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Current Comment

IT will be a different world politically when the war is ended. But more emphatically it will be a different world economically and socially. Whether the tremendous upheaval, the confused play and interplay of new forces and of old currents reinforced, shall result in readjustments along the line of justice and stable forms of economic life, will depend largely on how far Single Taxers are able to influence legislation.

We are adopting many measures for the winning of the war that we must be rid of once the war is ended. But we shall meet an opposition to the removal of these measures that will, as a result of the war, be powerfully consolidated. The world will change, but the great conflict between liberty and privilege will present much the same aspect. It was Anatole France who said "the more it changes the more it is the same thing," and this is true of the "irrepressible conflict" between the forces of liberty and privilege.

We shall have a new and intense nationalism, and this will reinforce the economic institutions that must be destroyed or modified if civilization is to endure; we shall find protectionism and the doctrine of restriction further emphasized in political preachments. With price-fixing and regulation we shall have grown dangerously familiar; the partnership of business and government, rather than the marriage of government and liberty, will hold out insidious promises of betterment.

To this new trend or old trend reinforced, socialism will lend its fatuous assistance with glib and appealing phrase. After thirty years of agitation the Single Tax movement should be in a position to combat this tendency, to influence public opinion in the direction of the goal of freedom; and perhaps our influence will not be found lacking if we can satisfy the thinking men and women of the nation that we are neither fanatics nor tax-tinkerers, but have a real and practical programme of social reconstruction—sane yet radical, and going to the very fundamentals of economic life.

GR^EAT Britain will face the same problems as we. Already various commissions, the Associated Chambers of Commerce of England and the Empire Producers Association—high sounding names of influential organizations—are supporting the agitation for government assistance by discriminating tariffs of the production within the empire of such raw materials as cotton. Of course this is not good news for our own cotton planting industry of the South, but neither is it good news for the cotton manufacturing industries of Great Britain, nor for the consumers of that country. Great Britain's exports are more valuable

to her industrial life than any artificial stimulation of raw cotton, or any other "raw material." But that she will see this aspect of the question there is no positive assurance. Plausible are the pleas of the protectionists, very gullible are the people, and very difficult is the doctrine of economic freedom—difficult because simple. Here is the opportunity for the Land Values group in Parliament, and they are not likely to lose sight of it. Free trade must go further or fare worse—it must go to the man in the street with the message of Henry George that free trade means free production, the freedom to use the earth and the freedom to retain the product without a tax of any sort.

THERE is no lack of prophesy in these days, of Cassandra-like warnings of social and economic upheavals after the war. Neither is there lack of prophesy of another and better sort. Thus Cardinal Bourne, Archbishop of Westminster, in a recent address, said: "During the war the minds of people have been profoundly altered. Dull acquiescence in social injustice has given way to active discontent. The very foundations of political and social life, of our economic system, of morals and religion are being closely scrutinized. . . . Our institutions, it is felt, must justify themselves at the bar of reason. They can no longer be taken for granted."

This declaration recalls in its broad and liberal spirit the best traditions of another distinguished English prelate of the Catholic Church, Cardinal Manning.

DR. Harry A. Garfield has also committed himself to prophesy, and he, too, does it well. We would welcome his utterances if we could be assured that they really stand for anything. What, for instance, does Dr. Garfield mean by "the spirit of autocracy in our economic life"? Does he have in mind the autocratic bearing of some individual employer to his employee? Or does he refer to institutional autocracy? Has he in mind special privilege conferred by law; is he thinking of our land system, of our tariff and taxation systems? What a world of difference in the words if he is or is not thinking of these things!

"There will be a war after the war, but it will be along lines wholly different from those had in mind by the framers of that unfriendly statement. After the war is finished, when peace shall have come, the conflict that will engage our young men now under arms will be the conflict against the spirit of autocracy in our political, economic and social life."

REPRESENTATIVE NICHOLAS LONGWORTH has not hitherto shown any particular tenderness for earned incomes nor any special antipathy toward unearned incomes. But he says:

"It is bad enough that no discrimination is made in this

or any income tax law passed by Congress in recent years in favor of earned as distinguished from unearned incomes. In every other country, so far as I am aware, where an income tax has been for some time a part of its fiscal policy, earned incomes are taxed at less rate than unearned incomes. Surely this is the correct principle."

If Congressman Longworth will pursue this subject further it will land him into conclusions whose existence he little suspects. He is treading on dangerous ground.

IN an article from ex-Congressman Kent in that often brilliant but not always sound periodical, *Everyman*, of Los Angeles, the writer is permitted to say, without editorial disclaimer:

"I do not believe that if Henry George had lived he would have confined his revenue system to the taxation of land, either as abstractly perfect or concretely feasible, and I think he would have recognized the fact that after taxing all the rental value out of land and forcing the owner of the land to the trouble of cashing his crops, and turning in taxes, no benefit of holding title would appear. Just as millions of acres of chopped over timber land have been permitted to revert to the State rather than to irritate the owner with taxation charges, in the same way this taxing of the unearned increment would eventually throw the land back to the taxing community. The taxation plan would be self-destructive and a leasing system would take its place, an evolution to be devoutly sought, and one only to be reached through taxation or revolution."

Of course it is not proposed to tax the rental value *out* of land, nor would a resort to exclusive land value taxation to the point of absorption of the entire rental value replace the present system of land holding by a leasing system. (See *Single Tax Year Book*, page 221.)

THE editor of the *Meridian* (Miss.) *Dispatch* commenting on the *SINGLE TAX YEAR BOOK*, has this to say:

"But we cannot quite see why it is necessary to go to the extreme of asserting that 'men ought not to be compelled to pay other men for the use of land.' The idea is too revolutionary for calm consideration. It would necessitate a complete readjustment of all living conditions and all civic relationships. Why cannot the Single Tax idea in its more moderate phases be introduced, making land the single basis of taxation, and then allow the equalizing or distribution of the burden to proceed naturally through the channels of rents and profits, until it is eventually absorbed or taken up (without perpetrating individual injustice), throughout all the grades and conditions of society?"

If Mr. Metcalf will go with us that far he is a quite good enough Single Taxer. That is the way of approach, of course. To achieve the goal is the aim, but the direction we are going is the important thing. Mr. Metcalf is headed right.

KNOW the grim truth. All the blood; all the heroism; all the money, all the munitions in the world will not win this war, unless our allies and the people behind them

are fed. They will not be fed, and our sacrifice of blood and money will be in vain, and a great cause sustain a great injury, unless each one in his home, each day, stands guard over the nation's supply of wheat, meat, fats and sugar."
(United States Food Control Board)

Very good, so far as it goes.

But is this the whole truth? Has the Food Control Board nothing to say about the attitude of our government toward food production and distribution, as exhibited in that most potent function of the government, its fiscal legislation, the "Law of Laws," as it has so often been called?

The members of the Board must know that our fiscal system penalizes, directly and indirectly, the production of wheat, meat, fats and sugar, and favors the withholding of land, labor and capital from the production of those necessities, thus encouraging what, under the circumstances, can only be described as "passive treason." It was surely, therefore, the first and most obvious duty of the Board to memorialize the national and State Congresses, calling for the immediate removal of every fiscal obstacle to the efficient production and distribution of food and all else that can contribute to the success of our nation and its allies in the present grave emergency.

Ignorance of elementary economic laws has, indeed, made us, as community and nation, participants and accomplices in acts which, as individuals, we instinctively recognize to be immoral and unpatriotic.

The knowledge of the whole truth, which covers national as well as individual duty, takes nothing from the grimness of the partial truth expounded by the Food Control Board.

CONSCRIPTION of labor would meet the united opposition of labor. Labor would argue this way: If you are going to conscript idle labor, you must at the same time conscript idle capital. Put every dollar that is lying idle at work, and then we will not oppose your forcing every idle man to work, whether he likes the conditions or not. Take all the millions, all the billions, not actually in use and put them in circulation. Then, and only then, can you force all men to unwilling labor."—CHARLES B. BARNES, Director of the N. Y. State Bureau of Employment and President of the American Association of Employment Offices.

The ownership of land is not, and does not represent any economic function. It is a purely parasitic growth, absorbing values, creating none. For its sustenance, it demands more than is required to maintain all our governments—national, State and municipal.

And yet, Labor and Capital uncomplainingly submit to the exaction; and spend their time and energies in harassing each other. They fail to understand their essential solidarity of interests against their common spoiler.

When the leaders of Labor and Capital come to realize this simple, elementary fact in our economic situation, we may expect some fundamental readjustments. Meanwhile the attitude of Labor and Capital amply justifies the charge

that has been made, that we are a "nation of economic illiterates."

The humor of the situation is that the landed interest, forestalling the government, has already conscripted Labor and Capital, to the apparent satisfaction of both.

THE white man is land hungry—not gold hungry, but land hungry; and the Indian, in seeking a piece of land, is always at a disadvantage with the white man."

March 3, 1918.

SENATOR ASHURST.

While pleading for a few thousand landless California Indians, the worthy senator seemed to forget the millions of landless white men, his own fellow citizens. These landless white men are also land hungry. What keeps them from the land? The senator might, with profit, seek the reason.

Equity demands that the right to hold land be conditioned by the capacity and will to make adequate use of it.

The adjustment of the sum of fiscal obligations in strict proportion to the value, or economic potentiality, of land is the most practical instrument known for making effective the above demand of equity. The enforcement of fiscal obligations so adjusted engages the will of the holder to assist his capacity in order to make adequate use of the land, while the amount of the obligation influences his judgment to choose land adapted to his capacity.

A Vision that is Also a Promise and a Call to Action

(From a message addressed by President Wilson to the Democrats of New Jersey, March 21st, 1918)

EVERY sign of these terrible days of war and revolutionary change, when economic and social forces are being released upon the world whose effect no political seer dare venture to conjecture, bids us search our heart through and through and make them ready for the birth of a new day, a day we hope and believe of greater opportunity and greater prosperity for the average mass of struggling men and women and of greater safety and opportunity for their children.

"The old party slogans have lost their significance and will mean nothing to the voter of the future, for the war is certain to change the mind of Europe as well as the mind of America.

"Men everywhere are searching democratic principles in their hearts in order to determine their soundness, their sincerity, their adaptability to the real needs of their life, and every man with any vision must see that the real test of justice and right action is presently to come as it never came before.

"The men in the trenches, who have been freed from the economic serfdom to which some of them have been accustomed, will, it is likely, return to their homes with a new view and a new impatience of all mere political phrases, and will demand real thinking and sincere action.

"The days of political and economic reconstruction which are ahead of us no man can now definitely assess, but we know this, that every programme must be shot through and through with utter disinterestedness—that no party must try to serve itself, but every party must try to serve humanity, and that the task is a very practical one, meaning that every programme must be tested by this question, and this question only:

"Is it just; is it for the benefit of the average man without influence or privilege; does it embody in real fact the highest conception of social justice and of right dealing, without respect of person or class, or particular interest?

"This is a high test.

"It can be met only by those who have genuine sympathy with the mass of men, and real insight into their needs and opportunities and a purpose which is purged alike of selfish and of partisan intention."

WOODROW WILSON.

THE VISION. A future of freedom, equal justice and economic security for all.

THE PROMISE. The supreme head of the nation has spoken and his words must have voiced a purpose of action.

THE CALL. Simple economic justice would increase tenfold our people's strength, and never was that strength more needed than today. The call, therefore, is imperative for immediate action to end our fiscal disorder and economic injustice. The future hangs on today.

The Compulsory Work Law of New Jersey

(CHAP. 55, LAWS OF 1918)

TO assure the habitual and regular employment, in some useful, lawful and recognized business, profession, occupation, trade or employment, of all able-bodied male residents of this State, between the ages of eighteen and fifty years inclusive," is, according to Lewis Bryant, Commissioner of Labor, the immediate purpose of the Compulsory Work Law of New Jersey, issued by proclamation on the 8th day of March of the current year.

"All persons similarly circumstanced shall, so far as physically possible to do so, be treated alike, after taking into consideration the age, physical condition, and other appropriate circumstances." "A reasonable and proper administration of the Act will make necessary a more or less individual determination of each case presented."

After mentioning several special cases and presenting a list of occupations which appear to him the "more essential during the stress of war conditions," the Commissioner concludes, with a statement revealing the full purpose of the law:

"If this Act is to be made the useful adjunct to the adequate mobilization of man power of the State, necessary to the successful prosecution of the war, the fullest co-operation and assistance on the part of the State, county and municipal authorities must be afforded, and in turn the Commissioner of Labor gives the assurance that the

entire machinery of the Department of Labor, including the federal, State and municipal employment services will be included in the effort to curb vagrancy, uselessness and mendicancy during these times when every red-blooded citizen of our country should be doing his bit towards the successful termination of our present conflict.

A similar law has been proposed for the State of New York, and before long we may expect the like dispositions to cover every State in the Union. The nation is mobilizing to bring its full strength to bear upon the economic as well as the military problems of the war. Defects of organization which were tolerated in times of peace, will be tolerated no longer. The highest efficiency in our whole economic mechanism is the minimum service that can be exacted from our country—and by country, we mean our men and our material resources.

It is manifest that the Compulsory Work Law, even if perfect and complete in all its provisions, covers only one-half—the human half—of our duty.

What is to be done with that other half, the material resources? Are they to be made accessible for mobilized labor? Or is access to be conditioned by payment of a toll to some third entity, which is neither labor nor the nation—quite possibly some foreign interest? Are we to see labor and all its products devoted, with singleness of purpose, to the service of the nation? Or is a private interest to exercise priority over the nation and exact a heavy tribute first, thanks to a strange fiscal immunity it enjoys through an abuse of the law-making powers of Congress and the States?

If “vagrancy, uselessness and mendicancy” in the individual are to be penalized and forced to useful labor, it is surely reasonable to inquire what is to be our attitude toward idle, unused land—that potential cause of idle and useless men?

Those who live by land speculation will welcome this New Jersey law, if it comes unqualified or unaccompanied by a reversal of our fiscal policy toward land and land values.

The concentration of war industries in the State of New Jersey has already caused there an exorbitant inflation of land values. Columns could be filled with a mere list of cases of this legalized extortion. Instead of remedying this already serious scandal, which has found its echo in a Government Commission of Investigation from Washington, Governor Edge proposes to force still higher the industrial pressure, knowing well that higher still will rise the tribute that must be paid to that passive factor in the economic situation—the owner of the soil. In other words, he seems willing that the people, individually as workers and collectively as a nation, shall toil first and foremost for the increase of the landlord's gain and only in the second place for the nation's safety and honor.

Is Governor Edge, is any public man, ready to stand on record as making of the nation's emergency the land speculator's opportunity? It is puerile to argue that labor can be legislated upon, and that land cannot. The dilemma puts to the test both the sincerity and the patriotism of the New Jersey Governor.

Landed Interests and the War-worn Battlefields of Europe

WE have seen in recent French papers announcements of the sale and transfer of landed property at present occupied by the contending armies. “No man's land” is a misnomer, a mere figure of speech, as the realty transactions already reveal, and as land speculators will teach us still more plainly when the war is over and its fruits are to be gathered.

We could wish the schemes for reconstruction of the war-wrecked Belgian and French cities, promoted here with much blare of philanthropic trumpeting, could be cleared of all slur of after-the-war profiteering. No such guarantee, however, has so far been produced.

It cannot be forgotten how our own War Charity Festivals have been exploited for private profit. Under the name of Charity, as under that of Patriotism, much unsavory work has been done. This, here, at home. Is it to be repeated by us on an international theatre? Are the blood-stained battlefields and the cities and towns that have witnessed so much tragedy and heroism to suffer the last indignity of the speculator's spoliation?

Elementary instincts of honor and prudence call for prompt and clear statements of purpose and method and the legal and legislative guarantees for the right use of the vast financial and still greater moral obligations which our American municipalities and other public authorities are now being urged to incur in the name of devastated Belgian and French cities, towns and villages. The toll-gathering privilege of the landed interests should at least have limits of decency and decorum.

The Sydney *Bulletin*, of Nov. 8, 1917, is authority for the following story. Commenting on the visit of Mr. Holman, Premier of New South Wales, to the firing line in Belgium and France, it says:

“War is a queer business; but the queerest aspect of it came under Mr. Holman's notice in the payment of rent for the ground where Billjim has his little dugout.

