



Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

Taxation on Land Values in New South Wales

By A. G. Huie

The Non-Partisan League in Minnesota

By C. J. Buell

Equal Taxation and Opportunity

By Bolton Hall

The Russian Land Question

By E. Yancey Cohen

Mill Creek John's "Single Tax"

By Frederick W. Pangborn

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PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

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The Single Tax Review

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SINGLE TAX REVIEW
150 Nassau St., New York City

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau Street, New York

SUBSCRIPTION PRICE—In the United States, Canada and Mexico, \$1.00 per year. Payable in advance.

Entered at the Post Office, New York, as Second Class Matter

MAY—JUNE, 1918

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PUBLISHER'S NOTES

JUST this brief notice to Single Taxers and readers of the **REVIEW**. For aid in the work of advancing a constructive policy to which events in the Single Tax world are shaping themselves, we now ask of all Single Taxers everywhere, and especially secretaries of organizations, co-operation in furnishing us news, items of information and newspapers from their localities when anything pertinent appears therein. Let the **REVIEW** have this kind of co-operation everywhere and the advantages will soon become obvious. The trouble hitherto has been that the activities of the movement have remained isolated—the time has come to draw them together. To the following named gentlemen who have heartily co-operated with the **REVIEW** in the attempt to bring about a new condition of associated effort, our grateful thanks: Messrs. Holmes and Hallenkemp, of Ohio; Judson Grenell, of Michigan; Carl Brannin, of Missouri, and William Black, of Texas.

MR. SAMUEL MILLIKEN, Craig Hall, Atlantic City, N. J., wants a copy of the **SINGLE TAX REVIEW** containing his article, "Some Early Land Reformers."

PROPERTY in land, as a transferable mercantile commodity, absolutely owned and passing from hand to hand, is not an ancient institution, but a modern development.

SIR GEORGE CAMPBELL, Tenure of Land in India

The Single Tax Review

Vol. XVIII

MAY-JUNE, 1918

No. 3

Current Comment

WE sometimes hear it said by a few timid souls in the Single Tax ranks that we should halt our agitation until the war is over. No more fatuous bit of advice could be imagined. It is indicative of two things, one of which is the academic state of mind into which the Single Taxers of the country have fallen, and the other the eagerness with which seemingly any event is seized upon as an excuse for inaction.

The faith of Single Taxers needs a new infusion of the spirit that comes from a knowledge of the application of their principles to every condition—especially the one with which the world is now confronted. In reality, our opportunity is here. The needs of the government to carry on the war successfully and make an end of it as soon as possible call for the removal of those handicaps which obstruct the normal course of industry and which at this time might easily prove fatal to the nation.

THAT Single Taxers should fail to recognize the truth of this statement while others do is scarcely creditable to us at this time. We feel, however, that this state of mind is merely temporary and has arisen out of the habit of innocuous propaganda and dilettante preachments with which many of our so-called leaders have surfeited us. It is largely by reason of this that Single Taxers are not everywhere in consultation with government and legislative officials at this time, for their advice as to what should be done is sorely needed.

From innumerable sources comes the testimony of an awakening. At the recent convention of the National Chamber of Commerce at Chicago, Mr. T. R. Smith addressed the convention as follows:

"Is our present theory of taxation basically sound? Can we follow to its logical conclusion the course we have adopted? Certain is this, that before the decision of the meeting is reached, these and kindred questions wrapped up in the great problem of raising money for the war will have been picked bone dry—and this by the ablest minds in the country."

This is quoted from the address of Mr. Smith as given in *The Nation's Business*, the official magazine of the National Chamber of Commerce.

SUCH utterances from high sources are many. Everywhere they are being spoken. Here is Benjamin F. Harris, president of the First National Bank of Champaign, Ill., who says:

"Anything that halts or hinders the utmost volume of production and business, even in the least, without a corresponding gain to the government, is fatal—now that

the nation's needs multiply beyond capacity. We need not so much more money as more production, more goods, more raw material, more labor power."

