished artist in his line, sang at the request of the Chairman.

The meeting was considered by many to be the best ever held at Arden.

## How to Build a Bridge

THIS money was secured by the Atascadero management by collecting in advance some of the land value increments from the purchasers of Atascadero lands and lots. In other words, Atascadero reasoned this way: These lots are worth so much; they will "grow in value"; if, now, these people pay now what the lots will be worth by and by, the extra money can be put into bridges, roads, water works, etc., that will right away make the lots worth that much. It was done.

*Atascadero (Calif.) News.*

## Robert Morris— A Near Single Taxer

THE heavy burden of financing the American Revolution was borne by Robert Morris. The story of his trials and tribulations is discreditable to our ancestors. The Continental Congress did not have power to enforce its levies on the States; Morris's collections were on the order of "passing around the hat." Various States paid their quotas or neglected payment, as suited their convenience or conscience or lack of the latter.

In the opinion of the writer this lack of power of the Continental Congress was one of the saddest failures in the history of mankind, for the Article VIII of the Articles of Confederation provided for a Single Tax on land and improvements. Its operation would have been a rapidly increasing object lesson on a large scale of the benefits due to direct taxation, largely on land.

I propose to show that Morris himself was a free trader and a near-Single Taxer. In Sparks' "Diplomatic Correspondence of the American Revolution," (XII, p. 211), is a long letter, July 29, 1783, addressed by Morris to the President of the Congress, sitting at Philadelphia, where, also, Morris had his office. Therein he discusses loans and taxes. Of the latter he suggests only three, viz., a land tax, a poll tax, an excise tax on distilled liquor. Of the last he says:

"The tax will be a means of compelling vice to support the cause of virtue, and, like the poll tax, will draw from the idle and dissolute that contribution to the public service which they will not otherwise make."

While respectfully disagreeing with Morris's judgment as to the propriety of laying such taxes, kindly permit extracts from his argument for a land tax. He writes (page 227):

"And first as to a land tax. The advantages of it are that it can be reduced to a certainty as to the amount and time. That no extraordinary means are necessary to ascertain it, and that land, being the ultimate object of human avarice, and that species of permanent property which peculiarly belongs to a country as neither to be removed or concealed, it stands foremost for the object of taxation, and ought most particularly to be burdened with those debts which have been incurred by defending the freedom of its inhabitants. But besides these general reasons there are some which are in a manner peculiar to this country. The land of America may, as to its proprietors, be divided into two kinds; that which belongs to the great landholders, and that which is owned and occupied by the industrious cultivators. This latter class of citizens is, generally speaking, the most numerous and most valuable part of a community. . . . A land tax will, probably, at the first mention, startle this order of men, but it can only be from the want

of reflection, or the delusion must be kept up by the artifice of others. To him who cultivates from one to five hundred acres, a dollar a hundred is a trifling object, but to him who owns a hundred thousand, it is important. Yet a large proportion of America is the property of great landholders; they monopolize it without cultivation; they are for the most part, at no expense, either of money or of personal service, to defend it, and, keeping the price higher by monopoly than otherwise it would be, they impede the settlement and culture of the country. A land tax, therefore, would have the salutary operation of an agrarian law without the iniquity. . . . It would have the further advantage of encouraging settlements and population; this would redound not only to the national good, but even to the particular good of the landholders themselves."

Some idea of the extent to which the vice of land speculation had fastened itself on the new country may be had by considering Morris's suggestion that a tax of only one cent an acre would be effective in breaking up large unused holdings. In later years Morris himself engaged in land speculation on an enormous scale and was bankrupted by it.

In the "Journal of William Maclay," fellow Senator with Morris from Pennsylvania, we read an interesting reference, under date of June 9, 1790, to a debate concerning a proposal that the Federal Government assume the various State liabilities. The certificates were to most persons a joke; but to some a tragedy; some kept them as a souvenir of their sacrifices for the general good. They had ceased to be even a subject of speculation. Proposals were made to assume them at forty to one (six pence in the pound), seventy-five to one, or one hundred to one. Maclay wrote:

"Mr. Morris moved in a moment to strike out the first two alternatives, and blazed away for six per cent. on the nominal value of all public securities. Elsworth answered want of ability. Morris made nothing of the whole of it. The broadside of America was able enough for it all. We had property enough, and he was for a land tax, and if a land tax were laid, there would be money enough. He said many weak things, and was handled closely for them by Elsworth."

What those "weak things" were we do not know, but, judging from Morris's argument for a land tax, already quoted, they were probably strong.

Morris was agreed with Franklin that trade should be free. In Oberholtzer's "Robert Morris" we read: "Mr. Morris never wearied in bearing testimony in favor of free trade, and again and again admonished the governors as to the evils which they invited by embargoes." (p. 137). "Commerce should be perfectly free and property sacredly secure to the owner. . . . perfect freedom of trade makes the people easy, happy, rich and able to pay taxes." (p. 138).

It will be perceived that Morris was close to being a near-Single Taxer. He suffered from neglect and contumely, the fate of all who are in advance of their time. Oberholtzer says (p. 180): "His advice did not seem to be highly regarded. He felt the indignity keenly."

SAMUEL MILLIKEN.

## First Annual State Convention of the New Jersey Single Tax Party

**S**INGLE Taxers of New Jersey met in convention at the headquarters in Newark for the organization of a State Single Tax party on Saturday, July 27. There were representatives from every county in the State and the proceedings were characterized by an earnestness and determination that promise well for the future.

Mr. Chandler called the convention to order and nominated Mr. Wallace as temporary chairman. Mr. Bourgeois was made temporary secretary. A committee on credentials was chosen consisting of Messrs. Cohen, Jones and Walsh.

E. Yancey Cohen was chosen permanent chairman. Messrs. Bourgeois and Loew were nominated for the position of permanent secretary, and Mr. Loew was chosen by a close vote.

It was decided that the State committee consist of two members from each county organization and one additional member for each 25 members of the county organization.

The committee on platform was announced as comprising Messrs. Wallace, Walsh, Bourgeois, Jones, and Mrs. William B. DuBois.

Mr. Miller addressed the convention briefly, and was followed by Mr. Callingham, of Camden, who said that the argument for independent political action was unanswerable. He said that hereafter he would work with the Party, being convinced that to have the Single Tax on the ballot was the very best means of education that could be adopted. Mr. Chambers, also of Camden, declared that in his opinion the political movement was in the right direction, that the thing to do is to bring this question to the people as a political issue. Mr. Fowles spoke with his usual earnestness.

Mr. Wallace now read the platform, which was taken up section by section. There was a very interesting discussion on the meanings of "ground rent," "land values," "rental value," "rentable value," etc. The discussion developed the usual differences as to shades of meaning, but the platform was finally adopted as printed in this issue of the REVIEW, and represents the best thought of the convention brought out by a debate in which almost every member present took part.

Mr. Chandler now nominated Mr. Wallace as U. S. Senator. Mr. Loew seconded the nomination. Mr. Wallace was unanimously chosen, at which Mr. Chodorov suggested that a street corner meeting be held as soon as the convention adjourned and the members had finished supper.

Mr. Wallace said that he felt the importance of the approaching campaign in the State. He felt the need of polling a large vote—not for himself but for the Single Tax. He assured the members present that whatever methods were adopted the best efforts would be put forth, with all the energy at the command of the State Committee.

Following are members of the State Committee: Ber-

gen Co., E. Yancey Cohen, M. G. Larssen; Camden Co., Richard Chambers, Wm. M. Callingham; Essex Co., Wm. J. Wallace, H. G. Loew, Alfred N. Chandler; Hudson Co., Adolph P. Huser, Wm. B. DuBois; Monmouth Co., Rev. Luther Latham Holmes, Chas. B. Zacharias; Passaic Co., Thos. W. Ward, Ernest L. Remig; Union Co., James J. Walsh, Edwin J. Jones.