The Belgian and French farmers and landowners, instead of going to their own governments and making claims which would be settled with the British government, personally came to the British adjutants and other officers on the ground, and begin to haggle about the trench rents and rent for the occupied territory. So Australia pays its share to the British government. The Belgian and French peasants are sometimes grasping, and show themselves in their worst lights.

“Holman found a few things that had made him wonder whether the organizing genius he had heard about wasn't a myth; but he reckons this method of settling the rent payable for a battlefield is well able to hold its own for foolishness.”

In the sale and lease of land to our own government in the present war emergency, we have, unfortunately, many landowners who could compete successfully for the prize

of meanness with the most grasping of the Belgian and French peasants. Unfortunately, too, our land legislation permits and promotes such meanness.

If This is Sociology Give us Tiddledywinks

WE have just received a report of 87 pages of the Sagamore Sociological Conference, which met June 27, 28 and 29, last Summer, at Sagamore Beach, Mass.

The association has an imposing list of "Members and Friends." Its platform is printed in the report. Its most startlingly radical plank is as follows:

"In particular we advocate an expert study of the waste incident to unnecessary fatigue, and the proper and effective correlation of Federal, State and local employment agencies under national supervision, to the end that men and women may easily find opportunities for work."

The platform calls for "government aid in securing co-operation between producer and consumer and the elimination of multiple profits." The removal of obstacles to the more perfect co-operation of producer and consumer is not dwelt upon, and what "multiple profits" are, and how government is to eliminate them, is left to the imagination.

The discussion took a wide range. At times it airily overleapt the bounds of sociology and playfully dallied with such subjects as advertising, standardizing of prices, trade agreements, world politics, school kitchens, suffrage, journalism, woman suffrage, and the Re-Education of Crippled Soldiers through Simultaneous Cycle Motion Charts and Motion Models. This last subject is thrillingly interesting, and we can imagine how its discussion must have enlivened the otherwise dull proceedings of a Sociological Conference. Even the most serious subjects must be relieved by occasional lighter relaxations.

The only purely sociological point which might have given rise to some really vital discussion, was the statement of one of the speakers that this re-education must be done under military regulation and not offered but insisted upon—that is, forced upon the soldiers crippled in their country's service. That these cripples might have some claim upon the country they had defended, some rights which we ought to respect, and maybe some personal preference in the matter, seem never to have occurred to speaker or hearers.

And when the speaker, Frank B. Gilbreth, announced the third and last condition of his pet reform, the necessity of reserving certain jobs for these cripples, and putting them in these jobs on a non-competitive basis so far as uncrippled workers are concerned, he indicated about the first and only sociological fact which had even been so much as hinted at. But it passed harmlessly over the heads of the audience.

Yet here lay the possibilities of really profitable discussion. How comes it that putting men to work to produce wealth threatens the profitable occupations of men similarly engaged elsewhere? Is there indeed too much wealth? Must there be a fixed quantity of things

produced, lest the livings of men, their wage-earning abilities, be diminished? Is the purchasing power of those who buy these goods so exactly fixed that it cannot be increased? And if so, why? These questions, not propounded at this Conference, open up the "undiscovered country" of the sociologist, before the boundaries of which the members of this conference sat down to discuss the insignificant little problems which bear the same relation to sociology as time does to eternity.

Here is a sample of the discussions—it is a fair sample, too. Read, if you have the patience:

MRS. FREDERICK P. BAGLEY: I was going to ask if there has been any large mobilization of women to take the places of men in industry; and if so, what the attitude of the men has been in regard to women taking their places.

MISS NESTOR: No, there has not been yet. It is not necessary yet. But when it comes I think that the one thing we want to all insist upon—and I think the men feel it—is that we want to safeguard them and see that they receive equal pay for equal work.

MISS MARY C. CRAWFORD: Has there ever been any measurement of the effect upon the nerves of women of the noises in the factory?

MISS NESTOR: Not that I know of. You see, there are so many things that contribute to the strain that it is difficult to know which thing is the most injurious.

MRS. JUMP: I was wondering if Miss Nestor had suggestions to make as to popularizing domestic service. MISS NESTOR: If this were a woman's club I know that would have been the first question instead of the last, because that is one of the questions you always expect to have asked. I think that one of the things that has to come is that you have got to standardize the work so that the girl has some time to herself, so that she is not body and soul owned by this house where she is employed. Then I think we have got to get down to a regular hourly basis. I think that people have got to adjust their household affairs to that. When we get to that, we will then begin to meet the problem, and I don't think we will meet it until we get to that.

MR. CHARLES M. COX: Do you think that the strain and rush of our modern business life is accountable in some measure for the decreased attendance and interest in churches on Sunday?

MISS NESTOR: The churches ought to take more of an interest in what is going on in the other world and help us to meet some of the problems. If there could be a closer co-operation in that way, all the way through, it might help in the attendance as well as the interest in the church. There is the feeling among a certain group, not generally, that the church doesn't care much what is going on, and that there are certain things that they are concerned about.

MR. JOHN J. SULLIVAN: Couldn't the restrictions be placed equally on the employer and on the employees, that the employee should not be allowed to work over a certain number of hours?

MISS NESTOR: Well, the object of time and a half for overtime is to so tax the overtime that it will be so expensive as to discourage it. Now, that is the whole reason for charging the extra for overtime. So

far I think that all the union has been able to do is to fix a certain length of day and then say that all over that shall be paid for at this increased rate, so as to put a tax on it and make it expensive and discourage it. Now, I don't want anyone to work more than eight hours even at an increased rate.

What does it profit these men and women to meet year after year for such discussion? Why waste time that might more profitably be given to whist or euchre? Why not resolve the Sagamore Conference into a progressive Pinochle Party, for pinochle is a really noble and intellectual exercise compared with this sort of "sociology."

Let us suggest to members of coming Sagamore Conferences, if they are really interested in discussing anything, the following line of inquiry:

What is labor?

How does it produce wealth?

What does it produce wealth from?

What are the conditions under which it obtains access to the element from which it produces wealth?

Are there conditions of access to the element from which wealth is produced such as must result in low wages and inequitable distribution?

This offers a really profitable line of inquiry. For the world is really a serious world. There are great problems pressing upon us. It ill becomes serious minded men and women to ignore them in a conference calling itself sociological.

An Un-American Attack on the Single Tax

THE *Real Estate Record and Builders' Guide* in its issue of Jan. 26th, delivers an attack of a quite unusual kind against the Single Tax. The article bears the title, "Some Effects of Single Tax on Real Estate." The author is Frederick C. Zobel.

We pass by the time-worn attempts there made to confuse economic values so totally distinct as are those of land and the products of industry. Thirty odd years ago, outside of academic circles, such confusion might have been excusable. To-day when thousands of municipalities and some States recognize the distinction in their official valuations and assessments, making it the basis of their revenue service, ignorance of such an elementary economic fact is unpardonable. In the last issue of this REVIEW we drew attention to the Capital city of Sydney (Australia), where land values, officially recognized as being the ultimate beneficiary of social progress, alone bear the cost of municipal government, while the useful products of industry, such as buildings, commerce and professions, bear no burden at all. In another section of our present issue, we refer to similar progress in taxation recently affected in Johannesburg, (South Africa).

The effort to confuse economic values and to prolong the present unfair fiscal discrimination against the improvement and efficient use of landed property and in favor of its neglect or inefficient use, is fortunately not so successful to-day as it used to be. When the progressive real estate owner, desirous of improving his property, comes across

the prognostication that the suppression of taxes on the improvement, use and development of his property, would be, as Mr. Zobel declares, "a national calamity," he simply smiles incredulously or takes the suggestion as an insult to his intelligence.

Feeling the ineffectiveness of anachronic arguments more or less economic, Mr. Zobel seeks to reinforce these by the altogether extraordinary device of defaming our national character, or what he calls "the psychological composition of our people."

According to this detractor of our national origins, the founders of our Republic were "people eager for the millenium," "in search of the promised land," with "the inherited hunger for the ideal." With such a "psychic infection," as he terms it, "we lack poise and calm judgment;" "it is easy to win the plaudits of the mob." Etc. ad nauseam.

This calamitous psychological morass, according to Mr. Zobel, has been the lot of the American people "from the beginning and up to recent times." Recent importations, it would seem, however, have engrafted upon our deteriorated stock the vigorous growth of a superior kultur. There are hopes that we shall now be less susceptible to the "hypnotic spell of orators, preachers and demagogues." We may even be induced to retrace our steps and recant our democratic heresies. Have we not been solemnly admonished by the President of a great Prussian organization entrenched here, that our abandonment of the monarchical for a republican form of government was an error? All the progress in our history, our steady advance toward personal freedom, toward liberty in religion, education, the Press, will be laid to the charge of atavism, to our original "psychic infection." Our Washingtons, Jeffersons, Lincolns, we shall be told, were unbalanced or degenerate minds; our generous striving for a larger, truer life in our individual, social and political functions, will be derided as but the spasmodic contortions of our collective hysteria.

The article which we are noticing is typical of some of the later psychological ingredients added to our population by a promiscuous immigration. They reveal pronounced regressive instincts and present a grave problem which our native Americanism, now thoroughly aroused and alert, will have to settle once and for all, if we are to save our country for Democracy.

Mr. Zobel having spoken of our "psychic infection" we need not investigate further the source of the *moral* infection, which breathes through the charges, as ignoble as they are untrue and unjust, against the generations of men who have made this country worth living in and fighting for.

In the meantime, such interests as find comfort in this attack upon the American character and upon a great American movement, the spread of which, according to Mr. Zobel himself, is "one of the most astonishing phenomena of our times," may as well make up their minds that the American Democracy will not surrender its ideals, nor be deterred from adjusting its fiscal economic relations in harmony with the supreme law of freedom and equal justice.

One Phase of our Misguided Activities

IT will perhaps be of interest to review one phase of Single Taxers' activities for two or three decades, a phase now demonstrably a failure and approaching an inglorious close. It is that phase of our movement dominated by the policy of "lining up" with the Democratic Party in the belief that it was "going in our direction." That phrase was delusive enough to deceive most of us.

There was this justification for Henry George. Grover Cleveland had thrown his tariff message as a gage of battle into the arena, and for some time the tariff question promised a debate no longer confined to questions of percentages, but full of possibilities in the opening up of the great questions of freedom versus restriction. A short interval of time served to undeceive us. But we were ready at the next campaign to be deceived again.

"Going in our direction." The poor old Democratic Party! What genius was it who first symbolized it as a donkey—a sort of pack-mule of a party laden with a burden of odds and ends of all sorts of economic and political nostrums? William J. Bryan is indeed its ideal leader, a combination of fanaticism and calculating opportunism, of smug, out-of-date evangelicalism and appalling lack of intellectual knowledge (note his recent incredible comment on what he thinks Charles Darwin taught) and a readiness to accept or cast aside every new or out-worn political garment. At the command of our leaders we Single Taxers, bearers of the greatest message ever vouchsafed to mankind, threw our hats in the air and cheered for Bryan, only to have him tell his hearers in a speech made in Delaware that an income tax is preferable to the Single Tax.

"Going in our direction." The Democratic Party was a free trade, or low tariff party, we were told. Yet its mainstay were the Southern Bourbons, who, when industry at the South became diversified, were, for the most part, supporters of the protective tariff. From the Republican State of Pennsylvania the party's chief representative was Samuel J. Randall, as high a protectionist as "Pig Iron" Kelly of those days, and belonging to the same class of "statesmen." But nevertheless our throats were hoarse with huzzas, for were they not "going in our direction?" And in those years we never, never, never made a single convert to the Single Tax of any distinguished Democrat—not one. Yet even to this day, so strong is tradition and habits of thought, that to question the wisdom of giving our votes to the Democratic Party in preference to the Republicans, or to a Single Tax Party standing outright for our principles, would cause a chorus of disapproval—not quite so strong as formerly, for we do learn, though slowly.

Yet why not to the Republican Party? Surely as good a case can be made out for one as for the other—perhaps an even better case. For the Western Republicans had always been low tariff men. The *Chicago Tribune*, chief

representative of the Republicans west of Ohio, had always been a low tariff paper. Blaine's reciprocity scheme—"free trade on the half-shell," as it was termed—would have worked out toward a lower tariff than anything the Democratic Party was willing to give us. And McKinley's great Buffalo speech hinted at an abandonment of the old economic belief.

On the land question the record of the Republican Party was clearly to be preferred. It had arisen out of the old Free Soil Party, with its bold declaration of human rights in the earth. One of its great figures was Galusha Grow, whose splendid utterances on the land question thrill us after two and more generations. (See *SINGLE TAX YEAR BOOK*, pages 302-303.) He not only got the Homestead Law through, which gave the land to the people, as he understood it, but as a recognition of his great services to the people he was re-elected to Congress by the Republican Party years after—about two decades ago—at a time when the Democrats had gone back on Grover Cleveland and the tariff issue.

Our continued support of the Democratic Party is an example of base ingratitude in the light of events. Whenever Single Taxers got anything it came from the Republicans. Pennsylvania, a Republican State, gave us the half-rate tax on improvements for second class cities. The measure was passed by a Republican legislature and signed by a Republican governor. In the State of Minnesota a Republican tax commission appointed by a Republican governor brought in the most radical and far-reaching tax report which has yet seen the light. The sweeping changes in land tax laws in North Dakota were not given us by Democrats but by Republican farmers. It was not the Democratic candidate for governor, though a Single Taxer, in the last gubernatorial campaign in this State from whom, had he been successful, that much was to be expected, for when challenged by his Republican opponent to avow or disavow his belief in the Single Tax, he ran to shelter with a cowardly evasion. But it was the successful Republican candidate for office who in a statesmanlike utterance reported in the last number of the *SINGLE TAX REVIEW* lined himself up squarely with those who advocate the exemption of improvements and the taxation of land values as a question of paramount importance to the farmers of the State. It was a Republican president, too, who gave the strongest endorsement to the Single Tax, and who, though only willing to have it tried out in Alaska, was at least willing to have it tried *somewhere*.

This brief resume disposes of one stock argument of those who oppose independent political action by Single Taxers. By such action, we are told, we alienate men of other political parties. Yet in spite of our support of the Democratic Party we apparently did not alienate the Republicans who have always been more intelligently appreciative of the needs of genuine land and tax reform. We do not need to say that reasons for supporting the Republicans in preference to the Democrats are not just as good, but at least they are no worse. They, too, appear

to be "going in our direction." But perhaps if we advertised the fact that hereafter we were going to cast our votes for the Republican Party we might get from that party just as little as we ever got from the Democrats. Of one thing we can be certain, and of only one thing—a Single Tax party with a Single Tax platform is indeed "going in our direction."

A Single Taxer's Work in China

JUST how much of the democratic ferment in China that has resulted in the changed attitude of so many of the Chinese people, is due to the modest efforts of one individual will probably never be known. But it is certain that the literary and educational work of W. E. Macklin has had its influence in breaking down or weakening many traditional institutions, and the bringing of a new light to the understanding of thousands of thoughtful Chinese students.

Mr. Macklin early conceived the idea of giving to the Chinese a knowledge of the great leaders who have given us our liberties. As a life of Washington had already been translated, he added to this a life of Thomas Jefferson with the Declaration of Independence. Later he translated the Life of William the Silent (Motley's Rise of the Dutch Republic) This work was soon put on the list of subjects for the examination of students. He then began work on the great heroes of English history, such as Alfred the Great, Stephen Langton, who gave us the House of Commons, Cromwell, Milton, Hampden, Pym, Wilberforce, Thomas More, Wesley, etc. He finished a life of Wycliffe taken from Greene's history of the English People. Then followed a translation of Greene's History which was completed in five years. The British Consul recommended it to the Viceroy, who wrote a preface for it. Later Viceroys Chen Foo and Chang praised the work and wrote Mr. Macklin in congratulation. The Viceroy, Twan Fan, who wrote the preface for Mr. Macklin's translation of Greene, notices the contribution to the cause of liberty made by great Christian leaders.