This is the thought that is now stirring the minds of such men as Messrs. Untermeyer, Schwab, Otto Kahn and a host of others. It is significant of a healthy awakening. Whether they are prepared to logically apply these doctrines, or if they are aware of the goal to which they point, need not trouble us for the moment.

CAPITAL has spoken through these men. Labor from its own viewpoint utters the same language in a different dialect. The *Typographical Journal* is the official organ of the Typographical Union of the United States. Here is a quotation from its pages:

"It is fast coming to a realization that the only hope for the workers is to remove the underlying causes of low wages and unemployment. And the greatest of these is the privilege of owning land or other natural resources and using the mere fact of ownership as a means of extorting tribute. Never will the world be in such need of the products of labor as after the war. Food, clothing, better and more houses, will be sorely needed."

HERE we have the utterances of Capital and Labor. It is sometimes forgotten that there is another factor in production, without which Labor and Capital could produce nothing. That factor of course is Land. May we not hear now from those who control this third factor, or their spokesmen? We have picked up the *New York Times* of May 7, and scan the headline of a conspicuous advertisement. It reads, "Buy Land—Land is Safe." We would call the attention of Messrs. Smith and Harris to this headline and all that underlies it. It is well worth their attention.

It is a shrewd tip to the wealthy slacker to get under cover.

The financial burden of government is growing heavier and yet heavier, and the limit is not in sight; and with it all, despite the temporary devices of loans and banking credits, the rate of taxation is rising higher. But for the landlords has been found a haven of fiscal safety and pecuniary profit. For them alone, our singularly devised fiscal system has provided a safe ambush—safe to evade any call to public service and yet free at any convenient moment to exact heavy toll from our national industry. Unmoved by a nation's eager rush to service and sacrifice, these interests proclaim unashamed their own immunity, and insult a laborious, patriotic people with the impudent slacker's slogan: "Buy Land—Land is Safe."

How long will it be safe to hold up for private profit labor's access to its natural and only opportunity for life and service, the land? Will our laws *never* make land-

holding responsible for land-using in its full economic measure?

How much longer will Congress shirk its obvious, elementary duty of ending the fiscal immunities—amounting to an enormous annual premium—accorded to idle or inadequately used land? Public opinion would welcome a Federal Land Tax as a first step toward sanity in national finance.

Further, can Congress, even though the matter be outside of its normal sphere of purely federal service, be held entirely blameless today, if it tolerates any State legislation which penalizes production and exchange, while favoring the non-productive or inefficient use of land? Such legislation, universally in force in all our States and in practically every municipality, constitutes a very heavy dead weight on our national efficiency.

THE attention of the eminent leaders in national industry whose words we have quoted may be invited to the precedent of the Australian Federal Land Tax, details of which were printed in our last number. In this issue we publish an important contribution from Mr. A. G. Huie, of Sydney, on Land Value Taxation as the source of local government revenues in the State of New South Wales. Australia is beginning to realize that no democracy can afford to make the non-use of land a safe investment. Perhaps, some day, in the midst of the loud clamor for more production, it may occur to some responsible statesman that it might be wise not to encourage non-production, that a title to American land really ought to carry with it some obligation to the American nation. When that simple, rational conception becomes incorporated into our fiscal system, we shall see the beginning of the end of the scandalous anomaly of land being "safe" from its just service to the nation.

THE report of the Board of Assessors of the City of Detroit for 1917 shows a total real estate valuation of \$886,000,000. This is about three times the valuation of ten years ago. The population has about doubled in the same time, being estimated now at 900,000. It is interesting to note that, unlike most other cities, the tax rate for Detroit for 1917 was much lower than in any recent year, being only \$1.38 on \$100 of valuation. The total city tax levy was \$16,000,000.

The highest assessed land values per foot front were \$15,000 for business property and \$600 for residence.

PLANK 6 in the platform of the Maine Non-partisan League is as follows:

All taxes to be assessed on actual land values exclusive of farm improvements. All land held out of use to be taxed at its full rental value.