It was moved by Mr. Bourgeois that a telegram of congratulations be sent to the friends in California on their success in getting on the ballot, and Mr. Callingham moved that Missouri be included. This motion was carried.

In the evening a monster outdoor meeting was held on the corner of Broad and Park, and was addressed by Messrs. Lloyd, Chodorov and Callingham. Mr. Callingham spoke for nearly an hour and a half, and his serious appeal found a response among the earnest men and women who stood listening without interruption until the meeting was adjourned.

Under such auspices was launched the Single Tax Party of New Jersey and the candidacy of William J. Wallace as U. S. Senator.

### PLATFORM OF THE NEW JERSEY STATE SINGLE TAX PARTY

The Single Tax Party of New Jersey in convention assembled in order to express the principles and purposes of the party adopts the following platform:

Whereas, a state of war now exists between the Government of the United States and the Imperial German Government, the Single Tax Party pledge all candidates and all members of this party to support the National Government by every means in their power in the prosecution, by the use of the military and naval forces of the United States, of this most just, righteous and necessary war which we, with our gallant allies are waging against the Imperial German Government and the arrogant, cruel and tyrannical military caste that is now dominant in Germany. If our voices can bridge the Atlantic and reach the plain people of Germany who are the victims of the imperialists who are rapidly dragging them to ruin, we would call upon them to rise in revolt and cast off the chains that now bind them to Hohenzollernism. This is a war to make the world safe for democracy. We believe the revenue for conducting this war can best be raised from ground rent as provided in this platform.

We believe that all men are endowed by their Creator with an equal and inalienable right to the use of the earth in order that they may have an equal opportunity to supply their needs and an equal opportunity for their free development.

We demand that the ground rent of all land be collected by the Government, being convinced that only in this way can involuntary poverty and fear of poverty be abolished, a just division of the products of labor be secured and equal opportunity and justice for all be obtained.

We demand that all of the rent of land be taken by taxation for all public needs before any tax be levied on the products of labor, or the rewards of active and constructive enterprise. By collecting the ground rent for governmental purposes people would be relieved from the indirect taxes which they are now obliged to pay in the price of all the products which they consume.

In order to carry into effect these principles we demand from our legislature a law appropriating the full ground rent for the use of the National, State, County and Municipal Governments and that this rent be collected on all land, used or unused, according to its rentable value.

The legislation we call for, when enacted and recognized to be the intelligent purpose of the electorate of this State, will destroy the enormous increments of fictitious capital which find their roots in the exclusive privileges conferred upon a favored few of the people by the ownership of the elements of nature. These privileges enable them



to exhort from the masses of the community large and increasing amounts for the privilege of living and working upon their own soil. Among the special privileges of this character are those which consist of the ownership of city and country land, mines and waterpower. The rent to be paid for the use of the resources of nature, when they are all available for occupation and use and when none will be held by speculators will be very much less than the prices paid under the present condition of speculation, restriction and extortion. None of the rent would be applied to support in idleness a privileged class or to unjustly increase the revenue derived by those engaged in active business, but all would be appropriated for governmental use.

All members of the community would be relieved from taxation on the houses in which they live, the business in which they are engaged, improvements which may be made to their property, and the costs which are added to the necessities of life by taxation upon production and distribution of such products to points where they are available for use. It would simplify and cheapen government by the elimination of restrictive and supervisory laws designed to partially counteract the detrimental effects of our monopolistic system of land ownership. It would instill into the youth of the country a respect for the equality of opportunity which it was the purpose of the founders of the government to secure for all its people. It would enormously increase production and wealth by the removal of burdens which now weigh down industry and thrift. It would free labor from the bondage of excessive toil and it would enable all who are willing and able to work to secure a good living. It would remove the fear of unemployment and poverty. It would equalize the opportunities of all men in relation to the land and through the ease with which employment could be obtained it would enable all to seek the fields in which the best talent of their mind would have proper development and in which their industry would receive the most adequate reward.

We believe that the women of the State are as vitally interested in the welfare and problems of the State as the men and we pledge ourselves to the enactment of laws giving them the opportunity to exercise their right to vote.

The State is founded to secure a condition of justice to all its people, and the most fundamental purpose of our legislature should be the enactment of such laws as would prevent injustice and establish the equality of opportunity to all.

We call upon all men, regardless of their former political affiliations, to join this movement and, by associating with an active political party, having for its sole purpose the legislation above described, cast their influence upon our legislature and upon the public conscience; and we invite those who have a love of country in their hearts and a desire that it may be established in prosperity and justice to join with us in urging these views upon the people and upon the legislature of the State.

## How Political Parties May Be Started

(Concluded from last issue)

The old order is nearly gone. Thirty years is a long time to give to an experiment. It should not be necessary to argue against promiscuous, unorganized Single Tax work after having given that experiment thirty precious years and many dollars. The best argument against that method of getting the Single Tax is not only the almost hopeless collapse of the movement, but also the constantly increasing number of taxes with which labor and capital are burdened, with hardly any addition to the meagre taxes on land values. That is the sad result of all the years and all the money and all the labor—a result which would be disheartening to us if we were not conscious of the greatness of the truth for which these sacrifices have been made.

After this dismal failure, there remains but one thing for Single Taxers to do—to go back to the time when this policy, now proven erroneous, was decided upon. Let us take up now the policy advocated by Dr. McGlynn—separate and distinct party action.

New York, Pennsylvania, New Jersey and Delaware have been organized. In California they are voting on a constitutional amendment for the Single Tax; until it is shown that that the powers that be, may defeat the object of a constitutional amendment (even after it is passed), it is best in those States that have the initiative petition to

try that method. But, let's try *voting* for the Single Tax in every State in the Union. That's the point.

In 1920 we of the voting-for-what-we-want idea hope to have a national convention at which a number of politically organized States will be represented. Who will start the work in other States than the five already organized? The State Secretary of the Single Tax Party of New York, 246 West 14th Street, New York City, will be pleased to give any Single Taxer anywhere the benefit of our experience in the Empire State.

In the last issue of the REVIEW brief outlines of the election laws in a number of States were published. Below are the briefed election laws of other States. Repeated requests for the laws of the remainder have been ignored, and we must leave it to interested Single Taxers in these States to secure the laws from their respective Secretaries of State.

CONNECTICUT—This State requires nomination by party convention or caucus. The organization of a new party would have to be perfected before securing a place on the ballot.

IDAHO—For State office—300; for district office—150; for county office—50; for township office—10.

KANSAS—For State office—one per cent. of votes cast for Secretary of State at preceding election. For district office—two per cent., in at least one-fourth of election precincts of at least one-half the counties in the district. And so on down.

MISSISSIPPI—For State office—50 signatures in each county. This is for independent nominations only. A new party is recognized as soon as it has perfected a State organization, with regular county and district committees.

MISSOURI—One per cent. of entire vote cast at the next preceding election in the State or sub-division; not exceeding 1000 signatures, or less than 50.

MONTANA—Five per cent. of votes cast for the successful candidate for the same office (in State or sub-division) at next preceding election.

NEW HAMPSHIRE—For Governor—1000 signatures. For congressman—500 signatures. Proportionately smaller for lesser offices.

NORTH CAROLINA—For new political party—10,000 signatures. For non-partisan candidate for such office, according to vote cast in last election.

NORTH DAKOTA—For State office—300 signatures. For sub-division—ten per cent. of vote cast for member of congress last election. For town or village—ten per cent. of votes cast at last election. In no case more than 300.

OKLAHOMA—No provision for new political parties. A non-partisan candidate can have his name placed upon the official ballot by merely petitioning the proper officials within a given time.