Mr. Macklin has just succeeded in printing a life of Gustavus Adolphus from Schiller's Thirty Years' War, which he completed after a year's labor. Henry George's Progress and Poverty, his Protection or Free Trade, Spencer's Social Statics, and Dove's Theory of Human Progression, are other works which this indefatigable worker has rendered into Chinese.

In a recent letter Mr. Macklin says: "I have been oppressed by the robbery and extortion which are coming to China under the cloak of philanthropy and have translated Henry Demorest Lloyd's Wealth Against Commonwealth, and it has been taken up by the big dailies. I have finished translating Ida Tarbell's History of the Standard Oil and it is being printed in book form. One large daily has offered to print it serially. I have to thank Mr. and Mrs. Joseph Fels for their generous help in all this work."

Things Do Not Stay Equal

THAT one New Jersey editor knows "what is what" is shown by the following from the *Daily Record* of Long Branch:

"We find in the recent encyclopedic and commendable message of Mayor Flock the statement that excessive charges for public utilities have a tendency to prevent and discourage investment, and the development and improvement of real estate. If excessive charges exist in a municipality for public utility service property becomes unsalable; the place is avoided and decays.

"We have no particular objection to this statement. It runs along with general public sentiment, and seems to be axiomatic. Naturally, if water and gas rates were four times as high as they are, it would be less desirable to live in Long Branch than it is, other things being equal. And if water and both gas and electric light were furnished gratis in unlimited quantities, it would be more desirable to live and do business here, other things being equal.

"The difficulty in too readily accepting the Mayor's pronouncement as reaching the bottom is this: Other things do not stay equal. Improvements and reductions in cost of public utilities are accompanied by a shifting of conditions.

"The Mayor could not guarantee that other things would be equal. The natural result of the public ownership of public utilities in Long Branch and the reduction of a minimum of rates for utility service would be the encouragement of both progressive and speculative investments, and a new level of values of 'property,' would be reached.

"The experience of other cities shows that the people cannot get something for nothing, unless they privately own something that public progress may increase in value,

"Wherever there is progress there is what is called a boom, and the proper function of a boom seems to be to prevent most people getting any advantage from progress. For them is the skim milk.

"So no one need enthuse too much on the general situation to be brought about by public ownership of each and every Long Branch public utility.

"Some day, after the war, and after he decides to travel for pleasure, the Mayor can visit a German city which levies no taxes, provides all public utilities at low cost, gives the young men a financial start in life and the young women each a dowry, but still the millenium has not been reached. The city is owned by a few people, and they charge for everything currently there to be obtained."

SINGLE TAXERS might do worse than re-read the works of Henry George, not in search of new points for dialectical difference with fellow reformers, but in order to bring into the settlement of the present-day economic disorder the marvelous weapons forged in that inspired brain and prepared against this time of perplexity and need. No later writers have equalled George's precision of statement and breadth of vision.

The Land Question in United States History

(Concluding Paper)

THE PROPHET OF SAN FRANCISCO

MAN proposes," says the ancient jester, "and God disposes." "Reformers construct," paraphrases the modern paragrapher, "and Privilege disrupts." Man plans and calculates and builds a mighty machine; then someone monopolizes the coal supply and shuts off the steam. After many years of agitation and experiment the Homestead Law was "put across." Then came the Railroads.

In itself the Law was not perfect, and, even with several amendments, contained many serious shortcomings. The land that was open to settlers was far from the center of trade and industry. Schools were few, and there was but little social life. The roads, like holidays, were few and far between. The prospective farmer could not always get the kind of land he desired. Life on the Homestead was anything but Utopian.

Many of the best lands did not go to the farmers but to the irrepressible land jobbers and speculators. Through various frauds the land companies secured enormous tracts of the most valuable lands. In a little over ten years after the passage of the Act 40,000,000 acres of public lands were given away, ostensibly as "Homesteads," but actually often to land grabbers or land sharks.¹ "Attention is also called to the fact," wrote Secretary Babcock of the Department of the Interior, "that among those indicted for various offenses against the public land laws are the names of persons who were employees of the government, some in high places."²

But the greatest of the Homestead's troubles was the Railroads. They not only charged high freight rates; they made land scarce. In the same year that the Homestead Act was passed, Congress chartered five Pacific Railroad Companies, and in the year immediately following granted these companies over 100,000,000 acres of public lands and loans in government bonds amounting to \$60,000,000. The 47,000,000 acres granted to the Northern Pacific alone were estimated by a high official in the railroad business to be valuable enough to build the entire railroad to Puget Sound, to fit out a fleet of sailing vessels and steamers for the China and India trade, and leave a surplus that would roll up into the millions.³ Not content with these, the railroads secured additional grants from Congress, raising their total holdings from the Federal government to over 200,000,000 acres of our best lands, an area equal in size to Maine, Vermont, New Hampshire, Massachusetts, Connecticut, Rhode Island, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, West Virginia and North Carolina combined.⁴ In addition, the railroads have been granted many millions of acres by the individual States, and have gained control over the Anthracite Coal Supply,⁵ valuable timber lands, oil wells,⁶ and other natural resources.

The monopolization of the soil by the railroads and allied concerns, and the rapid increase in population resulted in an enormous increase in the values of land, constantly making it more difficult for the city laborer or farm hand to buy himself a farm. Monopolies and trusts thrived and prospered in connection with the railroads, and based mostly on the monopoly of some natural resource, *i. e.*, the land.

Farmers and city workers suffered alike from these monopolies. The land-hungry farmers of the West stood aghast at the vast grants given to the railroads. The city dwellers could see but little justice in the exorbitant prices which they were compelled to pay for monopoly products. Murmurs and threats of revolt became audible similar to those in France before the Revolution. By 1872 the discontent had become so marked that the Labor Reformers' Party, then being organized, inserted in its platform a plank calling for the restriction of the sale of public lands to bona fide homeseekers. The same year, the platform of every political party in the United States demanded the cessation of land grants to the railroads.⁷

It was at this juncture that there entered the arena of American public life a man who was destined to mould its thoughts and shape its policy as but few have done before. Out of the West came a young man, who as sailor, printer's devil, newspaper reporter and editor, had made his way through life amid hardships such as exist only on the frontier. Buffeted and tossed about by the storms of fate and journalistic necessity he found himself in New York, only to be amazed at the tremendous contrast between poverty and wealth there existent. Poverty he was well acquainted with; he had lived in its midst and had realized its hardships; but poverty in a great city, poverty amid abounding plenty—that was more than his mind could justify or comprehend. The shock was severe, and there, in the streets of New York, puzzled and perplexed, he vowed never to rest until he had discovered the cause and found a remedy for the problems that perplexed him.

Many years later, absorbed in thought, he was driving a horse into the hills of California, until he panted. Stopping for breath, he asked a passing teamster, for want of something better to say, what land was worth there. The teamster pointed to some cows grazing off so far that they looked like mice, and replied, "I don't know exactly, but there is a man over there who will sell some land for \$1,000 an acre." "Like a flash it came upon me," later wrote Henry George, "that there was the reason of advancing poverty with advancing wealth. With the growth of population land grows in value, and the men who work it must pay for the privilege of working it. I turned back amidst quiet thought, to the perception that then came to me and that has been with me ever since."⁸

Gifted by nature with intellectual powers of a high

order, and with the faculty of expressing his thoughts in a style that was both engaging and lucid, he now devoted his talents to popularizing his ideas on the land question. In 1871 he wrote a small pamphlet⁹ in which he strongly criticized the government's policy in giving away lands to the railroads, and made a passionate plea for the socialization of ground rents. In 1879 appeared "Progress and Poverty," a book which spread like wildfire throughout America and England, was quickly translated into the principal foreign languages, and has, by this time, achieved a circulation of over two million—greater than that of any other book written in English. It stirred the hearts of men and moved them to action. It started a discussion of the land question of a magnitude unparalleled in the history of America. Over in England, a sneering Lord¹⁰ dubbed Henry George "The Prophet of San Francisco." By that name he has been known ever since.

In 1886 Henry George was nominated for Mayor of New York by the United Labor Party and was defeated by a small margin in a three cornered contest. His candidacy, however, strengthened the impetus of his ideas, and "Single Tax" clubs were formed throughout the United States (and the world) for "the abolition of all taxes on labor and industry, and the appropriation for government purposes of all the rents of land." The movement, aiming toward the restoration of the land to the people through the simple expediency of making it unprofitable to hold it out of use has grown in strength and influence ever since. When Henry George died in 1897 the whole world mourned; but his followers set to work with renewed zeal to the fulfillment of his ideas, adopting as their slogan, "Free trade, free land and free men."

In the United States the Single Tax movement has attracted to itself such men as former Mayor Pingree of Detroit, Brand Whitlock, American Ambassador to Belgium, Judge Maguire of California, Benj. B. Lindsey of the Denver Juvenile Court, Louis F. Post, Assistant Secretary of Labor, Joseph Fels, the "millionaire" Jew, who devoted his entire fortune and the later years of his life to the movement, the Pinchot brothers, of Conservation fame, and others.

Campaigns for Single Tax, *i. e.*, for easier access to the land, or for measures termed such, have been conducted by Single Taxers whenever the opportunity occurred. In Delaware, Missouri, Oregon, Colorado, Texas, California and other places, the Single Tax banner has been the rallying standard for many people animated by the cry of "The Land for the People." Though unsuccessful in enacting their own legislation, the Single Taxers have been greatly instrumental in shaping public opinion and in bringing about a new attitude towards the land question. Many a land grab has been blocked and much vicious legislation defeated through the activities of the Single Taxers and the educational work carried on by them.

The sentiment for land reform has become so strong that some of the minor parties see fit to favor it in their platforms. The Socialist Party, and the various labor parties have introduced planks calling for the taxation of land values.

In 1912 the Progressive Party's platform committee declared for a Single Tax plank by a vote of 27 to 4.¹¹ The plank was kept out at the suggestion of Geo. W. Perkins, who thought it unwise to advocate it at that time.

One of the direct outcomes of the teachings of Henry George and his followers has been the Conservation movement, inaugurated by President Roosevelt in 1907. In that year he appointed the Inland Waterways Commission to investigate and recommend a full and comprehensive plan for the development of the water resources of the country. The next year he called a Conference of the Governors at the White House. At that meeting of State executives facts regarding our natural resources were presented by experts; methods of educating public opinion were considered; and many plans by which conservation could be best accomplished were suggested.¹² The fight of Gifford Pinchot to prevent the alienation of public lands is a matter of recent history and need not here be discussed.

In 1910 Congress passed two important measures relative to public lands, one providing for the separation of the surface of coal lands fit for agriculture from the minerals beneath the surface, and the other authorizing the President to withdraw from sale lands in the United States and Alaska for water power sites, irrigation, classification of lands, or other public purposes.

No noteworthy legislation has since been enacted relative to land or land ownership, but several measures have been introduced which are worthy of attention.

At the request of Secretary Lane, of the Interior Department, several bills have been introduced permitting the government to lease to private concerns certain oil and coal lands and radium mines at their rental values. These measures, if passed, would open many natural opportunities to all the people on equal terms, and effectually eliminate speculation, for speculation in leased lands has not hitherto been found profitable.

Another proposal for land reform is that of Representative Warren Worth Bailey, of Pennsylvania, providing for the governmental appropriation of the increases in land value that may arise from the construction of the government railway in Alaska.

Of perhaps greater importance and merit is the bill of Robert Crosser, of Ohio, introduced at the suggestion of the Federal Labor Department, changing the basis of the Homestead system. Under this proposed law the government will retain title to its remaining lands, but will lease them to settlers for reasonable rentals. Security in tenure is well provided for, and a commission is to be appointed consisting of the Secretaries of Labor, Agriculture, and the Interior, to manage a Loan Fund and render all other possible assistance to prospective homesteaders. In effect, this bill embraces the idea of Henry George that unused lands shall be free to whosoever may wish to use them, and that land in use shall pay to the treasury its unimproved rental value.

These land reform measures may not be passed by the present Congress, nor by the next, but as the force of public opinion develops and the national deficit grows, Congress

will be forced to take some action—and it does not seem entirely unreasonable to assume that such action will be along these lines.

Prior to the Civil War, the agitation for land reform confined itself to national laws. Today, however, the States and municipalities seem to offer a more promising field of action. Single Tax leagues and Single Tax parties are being organized in many of the States of the Union, and in the cities the demand is growing stronger for increased taxes on land values. Socialists are beginning to emphasize the importance of the land question.

When making his first speech for land value taxation, Henry George said:¹³

"To beat down and cover up the truth that I have tried tonight to make clear to you, selfishness will call on ignorance. But it has in it the germinative force of truth. . . . The ground is ploughed; the seed is set; the good tree will grow.

"So little now, only the eye of faith can see it. So little now; so tender and so weak. But some time the bird of heaven shall sing in its branches; some time the weary shall find rest beneath its shade."

The truth has not been beaten down. The seed has grown. The fruits are ripe and ready to pick. The time for action has arrived.

HYMAN LEVINE.

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"ALTHOUGH some form of taxation has been observed ever since that dim period in human existence when men combined into tribes, shires, towns and districts for individual and collective protection, there does not exist a standardized and proven system of taxation. No nation has yet devised a system that is scientific, equitable or wholly just; in our country there are as many forms and methods of taxation as there are States in the Union."

JOHN H. BUER,

Before the Colorado Tax Commission,
Denver, Colo., Jan. 4, 1918.

"THE superiority of the Land Tax is no longer open to controversy."

DR. A. A. BORGES DE MEDEIROS,
President of the State of Rio Grande do Sul, Brazil.

"THE Land Tax is rather a social rental for its use—a leasehold due—than a tax properly so-called."

DR. JOSE BATTLE Y ORDONEZ,
Ex-President of Uruguay.

The North Dakota Non-Partisan League

The following statement by Congressman Baer, of North Dakota, supplements the article by State Senator Mees, which appeared in the last issue of the *REVIEW* giving the details of this legislation.

THE story of the Nonpartisan League, its entire programme and the results obtained, is an exhaustive one. I have had the pleasure, recently, of talking before groups of Single Taxers and the principles which the farmers advocate seem to be much in accord with their own.

The North Dakota legislature, in 1917, passed some splendid legislation which was beneficial to all the people as well as the farmers. I want especially to refer to those laws tending toward the betterment of taxation. The laws were just and equitable. There was no stigma of "class prejudice." While certain people believe in property rights, they do not always believe that property should be rightly taxed. The following results were achieved:

1st. Money and credits, which had previously escaped taxation, by some oversight of the politicians, were taxed.

2nd. A law taxing 60 horse power automobiles \$26.00 and 20 horse power cars \$6.00. The fees to be spent on the roads. The large cars tear up the roads and the farmers believe that they should pay their share in the highway improvement.

3d. Levied a 15 per cent. Inheritance Tax on large fortunes, thus placing the burden of taxes on those best able to bear it.

4th. Laws taxing foreign corporations that had formerly escaped taxation. One corporation which paid a tax of less than \$12,000 per year, now pays over \$110,000.

5th. The legislature passed a partial Single Tax measure which classifies property for taxation and provides that improvements upon farm lands are to be valued at 5 per cent. of their actual value, while railroad property, express and telegraph, and banks together with land are to be valued for taxation at 30 per cent. of their true value. This gives the farmer a fair show by making light taxes on his farm improvements.

When the government gave the railroads their franchise the main trunk lines were granted every odd section on each side of the main lines for twenty miles. A map showing the railroad sections looked like a checker board. The red spots were settled by the homesteaders and were extensively improved with houses, barns and other buildings. While this land was being improved the black spots were being held by these monopolistic railroads and land "grabbers." Consequently the farmer raised the value of the land by improving his and also enhancing the value of the land held by the land speculators. The farmer was taxed for his buildings and therefore was penalized for improving his property and adding to the general wealth of the entire community. This was a rank injustice to the farmer. The legislature of North Dakota has taken a broad step in correcting it.

No legislature of any State has ever done half as much

for the common people in one session. It passed more beneficial labor laws than organized labor had been able to obtain in the past thirty years. It allowed the city dwellers, by a referendum vote, to bring their buildings within the same classification as the structures and improvements upon farm land. It is a big record of what the farmers can do when they are organized politically and follow their adhesive slogan, "We'll Stick."