WHAT is not for the common good is good for nothing.

Socialism and the Single Tax

WE have been asked to state editorially the difference between Socialism and Single Tax. In one sense nothing can be easier, in another nothing more difficult. For to point out the difference is to indicate that Socialism is its direct antithesis. For Single Tax recognizes society as it is—uses social and governmental instruments at hand, rebuilds from the foundations, and holds that the laws of distribution need not be interfered with, but merely freed of the handicaps and obstructions which impede their normal operation.

Socialism, on the other hand, proposes to replace the laws of distribution resulting from each individual seeking to gratify his own desires in his own way, with new laws in which the needs of the individual shall be governmentally ascertained, and production directed into channels and in ways prescribed by the State.

The Single Tax philosophy, because it recognizes that there are laws of distribution, may, without invidious distinction, be called the *natural* method of social reform, while Socialism, because it challenges these laws, or argues that they are non-existent, or lays no special stress upon them, may be called, on the other hand, the *artificial* method.

The Single Tax philosophy does not deny that the State has its functions—it would not too rigidly limit them, even. But it contends that in the economic field, as in every other, man is an individual before the time when, with other individuals, he helps to constitute the State, co-operating with the State, but never wholly merged into it.

Yet the Single Tax recognizes, too, that society is co-operation, that co-operation is civilization. But it assumes that this is a natural law—that men do not co-operate because there is a State, but because there is a society. And men do so in obedience to a normal individual impulse which, when they congregate together, becomes a social urge.

There are two great economic individual impulses which become the social urge when men organize economically, and long before they organize politically, and when acting wholly independent of political organization. One serves the interests of the producer, the other those of the consumer. They have been called the centrifugal and centripetal forces of the economic world. Pulling in opposite directions, they really constitute the true equilibrium. They are the union of two apparent discords which results in true harmony.

All this may seem a trifle vague and indeterminate. But it will appear so only to those who consider production and distribution superficially. And Socialists are given to consider them in that way.

What is monopoly? It is the result of interference with natural economic laws. To what are low wages and inequitable distribution of wealth to be attributed? To precisely the same cause. If we have competition we

cannot have monopoly. Socialists, dimly seeing this, try to escape from the dilemma by telling us that unhindered competition leads to monopoly. But at just what point does competition cease and monopoly supervene? To say that competition eventuates in monopoly is simply to assert. But the statement does not tell us how it happens.

Let us try to state how it appears to the Socialist. The producer finds that the goods he makes are decreasing in price by reason of competition. His returns become less and less and approach a diminishing point. Then he seeks to arrest this decline in price by mutual agreement with other producers. In a normal, economic state this downward tendency of any commodity would be naturally arrested without combination at the point where prices cease to yield a fair return. But the Socialists assume that this combination inevitably takes place by mutual agreement. The stage of monopoly has now been reached; competition is killed; and wage worker and consumer are now at the mercy of the capitalist.

Of course, nothing of the kind has happened. Combination has been effected, but competition has not been effectually suppressed, for if prices are raised above the normal return to capital in other industries, this combination will not last. Unless—and here is the crucial point—such combination is based on land, railroad, tariff or patent monopoly, which we indicate in the order of their importance.

Single Tax would destroy these sole buttresses of monopoly and restore the operation of the natural laws of true competition and co-operation—which latter is, after all, but the other name for combination.

It is sometimes thoughtlessly said that the Socialist's diagnosis of conditions is correct but his remedy a wrong one. On the contrary, his diagnosis is wholly at fault, and therefore his remedy is a wrong one.

Parties and Parties

THIS is indeed an era of new political parties. Here we have the *Public*, which is a very good representative of prevailing tendencies, saying that "a strong labor party is the need of the hour," and that "the American labor movement has reached a stage where its interests require active participation in politics through a separate organization devoted solely to the welfare of the wage earner." Of course this party "would for some years at least in presidential elections throw its support behind the candidate of another party whose purposes most nearly squared with its own."