VIRGINIA—New political parties not recognized by laws of State. "Any person who intends to be a candidate for any office, State or national, shall at least 30 days before such election notify the Secretary of the Commonwealth, in writing, attested by two witnesses, of such intention, designating the office for which he is a candidate." The simplest method for independent candidates offered by any State.

WASHINGTON—A new political party may nominate candidates by convention. See convention laws. FRANK CHODOROV.

An interview with Lawson Purdy, in the *New York Times* explains his plan to safeguard the inhabitants of war towns from speculators. Practically this plan is an application of Single Tax. Mr. Purdy is chairman of the Committee on New Industrial Towns. Another member of the same Committee is Robert Murray Haig, so we can imagine that the proceedings are not entirely harmonious.

THE *New York Tribune* quoted the SINGLE TAX REVIEW editorially twice in the same week.

A RUMMAGE sale organized by Miss Corinne Carpenter of Brooklyn, for the benefit of the Great Adventure, netted \$15.00.

## BOOK NOTICES

DR. EDWARD MCGLYNN

At last we have a fitting memorial to Dr. Edward McGlynn, in this work edited by Sylvester L. Malone, and published by the McGlynn Monument Association, an impressive volume of many pages, cloth bound, gilt top, and published for \$2. There are nearly fifty portraits and illustrations (though only twenty-three are indicated in the index to illustrations), a biographical sketch of the "soggarth aroon" by Mr. Malone, and the "Cross of the New Crusade," that wonderful address which the *New York Sun* said was "entitled to rank with the great orations which, at critical times and from the mouths of men of genius, have swayed the course of public opinion and changed the onward movement of nations."

There are included liberal extracts from the speeches and writings of the Doctor, and tributes in prose from the famous men of the time, as well as tributes in verse from Edwin Markham, Ernest Crosby, John Anketill, Joseph Dana Miller, Richard Le Gallienne, J. W. Bengough and many others.

The work makes interesting reading, and no Single Taxer's library should be without it. Copies may be obtained from THE SINGLE TAX REVIEW.

## A PAMPHLET BY CRAIG RALSTON

Most of us know the "Shovelcrats" and have enjoyed it as a novel bit of satire. Here is another pamphlet by the same author, Craig Ralston, entitled "The Unconscious State, being the Wierd and Wonderful History of Wild Bill the Divine, a Study of Kultural-Socialistic Ideas."

It is uproarious fun, wisdom and keen satire commingled, a satire which has for its objects fatalistic Socialism, the moral obsession of a crazed Germany, the war madness of its insane rulers, and the political and economic ideals which make Teutonic peoples the willing slaves for their own exploitation. There are a number of keen thrusts at the curious blindness of some of our American Socialists, like Victor Berger, and the whole pamphlet is so admirable a bit of satire that we regret its appearance in a form little calculated to insure the wide circulation it merits. Arrangements should be made for its serial appearance in some syndicate of newspapers. But pending this our readers who can enjoy a good thing should send ten cents for a copy to Craig Ralston, P. O. Box 888, Milwaukee, Wisconsin.

## A PLEA FOR UNIVERSAL FELLOWSHIP\*

This is a suggestive book, but unsatisfactory. For not in the mere Will to Serve is peace and the solution of our economic difficulties. We feel, in spite of the admirable spirit in which the work is written, the absence of anything constructive, without which the call to service can find no satisfactory answer.

"Gradually we shall pass from the gunpowder stage to the fellowship stage," says the author. But how? There cannot be real fellowship where impassable interests divide men. How can there be fellowship where one class controls the essential element of life—land—and others must pay for the privilege of using this essential? How can there be fellowship between the man who owns the opportunity to work and the other who, lacking the opportunity, must drive an unequal bargain?

"There must be something better than the removal of hindrances," says our author in one place. But as a necessary first step how can there be anything better? These vague promises of a Promised Land are idle words—between man and the Paradise he would enter there is a high wall. If we do not remove the hindrances charity must be the substitute for justice, and mankind divide into groups of alms-givers and alms-takers.

So, despite the fine idealism and some suggestive thought, this book but adds to the number of those that deal in vague aspiration, say little in endless words, and leave only a keen disappointment.

\*Universal Service, the Hope of Humanity, by L. H. Bailey. 12mo cloth, 165 pp. Price \$1.25 net. Sturgis & Walton, N. Y. City.

## A REAL MENACE

"Democracy and Prohibition" is the title of a pamphlet of 66 pages by Byron A. Roloson, of Liberty, Colorado.

It was inevitable that the work of setting forth what is contained in this pamphlet would some day be done, and Mr. Roloson has done it well. It is an extension of the argument made years ago by Henry George in the columns of the *North American Review* for the removal of all restrictions and taxes of whatever kind on the manufacture and sale of alcoholic and malt liquors.

Mr. Roloson's statement of what he sets forth to prove is as follows:

"Search where you may, in whatever age or country, and the greater the revenues from intoxicating beverages exacted by the government and the more stringent the laws designed to regulate the traffic therein, the greater have been the evils resulting therefrom. The writer realizes that this is a broad statement, not, as yet, commonly accepted; but to the reader who peruses these pages, I undertake to prove its truth."

And this he does with much wealth of illustration. He shows, too, that in the demand for Prohibition is involved much more than the regulation of the personal habits of individuals, but is supported consciously by many as a first step toward the substitution of a theocracy for a democratic government. And he proves this, too, by citations from the writings of clerical fanatics.

SAYS John Spargo: "Socialism, in the modern scientific sense, is a theory of social evolution. Its hopes for the future rest . . . upon the forces of historic development."

How this will hearten the workers of the world! Of course they cannot eat, nor clothe themselves with the "forces of historic development." When they complain that wages decrease and rents increase, they will be told that the forces of historic development are still with them. Their emancipation is far in the future, so far that they may well turn despairingly to more dangerous advisers who urge that their ills may be cured by resort to violence and destruction.

We do not know which group of the "friends" of labor are more to be shunned.

As NEW interest in Single Tax propaganda is awakened among Single Taxers themselves we ask our readers to co-operate by sending us the address of new converts so that relations may be established between them and the SINGLE TAX REVIEW.

## CORRESPONDENCE

## A CALL TO ARMS

EDITOR SINGLE TAX REVIEW:

Never in the history of the Single Tax movement has there been so much need of keeping it alive as at present when there seems to be a malign influence to have us "slow down" until after the war. This war may cease in the Fall. By all honorable and upright means let us keep alight the torch of freedom. In the name of George, McGlynn and humanity, let the word be Forward.

Brooklyn, N. Y.

GEORGE LLOYD.

## HUN ECONOMICS

EDITOR SINGLE TAX REVIEW:

The present slaughter can be traced to false economies. The German formula is: 1. Divine right of a few to hold land, and exploit many. 2. The necessity to sell the surplus plunder held by the few. 3. The right to subjugate neighbors whose land is needed to expand the German system.

Germany and The Next War, Bernhardt, page 22:

"In all times the right of conquest by war has been admitted. . . . The State wishes to retain the surplus population which the mother country cannot feed. The only course is to acquire territory by war. Thus self preservation leads inevitably to war, and the conquest of foreign soil. It is not the possessor, but the victor, who then has the right.

"Might is the supreme right, and the dispute as to what is right is decided by war. . . . War gives a biologically just decision.

"The native population CANNOT CONSUME ALL THE PRODUCTS."

Here is the basic fallacy. Any population can consume its whole product, but is not allowed to; about four-fifths of the products are claimed as exploited profit, for which war is required to get markets.

Page 23: "Industries depend therefore on exportation. Work and employment are secured as long as they find markets which gladly accept their products, since they are paid for by the foreign country. But this foreign country is interested in liberating itself from such TRIBUTE."