J. M. BAER.

Our Washington Letter

SOME LOCAL PROFITEERING

FOR anyone who had not been in the National Capital within the past few months, it would be difficult to realize the change that has come over this city. Its streets are crowded day and night; thousands of clerks have come here from all parts of the country; it is almost impossible to rent a house of any kind, and even single rooms have become as scarce as coal during a cold snap. The result has been a tremendous increase in the rent of furnished rooms and apartments, and strangers who came here to work for the government have found their not-too-high salaries quickly disappearing in rent. The situation threatened to become a scandal. The Solons on the Hill cudged their brains to devise some means to curb the extortion, and then Ben Johnson, of Kentucky, Chairman of the District Committee, hit upon the happy thought of taxing all these dwellings, and rooming house and apartments, 100 per cent. of all the increased rent, that was over 10 per cent more than the previous rent. You see, if the government took all this unearned increment, what would be the use of raising the rent?

But here is another point. For years the government has been trying to purchase the south side of Pennsylvania Ave., for the purpose of erecting needed buildings. This splendid thoroughfare, by the way, is now lined with shacks that would be a disgrace to a town of fifty thousand people. But the land has not been sold to the government. Every year it increases millions of dollars in value. Another thing; thousands of acres of vacant land surround Washington and the people are crowded into stuffy rows of "speculators' houses" without light or air. The vacant lands are so valuable that no one but "syndicates" can buy them for use. I wonder why the Hon. Ben Johnson doesn't apply a dose of the same medicine to the landlord profiteers as well as to those who run the rooming-houses?

THE CONGRESSMAN FROM NORTH DAKOTA

One of the new congressmen who is making good, locally, is Hon. John M. Baer, of North Dakota. His splendid cartoons appear frequently in Arthur Brisbane's "Times," and he speaks often at meetings of liberal organizations. I heard him one evening a few days ago when he addressed an open meeting of the Single Tax Association. He is not an orator, but he speaks readily and entertainingly. It is an inspiration for anyone to hear him tell of the organization of the Nonpartisan League—how the farmers, disgusted with the "old-line" poli-

tics, took the reins into their own hands and swept the old gang completely out of political control. He told how the farmers of the Northwest were going to have their own stock-yards and packing houses, and storage-houses, and grain elevators and flour mills and warehouses, and how they were going to deal directly with the consumers who used their products. He told also that the farmers were beginning to see "the cat" and to recognize the injustice of taxing the man who was making valuable the land of the speculator who was holding the land out of use. They have already reduced the taxes on improvements, which, he said, resulted in an average saving of \$28.00 on each section of land. He described North Dakota as being like a checker-board, with the black spots the unused holdings of the railroad and the speculators, while the red spots were the barns and homes of the real farmers. He predicted a speedy disappearance of the black spots as soon as the farmers fully realized the possibilities of the land-value tax.

THE LAND QUESTION IN CONGRESS

Since the beginning of the present war, congressmen and senators are beginning to interest themselves more and more in the land question. I don't know whether the individuals whom I now quote are Single Taxers or not, but they evidently see the injustice of our present land laws.

Says Rep. Charles H. Randall, of California:

"Let every nonproducing acre of arable land in the United States grow food next year or pay a tax towards the support of the war. The result will astound the country, for ample food supplies can be produced and billions of dollars can be raised."

Senator Harding, of Ohio, made a speech on the same question, that I should like to quote in full. But I will have to be content with giving the following extracts:

"Every thoughtful man realizes that the proper distribution of the land is the basis of national well-being. The land should as far as possible be in the possession and ownership of the men who work it.

"The magnificence of France when the test came, has been largely due to the sturdy folk on the farms. They have been the saviours of France in many emergencies.

"The weakness of England, the inability of that nation to feed itself in the present crisis, the internal unrest, the Hooligans of the slums of London, have been caused by the ownership of the land by the few.

"There are 35,000,000 acres of land in the Middle States that might be farmed but that are lying idle. In the Pacific States there are 180,000,000 acres of unused arable land. In all about 500,000,000 acres lying idle. This would make five acres farm for a million families, and this little farm life is the greatest need of the nation."

The only objection I have to the speech is that Senator Harding does not yet seem to see the only way in which this land can be turned into these little farms.

THE IRRIGATION PROJECTS

Mr. Walter I. Swanton, of the U. S. Reclamation Service, and a well-known Single Taxer, has been giving lectures on the work of the Reclamation Service, illustrated with pictures

taken at the different reclamation points. It would be a splendid thing if Mr. Swanton could deliver this lecture all over the country. It is a very vivid illustration of how the government can assist its people in getting real homes. Says Mr. Swanton:

"The average income of the government employee in Washington, counting all from the President to the volunteer workers at \$1 a year, is less than \$100.00 a month, or \$1,200 a year, while the average income from more than 25,000 farms on the government projects is about double that amount, or about \$200 a month. Besides the farmer has his own home, and most of his food, and does not have to worry about the cost of living."

The lecture illustrates another thing, which is that every improvement made anywhere by the government, or the individual is reflected in increased land values. The territory irrigated by the Roosevelt Dam was worth about \$2,500,000 before the dam was built. Now the assessed value of the property in that same territory is \$72,000,000. Of this value \$40,000,000 is land value, \$12,000,000 improvements and the remainder personal property.

The cost of the dam, by the way, was \$3,500,000. This makes the land value equal to the value of the dam, the improvements and the personal property. To whom, would you say, does this land value in equity belong?

A HOUSING PROBLEM

An interesting discussion took place one evening last month at a meeting of the Single Tax Association, between Major Potter of the War Department, and John Z. White, of Chicago. The question was as to what should be done about the housing question in Washington. Major Potter has worked out a plan by which the government is to build temporary and permanent buildings, and rent them to the government clerks, saying that it would be impossible for the private contractors to build homes because of the scarcity of material and the high prices.

Mr. White in answer to this said that while it may be true that under present conditions a government building plan would be the only remedy, the real fault was in the chronic over-crowding of this city, and every city, due to the inflated value of all city land, and the unjust system of assessing taxes against houses when they were constructed. He pointed out that if it had not been for the prohibitive land values there would be ample housing accommodation now in Washington to take care of the increased population. He also pointed out that if it was not for land speculation which has made the land from Washington to Baltimore almost a barren waste, dozens of little towns would be scattered about within easy reaching distance that could very well take care of any overflow.

I might add that the worry and excitement of the war has caused no cessation in Single Tax propaganda activity in Washington, and that real effective work is being done.

FOOD WILL WIN THE WAR

This was the slogan of one of the most enthusiastic Single Tax gatherings held in Washington for a long time. The purpose of the meeting was to listen to an

explanation of the California situation by J. R. Hermann, of the Great Adventure.

The hall was crowded, and a number of members of Congress and some of the most prominent Single Taxers in the city were in attendance. Mr. Hermann, who is a splendid orator, gave a stirring address. He told why it was that the prospects are so good for putting over a straight Single Tax measure this coming November. He said that the war had jolted the people out of their old habits of thought and action; that they were becoming used to radical action, that they were impressed with the idea that food will win the war, and that they were beginning to realize—as never before—that food can come only from the land. Finally, he said, that the people of California are becoming convinced that if the nation can conscript men to fight in the trenches in France it can conscript the idle acres to help feed them.

At the conclusion of the address, about two hundred dollars were raised within a few minutes, and many signified their intention of supporting the movement with regular contributions. Some of the more prominent citizens who contributed to the fund were Judge Lawrence Becker, solicitor of the Treasury, Arthur P. Davis, Director of the Reclamation Service, Geo. P. Hampton, editor of the *Farmers Open Forum*, H. Martin Williams; Jennie L. Munroe, former member of the Fels Fund Commission, Walter I. Swanton, E. J. Dakin and a number of others.

If Mr. Hermann can continue the success that he had in Washington, the Great Adventure will have ample funds to carry on a vigorous campaign, and the backing of sufficient nation-wide public sentiment to give it a good chance of success.

Mr. Hermann will speak in many places in New York city and vicinity and will soon start for the West, visiting Detroit, Chicago, Cleveland, Minneapolis, St. Paul, Omaha, and other cities. He will also tour Canada. Appointments may be made with Mr. Hermann by writing to Single Tax Party headquarters, 246 West 14th Street, N. Y. City.

B. F. LINDAS.

Single Tax Party Activity in New York

THE Single Tax Party of this State has started to secure petitions nominating a full State ticket for the Fall elections. In connection with this work Mr. James A. Robinson, of Philadelphia, is making a lecture tour of the State. A meeting at Middletown was the first to be addressed. At Grace Church parish in that city over fifty persons paid admission. It is the intention of the lecturers of the party to charge a small admission fee, and the experiment seems to have proven a success from the start. There were two meetings in Middletown, where Single Taxers have preached the gospel these many years. The reception to the party idea was instantaneous and emphatic, and the two meetings were given generous space in the news columns of the *Argus* and the *Times-Press*.

A lecture at the Poughkeepsie Y. M. C. A. auditorium,

at which Horace Sague presided, though not so successful in point of numbers by reason of the presence of counter attractions on that evening, gained also its share of newspaper publicity, and here, too, party organization was effected, the work now being in charge of such well known Single Taxers as W. J. Bolton, Rev. Frederick S. Arnold, W. C. Albro and others.

In Suffolk County the movement for Single Tax party organization has been started. Mr. Reis spoke at Rockville Center to the women voters. Mrs. Wilmer R. Kearns presided and noted the desire of the audience to learn more of the Single Tax. This place is the home of George Wallace, the party candidate for governor, whose illness has retarded the work in Suffolk County, but the prospect of a course of lectures in the county is excellent. Here, too, the part idea is finding root.

In Schenectady, Hudson, Kingston and other cities covered by Mr. Reis and Mr. Robinson new recruits for the party were secured. In Hudson, where Mr. Reis spoke, Mr. Lester R. Worthington will take charge of the petitions.

In Erie County Mr. Carl Seelbach will rally the hosts for party action and to Erie must be added the counties of Columbia, Sullivan, Orange, Dutchess and Ulster, where organization work is proceeding. The work will be extended to New York and Brooklyn and near-by counties. In all the counties of the State Single Taxers are urged to get in touch with their County Committeemen, or write to headquarters for information. This work of obtaining signatures to the petitions will require the self-sacrificing labors of all the friends of the movement, and the work offers opportunities for propaganda of real value. Every signer of the petition is a future worker for the Single Tax; strangers may be approached in this way whom to address in any other manner might be deemed an impertinence.

The party is not neglecting other forms of activity to which this kind of organization lends additional force and impetus. Mr. Henry Donovan, in company with Mr. Benjamin C. Marsh, appeared before the Joint Cities Committee at Albany in support of the bill empowering cities to hold a referendum on the exemption of all classes of property from taxation. Meetings under the auspices of the Henry George School of Economics are being held every night in New York City and Brooklyn, and Mr. N. C. B. Fowles is receiving constant invitations to speak at various gatherings. A series of meetings will be held at 187 Broadway, this city, at noon hour each Wednesday, under the Auspices of the *Advance Sheet*, the journal conducted by Mrs. Julia Goldzier, and this will give Messrs. Fowles, Reis, Triner, Burger, Lloyd and Chodorov, who will divide the work here, an opportunity to address many of the progressive women who have been so lately enfranchised. In addition the party will hold monthly dinners at which the work of the new forces in the Single Tax movement will be discussed, and Single Taxers of the city can exchange views. No stone will be left unturned to band the workers for the cause in the city and State into one harmonious body for the work of industrial emancipation as outlined by Henry George in "Progress and Poverty."

New Jersey Organizes for Party Activity

A LARGE gathering of prominent Single Taxers at the residence of Mr. Wm. J. Wallace, president of the Eck Dynamo and Motor Co., 233 Mt. Prospect Ave., Newark, N. J., formed a new political party called the "Single Tax Party of Essex County." It was unanimously resolved to place a candidate in the field on a separate party ticket excepting only where candidates of the other parties are in thorough sympathy with the Single Tax and pledge themselves to its support. The following resolution was adopted:

"We, residents of Essex County, N. J., and followers of Henry George, believing that all men are created equal and that they have an equal right to the use of the earth from which they derive their sustenance, shelter and support, and

Believing that the present monopolistic system under which land is held for the private benefit of a few, instead of for the general welfare of all, is unjust and is the cause of the great disparities that now exist between the conditions of the various members of the community, and that it is the basic reason for the present unjust distribution of wealth, and

Believing that the way in which land may be of equal benefit to all is by the government taking the full rental value of all land for its support and for the general welfare, and

Impelled as we are by the necessity of giving our principles political expression and of supporting only such candidates for public office as proclaim these principles during their campaign for such offices, and

In order that when they obtain public office they will be supported in their efforts to put these principles into the statutes of the State by a constituency that has elected them in these beliefs,

Hereby form ourselves into a political party to be known as the SINGLE TAX PARTY, of Essex County, N. J."

Among those present who signed the resolutions were Wm. A. Day, J. E. Stegner, Herman G. Loew, Attorney, J. B. V. Parks, W. J. Wallace, Wm. Boch, Thos. Walker, Mr. and Mrs. Percy Marcellus and Mary D. Hussey.

Arrangements for permanent organizations were completed and headquarters centrally located are to be opened. Delegates from Hudson and Bergen Counties were present and reported the formation of similar organizations in their respective counties.

Telegrams of congratulations were read from State Chairmen of New York and Pennsylvania Single Tax parties.

"MUNICIPAL ownership of public utilities" is the slogan of a great drive now being made at Albany, on behalf of the municipalities of the State of New York. We wish we could see in the movement some appreciation of the fact that the light, transit and power services are necessarily but feeders of the great parent monopoly—Land Rent. That lower car fares, lower light and power rates only mean higher rents, is surely by now a truism plain enough for the blind to see.

Washington Landlords

THE landlords of the city of Washington are gathering in the golden harvest. The chance of a lifetime is upon them. Apartments which in New York City would be rented for \$50 per month are held for \$150 in Washington. But the rent hounds in Washington have gone a little too far. Gen. Black, chief of engineers in the United States Army, went abroad with Secretary Baker. After he had left, his family were notified that their rent would be hereafter \$250 per month, instead of \$100. Congress has rebelled, and the chairman of the District of Columbia committee in the House of Representatives has introduced a resolution authorizing the President to commandeer the property.

A peculiar circumstance aggravates the disgust which we would in any case feel towards these rent profiteers. In Washington half the expenses of beautifying the city, of building the streets, sidewalks, sewer, parks—half the expense of giving value to private property has been borne by the national government. The local expenses of the District of Columbia have been equally divided between the federal government and the local population. The District of Columbia property owners bit the hand that fed them when they took advantage of the government's need in order to rob its employees.

The legislators at Washington will have an interesting opportunity to learn what the Single Taxers mean in their demand that the government and not the private property owners shall appropriate the unearned increment on land. When population grows, land becomes more valuable and its rentals increase. To whom does the increment in value belong? Shall it go to the landlord in rent, or shall it be taken by the public which created it?

The question has been put up to Congress in concrete form.—New York *Evening Mail*.

Mississippi

HON. N. M. Everett, chairman of the Ways and Means Committee of the Mississippi legislature, has introduced a bill to bring about a just distribution of wealth. It provides as follows:

Section 1. Be it enacted by the legislature of the State of Mississippi, that all forms of property which shall have been produced by the labor of human beings, shall be exempt from taxation in this State, and that all public revenues except poll taxes, State, county, municipal and district, shall be raised by the taxation of land value, exclusive of any improvements, made by labor, in or on the land.

Section 2. That the board of State tax commissioners is hereby authorized and empowered, and it is hereby made a part of the board's duty, to levy, annually, upon the assessed land values of this State, for State revenues, a tax the rate of which to be fixed by said board, will, as nearly as practicable, be uniform throughout the State, when added to any county, municipal or district tax, absorb the entire rental value, for the year such tax may be levied, of all lands, subject to taxation, exclusive and irrespective of any improvements, the work of man, thereon.

Michigan

THOSE only who have engaged in an educational campaign such as is now being pushed in Michigan for site value taxation, can realize the many obstacles to be surmounted in the endeavor to reach the public. The constitution of Michigan allows this instrument to be amended by initiative from the voters themselves. Whenever a number equaling one-tenth of those who voted for Secretary of State at the last general election want an amendment submitted to the electorate, it can be done independent of the legislature by petitioning the Secretary of State to submit the proposition to the voters at a general election.