The reasons for a labor party seem to reside chiefly in the recent decision of the Supreme Court in which it is held that union organizers may not solicit employees without the consent of the employers, Judges Holmes, Clarke and Brandeis dissenting. But the *Public* also thinks that such a labor party is needed in view of the necessity

that may suddenly arise of maintaining democratic principles in international questions.

Great success has attended the launching of what is practically a new party in the non-partisan movement in the Northwest; Senator Bailey said not long ago that the organization of a new party was inevitable, and in Maine and New York the farmers are showing a disposition to resort to independent political action. Then there is the new National Party which is beginning a campaign in favor of everything everybody wants, something of a political experiment which will be watched by men and angels with amused interest.

In the day when everybody is forming a new party why should the Single Taxers be begrudged the same privilege, and why should it be assumed that they alone of all men in these free and enlightened States are foolish or premature in asking that men and women be permitted to vote for the principle which is the most important and fraught with the most far-reaching consequences of all possible questions? And we may hint to the *Public* that if an organization is needed that shall "devote itself solely to the welfare of the wage earner," a Single Tax party, which is composed of the only people who know how to solve the wage question, must be fairly admitted to have the right of way on the political highroad—at least to all those who agree that the Single Tax is the only solution of our wage troubles.

We fear that this call for a labor party by Single Taxers is another example of that policy of indirection which has guided the movement, lo, these many years. But as a change from the sadly confirmed habit of supporting the Democratic Party under the delusion that it was "going in our direction," the new policy is distinctly promising. Not that the experience of Single Taxers with the average labor leader is reassuring—quite the reverse. But it may in fairness be admitted that the new labor movement gives promise of something better, and that a change of sentiment is taking place which is almost revolutionary. But that it yet shows a sense of direction would be too much to claim, and it is precisely because of this that Single Taxers should hesitate between taking advantage of this movement or being swallowed by it. It is a question of political tactics, of how best to direct this revolutionary change of sentiment in the labor movement. To us it seems that the formation of Single Tax parties in every State is the most direct invitation to labor radicals to get together on fundamental principles.

In the many letters we have received in criticism of this policy as well as in support of it—the latter far outnumbering the others, for the steady trend of the movement now is away from its old moorings—there are objections which it may be well to note. One from Henry J. Gibbons, withdrawing his subscription from the *REVIEW*, says: "I have always been opposed to the Single Tax Party idea, for I cannot persuade myself that any party built upon one idea can succeed."

We sometimes wonder if many of those who call

themselves Single Taxers have any conception of the fundamental nature of the principle in which they believe. For the Single Tax is *more than a single idea*—it is a great social philosophy, and questions of grave moment receive their solution in the application of that philosophy. But, as a matter of fact, every election from the days of Republicans and Federalists down to the present has been decided on a single issue. For years it was the slavery question, then tariff, once the free coinage of silver, but never more than one issue. It is true that the attitude of the parties on other questions was assumed to favor one policy or the other. And it would be the same with a Single Tax party, though this aspect of the question would not assume any importance at all within State lines.

Another good friend of the REVIEW, who contributes five dollars toward its maintainance, takes the view that in the present state of affairs a Single Tax party might be looked upon as "unpatriotic." But in view of the fact that our government and country need all the light they can obtain on fiscal and economic principles, and that any Single Tax party worthy of the name would stand solidly behind the nation battling to establish a world made safe for democratic experiments, we can afford to disregard our friend's objection, sincerely and not captiously presented, and unaccompanied by a withdrawal of his subscription.

In conclusion, there is no objection to a Single Tax party that does not immediately dissolve when submitted to the "acid test."

International Free Trade

A REFERENDUM TO SINGLE TAXERS

IN these days of testing, would it not be well for free traders to define their position with unmistakable clearness? Particularly is clear definition of purpose needed with regard to two points:

1. Is our national industry to be exposed to foreign competition in our own markets, before it has been freed from the fiscal handicaps imposed upon it, in the form of direct and indirect taxation, by our own governments?
2. In arranging for international free trade, are we to ignore national preferences and moral and fiscal issues, as presented in foreign markets?