Another fallacy. Products are bought only when buying is cheaper than producing; no tribute is involved.

Page 24: "A State, under the necessity of providing work for its population, may be driven into war."

The next step to impel Germans to love war is to declare its holiness and by religion secure to the idle few security of plunder.

Page 27: "War opens the most fruitful field to all virtues. . . . War is elevating."

Page 29: "There never was a religion more combative than Christianity. Combat, mortal combat, is its very essence."

Page 36: "God will see to it that war always recurs."

Page 37: "The blessing of war must be emphasized."

Page 47: "Feebleness is sin against the Holy Ghost."

Page 54: "War, a divine business."

Prof. W. Sombart: "War the holiest thing on earth."

Count V. Moltke: "Perpetual peace is a dream; war forms part of the eternal order instituted by God. Without war humanity would sink into materialism."

(Query: Would not "Germany over All," be a calamity? With no one to fight, degeneracy of the race would begin. Perhaps continual duelling might preserve the race!)

Henry George teaches that combat with Nature is enough to maintain human energy; that freedom to produce and exchange would leave each laborer his whole product, with no idle class to fight over the right to rob him. Had we Single Taxers been diligent in teaching this lesson, this war would not be. German "philosophy" and the boasting of a Kultur which Germans never possessed, would be ridiculed away.

Chicago, Ill.

C. F. HUNT.

#### THOSE OF LITTLE FAITH

EDITOR SINGLE TAX REVIEW:

I am sorry to say that many Single Tax workers in this part of the State of California are not supporting the proposed Single Tax amendment. I have tried to find out why they cannot get together on the measure, but the reasons are not all apparent. As near as I can ascertain, the principal objection is that the proposed amendment is the Single Tax unlimited, and that it would exempt from taxation stocks and bonds and corporate franchises.

I called on a well known Single Taxer and discovered that he was bitter and unyielding in his opposition to exempting stocks and bonds from taxation, and enthusiastic for the Single Tax limited. His attitude appears to be that the Single Taxers had put up a brilliant fight for the Single Tax unlimited and had lost out, and that they think it folly to repeat the fight on the same issue. Many of them are therefore holding aloof, while others go so far as to openly oppose the present effort.

Oakland, Calif.

P. Y. A.

#### FROM EX-GOVERNOR GARVIN

EDITOR SINGLE TAX REVIEW:

I find the SINGLE TAX REVIEW, just received, very interesting. Like yourself, we Single Taxers in Rhode Island take no stock in the notion of postponing our work until the close of the war. In fact the people are awake now and are more than ordinarily receptive of new ideas.

Lonsdale, R. I.

L. F. C. GARVIN.

#### THE PLUCKED GOOSE AGAIN

EDITOR SINGLE TAX REVIEW:

Who, when and where expressed the thought that the art of taxation consisted in "plucking the goose without making it cry," or "getting the most feathers with the least squawking." I have heard the thought attributed to Colbert, but expressed in different forms. Perhaps some of your readers can enlighten me.

Philadelphia.

SAMUEL MILLIKEN.

#### INTERNATIONAL FREE TRADE

EDITOR SINGLE TAX REVIEW:

In re your editorial in May-June SINGLE TAX REVIEW, international free trade under the present revenue system would not be satisfactory in practice.

Real free trade means production and consumption free of tax at home, as well as free trade with foreign countries; that would call for the Single Tax method of revenue.

Mutual free trade will benefit the nations that adopt the Single Tax method of revenue; there will then be an equality of relation and each will profit as buyer and seller in a free market.

After the war there should be a federation of nations for permanent peace modeled after the constitution and practice of the United States. Peace is paramount, and it is reasonable to suggest a comity of nations with a federal parliament and authority over the united nations, as our own federal rule controls the States. There is no controversy about free trade between the United States and there would be none between the nations.

The question of free trade will be easily settled when it comes in its proper place with conditions of peace and the Single Tax established. A dozen nations will be sufficient to establish the free trade union that must be begun and will soon embrace the whole world.

Pittsburgh, Pa.

JAMES D. MCDADE.

#### HOW CAN ONE LOSE WHAT HE HASN'T GOT

EDITOR SINGLE TAX REVIEW:

I desire to call the attention of friends of Single Tax reform measures, through your valuable columns, to one or two points that they should immediately concentrate on, in appealing for support, in the various States where they will have measures before the public.

First, most all of the speakers and literature emanating from the anti-Single Tax leagues, bankers and realty associations, property owners, etc., seek to influence the home owners, farmers, citizens, tenants and renters against land value taxation, claiming in particular these latter will have their homes and farms confiscated. Leaving aside the persistent evidence that this is happening every day, under special assessments and bond issues, now what is really the case?

In California, for instance, 69% of the population do not own the homes that their strange friends claim they will lose. This is what Single Taxers should point out; in this and every other State. If an overwhelming majority of citizens do not own a home or farm, how can they lose it, under a Single Tax measure? Emphasize this *at once* in your local campaigns. Then immediately organize renters, tenants, and farmers associations, and have them endorse in their platforms the "taxation of land values, lower rents, exemption of improvements, etc.," to counteract the influence of bankers and property owners, leagues, chambers of commerce, title and realty associations.

Secondly, farmers in California and North Dakota are doing this, for they are now beginning to realize that they have to make up the "deficit in taxes" on their crops, implements, stock, trees and improvements, what the speculating owners of idle and vacant lands surrounding them now escape. In California, the three counties where the population is greatest are San Francisco, Alameda and Los Angeles. There the land has acquired more value by virtue of its population than all the other fifty-five agricultural counties combined. Now if California adopts the Single Tax on land values, why should farmers object?

Renters, tenants and farmers must be organized to swat parasitical land value speculators, who now control the areas of production, and hide in their comfortable office suites by the hundreds of thousands. Their hardest work is swearing off taxes on "non-income" (idle and



vacant) property, which is equivalent to a gambler asking the public to recoup him for his losses.

Pull these slackers and land gamblers out on their "idle acres," where they can show what they produce.  
San Francisco, Calif.

WALDO J. WERNICKE.

#### PERHAPS DOES NOT SEE THE WHOLE QUESTION

EDITOR SINGLE TAX REVIEW:

I was very much shocked to read the article on "International Free Trade" in your last issue, and to find it was editorial in character, and called for a referendum on two points about which there need not, in my opinion, be any controversy.

Free trade is a natural right of free men, and if internal taxes be ever so heavily levied upon home industry, foreign trade, when it can be carried on at all, simply must mean that the foreign consumers of our own taxed goods must pay the taxes. What objection can there be to this?

Whatever sentimental reasons there may be to lead to discouragement of the purchase of foreign goods, surely there is no basis for requiring our government after the war to interfere with our foreign trade with the citizens of any country, even Germany and Austria.

As soon as may be, after the war is over, it is my idea that Congress should remove absolutely all barriers to foreign trade, abolishing the tariff, root and branch, as unnecessary, as in principle economically unsound, and as not to be thought of by one partner in world enterprises against any other.

Long Branch, N. J.

GEORGE WHITE.