The site value taxers of Michigan are endeavoring to obtain the signatures of 65,152 voters to its petition, so amending the constitution of the State that hereafter each property holder will have entirely exempted from taxation a thousand dollars' worth of personal property and a thousand dollars' worth of improvements "in and upon land," and also exempting from taxation 50 per cent. of the rest of the taxpayers' personal property and improvements.

Although the Single Tax has been before the public for nearly 40 years, it is yet the judgment of solicitors that of those approached for signatures, eight out of ten are ignorant of what Single Tax and Site Value are. Most workingmen are indifferent; the majority of farmers are suspicious. Land speculators are sufficiently "class conscious" to distinctly disapprove of any encroachment on their exploitation. And "vested interests," as represented in a recent convention of a State tax association, condemn the site value tax idea.

But notwithstanding ignorance, indifference and more or less concealed and open opposition, the Michigan campaign for signatures is making satisfactory progress. As high as 1,000 signatures have been received by the secretary in one day, and most of them from Detroit, the solicitors working there promising 25,000 by the middle of June.

As showing the cosmopolitan character of this campaign, there came to the secretary, recently, within a few hours of each other, four petitions. One was headed by the president of a great national bank, and following his own signature there were appended the signatures of most of the bank's officials. The second contained an even 50 signatures, collected at a Gleaner celebration. The third was filled with the names of moulders, union and non-union, working in an "open" shop. And the fourth's signatures were obtained along a Detroit thoroughfare in a small-merchant district.

A goodly number of Union leaders, Grange and Gleaner officials and old-time Single Taxers are circulating petitions, and the secretary is continually searching for those who can be induced to take an interest in the movement. Hundreds of villages and hamlets where there has heretofore been complete ignorance of the effect of taxation on wealth producers have been reached with literature until now there is not a county in which petitions are not being circulated.

In order to give those who are circulating petitions a

more personal interest in the result, a book "really worth reading" is promised to each one sending in a petition containing signatures, no matter how few. And those who send in 250 signatures are presented with a complete set of Henry George's works. The books given are "The Problem of the Unemployed," "The Life of Joseph Fels," "Progress and Poverty," "The Life of Henry George," and Lee Francis Lybarger's "The Tariff: What it Is; How it Works; Whom it Benefits." As seen, this fulfills the promise of a book "really worth reading." It is simply a continuation of the campaign of education.

The Michigan Site Value Tax League has until the first of July to obtain signatures, if the amendment is to be voted on in November. Whether it will succeed in obtaining 65,152 signatures by that date, no one at this time knows.

Single Tax in California

THERE is but one Single Tax measure before the people of California for adoption as a constitutional amendment at the next general election. It is as follows:

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

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

On and after January 1, 1919, all public revenues, State, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon; provided, that war veteran, college and church exemptions in Sections 1¼, 1½ and 1a, Article XIII of the Constitution, are not affected hereby.

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

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

This is the nearest approach to an out and out Single Tax bill ever proposed for adoption anywhere in the United States, so far as I know. It was drawn by me shortly after the last general election, at which the Single Tax measure, known as No. 5, received more than 260,000 votes, at the request of that group of Single Taxers in California known as the Great Adventure group. A short time ago the Equity Single Tax League, with whose bill the readers of the SINGLE TAX REVIEW are familiar, withdrew from the field, and announced that they would make no attempt to place the Equity Tax League bill or any other upon the ballot for the coming general election. While the two bills were in the field the Los Angeles Single Tax League favored the Equity Tax League bill. At a recent meeting of the Los Angeles Single Tax League, a committee, consisting of five lawyers, was appointed to examine the above bill and report as to its form and feasibility. This committee consisted of R. L. Hubbard, Walter Gould Lincoln, R. J. Miller, S. G. Pandit and the writer. The committee unanimously reported that the foregoing bill is altogether unobjectionable as to form from a legal point of view. It is self-executing if such a bill

can be made self-executing. I am for this bill because it will change the land system of California and practically make use the only title to land. It will protect the farmer and home owner by greatly reducing their tax burdens, prevent the land trusts from holding up the public by monopoly prices, and make it highly unprofitable to hold out of use valuable lots in populous centers and large tracts elsewhere.

The Equity Tax League bill was supported by many Single Taxers in California as against the bill now before the people for the reason that all the expenses of the State government are derived from corporation taxation under a constitutional amendment adopted only a few years ago with a great blare of trumpets that the corporations were to be made to pay the expenses of the State government. We all realize now that the public utility corporations pay no taxes at all. They simply pass the burden on to the public and the public all these years have been paying the expenses of the State government. This, of course, was a part of the game, which the people were slow to see, by which the capitalists have been able to keep their valuable land holdings free from taxation. The proposed bill will throw this burden now borne by the people squarely upon the land, as well as other tax burdens now directly or indirectly discharged by the people. The land holdings of public service corporations in private control will be assessed under the proposed bill just as the land holdings of any other individual are, and while it is true this taxation must ultimately be borne by the consumer, the amount will be inconsiderable compared with the amount now paid by public utility corporations in taxation in the first instance and passed on to the consumer.

Otherwise the foregoing bill in its operation will impose the burden of all taxation in this State upon the wealthy land owner in populous centers as well as the owners of more than twenty millions of acres now held out of use in this State for speculative purposes and now bearing a modicum of the burdens of taxation.

There is no opposition to the foregoing bill in the State of California except by a few who oppose the bill for no better reason than that it originated with the Great Adventure group.

J. H. RYCKMAN*

*Judge Ryckman, of Los Angeles, California, is one of those who opposed the Great Adventure amendment until the Equity measure was formally withdrawn.—EDITOR SINGLE TAX REVIEW.

UNDER a "scare" head the New York *World* of March 17 warns the real estate interests that Big Business is in the Single Tax fold, and tells of the work of the New Jersey Merchants and Manufacturers Taxation League with headquarters in Newark. Mr. L. D. Woodworth is quoted as saying; "It is part of the Single Tax propaganda to confiscate all private property in land. Public officers and realty interests must awake to the peril of it." Mr. Woodworth evidently doesn't care what he says. The realty interests are startled by the presence among the Merchants and Manufacturers Association of influential manufacturers and business men, chief among whom is Charles H. Ingersoll.

Missouri

ACCORDING to present indications Missouri will take place with California as a State in which the voters will be given the opportunity at the coming November election to write the Single Tax into the fundamental law of the community. The work of securing the requisite number of signatures to petitions is going forward and the leaders declare that given the proper financial support from Single Taxers throughout the nation their programme will go on the ballot in good time.

Quite a number of reports have come in from those who were active in 1912 as to the more cordial reception they are receiving now in securing names. A Single Taxer in Gasconade County writes that he has filled five petitions (200 names) in his spare time and will soon have his sixth completed. Many who would not sign in 1912 are glad to do so now. Another in Camden County has secured practically every voter in his town (about 500) on the blanks. In one of the southeastern counties the farmer who was the secretary of the county anti-Single Tax League in 1912 has read "Progress and Poverty" in the meantime and has become a convert. Barney Haughey and G. H. Cox, two of the men who are devoting all of their time to securing signers, are finding that with the distribution of literature and the personal touch they are able to do a vast amount of very effective propaganda. Thousands of citizens are being reached and interested in the philosophy of Henry George who under any other circumstances would not be likely to pay attention to the idea.

As a basis for the favorable attention of the voter our measure has the endorsement of the State Federation of Labor at its last two conventions and the endorsement of every central labor union in the State and many of the local unions. There is a very encouraging disposition on the part of the newspapers over the State to give space to news articles concerning the programme and this will be increased to some extent as time goes on. Whenever the petitions are filed and a letter sent out to all the papers in the State announcing this fact and giving a short succinct argument for the measures, a volume of discussion will be started which will be of immense importance. Every cross-roads store and country home will buzz with talk about the "Homes for the Homeless" programme. Then the voters who have signed and the active spirits in each community will have their opportunity with literature and argument to mold an intelligent public opinion. Of course, the opposition will make every possible appeal to prejudice and blind selfishness and ignorance, but it will find it increasingly hard to stampede the voters into voting against their own interests and that of the community.

The situation created by the world war has opened the minds of thousands of people in Missouri for our propaganda. Everywhere the cry is "Produce more food, save, conserve," and the cost of the necessities of life has mounted skyward with little corresponding increase in wages for the great mass of the workers. Many are thinking: "Why should

there be a shortage of food in this great land of vast untilled areas? I would be glad to go on to a small farm and till it myself. I could not make less than I am making now as a wage earner and I would be assured of a livelihood, at least, without the ever recurring thought of what may happen to me and my loved ones if I should be thrown out of my job or be incapacitated by accident or sickness. Even with all the hard work involved in farming successfully, I could feel sure of my economic independence and would insure a chance for my children when they are ready to enter the ranks of the producers." We can show such the connection between idle acres, homeless and jobless men and our present unjust and unscientific system of taxation. Conscription of men has been carried out; the idea of conscription of the socially created land values so as to take the profit out of land speculation and monopoly is logical and appealing. It will find ready response.

Our appeal is being made in the spirit of Henry George and Father McGlynn with no desire to slip something over on the voter. We will distribute thousands of copies of the writings of George himself and emphasize the crying iniquity of any man or group of men being allowed to hold land idle for the profit there is in it while tenancy, unemployment, high prices and poverty mount and flourish. Our cry will be "Justice the end, taxation the means." At the the same time our presentation of the plan for State loans at three per cent. interest to home builders as a separate companion measure will give our programme a balance and a practical application with thousands of citizens who might otherwise be disposed to regard a one plank Single Tax programme as too Utopian and theoretical to merit their serious consideration. The fact that our movement is a direct attempt to put into effect the recommendations of the Federal Commission on Industrial Relations that "all unused land should be forced into use by making the tax on non-productive land the same as on productive land of the same kind, and exempting all improvements," and that the Chairman of that Committee, Mr. Frank P. Walsh, of Kansas City, is president of our organization, is of tremendous value in the presentation of our programme.

MISSOURI CAMPAIGN COMMITTEE

Activity in Texas

TWO years ago today (March 16, 1916), the first Single Tax Conference in Texas was held, and the SINGLE TAX LEAGUE OF TEXAS organized and launched. There had been one year's work done under a volunteer organization, the Texas League for the Taxation of Land Values. The Dallas Conference but confirmed and endorsed the programme started and gave it the endorsement of a more definite and representative organization. Roy Bedichek, of Austin, was made Chairman, J. J. Pastoriza, of Houston, Treasurer, and the writer was made Executive Secretary and given authority to plan and carry on the work of propaganda with such help and advice as could be made available from time to time.

There has been a definite step-by-step programme, to work for since the inception of the organized movement in 1915. In a postscript to a letter of March 24, 1915, I wrote, "Why do I say that it can be done in six years? If we could start now, the next legislature would have thirty to fifty land values tax men. In four years there would be enough to submit an amendment which could be passed six years hence. This, providing the matter could be kept continuously before the people. It is not the kind of thing that can be done in a short pre-election campaign." There is no way to hurry work of this kind and pressing it too hard often defeats our purpose. The strongest single force in this movement has been its persistence. Something has been doing every day since the first day of April, 1915, and the organization has grown in strength and effectiveness very day.

In 1915 we took the matter up with the Extension Department of the State University, to make the Single Tax the subject for debate in the Interscholastic League for the year 1916-17. The subject was agreed on more than a year in advance of the debates and preliminary work done to get the most possible advantage from its discussion. The subject was discussed in more than 2,000 schools of the State and must have been carried into the homes of many thousands of our people.

In 1916 the State Federation of Labor passed a resolution of endorsement. Again in 1917 another resolution was passed. The Carpenters and other State organizations passed similar resolutions and these were used as the basis of propaganda with the rank and file of organized labor. This year we are asking the State Federation not only to declare for the Single Tax, but to demand the submission of an amendment to the Constitution and make that demand a preferential measure. We are hoping for favorable action that may be an accomplished fact before this is published. The Railroad Brotherhoods are asked to take similar action when they meet to decide on their legislative programme for the coming year. Whether we succeed or fail in these immediate details there will be no discouragements as to progress. We are getting close to the rank and file.

A Labor Local today reports as unanimously carried "that the Single Tax be endorsed and our delegate instructed to work and vote for the furtherance of the resolution." Many similar expressions like this come to the office. These tell the story of progress far better than the mere recital of speeches made and articles written. We are working on the proposition that there is no answer to the Single Tax principle; that it only needs to be understood to be adopted, and that our work is to see to it that it is understood by enough people. The one chief discouragement in the work is the hopeless attitude of many of our long time Single Taxers. They are still living in the past decade and do not realize that a new world is building today. Then there are a lot of these Single Taxers that are looking for an easy place for its adoption and that easy place is always some other place than here. Possibly they have gotten it into their heads that if it could be adopted

in some one State that that would carry it in every other State. The large measure of Single Tax in British Columbia doesn't seem to have impressed Washington very seriously. The so-called Houston plan of taxation in this State has not helped other cities very materially. I really question if it has not done more harm than good, as the people of Houston rest on the slight measure of relief it has given them, and prefer to sit still.

San Antonio, Texas

WM. A. BLACK

WE WONDER if Labor and Capital realize the enormous tribute, amounting to many billions annually, which they are always paying, without any return in service, to a limited number of individuals who have legalized titles to the land of our country.

AVERSION to the arid details of our fiscal system and those of the economic condition of people and country, characterizes most of the current Single Tax literature. Whether that be due to a misconception of the needs of the time or to the possession of greater imaginative than practical gifts, is not our purpose to inquire. What is, however, urgently wanted today is the patient, conscientious study of the concrete conditions and requirements of municipality, State and nation, and a clear and convincing presentation of definite fiscal measures to meet each case.

ACCORDING to Dr. Josephine Baker, of the Board of Health, 800,000 of New York's 1,000,000 school children live below the right standard of nutrition, or, in plain English, are underfed.

This is the undeniable fruit of a fiscal system that penalizes production and favors the hold-up of land, the only source of supply. While men traffic and gamble in land titles and the machinery of government obstructs the use of land, the fountains of natural fertility dry up and the new generation, with all its precious potentialities, is starved. Grave, indeed, is the responsibility weighing upon the men of today.

Notes From Spain

THE Administrative Council of Melilla, the African colony of Spain, has, with but one vote in the negative, petitioned the Minister of War (upon whom the colony directly depends), for the necessary authorization to proceed with the preliminary land valuation required for the establishment of the Single Tax, a reform which it is proposed to put into practice for the year 1919.

GENERAL JORDAN, the Minister of War, is said to have declared himself an ardent believer in the justice of the Single Tax.

THE Spanish Georgists celebrated the Henry George Anniversary in the Fall of 1917, by a banquet at the Regina Victoria Hotel, Malaga. The President, Antonio Albendin, paid an eloquent tribute to the memory of the revered master.

Single Taxers of California Endorse the "Review" in Resolutions

THE following resolution was passed unanimously at a meeting of the Los Angeles League, jointly with the Equity Tax League of California on March 1. There were present the representative members of both leagues, including Judge Robert L. Hubbard, Mr. and Mrs. de Mille, John J. Abramson and between thirty and forty members of the two associations. We thank our friends for this expression of their endorsement and appreciation of the REVIEW and the work of its editor.

WHEREAS, in view of the fact that for many years the NATIONAL SINGLE TAX REVIEW has been recognized as the leading exponent of the Single Tax philosophy on the American continent under the management and editorship of Joseph Dana Miller, whose fundamental grasp of the philosophy of Henry George, and whose broad-minded, liberal and editorial capacity is universally unquestioned, and

WHEREAS, there seems to have arisen some doubt as to the possibility of financially maintaining the said SINGLE TAX REVIEW up to its highest standard of efficiency in the past, be it

RESOLVED, that it is the sense of the Los Angeles Single Tax League, comprising in its membership the leading Single Taxers of Southern California, including the members of the Equity Tax League, of California, that the NATIONAL SINGLE TAX REVIEW, under the splendid management of Joseph Dana Miller, should be formally recognized by the Single Taxers of the United States as the authorized propaganda organ of the National Single Tax Movement, and that everything possible should be done to maintain, strengthen and enlarge the power of its work and the field of its operations.