To Single Taxers, who understand the cruel discrimination exerted by our whole taxation system against legitimate industry and trade in our own country, it will scarcely be necessary to elaborate upon point No. 1. Free trade cannot evade the test of sincerity universally applied to charity: If genuine, it will begin at home.

The issue raised for free traders in our point No. 2, is essentially a moral issue, a question of national character, of national integrity and identity.

Free trade, if it is to mean promiscuous, indiscriminate trading, is an immoral, obnoxious thing. In our personal buying and selling, we have our preferences, in which,

naturally and rightly, personal and moral values enter. Nations, too, have a right to moral discrimination in trade relations. They are in an unhealthy moral condition, if they do not have and exercise these preferences. No trade is finally worth having at the sacrifice of this moral discrimination. Though a nation thereby gain a whole world of trade, it would be a moral bankrupt. To lose its soul can no more profit a nation than it can an individual.

The recent message of the German Kaiser to the Chambers of Commerce of Germany, declaring for "a strong peace, which will open new roads to German commerce and give us complete freedom for the development of our industries," is a challenge to the moral sense and moral fibre of the civilized world. After an orgie of treacherous diplomacy and barbarous methods of warfare, which have befouled the record and lowered the moral status of Germany, the Kaiser hopes by force or guile to gain admittance again to the community of nations. For this, he will rely upon those who in the past have served him so pliantly. A meretricious free trade sentiment will be promoted, difficult, perhaps, for many to distinguish from legitimate free trade principles. The advocates of the former will complacently waive the necessity of repentance and atonement on the part of morally unregenerate Germany, and will pander to the Kaiser's wish for an early renewal of trade relations. The real free traders, however, aware of the gravity of Germany's sin against civilization, and conscious of the superior obligations of the moral law and also of moral decorum, will strenuously repudiate the prostitution of these in exchange for trade advantages.

That those nations which have risked so much in the cause of true democracy should, after putting their own house into economic order, then seek to establish closer relations of commercial exchange with one another, is, it seems to us, from every point of view natural and right; and it will be the policy favored by real free traders, by whom a repugnant promiscuity of commercial relationship will never be mistaken for a clearly sanctioned moral order.

Single Taxers have long been identified with this progressive advance toward international free trade through the upbuilding of economic order upon its fundamental bases of free production and free exchange within the national sphere at first and its subsequent extension to international relations, subject always to the moral law and with due respect to political and ethical affinities. This well-known stand of Single Taxers makes it necessary now to reassert and redefine their position, in the face of the insolent aspirations of our country's foe and the sinister co-operation he is sure to find in the aliens, renegades and loose thinkers here, capable, as they have shown themselves, of perverse presentations of American peace standards and consequently, with equal ease, of American economic ideals.

We invite Single Taxers to declare themselves clearly and briefly upon the issue of international free trade after the war. As far as our space will permit, we shall make the replies public.

The Shoemaker To His Last

(Mr. Henry Ford's Solution of the Food Problem)

IN our food problems we have failed to realize that the solution lies in the increase of tool power on the land. . . . It remains for America to carry engine power to agriculture. . . .

"We shall get more food, not by bookkeeping and clerical regulation, but by the use of more and better machinery on the land."

HENRY FORD, in *American Machinist*, April 11, 1918.

Machines, Mr. Ford, will do a great many things, as you have already shown America; but they won't alter economic laws nor undo the effects of vicious fiscal legislation.

America already leads in agricultural machinery; and yet, of America's greatest city the head of the Bureau of Child Hygiene reported only a few weeks ago that over 80 per cent. of its school children are underfed. After a century of marvellous mechanical progress, and in the face of such an appalling social fact, are we still to put our hope of salvation in the machine?

The machine is efficient. That much may be conceded. But where do the products of its efficiency go?