#### CONCEDES OUR MAIN CONTENTION

EDITOR SINGLE TAX REVIEW:

The question that you put to your readers in the May-June number under the head of "International Free Trade," is a political rather than an economic one. In your implication that there should be an equalizing of taxes to compensate our industries for the domestic burdens they must bear, it seems to me you come perilously close to the heresy of protectionism. In the first place all excise taxes are entirely abnormal and foreign to our bungling system in normal times, so that it is not conceivable that these should be maintained after the war, except the traditional imposts on liquor and tobacco. But if they are, the most we should do would be to lay exactly similar duties on imported articles (income, inheritance and excess profits taxes, of course, come under an entirely different heading), but having no relation to a real or fancied difference in cost of production—a basis which means burden on home industries, not a help to them. Even the threatened "dumping" of goods below cost ought not to be considered, principally because it is a phantasm, but almost equally because any such gift to us, at the temporary expense of some industries perhaps, could only be to the benefit of our industries as a whole, because such "dumping" would mean simply increased demand for our goods to pay for those "dumped," at inflated values. The idea that we would sell nothing for the "dumped" goods, is a mere bogie. If it were true, it would amount to nothing, for we could well afford to part with gold to get cheap or practically free goods. But as a matter of fact there is not enough gold in existence to do the trick, the entire amount in the world being less than a single day's transactions at the New York Clearing House, and far less than a few months imports and exports, even with the obstacle of a protective tariff imposed.

But when we come to the political question of whether we should have any dealings at all with a nation that has become a race of criminals, or whether we should not throw off all possible obstacles in the way of such dealings, that is another question. The probabilities are that German costs of production after the war will be so greatly increased, their productive power so diminished that no such problem will confront us. If it should, we would be economically foolish if we did not take advantage of their lower cost, not for their benefit but for our own. Yet from a political standpoint we would be fully justified in exercising the sacred principle of boycott, at least until such time as they may show fruits meet for repentance, even if this does mean an economic loss to ourselves.

New Brighton, S. I., N. Y.

E. J. SHRIVER.

#### INSISTS UPON TRADING WITH HIS GERMAN FRIENDS

EDITOR SINGLE TAX REVIEW:

You say "nations have a right to moral discrimination in trade relations." This makes it necessary to remind you that trade is carried on between individuals and not nations, a few occasional transactions excepted. If I should see fit to exchange money I have earned for goods manufactured in Germany or anywhere else it is strictly my own affair. A government that would interfere is in no position to discuss "morals." Your position leads logically to that of the American Protective Tariff League.

Still I cannot say that I am surprised. "The descent to Avernus is easy." Having endorsed all interferences with individual rights resulting from entrance of the United States into war, you are going on. Since you hold that we must repudiate pacifism lest the opposition to the Single Tax raise the cry of "disloyalty" against us you probably realize that mere repudiation of pacifism is not enough. Nothing short of complete renunciation of every truth feared by plutocracy can save us from that false charge, or any other that an unscrupulous opposition may find convenient, as Bigelow's experience is alone enough to show. Apparently you have learned this lesson and are prepared to make concessions. But what does it profit a movement to avoid a charge of "disloyalty" if it must sacrifice its principles?

SAMUEL DANZIGER.

#### ONLY AN UNREASONING PREJUDICE AGAINST GERMANY

EDITOR SINGLE TAX REVIEW:

Accepting your invitation for a declaration of views upon the issue of international free trade after the war, I would refer you to "Protection or Free Trade," for the answer to your query.

But since you have already read out of the Single Tax movement all who take seriously the arguments advanced in the last chapter of that book, you may feel the same way about the rest of it.

Not so many years ago, protectionists appealed to a prejudice against England to bolster up their predatory privileges. Now Germany will make an acceptable substitute. They too said that "nations have a right to moral discrimination in trade relations," and based thereon a defense of the morality of tariff laws. In those days we used to say that trade is carried on by individuals, not by nations. But since that argument logically led Henry George to take the pacifist position he did, I don't wonder that you want to repudiate it. You must consider it "disloyal." I have no doubt that that ultra loyal organization, the American Protective Tariff League, will welcome you with open arms to its fraternity.

DANIEL KIEFER.

#### REPLY

These men will never learn, and it is a waste of time to argue with them. We demand the retention of the tariff weapon against a morally unrepentant Germany after the war, not because the operations of such a tariff may not be to our disadvantage, but because it may be necessary for our security. This is not a time-serving concession to the principle of "loyalty," at which Mr. Danziger sneers, but is involved in the necessity of visiting upon a people guilty of cruel and evil deeds such punishment as a refusal of trade intercourse entails.

When Messrs. Danziger and Kiefer go to heaven—which we hope they will in due time, though of course not too soon—they will perhaps insist upon establishing immediate trade relations with the infernal regions. The exchange of golden harps for sulphur and brimstone will be insisted upon as a "natural right" of the denizens of the Jasper City. This proposition for friendly commercial intercourse will meet with immediate favorable response from Belzebub and all his hosts.

Of course, we endorse all that Mr. George has written in "Protection or Free Trade." We too are pacifists; we are for peace. That is what Americans are fighting for. But Mr. George did not foresee that a monstrous government would incite a servile people to murdering their neighbors, and it is an insult to his memory to say that he would have been a pacifist up to that point.

There will be more genuine pacifism, in which all of us believe, when the Germans cease from troubling and the Teutons are at rest—

mostly under ground. And, in the meantime, the most useful work that can be done, in which the whole world is co-operating with a more than German efficiency, is that of making fewer and better Germans, so that the world may be made safe for pacificism, and for the women and children who are to come after us.—EDITOR SINGLE TAX REVIEW.

FROM JACKSON H. RALSTON

EDITOR SINGLE TAX REVIEW:

Will you kindly permit a brief dissent from some of the positions apparently taken by the SINGLE TAX REVIEW?

The wisest thing, in my judgment, that the Fels Fund Commission ever did, was to assist, when the opportunity existed, the movement for the Initiative and Referendum. The little money it spent in this direction was a very direct aid to getting the Single Tax as a living issue in a number of States. If today there are active campaigns for some form of the Single Tax in Michigan, Missouri and California, it is because the door was opened through the Initiative. In Maryland it has so happened that without this reform we may proceed, and some other States, doubtless, are in like case. Any criticism of money spent to aid the Initiative is quite erroneous.

It seems that each generation must learn for itself the error of particular methods of procedure. Those who thirty-one years ago looked to the adoption of the Single Tax through an independent party and espoused the United Labor Party, learned at that time the error of their ways. The committee which, so far as the national organization was concerned, had charge of the Delaware campaign in 1895 and 1896, profiting from the experience of the United Labor Party, did their utmost to prevent the inauguration of a third party movement in Delaware. They lost out because of the impetuosity of the local leaders, and from that time to the present no appreciable Single Tax progress has been made in that State. If there had been no third party movement, I have little doubt that the Single Tax would have prevailed in Delaware many years ago.

The necessary brevity of this letter prevents a discussion of the many reasons why the third party movement is doomed to failure, but an enumeration of them would, perhaps, not convince those of a different opinion. The regretful feature of it all is that failure will retard the cause they are seeking to advance.

The SINGLE TAX REVIEW does not enumerate Maryland as among the States where any real Single Tax work is being performed, but the fact remains that the Single Taxers of Maryland have made concrete advances of real moment within the past few years. Two years ago the legislature passed an act by virtue of which municipalities were placed upon the same plane with the State and county authorities in so far as the classification of property and partial or total exemption of improvements and personal property was concerned. Already one-half dozen towns, for the most part in the neighborhood of Washington, have partially, or to the utmost, availed themselves of this right, and, in several instances, by a popular vote, usually about 3 to 1, in favor of the Single Tax.

Before long, and by this I mean two or three years at the outside, we may expect these municipalities will be so numerous that an attempt may be made, and successfully, to put the more important matter (in Maryland) of county taxation upon a like basis. Maryland already has the only towns in the country on a Single Tax basis, and this fact should not be forgotten by the SINGLE TAX REVIEW.

Washington, D. C.

JACKSON H. RALSTON.