Continental Solidarity

ECONOMICO-SOCIAL BASES. NEW ARGENTINE INITIATIVES

(The following is a translation of an article published under the above heading in the August and September issues, 1915, of the handsome illustrated magazine, *La Ilustracion Argentina*, and also incorporated in the official Album distributed by the Argentine Government, in commemoration of the famous A. B. C. Convention.)

THE contrast between Saxon America and Latin America, with regard to their political groupings, has been the favorite theme of legions of orators and writers.

The two great federations of Canada and the United States are, indeed, a living reproach to the political incapacity of the Latin-American world, which still presents the spectacle of a loose and disordered mosaic of political fragments scattered over a continent and a half.

In the political field, the recent A. B. C. Convention—an event celebrated in this publication—reveals a well-defined tendency toward that larger synthesis, whose pacific

evolution is already foreshadowed on the political horizon of South America. Already may be discerned the large lines of its finality as a Continental Federation.

Among the many factors collaborating toward this South American harmony and consolidation, diplomatic conventions are not always the most effective and durable. When these (*i.e.*, the political conventions) do not arise from realities of sentiment and interest, they are at times even prejudicial, causing jealousy and anxieties until then non-existent.

We believe, nevertheless, that the present A. B. C. Convention, if it did not really have its origin in the popular consciousness of the community of interests, is, notwithstanding, a happy projection of realities of fact. But it runs the danger of all advance guards, of suffering ambushes and expending its force in useless efforts. It is necessary that the main body of the army advance, which means, in the present case, that we must bring forward into line the real economic interests. These, by their irresistible mass, must overcome the last obstacles to the unifications of the sentiments and ideals of the Latin-American peoples, thus making it possible to realize in one splendid political federation the glorious and legitimate dreams of the mother race.

Special significance attaches in this connection to the Congress of Social Sciences announced for next year, 1916, by the Argentine Government. In it will be discussed subjects of common interest for the Latin-American nations; and as a corollary undoubtedly will arise other conventions, continental in scope, affecting the associate life (*vida de relacion*) of the peoples, that life which is no longer limited by political frontiers. We shall see the rise of many affinities and forces of attraction: new currents of sympathy springing from common interests.

The full exposition and intelligent comprehension of the social and economic facts of our continental life will, beyond any doubt, be fertile in transcendental initiatives.

We can already cite one such initiative. There has been formed in Buenos Aires a South American Single Tax Committee, composed of persons of considerable influence in the Argentine, Uruguay, Bolivia and Brazil, and which will shortly include representatives of the remaining Latin-American nations.

The extraordinary movement toward economic liberty, so successfully inaugurated in the extreme North of this hemisphere—in Canada—and a similar movement in the vigorous Australian democracy, have doubtless inspired the formation of the South American Single Tax Committee, whose programme is enunciated in the following articles:

1. To initiate, slowly and methodically, in each and all of the nations of South America, the reform of the present tax regime, by promoting the adoption of the Single Tax on land values and the emancipation of capital and labor from all the taxes that now restrict their ample development.

2. To promote the organization of one or various Committees or Leagues in each nation for the active propaganda and diffusion of that economic ideal, and to propose its

adoption by the municipalities and the Provincial and National Congresses.

3. To promote the translation, publishing and distribution of books and pamphlets suitable for the propaganda of these doctrines.

4. To promote a South American Congress in Buenos Aires in 1916 and in other centres for succeeding years.

5. To promote the establishment of a consulting library in Buenos Aires and other centres of South America.

6. To establish a South American Review for the documentation of the movement.

7. To promote in the universities the study of this reform.

8. To promote the interchange of lecturers between the South American Republics.

9. To study and promote the reduction and abolition of Customs Tariffs between South American countries.

For each unit in this great latent Federation of South America, the problem planted by the South American Single Tax Committee is of capital importance.

And in proportion as its solution progresses, and in more and more vitalizing currents is felt the pulse of the generous currents of a common economic life, then upon sure and enduring bases will be established our continental solidarity.

* * * *

We have read many interesting appreciations of South America. But it is evident we shall never understand our South American neighbors unless we take into account the very legitimate and praiseworthy aspirations and activities revealed in the above document.

The recent Free Trade treaty between the Argentine and Paraguay; the negotiations under way for similar treaties with the other adjoining countries, Chile, Bolivia, Uruguay and Brazil; the action of the Argentine government in stopping further sale of public lands and offering them only on lease; the land tax legislation adopted by the Provinces of Buenos Aires and Cordoba; and the land tax bill introduced into the National Congress by five of the leading members of the Government Party, are unmistakable signs of a new economic conception and policy outlining itself in the most progressive South American nations, all tending to free production and free trade, two fundamental conditions of internal prosperity and international good will.—EDITOR SINGLE TAX REVIEW,

British Labor Party for Land Value Taxation

FOLLOWING are the resolutions carried at the annual conference of the British Labor Party at Manchester, January 25, 1917:

1. "That the whole system of land taxation should be revised so that effect should be given to the fact that the land of the nation, which has been defended by the lives and sufferings of its people, shall belong to the nation and be used for the nation's benefit.

2. This Conference, recognizing that the huge national expenditure, caused by the war, has to be met by increased taxation, declares that those who claim the ownership of the land of the country should be required to make a special contribution towards its defense. It therefore calls upon the government to impose a direct tax on land values in the next budget, and, to enable this to be done, to use the powers conferred by the Defence of the Realm Act to compel all owners of land to furnish an immediate declaration of the present value, extent, and character of all land in their possession.

"This Conference affirms that such a tax, in addition to providing a large amount of revenue, would open up the land to the people, increase the production of home-grown food, and thus materially reduce the prevailing high cost of living, tend to raise wages, and lessen the evil of unemployment which threatens at the close of the war."

Land Tax Policy of the Sao Paulo Government, Brazil

IN his financial statement before the Sao Paulo State Congress, at the close of the sessions of 1916, the Finance Minister, Dr. J. Cardoso de Almeida, made the following declaration of policy, with special reference to the new Land Tax which he had incorporated into the budget of 1917:

"The Land Tax, already introduced, may furnish valuable material for the complete reform of our present tax regime.

"Giving all its attention to this problem, the government commissioned Dr. Luiz Silveira, a high functionary of the Secretary of Agriculture, to study the methods adopted in the Argentine Republic and Uruguay, for collecting this tax. In the excellent report* presented by Dr. Luiz Silveira, he expresses with clearness and judgment the result of his observations and studies.

"It is demonstrated in this work how the causes of the small success of the Land Tax in some States of Brazil and in various countries have been overcome by means of an ingenious method of valuation and registry, which provides a sure and equitable collection and a good return.

"The subject is being carefully studied here; and in a short while the government will be enabled to propose to the competent authority the measures necessary for a good and regular collection of the Land Tax, which is destined to replace, to manifest advantage, the tax on exports and to serve as the basis of the reform of our tax system."

"THE Land Tax is finally paid by the increased production which it promotes."

DR. ELEODORO LOBOS

Ex-Minister of Agriculture, Argentine Republic.

*"The Land Tax in the Republics of the River Plate," by Dr. Luiz Silveira. This important work is reviewed elsewhere in this issue.—EDITOR.

JOHANNESBURG (South Africa): This important city, after a resolute campaign for local option in taxation, has taken a big step toward a concentration of all its municipal taxes upon land values. It now levies 4d. in the pound on land values and 1½d. in the pound on improvements (or 16.6 and 6.25 mills on the dollar, respectively). Senator J. J. Ware, of South Africa, announced at a meeting recently in Sydney, N. S. W., that within two years the City Council of Johannesburg would have the power to place all the local rates upon land values, and he had no doubt they would do so.

BUENOS AIRES, Argentine: Striking evidence that the Single Tax, when properly explained, meets the views of responsible business men, is furnished by the Argentine Single Tax League. In a recent number of *El Impuesto Unico*, their monthly organ, the League announces the official affiliation of no less than 14 industrial, commercial and professional Associations in the city of Buenos Aires alone, namely:

Syndical Chamber of Commerce, Grocers' Union, National Centre of Engineers, Argentine Industrial Union, National Committee of Commerce, Retailers' League, Local Defense Association, Grocers' Union of Belgrano and Villa Urquiza, Society of Architects and Builders, Association of Hotel and Restaurant Proprietors, Bakery Proprietors' Union, Truck and Van Proprietors' Union, League of Grocers and Annex Trades, National Society of Pharmacy, and the Committee of Commerce of the Province of Buenos Aires.

A translation of the official note of adhesion of the Syndical Chamber of Commerce reads as follows:

Buenos Aires, Sept. 7, 1917.

To the President of the
Argentine Single Tax League
Buenos Aires

Dear Sir:

We have pleasure in communicating to you the following resolution: The Commission intrusted with the representation of this Chamber before your League having reported to this Directorate its impression with regard to the subject discussed in their presence concerning the ideals which that institution pursues, viz, the Single Tax on land free from improvements; and considering that our adhesion was conditional until we had the report of said Commission; and whereas,

The establishment of such a tax system would tend to put an end to the existing system, which in all cases of revenue emergencies unfaillingly has resort exclusively to the method of ever-loading commerce with new rates and taxes (an unjust and irrational system, since it vexes and injures one of the most productive springs of present society).

Therefore, the Directorate of the Syndical Chamber of Commerce, in its last session of the 2nd inst, resolved unanimously to send you their definite adhesion to the Argentine Single Tax League, of which you are the honored President.

Yours very truly,
Pablo Della Valle, (President)

Advance Australia!

HENRY GEORGE AND "PROGRESS AND POVERTY" QUOTED IN PARLIAMENT

SPEAKING in reply to the Governor-General's address before the Australian Parliament, Senator Grant made some statements regarding the position of the Single Tax movement in Australia, which are worth putting on record. The following short excerpt contains the main points of an authoritative and convincing pronouncement. Both Single Taxers and university professors who still discuss fiscal and economic problems from the remote standpoint of a generation ago, should wake up and study the times in which they live. The world is moving, and moving fast, toward reform, not caring much how it is labelled.:

"The people of New South Wales," said Senator Grant, "have decided that Henry George's scheme for local taxation purposes should be adopted, without any progressive, graduated, or absentee ideas attaching to it. No matter what the value of the land is, the rate is struck accordingly, and that method is strictly and definitely in line with the principles enunciated by Henry George in "Progress and Poverty."

"Legislation was passed to enable the City of Sydney to strike its rates upon the basis of land values, but unfortunately, for many years nothing was done, until a majority of Labor members were returned about two years ago to the City Council. They availed themselves of the first opportunity to review the system of taxation in force, and the old method was entirely abandoned.

"The result is that today those who invested their money in the Hotel Metropole, the Hotel Australia, the eight story building of the Labor Papers, Limited—the new *Worker* offices—in short, all who employed their capital in the erection of buildings are not called upon, because of that, to pay any more taxation. Absentee landlords who are the owners of slum areas in valuable portions of the city have to pay just as much taxation per pound as those who have given employment in the erection of fine buildings and have so helped to beautify Sydney.

"It has taken us more than twenty-five years to bring that system into operation, and now that it is in force, scarcely a word of complaint is made against it. I carefully watched the newspapers at the time of its adoption, and I do not think that more than two short, squeaky letters were published in opposition to it.

"Today the system is firmly established, and there is no likelihood of any man being returned to the Sydney City Council who would revert to the old system of taxing property.

"When that measure (The Federal Land Tax) was passed, we were told that a progressive land tax would ruin the people. It has had no such result. The people of Australia are as wealthy and as prosperous as ever they were, but the landowners have thus been called upon to pay something towards the government of the country.

"From a recent summary of the Commonwealth finances, I find that the owners of the Commonwealth—I use the word *owners* advisedly—in 1915-16 were only called upon to pay the paltry sum of £2,040,446 under the Federal Land Tax. They got off very lightly."

The Federal Land Tax of Australia which now yields, according to this statement of Senator Grant, in reply to the Governor-General's address before Parliament, the

sum of £2,040,446 per annum, is about \$2.00 per capita. With a similar ratio per capita, a Federal Land Tax in the United States should exceed \$200,000,000.

Shall we have long to wait till this country has a Federal Land Tax? Such a tax, as is well known, would not affect injuriously any productive activities, but would positively stimulate new and greater activities tending to the better use of land now inadequately developed or simply held for speculation.

It is true we have no land valuation covering the occupied area of the United States—an unpardonable omission in our fiscal administration. But, by applying the Australian system of sworn declaration by the owner under penalty of fine or expropriation, the whole valuation could be completed within three or four months.

However, while adopting for the purposes of speed the Australian system of arriving at a valuation adequate for fiscal purposes, we should not adopt the graduated or progressive assessment, with exemptions on holdings up to £5,000, favored by the Australian government. That form of assessment has been abandoned by New South Wales for the straight uniform tax on land values, whatever the size or value of the individual holding. Beyond a doubt, The Australian Federal Government will soon adopt the New South Wales model, which is indeed the model prevailing in this country, as being fairer and easier to apply.

The Federal Land Tax of Australia

BY THE RT. HON. W. M. HUGHES, PREMIER OF AUSTRALIA
(Reproduced from a series of articles contributed by him under the caption, "The Case for Labor," in the *Sydney Daily Telegraph*).

THE recent decision of the High Court in *Osborne v. Commonwealth* has completely settled all doubts as to the validity of the Federal Land Tax. The judgment was unanimous, and its terms such as to effectively discourage further attempts to upset the Act. It may be that some adventurous spirit will launch his barque upon the Constitutional ocean once more; but his voyage will be at best a mere island cruise. The Act is to stand. So much is certain. Even if one or more clauses should be held invalid they must by the terms of this judgment be severable. The principle of imposing taxation upon unimproved land values with exemptions up to £5,000 and a graduated rate of tax rising from 1d. in the pound when the unimproved value is £5,001 to 6d. in the pound when it is over £75,000, has been unanimously held by the High Court to be within the ambit of the Commonwealth power. This is a matter upon which we may well congratulate ourselves.

OBJECTS OF FEDERAL LAND TAX

The object of the Act was twofold—to raise revenue and to induce large landowners to cut up their estates.

The plaintiff sought to show, *inter alia*, that the Act was only colorably a taxing measure and that its object was really to break up great estates. But this argument, as was inevitable, received short shrift from the court. The principle upon which the interpretation of statutes rests is perfectly clear and of the widest possible publication. The court in interpreting a statute is not concerned with the motives of the legislature in passing it, save as these may be set forth or plainly deduced from the Act itself.

Looked at from any standpoint every citizen of the Commonwealth is entitled to be devoutly glad that our feet now seem set upon the right road. The prosperity and further development of the country depend almost entirely upon the increased area of land under cultivation, and the growth in the number of settlers engaged in cultivating it. And the national safety of Australia hangs upon the complete and speedy absorption of large numbers of suitable immigrants, who will cultivate our lands, rather than throng our already overcrowded cities, and upon the training of these, and of every adult male citizen in that primary duty of citizenship, the defence of his country. That is to say, our national safety and progress rest upon access to and cultivation of the land; and by no other means can we either maintain our national existence or develop this great country.

THE DECLINE AND FALL OF ROME

The better to appreciate this great and vitally important truth, we may with advantage review a recent article in the *London Spectator*, in which those causes that led to the downfall of the Roman Empire, which the writer declares exist in the British Empire today, are dealt with. Let us briefly consider how far its conclusions are justified, and if so in what way, if any, we here in Australia, in common with the other portions of the mighty British Empire, may avoid the fate that overtook Rome. Summarized, the *Spectator* attributes the downfall of Rome to:

- (1) A declining birth rate and the dissolution of the marriage tie.
- (2) Overwhelming taxation, especially on land.
- (3) The introduction of a caste system through government action.
- (4) The attempt of the State to act as universal providence.
- (5) The endowment of idleness.
- (6) The neglect of national defence by the refusal to train the population to arms, and by reliance solely on a professional army.