The truth was told us more than thirty years ago by a great American economist:

"Without any increase in population, the progress of invention constantly tends to give a larger and larger proportion of the produce to the owners of land, and a smaller and smaller proportion to labor and capital."—"Progress and Poverty," Bk. IV, Chap. III.

Big Raid on Indian Reserves

ACCORDING to an announcement in the *New York Times* of May 9th, some enterprising landowners and Wall Street bankers have interested Secretary Lane in a scheme for utilizing in wheat growing some 200,000 acres of land in western Indian Reserves. It is put forward, of course, as a patriotic contribution to the urgent war problems of production. But at the same time it is admitted that "with no interest or taxes on the land, the prospects of a satisfactory profit from the venture were excellent." Furthermore, "it is proposed to keep labor costs down to the minimum by using tractors and other power machinery on a scale that would not be possible on a smaller tract."

All of which is very fine—patriotism plus profit. But why must such a promising enterprise be limited to the land of the poor Indian? Any of our eastern States has much larger White Reserves, nearer the consuming markets and absolutely unexploited in production. The patriotism that is interested in the better use of Indian Reserves could surely turn the idle white man's acres to public service. With a suitable re-adjustment of interest and tax charges, it might even be made a very profitable transaction, legitimately attractive to the higher type of

Wall Street finance. Besides being better patriotism, it would be bigger business.

Only an adulterated patriotism, blended with that "economic illiteracy" denounced by Mr. Vanderlip as our national vice, could have devised this raid on the Indian Reserves.

A Land and Labor Issue in South Africa—Its Parallel In the United States

THE question of Rhodesia, as we see from the cable service of the *Christian Science Monitor*, is at last up for public discussion in London before the Judicial Committee of Privy Council. The issues involve the respective claims of the native population, the white settlers, the British South African Company and the Imperial government. It is to be hoped that a decision will be reached in accordance with equity and the best traditions of British Colonial policy and judicature.

In the meantime, as land ownership and its economic effects are principally concerned in the case, we may recall with profit the interesting argument presented, in the early stages of the dispute, by Lord Delamere in defense of the expropriation of the lands held in common by the natives. Lord Delamere, owner of 150,000 acres of land, and interested in obtaining a supply of cheap labor, argued as follows:

"If the policy was to be continued that every native was to be a landholder of a sufficient area on which to establish himself, then the question of obtaining a satisfactory labor supply would never be settled.

"He considered the soundest policy would be to curtail the reserves, and although it might take a few years before the effect on the labor supply was apparent, the results would be permanent. In other words, as long as the native has free access to land, he is under no obligation to work for another for wages, and cannot be compelled to do so. Deprive him of that access, and the result would be permanent."

The words of Lord Delamere are illuminating, and should be pondered by the leaders of white labor in our own country, where vast areas of land are withheld from production in the greedy and sterile grasp of speculators. Labor leaders must know that color of skin has no influence upon the working of economic laws. The "permanent conditions" Lord Delamere argued for in Africa are thoroughly established and acclimatized here. And the victim is White Labor.

To this economic compulsion, the inevitable result of our defective land and fiscal system, is now added the lash direct of Compulsory Work Laws. In his appeal for economic compulsion of the negro, Lord Delamere also employed the argument that work was for the negro's good. Our State Governors, in applying the Compulsory Work Laws, declare themselves with equal earnestness to

be inspired by Patriotism. The American Delameres, big and little, are certainly to be congratulated on the speedy success of what might be described as their "African policy"

Meanwhile, Labor and Capital, both of which are left in economic subjection to the landed interests, seem to be supremely satisfied. Capital fondly imagines its interests served by a share in War Loans; and Labor, by purely nominal higher wages. Neither the one nor the other, judging by the words of their foremost spokesmen, seems to have reached Lord Delamere's apprehension of primary economic law; Labor, and its offspring, Capital, are (under the terms of our arbitrary fiscal system) servants of the landowner, held by invisible but inflexible bonds.