REPLY

In our editorial in which we criticized the expenditure of Single Tax money by the Fels Fund Commission—a sum amounting in nine years to nearly half a million dollars—we did not specifically refer to what had been contributed to the Initiative and Referendum movement. Our criticism expressed at the time to contributions to this cause was not based on opposition to the Initiative and Referendum *per se*, but to the fact that Single Tax money was needed for Single Tax work, and the Initiative and Referendum appeared to be doing very well without our help. Twelve States were at this period in the enjoyment of this right, and others were wheeling into line. So it seemed to us—and

today Single Taxers generally will endorse the position we took at the time—that Single Taxers, and such money as they had to contribute, should be exclusively devoted to their own cause.

Judge Ralston should be better able to state what actually occurred in Delaware, as he was one of the leading spirits in that memorable campaign. There were several contributory causes for the failure of the Single Tax party campaign in that State. One of these was that it presented itself to the people of Delaware as an invasion of their State and was therefore resented by local pride. But primarily the failure of the party movement in Delaware was due to the old vice of Single Taxers in following after will-o-the-wisps, which in this case were the Democratic Party, Bryan and the Free Coinage of Silver, which alliance split the party into two factions, disrupted the movement and alienated Republicans and gold Democrats from support of the Single Tax.

Yet in spite of this, ten per cent. of the voters of Delaware cast their votes for the Single Tax—a result which could it be approximated in the coming election in this State would be hailed as a real victory for the Single Tax, furnishing a good ground for future contests. Certainly it would not be considered as a failure of Single Tax Party activity.

As this movement proceeds we are certain to be told that Single Tax party methods have been tried and failed. The truth is, they have been tried and have succeeded. Single Tax party activity has been abandoned, not because its futility has been proven, but because other considerations, and in some cases temptations too strong to resist, have led its leaders to desert this method for others which have promised more, or better, or immediate results. These results not having materialized it is now up to the Single Taxers of the country to revert to the older and tried methods.

The Single Tax is a political question. It must come through political action. It must be borne to the forefront by men and women who have no other aim than the triumph of our principles, and who in the work they propose to do know neither friend nor foe. This is the day of the great awakening. Again is lifted the standard raised by our great leader, Henry George, in three campaigns, borne aloft in Delaware by that little heroic group of fighters, and raised by devoted hands this year in the distant State of California. With kindness but with firmness, may we not say to the old leaders: "Your methods have been tried and have largely failed; we are through with all counsels of caution and timidity; help us if you can, but if you cannot, then stand aside and hold your peace while we march on. For again the standard is lifted!"—EDITOR SINGLE TAX REVIEW.

AFRAID OF OFFENDING

EDITOR SINGLE TAX REVIEW:

It seems to me that the Single Tax movement is too much in the hands of intellectuals who are very much afraid of offending the feelings of the landlords. When the fight is carried home to them, and a spade is called a spade, and the landlords, instead of sleeping, get out in the open and fight the Single Tax, then I will think the Single Tax is moving. San Antonio, Texas.

M. W. CONNOR.

SINGLE TAX YEAR BOOK IN CAPE TOWN

EDITOR SINGLE TAX REVIEW:

Permit me to congratulate you on the contents and appearance of your January-February number. Enclosed is subscription.

I obtained a copy of the YEAR BOOK via London and must compliment you on its production too. A new Land Values League has just been started in Cape Town and we find the contents of this book most useful.

Cape Town, Africa.

CHAS. H. LAMB.

WHAT A SOLDIER THINKS OF THE NEW AWAKENING

EDITOR SINGLE TAX REVIEW:

The new form and new policy of the SINGLE TAX REVIEW reflects the great movement of Single Taxers the world over from thought to action. Now that all peoples are beginning to realize that Kaiserism, special privilege and monopoly are supported principally by the control of land by the few, in every country men will spring up to preach and put into effect the democratic doctrine of the Single Tax.

And I believe that the chief mission of the SINGLE TAX REVIEW will be, not so much to reach the masses as to be the guide for the workers of the movement, to help and inform the leaders, and to bind community effort into one great national drive toward the realization of the principle that all men, no matter how humble, have a share and a right in the divinely created natural resources of the earth.  
Vancouver Barracks, Wash. JOHN A. PIQUET, 318th Engrs.

#### HEADED FORWARD IN A NEW DRIVE

EDITOR SINGLE TAX REVIEW:

On my trip in the interests of the Great Adventure I found that Single Taxers were confused in many ways. They were confused with reference to the personnel of the campaign in California, and were confused and divided on the advisability of prosecuting a campaign at this time.

But I am glad to report that the sky is clearing. The issue is no longer in doubt. For no matter how Single Taxers may be divided on other issues when the Single Tax is on the ballot there can be but one thing for Single Taxers to do, and that is to support it or cease to be Single Taxers.

Those who are for democracy here and against autocracy everywhere will be with us. The campaign in California will be a real test of our democracy at home. No more important issue was ever waged in the United States. The Titanic struggle is on, and all personal differences will soon be forgotten in this extraordinary contest. I feel that the movement is headed forward in a new drive.  
Los Angeles, Calif.

J. R. HERMANN.

#### INTERNATIONAL FREE TRADE

EDITOR SINGLE TAX REVIEW:

In the REVIEW for May-June is an invitation to Single Taxers "to declare themselves clearly and briefly upon the issue of international free trade after the war."

The editorial article to which this invitation is a conclusion has amazed and saddened me. Before having read it, I would have scouted the possibility of such an article from such a source. I have read and re-read the article. I condemn it absolutely and entirely. Accepting your invitation I, a free trader, proceed to define my position with unmistakable clearness. Free trade is natural trade, unmolested by government, protected by government. Tariff-for-revenue is governmental robbery-for-revenue, a monstrous crime. "Protection" is public taxation for private purposes, even more monstrous, crime masquerading as philanthropy.

The editorial proposal (paragraph 8) is, in brief, a proposal that the present war of "blood and iron" be followed by an economic war in which the entente nations shall violate individual rights of their own citizens in order to further punish the Central powers—in other words, that the approaching treaty of peace shall be one only in form, and that the economic errors and crimes which (in my opinion), have caused the present horror, be continued and even aggravated. "And what doth war but endless war still breed?"

While inviting Single Taxers to write "clearly," the editor is anything but clear. What is meant (p. 2) by exposing "our national industry to foreign competition in our own markets?" The nation has not any "national industry," nor has it any national "preferences." There are individual preferences—which it is the government's first duty to respect and protect. The editor advises that we violate them. I regretfully nominate him for membership in the "Home Market Club." They will welcome him.

While agreeing with the self-evident editorial proposition that "in our personal buying and selling we have our preferences" affected by "personal and moral values," I deny absolutely that "nations, too, have a right to moral discrimination in trade relations." Such discrimination, made compulsory on private citizens, is crime.

I regret the necessity of brevity in my disapproval of this astounding article. I am an absolutely free trader. Free trade to me means free trade. I ask the editor to define what he means by "meretricious free trade," "legitimate free trade," "real free trade."

I am one of the "loose thinkers," classed in the editor's 9th para-

graph with "aliens and renegades." I protest against that entire paragraph as an incorrect statement of Single Tax doctrine, views and programme. Indeed the editor's programme is exactly contrary to that advised by Henry George himself, in Chapter 29 of "Protection or Free Trade?"

Single Taxers who agree with me that there is crying need for world-wide absolutely free trade are earnestly invited to join the International Free Trade League, 38 St. Botolph Street, Boston. (\$1.00 a year.) Join us now. We need your help against enemies and friends.  
Philadelphia, Pa. SAMUEL MILLIKEN.

#### REPLY

We agree with all that Mr. Milliken has to say regarding either a tariff for protection—in the sense that it is advocated as a "protection" to either industry or wages—or a tariff for revenue. The first is a delusion and a fraud, and the second a foolishly expensive way of raising revenue.

But we do not concede that a nation forfeits its right to determine the conditions under which it (or if Mr. Milliken prefers, *its* citizens) shall hold commercial intercourse with those of another country. It is here that ethical and moral values must be considered.