First, slavery was general. Practically, nearly all the manual work in the rural districts at all events was done by slaves. By the first century, B.C., says the *Spectator*, much of Italy was occupied only by vast grazing farms tended by half-wild, half-starved, wholly dangerous slave herdsmen! It had not always been so; in the days when Rome was in her prime, Italy was parcelled out into small holdings, owned, held and cultivated by that sturdy yeomanry who, trained to arms as well as to industrial labor, fought her battles, produced her wealth, and spread her glory throughout the known world. But gradually these men, for various causes, were driven from their farms and drifted into the cities. As there was no room for free labor,

they rapidly degenerated, and existed as practical paupers surrounded by social conditions of the most debasing and demoralizing kind. The most frightful immorality was rampant. The inhuman butcheries of the arena marked the depths of their moral degradation. Infanticide was fearfully common. The population dwindled in numbers, and degenerated physically and morally. Rome went down because of the failure of her crop of men.

"Even when later free labor did obtain opportunities for employment in place of slaves, a rigid caste system confined and crippled it. Pestilence devastated the land, civil war raged and decimated the population. The country was ground down by taxation, especially on land, becoming more severe as time went on."

Here we pause for a moment to summarize the facts. Great estates swallowed up the small holdings; grazing took the place of agriculture; slaves displaced free men. The small farmers therefore were driven into the cities, and as slave labor did all the work, the dispossessed small holders became pauperized, degenerate, brutalized. Slavery and land monopoly accomplished this between them.

SLAVERY AND LAND MONOPOLY

Slavery and land monopoly! And out of these two come frightful immorality, infanticide, inhuman butcheries to make a Roman holiday, degeneration and decay. A fine brood worthy of her dam and sire—transforming the descendants of the industrious yeomen who had fought for Rome into a race of pitiful and degenerate parasites unable either to do honest work or defend their own country. Not the lusty and virile barbarians that swept over Italy and brought the mighty Roman Empire to the dust, but slavery and land monopoly!

Does this strike home to us? Are we standing on firm ground or living like fools in a palace built on quicksand? Slavery, it is true, no longer exists; but land monopoly throws out her evil spawn as of yore. If there is a declining birth rate, if infanticide is too common, if the towns are overcrowded and the country deserted, if agriculture is neglected because grazing pays the great landowners best in these days, as in the evil days of Rome, if the people are unwilling or unfit to defend their country and leave this, the first and last duty of free men, to hirelings, what other cause than land monopoly is primarily to blame?

LAND TAXATION IN ROME

The attempt of the *Spectator* to attribute some of the responsibility to heavy land taxation is ludicrously futile. In the first place the so-called Land Tax was not upon unimproved land values, nor indeed upon the land at all, but upon the value of the annual product of the land! That is to say it was a tax upon production. The man who produced the most wealth paid the most tax, the man who produced least wealth paid least taxation, although he might own half the countryside! The modern system of Land Value Taxation upon which the Federal Land Tax is based is the complete opposite of such a system. Not the value of the wealth produced, but the value of the land

owned is the basis of taxation. The so-called Roman Land Tax was really a tax upon incomes derived from land.

The *Spectator*, in its desire to attribute the downfall of Rome to Land Value Taxation in order to help its Tory friends—who viewed the Lloyd-George Tax as the work of Satan—has over-reached itself. To prove this it is only necessary to point to a fact quoted in the article: That in the days of Valentinian III there remained only the great landowners and their slaves! The yeoman and middle classes had completely disappeared. It appears, then, that the so-called land tax had, so far from crushing the great landed proprietors, destroyed all except them and their slaves. The extent to which this had been done may be inferred from the fact that, while all beneath them were reduced to beggary, the incomes of the great landed nobles averaged £60,000, and were not seldom as high as £300,000 a year! As the *Spectator* admits, it is obvious that these great landed nobles evaded their obligations as much as possible. And to the very rich many things have in all ages, as in our own, been possible.

A WARNING TO OUR MODERN CIVILIZATION

Such was the condition of the Roman Empire in the days when wealth accumulated and men decayed. Great estates and slavery killed Rome. And these great estates dug their vampire bill deeper into the vitals of the nation. Slavery decayed, but land monopoly flourished to the end; flourished at the expense of the strength, virtue, courage, and character of the Roman people. Rome went down owing to the failure of her crop of men. Great estates were responsible for the failure of the crop.

How far is this a picture of our own times and our own country? A mighty outcry has been raised against the Federal Land Tax, because it is aimed at discouraging great estates. Yet by this means alone can national dishonor be avoided and our existence as a nation secured.

The exact figures have not yet been compiled, but it is, I think, within the mark to say that less than 3,000 people own one-half of the entire alienated land of Australia; that is, one-half of the most valuable portion of our heritage! If we are not to follow hot-foot in the steps of Rome and fall an easy prey to the virile nations that hunger for our magnificent inheritance, we must get the people on the land, and we must train all citizens to defend their country. In that way and that way alone, lies industrial, social, physical, moral and national safety. And the Federal Land Tax is making it possible for us to do these very things.

The Single Tax Pacifists Have Their Say

EDITOR SINGLE TAX REVIEW:

The article headed "Single Tax Pacifists" in the January-February SINGLE TAX REVIEW ought not to pass unnoticed by the non-resistant Single Taxers whose existence it denies. We presumed that the grounds of our opposition to war were known to our friends, since we have stated them as clearly as our command of language permitted.

Believing, as we do, that wrong cannot be overcome by wrong, or injustice cured by injustice, or violence subdued by violence, we do not hesitate to affirm that all wars are without historical justification. However deeply we may sympathize with the wrongs of the negro under slavery, the tortured natives of the Congo, or the Philippines, the invaded Boer or Belgian, we perceive the futility of the appeal to arms.

Instead of winning acceptance for the truths proclaimed in the Declaration of Independence, the American Revolution enshrined the institution of slavery and turned the worship of military prowess into a national religion. The Civil War was the direct heir to the Revolution. As the one had secured the desired end of political independence, so the other achieved the abolition of slavery, but the violence through which these aims were realized was ready to lead to the conquest of the Philippines and to the present universal catastrophe. And each war was followed by the inevitable moral relaxation and political corruption which succeeded in reducing our boasted democracy to a sham.

War, whether offensive or defensive, is carried on by acts which are in themselves base, cruel and ignoble; acts which can be condoned only upon the theory that the end justifies the means. If social justice may be furthered by such methods, reformers have been wasting their time in appealing to reason, and attempting to unlock the hearts of men, and Single Taxers were mistaken in assuming that there are natural rights which cannot be repealed by human laws though they may be violated.

We see in the present cataclysm the result of such violations in the past and we deem it our duty to continue to stand for the truth that peace and international good will can be had only at the price of universal economic freedom. The spirit of coercion and intolerance which the word Prussianism has come to denote is abhorrent to us whether it be given expression in the German or any other tongue, and only by keeping free from the partisan passions of warfare can we hope to remain loyal to the ideal of human rights upon which Henry George founded the fair structure of his philosophy. He deduced the right of a laborer to the wealth he produces from the inherent right of every man to the ownership of himself, and he denied any rights to the State which were in conflict with this vital principle. He did not dream that omnipotence might fail without the devil's aid, nor did he give his followers a sword with which to bring about "the culmination of Christianity—the city of God on earth....the reign of the Prince of Peace."

We welcome this opportunity to be counted among those who take truth for authority and not authority for truth. As non-resistants we shall continue to assail evil and exalt justice in the firm belief that only thus can we serve the true interests of our country and the world. The blood and tears of enemies are not needed to cement the stones of the commonwealth planned by Henry George and advocated by Tolstoi. Our democracy can be made safe only by willing co-operation. The truth we have received we

shall endeavor to keep unsoiled as a sacred trust for our successors in the perennial struggle for liberty.

FRANK W. GARRISON	DANIEL KIEFER
FRANK STEPHENS	DONALD STEPHENS
MARSHALL E. SMITH	HENRY J. GIBBONS
W. E. JACKSON	H. W. NOREN
AMY MALI HICKS	MRS. C. R. BARKER

REPLY

We have received several other letters from some of the gentlemen signing this protest. Some withdraw their subscriptions from the REVIEW. We have also received many letters in support of the war and our editorial stand from such men as E. M. Scofield, Laurie Quinby, James K. Hackett and a score of others, which we do not print. We print this letter, signed by Messrs. Keifer, Stephens, *et al*, so that they may be heard in their own defence. We stand by the sentiments expressed editorially in our last issue, and shall make no further comment. The controversy must now be considered as closed. The REVIEW stands for the Single Tax and the successful prosecution of the war.—EDITOR SINGLE TAX REVIEW.

CORRESPONDENCE

FOR PARTY ACTION

EDITOR SINGLE TAX REVIEW:

I believe in your efforts to enlist all believers in land value taxation into an army for political action.

Pittsburg College for Women.

JANET L. BROWNLEE.

NOT YET CONVINCED

EDITOR SINGLE TAX REVIEW:

I am not convinced of the usefulness of a Single Tax Party, but time will tell who is right.

Columbus, Ohio.

S. TIDEMAN.

FOR EFFECTIVE ACTION

EDITOR SINGLE TAX REVIEW:

I was surprised and pleased at the new dress of the REVIEW, and additionally so because of your determined stand for some real effective action.

Washington, D. C.

B. F. LINDAS.

FROM A MISSOURI COMRADE

EDITOR SINGLE TAX REVIEW:

The first number of the REVIEW, in its new form, received today. It is a splendid specimen of the printer's art and the contents speak glowingly of its worth as a real journal of the Single Tax movement throughout the world. Its form and general characteristics are a great improvement over the old style.

The nearer you cling to the doctrine laid down in "Progress and Poverty," in your publication, the greater your success with it will be, I firmly believe. The people, as a whole, are not greatly interested in a tax question, *per se*, for the most of them believe they have no taxes to pay. You want to appeal to them on their emotional side—to their sense of reason and justice and they will look, listen and heed.

St. Louis, Mo.

L. P. CUSTER.

TIRED OF TALK—WANTS ACTION

EDITOR SINGLE TAX REVIEW:

Am suggesting that the leading Single Taxers of the United States should get together at an early date, first burying their hatchets out in the back lot and leaving their razors in their bureau drawers, and when assembled deliberately decide upon what policy is best calculated to reduce all unnecessary expense and materially increase our effect-

iveness in the direction of early adoption of one Single Tax on the rent value of land, this desideratum to be obtained by political or legislative action, by "one fell swoop" in line with Luke North's idea, or, gradually accomplished within an eight years' period as advocated by David Gibson. I, personally, favor the latter idea, but I favor getting at it and *doing* it rather than forever merely *talking* about it.
Little Rock, Ark.

K. P. ALEXANDER.

FLOUNDERING IN A TRACKLESS SEA

EDITOR SINGLE TAX REVIEW:

Too long has the good old Single Tax ship been floundering around in the trough of a trackless social sea, and although we professed a belief that we were "on the way," the cold logic of facts proves we have been sailing around in a circle, not only "getting nowhere," but drifting backwards. Accept my congratulations on your resolve, put in your "best licks," and devote the columns of the REVIEW to the furtherance of the California and National Great Adventure for Single Tax—the one star of hope by which we can get our bearings and that will bring us into the harbor of success.
Philadelphia, Pa.

OLIVER MCKNIGHT

THE VOTE WILL BE RESPECTABLE, WHATEVER THE NUMBER

EDITOR SINGLE TAX REVIEW:

I know comparatively little of the independent Single Tax parties of the several States, of those behind them, their candidates or platforms, or the past or probable future support. If it can secure a respectable number of votes, then I think independent action is certainly wise.

Palo Alto, Cal.

JAMES W. BUCKLIN.

MISTAKES OUR PURPOSE

EDITOR SINGLE TAX REVIEW:

I think the editor would be better engaged in doing something else than trying to split Single Taxers into two factions.
New York City.

S. C. L.

SEES OUR PURPOSE AND APPROVES

EDITOR SINGLE TAX REVIEW:

I congratulate you on the new appearance of the REVIEW. It is a big step forward.

The real step forward, however, is the declaration of principle and policy for the future.—to further and advance and to preach the righteousness of the Single Tax, "only that and nothing more." Thank whatever Powers there Be!

The article which appealed to me most, in conjunction with the declaration of policy, was your editorial on the false leadership upon which the movement has well-nigh been wrecked. You have stated the facts and the truth with rare courage and insight. Single Taxers have been following after false gods. They have lauded and aided and elevated men rather than the great cause. Those in whom they have put their faith have failed them, not alone those of the faith, but the people whom they might have served. These leaders have bartered for fame, or position, or "my Lord Fat Purse," the privilege, as Henry George said, not merely of fighting for this great truth, but "if needs be," dying for it. But it will find the right Leaders yet—friends who will have the true vision, and who will neither for fame, fortune nor position lose sight for a single moment of this great truth.
New York City.

ADELAIDE YOUNGMAN.

KNOWS THE ADVANTAGE OF PARTY ACTION

EDITOR SINGLE TAX REVIEW:

In all probability you will call to mind that the writer supplied your publication with news items covering the political action undertaken by the Chicago Single Tax Club, in 1901-1903.

Having had charge of these campaigns, I am in a position to state that your decision, as announced in the *Public*, to devote your publication to the political end of the movement, is a sane and logical one.

Having had the experience of an academic propagandist, I am in a position to know the method that will produce the best results. There were many that were associated with me in the movement. Others I had open active opposition from that are now enthusiastically for it in California.

My experience taught me that the time to advance the cause was during political campaigns when the people became interested in politics and also when there was a possibility of forcing either of the old parties to debate the question. It also gave them the opposition for the office and the greatest headway is made in this way.

As long as we content ourselves to just talk, we are looked upon as harmless individuals with a fine theory.

Cleveland, Ohio.

G. J. FOYER.

SOCIALISM AND SINGLE TAXERS

EDITOR SINGLE TAX REVIEW:

It has always seemed strange to me how the socialistic heresies managed to permeate the minds of a good many of the people in our movement to the extent they have, when it always appeared to me that the two theories were diametrically opposed, except in the intentions of both to better the condition of mankind, and if it is a question of good intentions, we can cheerfully align ourselves with the honest stalwart Republicans, and all other honest groups. The peculiar position most Socialists have taken toward the issues of this war ought to enlighten some of our wandering Single Taxers by revealing the mental eccentricities of men who believe that progress can only be accomplished by making everybody dependent on the government. Of course anyone who adheres to that theory is bound to be thrown into the arms of the Hohenzollerns, just as has occurred with the majority of the Socialists. I think those Socialists who hope for a German victory are absolutely consistent.

I believe, too, that Single Taxers have been far too complacent in hitching up with various long-haired personalities. It has gotten so the public generally regard Socialism, Single Tax and Peruna as about the same sort of remedies, and we are damned on general principles, like poor dog Tray. So, if you are fortunate enough to be able to do anything to improve the situation, I shall rejoice.

Rockledge, Fla.

CRAIG RALSTON.

Mr. Ralston is author of that famous Single Tax pamphlet "The Shovelcrats," which has had an immense circulation.—EDITOR SINGLE TAX REVIEW.

SAVE YOURSELVES

EDITOR SINGLE TAX REVIEW:

Heatless days, wheatless days and other short ration periods are mild enough now, but may be maddening by next winter. We need full crops and it is plowing time now. There is no real shortage of labor—there never has been—all that hinders us from producing in plenty is monopoly of land. Mother Earth urges us with wide open arms to take of her bounty. The Single Tax light has blazed for forty years, yet men seem to love darkness rather than light. Single Tax on land values would place the wealth of Croesus in our hands, but we do not take it because we will not. When will the world awake?
Rochester, N. Y.

F. D. WORTHINGTON.

THE WORK IN CLEVELAND

EDITOR SINGLE TAX REVIEW:

The article on "Independent Political Action" in the last REVIEW says: "There is the utter collapse of Single Tax organization everywhere." I challenge the statement. Our local club has had an enrollment of 300 who have paid dues. The club, during four years under its present form, has secured more than two hundred engagements for our local speakers and fully forty for visiting speakers, besides holding numerous meetings, dinners, luncheons and an extremely successful Sunday school, in which hundreds of new faces have been seen. The speaking engagements have been with women's clubs, social centers and debating and literary societies. Our speakers have even talked in neighborhood gatherings, held in residences, and in school houses and pulpits. We have sent speakers to surrounding towns and villages.