Wanted—A New National Organization

THE National Single Tax League, with headquarters at Arden, has outlived its usefulness. Under a constitution which one would almost suspect was devised for the purpose, it is impossible to secure the removal of a national committeeman, or effect any democratic expression of the will or wishes of Single Taxers throughout the nation. The League, which is in no sense a League, has hibernated at Arden during the past year. Here Kiefer keeps his office furniture, and from here is sent forth the insignificant monthly *Bulletin*, called "the organ of the National Single Tax League."

In this organ Mr. Robert Towne, since his appointment by Mr. Kiefer last November as "organizer," is forever telling us that he is soon to begin to commence some stupendous plans for the up-building of the national organization. But these plans do not mature. They appear to be in some way related to a financial project of Mr. Towne's for the establishment of a chain of papers, the details of which are kept religiously out of the *Bulletin*. What relation these plans have to the national organization, or whether the members of the League have authorized Mr. Kiefer to pay Mr. Towne's traveling expenses that he may appeal to Single Tax groups in various cities for the success of the proposed investment, are matters of which we are kept in blissful ignorance. But with it all goes the unceasing appeal for funds.

The situation is no longer to be patiently endured. It is both pathetic and farcical. Our motives in challenging the continued existence of a condition which is now seriously embarrassing the work that is beginning may be misunderstood. But the risk of such misunderstanding must be taken if the organized movement is ever to be set right. There is a great awakening among the people. There are Single Tax campaigns in California, Missouri, Michigan. New York and New Jersey are organizing political parties to fight the question of the Single Tax at the polls. The thought of the people is stirring. Never were there such golden opportunities. Funds are needed to carry on the real work of the cause which the national organized move-

ment has long ceased to represent. Every dollar diverted from these genuine activities now beginning is a loss to the cause. We should no longer be deceived.

Mr. Gibson, in the *Ground Hog*, calls for the resignation of Daniel Kiefer. How will that tend to remedy matters? Mr. Towne, who is supplied with Single Tax funds by Mr. Kiefer for his tours, whispers, *sotto voce*, that his one aim in life now is to get rid of Daniel Kiefer. Et tu, Brute! Almost our sympathy goes out to Daniel Kiefer, who has served the cause, if not always wisely, yet with devotion and zeal. Our sympathy is tempered by the knowledge of his pro-German, or at least anti-American activities, which were he alive to the eternal fitness of things would long ago have induced him to offer his voluntary resignation. But Mr. Kiefer is not solely to blame. He is part of a system the movement has outgrown. The League itself should resign.

Now that this movement in a sense must be begun all over again, and because we are in a serious time, yet a time fraught with opportunity, the National League is a positive obstacle in the way. Real work is beginning, and this real work must no longer be hampered by activities which are purely fictional, by a paper organization whose chief purpose has been to collect funds, to circulate "flimsies," to glorify favorites, to starve out local work, and to spend the money of Single Taxers with reckless prodigality. And never in the *Bulletin* or elsewhere, it may be said, furnishing Single Taxers with detailed statements of expenditures.

For the reasons given, and because two of the members of the National Committee have been arrested for sedition and others are under surveillance, the League's days of usefulness are past. And because Mr. Robert Towne, in nearly a year's steady outpour of words, words, words, even though of fair literary quality, has failed to do anything more than to convey to Single Taxers generally a feeling of great weariness over plans that do not mature, of schemes that lack fulfillment, of promises forever unrealized, that gentleman has ceased to be an asset of any value as an "organizer." He, too, following the example of his predecessors in the League's affairs, has failed to provide us with a statement of expenditures.

We have come to the parting of the ways. Either a representative national league or none at all. Preferably none at all to the preposterous aggregation at Arden, with a constitution which ties us hand and foot. Preferably one that will be American in aspiration and spirit, and will not assume that our country and government must be always wrong. The time has come for the League to put up the shutters.