We do not concede the right of a citizen to trade with an enemy in war time. Germany has by her acts removed herself from the pale of civilization, and when peace is declared may still be without the pale. If Germany should still show a disposition to hold to the strange obsessions which have involved the world in carnage we must continue to use against her the weapons that remain—which in this instance include utter exclusion from our markets. With a penitent and regenerated Germany the case would be different—but another policy may be considered only when a penitent Germany arrives.

Mr. Milliken does not see it, but to advocate world-wide free trade at this time is to serve the purposes of Germany. This International Free Trade League is, significantly enough, made up largely of pacifists and those suspected on pretty fair evidence of pro-German leanings. It is unnecessary to name them, but their activities in other fields leave them open to grave suspicion. In the very first circular sent out they quote declarations made in the Reichstag. This body, as most of the leaders of the League are perfectly well aware, does not represent the voice of Germany—it never has been more than a debating society, and at this time is not even that.

Free trade between peoples is the conservator of peace. But trade relations can easily be used to advance a war policy, as Germany has done for many years. This is made clear in the revelations of Dr. Paul Lensch, a member of the Reichstag, a nominal Socialist, but an advocate of the destruction of Great Britain. "How Germany Does Business," by Dr. Gourvitch, gives us a further insight into her methods.

To refuse trade with such a people is not to serve the arguments or aims of protectionists. Nor need we attribute such a refusal to a desire to wreak injury upon a defeated nation. To so represent it is to confuse the issue. It is a necessary measure of national security.

Germany has shown a disposition not only to impose her Kultur by force of arms, but as in the case of Russia, Finland, Roumania, and the Ukraine, to impose her trade in the same manner. For years she has sought to do this by the forces of intrigue and chicanery. All her trade relations have been entered into with a single eye to the coming war when she proposed to strike at civilization.

Let this be repeated: To advocate free trade with Germany at this time is to serve the purpose of our enemy. To deny, as Mr. Milliken does, that nations have a right to moral discrimination in trade relations is to deny them the right to a measure of self-protection. There can be no trade, nor any sort of friendly intercourse with a people whose commerce has been made so serve an illicit and monstrous purpose, involving nothing less than our own destruction.—EDITOR SINGLE TAX REVIEW.

FROM CAPTAIN STEWART

EDITOR SINGLE TAX REVIEW:

I wish the REVIEW could be a national organ so that you could be relieved of all financial anxieties. I am particularly pleased at your



definite tendency toward independent political action. I have always believed that the Single Tax will be enacted by your Republicans and our Conservatives as it is in line with their essential convictions of "safety first," just as the Marxist Fabianism must lead to Bolshevism when their opponents oppose us too. But too many regard the Single Tax as a single action sluice valve to Liberal or Democratic office. I fought as a Single Tax candidate in '99 in New Zealand, and Huie has in New South Wales. It is expensive, but the only way to victory. I could have had a Liberal nomination in 1905, but refused and left the Dominion soon after or would have fought again. I am certain that if your men have grit enough to try the ball is at your feet; but never trust Liberal liars, for the sake of your lads now about to give, or offer, all, in France.

Falmouth, Eng.  
CAPT. MERVYN J. STEWART.

## Comment by the Editor

The REVIEW has been in receipt of numbers of letters during the past month commending the REVIEW in its new form and approving of the policy of featuring the news of the movement and dealing less with academic principles.

The *Public* in a recent issue stated one reason for the existence of a Single Tax paper while curiously neglecting some others equally important, namely the discussion of the Single Tax "in its application to the everyday affairs of life," by which is meant the economic and industrial life of the people. This article is answered elsewhere in the columns of the REVIEW. The Single Tax is not merely a method of fiscal reform—it is a great social philosophy, and a great many public and all economic questions, can be discussed in the light of that philosophy.

There is a general desire that the REVIEW be made a monthly. To this proposal there is one dissenting voice—that of Dr. C. K. Hale, of Santa Cruz, Calif., who thinks it should have remained a quarterly. If Dr. Hale has in view a style of publication such as the British quarterlies there is something to be said for this opinion. But it would then cease to be a medium for the discussion of current happenings in the light of the Single Tax, and be as academic and "high brow" as the British *Fortnightly* and others. It would cease to be a Single Tax newspaper. That there is need for such a quarterly we have long believed. The splendid philosophy of individualism which the Single Tax stands for to those who comprehend it is without a literary organ. In these days of the application of mushy socialistic doctrines, the individualistic philosophy, which is really closer to American instinct and character, is utterly without an authoritative periodical, and it might be well for some enterprising publisher to consider its possibilities.

We think, however, that our readers would prefer a publication such as the REVIEW now is, to appear monthly and to contain somewhat more propaganda matter. That the Single Taxers of the country and abroad appreciate the REVIEW and would not willingly see it discontinued has been evident for many years. Pages could be filled with extracts from letters received in as short a period as the last two months in commendation of the REVIEW and its vital need to the movement. Mr. F. F. Ingram writes: "I appreciate the value of the REVIEW to all those interested in the Single Tax movement, and it would be a misfortune to them and to society if we were deprived of the benefits derived from its publication." Hon. Edward Polak writes: "I hope you will succeed in obtaining sufficient support to continue the SINGLE TAX REVIEW, which richly deserves the support of all Single Taxers." Mr. S. H. Howes, of Southboro, Mass., writes: "It seems to me that the REVIEW fills a place not otherwise filled, and I should hate to see it discontinued." P. Y. Albright, of Oakland, Calif., writes: "I like the new dress of the REVIEW, and feel sure it will be sustained. It is newsy and entertaining." Judge Lloyd Fletcher, of Amarillo, Texas, writes: "I should like to see the REVIEW issued monthly. I feel the greatest concern for the publication, and think it should be considered the leading publication for the cause for which it stands." Clemens Gerhard, of Fairhope, writes: "The enclosed \$5. shows my appreci-

ation of the REVIEW. More power to your pen." Wm. M. Callingham, of Camden, N. J., writes: "You are issuing an unusually fine magazine. I hope it will revive activity throughout the movement." Henry S. Ford, also of Camden, writes: "I shall continue the reading of the REVIEW in the astral plane long after I am dead." James W. Hill, of Peoria, Ill., writes: "I trust you will be able to keep the REVIEW going. I consider it the best publication we have in the cause." Hollis C. Joy, of Boston, says: "May I add that I like the REVIEW better than I used to and think its attitude toward the national organization is justified and its note of sympathy for the Great Adventure warranted." Stoughton Cooley, the accomplished editor of the *Public* writes: "Permit me to congratulate you on the May-June REVIEW. It is bristling with good things." Whidden Graham says of the REVIEW: "It is a fine publication. Am with you in your stand on the national organization." John B. Knight, of Chicopee, Mass., writes: "I like the REVIEW and believe you are doing a great work." And last of all comes the word of John Paul, able and devoted editor of *Land Values*, the well known organ of the British Single Tax movement: "I welcome the REVIEW and prize it for its very many excellent qualities and its genuine services to the cause."

We have also received during the past two months a few letters whose tenor is not so pleasant. They are of the "stop my subscription" order—eight in all. They are from the pacifists in the Single Tax movement; some have been pro-German from 1914, or anti-English, and some remain anti-American. Our grief in parting with them is not of the poignant kind—we should be sorry if their voices carried any influence beyond their immediate circle. The sincerity of one or two we do not question; but the movement is better served now by their retirement to obscurity.