The Cleveland Single Tax Club has sent by mail many thousands

of pieces of literature, not in a haphazard way but to carefully selected addresses, many of them provided by personal friends. Often letters have accompanied the pamphlets, requesting attention to our ideas. Sometimes our members sign these letters to persons of their acquaintance. We know this work has had excellent results.

We have developed new workers and speakers. The interest of many members has been quickened by the Club, and they have gone out into all avenues with the Single Tax message. I could give many interesting results of this missionary work.

We have secured an enormous amount of local newspaper publicity; we have coached college and high school debating teams; we have attracted inquirers to our meetings and secured their names and addresses; during the past year we sold sixty copies of "Progress and Poverty" and "Social Problems" and many Single Tax pamphlets; we have advertised "Progress and Poverty" so that it requires a large number of copies at the public library to meet the demand; and we have quickened thought on economic matters more than any other agency in northern Ohio has done.

Our letters and folders sent to organizations to secure speaking engagements have been prepared with care and in themselves are of propaganda value. They have been read by secretaries at meetings of many societies.

And this matter we send out, and the speeches made by our volunteers, disprove another of your assertions, namely: that Single Tax work has degenerated into a mere fiscal discussion. We are ready, when called upon to do so, to expound the Single Tax as an improvement in raising public revenue, but in the main we emphasize those features of George's philosophy which give it distinction, and without which none of us would be giving our time and money.

My experience and observation cover more than thirty years of Single Tax activities, and I confidently assert that there is more boldness today in preaching the land question than there was when I was young. Our method being better understood, we are not so often required to enter into discussions of taxation.

If you knew the facts regarding the Ohio Site Value Taxation League I am sure you would make ample apology. We have headquarters in the capital of the State, fitted up with property insured for \$1,000, including a multigraphing and small printing plant. All the manufacturers of the State have been reached by the League's efforts, and most gratifying responses have been received both in checks and questions indicating interest. A list of all the school teachers in Ohio and of about 15,000 farmers have been secured and their attention is to be called to the Single Tax. The man who superintends this work at Columbus is W. P. Halenkamp. He earns his living in other lines and gives time and money to our cause. Why discourage him? He is doing an exceedingly useful, if not spectacular work, preparing the way for a big fight at the polls.

We are satisfied that the Massachusetts Single Tax League is alive and moving. We know that the Toronto Club has been a real force in Ontario for two decades. Michigan Single Taxers appear to be organized for serious work. Luke North is stirring up California. In Missouri there is prospect of another campaign, better organized than was the first one. The Chicago Single Tax Club has had no funeral I have heard of. The political party Single Taxers seem to be a lively bunch, full of fiery zeal. Morton, Brown, Towne, Bengough, and others are lecturing because of support by organization.

Again I say: Don't worry, and encourage all kinds of Single Tax activity.

HOWARD M. HOLMES, Secretary Cleveland Single Tax Club.

REPLY: We do not want to discourage any kind of Single Tax activity, and we are glad to know that our Cleveland friends are doing such excellent work. Mr. Holmes, however, is not so well informed as to activities elsewhere. Neither Mr. Brown nor Mr. Morton, who are doing valuable work for the cause, are kept going by organization, but by the contributions of individual Single Taxers interested in their work.

Further discussion along this line is profitless. We have not contended that no Single Tax organization can show anything for its

efforts, but that after thirty years results are utterly disproportionate to labor expended and opportunities presented, and that the form of political party organization gives, for a variety of reasons, the greater promise of results in enlisting and retaining converts. A politico-economic theory will not thrive as an academic proposal save as an interesting but harmless social philosophy for the closet. It must be translated into forms of political action. Neither can we sit down and talk about it till some other political party evinces a readiness to take it up. Henry George's political conduct was wiser and more far-seeing than his advice—that is, if those have correctly understood him who contend that certain utterances of his lend themselves to this interpretation. *Henry George brought the Single Tax into politics by going into politics—and he did it even after the discouragement of 1887.*

EDITOR SINGLE TAX REVIEW.

SINGLE TAX REVIEW

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PUBLISHER'S NOTES

Friends of the REVIEW who have pledged their contributions to its sustention fund are urged to remit at their earliest convenience. Those who have not yet responded to the appeal and want to see the REVIEW kept going are asked to add to the maintainance fund, which does not yet meet its barest necessities.

Those whose subscriptions have expired and who have been duly notified are asked to make prompt renewals. The REVIEW in its new form and under its new policy is attracting increased favorable attention. It aims to represent internationally the progress of the movement. There is a need of just such a periodical. Single Tax Party activity is fast becoming the dominant note in the move-

ment in this country. An increasing number of men and women will want to know what is being done.

To save postage and labor, cheques in contribution to the sustention fund and in renewal of subscriptions will be acknowledged only upon request. We are sure our friends will, in view of all circumstances, grant us this indulgence.

CHAS. H. INGERSOLL has contributed fifty dollars toward placing the SINGLE TAX YEAR BOOK in public libraries in New Jersey and vicinity that have not already subscribed for the work. Here is an example from this always generous and helpful friend of the cause that some well-to-do Single Taxers may wish to emulate. This is a form of propoganda whose permanence assures its value.

The SINGLE TAX YEAR BOOK is having a good sale. It is gratifying that much of this is outside the Single Tax ranks. If your local library has not ordered the work induce the librarian to do so. In many cases a mere request is sufficient. See advertisement in this number of the SINGLE TAX REVIEW.

W. H. KAUFMAN, of Bellingham, Wash., whose contributions to the REVIEW seeking to reconcile the teachings of Karl Marx and Henry George will be remembered, desires to hear from those who at the time urged the printing of these articles in pamphlet form for propoganda among Socialists.

BOOK NOTICES

THE NATIONAL BUDGET SYSTEM, By CHAS. W. COLLINS

The purpose of this useful little book is to tell briefly and in plain terms what is meant by a budget system, and to show the need of adopting this plan for federal finances. There is nothing new in the idea of a budget. The principle is simple. It is that before any legislative body acts upon appropriations a tabulation shall be prepared showing the purposes for which the money is to be spent, and the total required to meet all governmental needs. In recent years several States and many cities have adopted the budget plan. Every national government, except ours, has a budget.

Mr. Collins gives an outline of the budget systems of various countries. Most of the book, however, points out the wastefulness and inefficiency of the existing procedure of the federal government. This is the more important part of the book. It will not be hard to devise some workable budget plan when there is a sufficient demand for one.

In the United States Congress there are eleven separate committees that report out measures that make demands on the treasury, and there are eighteen other committees that report out appropriations. There is no way of comparing these amounts and judging their relative importance. There is not even available an official statement of the aggregate demands. Everything is haphazard and guesswork, kept within bounds only by the personal efforts and rule-of-thumb knowledge of a few leaders.

It is this lack of system that leaves room for the "log rolling" methods—the voting for an appropriation that one member desires in order to get his vote for the appropriation that another wants; and for the "pork barrel"—the consolation appropriations for elaborate and often unnecessary public buildings in remote districts, or the dredging of unnavigable creeks. The Congressmen are not to blame for this. Here again the people get the kind of government they deserve. Just so long as the reelection of a Congressman depends far more upon his ability to get some money "out of the Treasury" to be spent in his district than upon his services to the nation as a whole, these extrava-

(*The Macmillan Company, N. Y.: Clo. 150 pp. \$1.25.)

gances will continue. Mr. Collins well says: "No other country in the world could endure these terrific onslaughts on the public treasury, without going forthwith into national bankruptcy. Our apparent complacency in the face of such legalized brigandage is due to the fact that our resources are so great that they have never been strained."

They are being overstrained now. The enormous expenditures of the federal government make the present chaos a matter of vital importance to the people who have to pay the bills.

The book has a timely interest. Congressman McCormick of Illinois, introduced March 14th a series of bills and resolutions intended to establish a national budget system for the United States, and he gives credit for preparing these in large degree to Mr. Collins.

A. C. P.

THE LAND TAX IN THE RIO-PLATE: By DR. LUIZ SILVEIRA

We have before us a remarkable, and probably unique work, one of the class which is bound to interest more and more that increasing section of tax reformers who are beginning to recognize that academic discussion of principles must not absorb all of their time and energies, to the exclusion of such practical issues as the best technical and administrative methods for carrying their doctrines into effect.

The work we allude to is the report of Dr. Luis Silveira, special delegate of the government of the State of Sao Paulo (Brazil), charged with an investigation of the systems of assessment, registration and taxation of real estate in the republics of Argentine and Uruguay. The report is a handsomely bound volume of 170 (9 in. x 22½ in.) pages, full of maps, and photographic reproductions of the actual assessment forms, classifications and receipts.

The report, which is an exhaustive one, gains additional importance from two circumstances:

1. The assessment and registration system of Uruguay, which had been investigated previously by the British government, drew from Lloyd George, then Finance Minister, a letter to his colleague of Uruguay, stating that the Uruguayan system was the most perfect that the British government was at that date acquainted with.

2. The report of Dr. Silveira has been adopted by his government and presented by the Finance-Minister, Dr. Jose Cardoso, to the Almeida legislature as the expression of the conclusions to which the financial policy of the government would be adapted.

The conclusion to which Dr. Silveira arrives is that, for the sake of its progressive forces and in order to secure an equitable distribution of fiscal burdens, the State must modify its present financial system in the direction of a Single Tax on land values. As preliminary measures to that end, he recommends changes in the legal requirements of realty transfers and the preparation of a scientific realty assessment throughout the State.

The report is published in Portuguese.

A LITTLE pamphlet from the pen of Alfred Bishop Mason, "The Abolition of Poverty," has been received. Mr. Mason desires to see the Single Tax introduced gradually—and "without confiscation." His plan is to let the landlord fix his own valuation upon his land, he to continue to pay the present rate of taxation upon this valuation. The community is then to take five per cent. upon any increase in land value above the value the owner has fixed. Mr. Mason is a former president of the Manhattan Single Tax Club, is the translator of Von Holst's "Constitutional Law of the United States" in two volumes, a "Primer of Political Economy" and a series of books for boys.

"DR. EDWARD MCGLYNN," by Sylvester Malone, is a work shortly to be issued by the McGlynn Monument Association, 47 West 42nd St., New York. It will contain a sketch of the life of Dr. McGlynn, incidents in his career, passages from his speeches and writings, and many tributes in prose and verse. The work will contain forty full page portraits, will consist of 165 pages, large octavo, gilt top, bound in cloth, and will be sold for \$2. We have waited a long time for this work and know that it will be all we have anticipated.

NEWS NOTES AND PERSONALS

J. W. BENGOUGH spoke before the Liberal Club of Erie, Pa., on Feb. 27.

GEORGE WHITE, one of the valued contributors to the REVIEW, is editing the Long Branch Record.

GEORGE L. RECORD has announced his candidacy for the Republican Senatorial nomination in the September primaries.

ALEXANDER MACKENDRICK has an admirable article in the Long Branch Record of Feb. 8, his subject being "The Church and the Age."

THE Hearst papers exploited the programme of the British Labor Party, but significantly omitted its declarations in favor of the taxation of land values.

THE State Labor Commissioner of Texas is reported as having said "No man has a right to more land than he and his can use, and no right to that unless he is using it."

CARL BRANNIN, who is working hard for the success of the Missouri Single Tax measure, was married to Miss Laura Haekl, in Cincinnati, by Rev. Herbert Bigelow, on March 2.

JAMES B. ELLERY, of Erie, Pa., finds time to contribute an article on the Single Tax to the *Evening Herald* of that city in the issue of Feb. 2. It is an appeal to patriotism to commandeer land values for war purposes.

It is said that more than 1,000,000 Britons cultivate allotments of land in and near the cities of England. This is the movement begun by Joseph Fels when he established the Vacant Land Cultivation Society to which, of course, the war has lent extraordinary impetus.

JAMES R. BROWN is not confining his lecture work to this locality or even to near-by cities of the State. His recent trip to Canada was fruitful of good results. To his unremitting work for the past two months are to be added twenty-three lectures in Rhode Island.

LAURIE J. QUINBY is candidate for City Councilman in the city of Omaha. It is to be regretted that this old war-horse of the movement is not running on a Single Tax ticket and standing on a Single Tax platform. But perhaps the next best thing is to know that he will be a Single Taxer before and after election, thus furnishing an example which, while not unique, will be interesting by comparison.

THE *Common Good* is a little paper from Newark, N. J., edited by O. Bell Close, and devoted to prohibition and other "reforms." The number for January is notable for two articles, one "The Monopoly of National Resources," by Wm. B. Dickson, Vice-President and Treasurer of the Midvale Steel Company, and George L. Record. Mr. Dickson avows himself a Single Taxer without using the term—and not a "limited" one either.

THE February number of the *Farmers' Open Forum*, of Washington, D. C., edited and published by George P. Hampton, is a paper of fifty-two pages, filled from cover to cover with interesting matter, not only for the farmer but for all those in search of enlightenment on questions of great public importance. There is an exhaustive discussion of the public ownership of the telephone, in which many contributors take part, pro and con. Mr. Hampton summarizes the discussion for both sides, and does it with his usual discrimination. Altogether this is one of the most valuable issues of a paper conducted with signal ability by the accomplished editor of the old *National Single Taxer*. A Single Tax department is an interesting feature of the *Forum*, conducted by H. Martin Williams.

It is a Single Tax Congressman, David J. Lewis, of Maryland, who is the father of the Parcel Post.

THE Single Tax Association, of Toronto, met recently and elected a woman, Mrs. Painter, as its president.

ESSEX COUNTY, N. J. started the ball rolling for the Single Tax Party; Bergen followed in a fortnight.

WE must fight the Junkers whether they be in Germany or the United States," says Henry Ford. Now just how would Henry Ford fight Junkerism in the United States?

MRS. JOHN SHERWIN CROSBY has been selected to represent the women voters of New York State on the women's advisory board of the National Committee. Mrs. Crosby is president of the Women's Democratic Club of this city.

OUR old friend, Ernest J. Foord, has some verses on the Single Tax in the *News* of Grand Rapids, Mich. Mr. Foord was one of the early members of the movement in Jersey City and was associated with the editor of the REVIEW in the Single Tax Club that flourished there.

A MEETING in the Lockwood Academy in Brooklyn on March 20 was addressed by Mr. C. B. Fowles, acting secretary of the Single Tax Party, and Mr. J. R. Hermann, of California, in the interests of the Great Adventure. The Brooklyn *Times* gave a half column report of this meeting.

Upton Sinclair's is the title of a new magazine edited and published by Mr. Sinclair at Pasadena, California. The discussion of social problems and world politics is on a high plane. If you are not in receipt of this periodical send one dollar to Mr. Sinclair and get it. It is worth many times more.

MISS ROSE STRUNSKY, well known in socialistic circles, lectured on the Russian revolution at the Single Tax Party headquarters in 14th Street on March 10 to a fair-sized audience. She said the Russians want Socialism for the cities and Single Tax for the rural communities. Miss Strunsky's statement is at least interesting.

THE national convention of the Universalist Church which met at Worcester, Mass., adopted resolutions declaring for "the democratization of industry and of land." It condemned "those forms of private monopoly which make it difficult or impossible for men to attain their common share of the common heritage of the earth."

THE *Singletaxer* is a new monthly paper devoted to the Single Tax and the Single Tax Party, fast becoming synonymous. It is a closely printed and interesting paper, and contains excellent arguments for independent political party action. It is published at 170 Fifth Avenue, N. Y. City, and its subscription price is 25 cents for six months.

TEN thousand votes for the Single Tax in New York will put the Single Tax Party permanently on the ballot without the necessity of securing signatures to a petition. This achievement in the Fall voting is not impossible. But the matter that is most important is getting on the ballot now, and this is a man's job in the 62 counties in the State. But the party men are at it.

UNITED STATES SENATOR WILLIAM HUGHES, of New Jersey, died January 30, at the age of 46. In 1911 when the tariff question was being discussed in the House, of which Mr. Hughes was at that time a member, his frequent quotations from Henry George led a fellow member to ask if he accepted Mr. George's philosophy, to which Mr. Hughes replied "I find it very difficult to disagree with the elder Mr. George."