One of the "stop my subscription" kind is from Mr. Western Starr. It contains a statement to which he may be tempted to give wider publicity and it cannot therefore be allowed to go unchallenged. Mr. Starr ventures the information that we "were kept on Dan's pay roll long after the Commission had resolved to discontinue the support of the REVIEW." We were never on "Dan's" payroll; the support which the REVIEW received was in accordance with appeals for money sent out by the Commission to help all Single Tax activities, among which the REVIEW was specifically named. If the Commission resolved at any time to discontinue aid to the REVIEW they were soliciting money under false pretences, and ought to have been criminally prosecuted.

—EDITOR SINGLE TAX REVIEW.

## NEWS NOTES AND PERSONALS

THE Single Tax Party of Bergen County, N. J., was organized Monday, June 3, at Hackensack.

A NEW Portuguese translation of Henry George's "Social Problems" is announced from Sao Paulo.

AN INTERESTING dinner was given by the Single Tax Party club on July 10 at the Chevalier, this city. Mr. Bolton Hall presided and among the speakers were Mr. Skaife, of London, Chas. H. Ingersoll, Joseph Dana Miller, and Miss Amy Mali Hicks. Mr. Ingersoll said that he had yielded somewhat to the allurements of the party arguments. He looked at political action by Single Taxers rather in a pragmatic way, but was disposed to favor it for its advertising value. Mr. Skaife was quite delightful in the speech with which he favored the diners—who was it that said Englishmen have no sense of humor?

OUR readers will regret to hear of the serious illness of Dr. Charles L. Andrews, member of the Single Tax Party of this city, and well known to the friends here of all persuasions. Dr. Andrews is a brother of the late Commissioner Andrews and a son of the great Stephen Pearl Andrews, whose writings are unfortunately too little known to readers of the present generation.

MR. H. H. HOLMES, of Cleveland, calls our attention to the fact that President Wilson puts the word "justice" into a tax message. Mr. Holmes wants to know if the word ever appeared before in a presidential message to Congress on taxation.

BENJAMIN C. MARSH is now managing editor of the *Farmer's Open Forum*, whose editor and publisher is our old friend, George P. Hampton.

ONE of the economic reviews is authority for the statement that Prof. Arthur N. Young, author of the history of the Single Tax Movement in the United States, has gone to Mexico to advise with Carranza on tax matters. We do not vouch for the rumor.

OUR indefatigable friend, Mr. H. H. Holmes, of Cleveland, Ohio, has every now and then a column of "fillers" in the *Cleveland Citizen*. They consist of snappy Single Tax paragraphs.

GOVERNOR HARRINGTON, in an address before the Maryland Bankers Association, said: "Out of this conflict will come a new world. Labor and capital will be partners in a new business, and government will exist for the equal enjoyment and protection of all."

THE Single Tax Service League, of which Amy Mali Hicks is president, has issued several four page tracts by Mary Ware Dennett, Ellen Danziger and Adolph Feldblum, dealing with different phases of the Single Tax question. They can be obtained from Miss Hicks, at 9 East 17th Street, N. Y. City.

OUR sympathy is extended to Frederick Verinder, secretary of the English league for the taxation of land values, whose son Edward, of the Royal Fusiliers, was killed in action on the eastern front.

*The Arbitrator* for July, published at 42 Wall Street, this city, contains a debate on the Single Tax with Bolton Hall for the affirmative and William Floyd for the negative.

GEORGE FOWLDS, JR., son of the Hon. George Fowlds, sends us a tract which informs us that land belonging to religious associations in New Zealand is now subject to taxation.

ALLAN L. BENSON in an interview in the *Brooklyn Eagle* relates at some length the claims of socialism—the Benson type of socialism, one of the fifty-seven varieties—and does not mention the land question or ground rent—not once.

NEW YORK Republican members of Congress have decided to ask Chambers of Commerce and other business organizations in New York State to send suggestions on taxation and changes that would improve the revenue laws.

A NEW work by Poultney Bigelow, entitled "Genseric, King of the Vandals," in which he establishes a striking likeness between Genseric and the present Kaiser, whom he knows better perhaps than any man in America, calls to mind that the pen of an old time friend and an early contributor to the REVIEW, has lost nothing of its old brilliancy.

WALTER H. CREAMER, mayor of Lynn, Mass., speaking in the *Boston American* regarding the new zone for trolleys, says: "It seems to me that, properly worked out, this is the solution of all our street railway difficulties. In too many instances the initial fare has been granted for long distances purely for the sake of increasing land values for the benefit of inside speculators."

OUR old friend, C. F. Hunt, has many an admirable letter in the *Truthseeker* of this city.

MR. W. I. SWANTON, who has charge of the library of the Reclamation Service in Washington, has just received from the law school of the National University the degrees of Bachelor and Master of Laws.

HON. P. J. O'REGAN, distinguished barrister, for six years member of the New Zealand House of Representatives, and author of the New Zealand chapter in the SINGLE TAX YEAR BOOK, has recently visited both Sydney and Melbourne on a business trip.

A DEBATE on the Single Tax to be carried through successive numbers begins in the July number of *Orchard and Farm*, a magazine published in Los Angeles, California, in the interests of agriculture. The principals in this debate are Luke North and Albert E. Kern, president anti-Single Tax Association of California.

WE REGRET to announce the death of A. A. Cowles, of Rochester, N. Y., on June 28, in the fifty-second year of his age. He was a clear-headed Single Taxer and one of the active workers in Rochester. With H. H. Newcomb he held the few active Single Taxers in that city together until death took him.

THE Constitutional Convention of Arkansas which met at Little Rock and has just completed its work, provided for a graduated land tax on holdings of more than 640 acres. There was a faction in the Convention that favored cutting this amount to 160 acres. The Convention adopted a Direct Legislation measure.

THE *Typographical Journal* for June published a letter from John McClatchie against the Single Tax. If Mr. McClatchie understood the Single Tax there might be some edification in reading it. He says: "It is easy to prove that the tax could be passed on to the workers." If that is so it is hard to understand why the landlords regard it with such disfavor.

AN ARTICLE in the *San Francisco Bulletin*, of July 1, by Rose Wilder Lane, entitled "The Embattled Farmers," gives some account of the Miller and Lux estate in California. Miller left forty million dollars worth of land to his heirs—a veritable kingdom in value and area. Speaking of the power wielded by this corporation and the fear that existed of antagonizing them, the writer says: "Meantime, this tremendous power is shaken by the assaults of a new generation with new ideals, and all the way from Gilroy to Merced the farmers wait to see what will happen."

NUMBER 2 of *The Singletaxer* has appeared in larger and more readable type. This paper, published at 170 Fifth Avenue, is the official organ of the Single Tax Party, and is designed for propaganda. It is filled with short editorials and statements of party activity. The editorial board is as follows: Frank Chodorov, Ralph Borsodi, Joseph Dana Miller, E. Yancey Cohen, Oliver McKnight and William Ross.

OUR good friend, Prof. James H. Dillard, has an admirable article in the *Crisis* for July, on Education. The *Crisis* is an organ in the interests of the colored race, edited with signal ability by W. E. B. DuBois.

THE May issue of the *Colorado Manufacturer and Consumer* contains an article on the Colorado School of Mines, at Golden. The writer pays a high compliment to Dr. Victor C. Alderson, its efficient president.

THE Eastern Association of Baptist Churches, of Canada, which held its annual convention in Montreal on June 14, passed resolutions urging members to bring pressure to bear on the representatives of civic, provincial and federal governments to consider the taxation of land values so as to prevent land from being held out of use. In another column will be found resolutions of other Canadian religious bodies.

THE PARSON AND THE POACHER is the title of a pamphlet in reply to the Rev. J. A. D. Macdonald, parish minister of Ullapool, Ross-Shire, Scotland, who has indulged in violent condemnation of those who have trespassed on legal landlord rights in fishing for salmon. Some hard questions are put up to the reverend gentleman. The pamphlet containing the correspondence is published by the Highland League for the Taxation of Land Values at Inverness.