It should be said that the League was the outcome of the desire expressed by Mrs. Fels at the Niagara Falls conference to have a democratic organization for the Single Tax movement. It has been shown in the REVIEW that the constitution adopted would not bring about the democratic form of organization demanded, and events have shown that it has simply resulted in vesting control in an

irresponsible group. Unfortunately for the movement, this little group have been far more active in opposition to the war and the government of the country than in propagating the philosophy of Henry George.

There are two things that must be said. The Single Taxers of the country are overwhelmingly loyal to the government in this war. And they are intensely desirous of having an organization that shall be truly representative and capable of performing constructive work of the kind now imperatively demanded.

The REVIEW is an open forum, and we now invite constructive suggestions as to what should be done to establish a national organization to forward efficiently the work of the cause.

The Single Tax and Palestine

A NEWS item in the Philadelphia papers announces that the Single Tax plan of land control was recommended by the Mizrachi Zionist organization in convention in that city as the best system under which the Jews can return to possession of Palestine under protection of the Allies.

This is good news. Never has there been presented for a thousand years and more the opportunity for a nation to begin anew all political and economic institutions and to model such institutions in accordance with traditions that are among the most glorious chapters in the history of human freedom. The Mosaic code points the way. The recognition of the rights of man to the earth he must inhabit has in Hebraic history the sanction of teachings halloved by the inspired priests and prophets of an ancient faith. If in the spirit of the old Hebrew tradition our Palestinites will seek to shape their institutions in the new land in accordance with the truth that Moses revealed, the name of Jew will borrow an added lustre and that of Moses will stand out with a new meaning for the world.

BY TAXING all the water out of land values—"water" being the value added by the owner's ability to monopolize a community need and to capitalize that monopoly—we should do away with unearned incomes, increase production, open opportunity and enthrone labor and service as the only qualifications entitling men and women either to competencies or the respect of their fellows.

MRS. JOSEPH FELS in the *Public*.

THE Single Tax Party of Essex County, N. J. celebrated the opening of its permanent headquarters at 26 New Street, Newark, on the evening of May 25. About 75 men and women adherents of the Single Tax Party movement in that State listened to speeches from Messrs. Wallace, Rusby, Hitchcock, Cohen, and others.

Recent Deaths

IT is our painful duty to chronicle the deaths of a number of Single Taxers. Among those recently departed, and whose death comes as a personal loss, is Charles Frederick Adams, life-long friend of Henry George and the Master's beloved disciple. Mr. Adams was in his sixty-seventh year. No mere perfunctory notice can serve as farewell to one who served the cause so long and faithfully. He was possessed of qualities that made him a marked man among his fellows. He was one of nature's noblemen, pure, sweet, unselfish. He was a profound scholar and an omniverous reader; his command of the language when he rose to speak was wholly unique, and his oratory a splendid torrent.

It is not conceivable that Charles Frederick Adams could have had an enemy. We recall how once in the heat of argument he turned on the writer of these lines with angry words which we thought at the time were ungenerous and unjust. When next we met, this fine, knightly spirit made haste to apologize, and it was done with such gentleness that the hurt, if any hurt had been inflicted, was at once forgotten, and one was almost glad that the incident had happened to furnish so fine an example of a courtesy that had no affectation.

Our Bayard has gone—our Chevalier, *sans peur et sans reproche!*

Another who had rendered great service to the cause to follow our friend, is George Wallace, who died at Freeport, Long Island, after a brief illness. Mr. Wallace was the Single Tax Party's candidate for mayor in the last New York City election, and was for many years an active propagandist for political party action. He was a forceful speaker. A speech delivered in England which was printed in the REVIEW under the title "My Cousin Aleck," Aleck being a returned soldier from the Boer War who wanted to know what part of the country he had fought for belonged to him, a speech which has special pertinency just now, resulted in his election by the delighted radicals who heard it, to honorary membership in the Liberal Club. This speech we shall reproduce in a future issue of the REVIEW.

The death of Lawrence Dunham, of Scarsdale, N. Y., long identified with the Single Tax movement, reminds us that the ranks of the Old Guard are rapidly thinning. Mr. Dunham was a contributor to the activities that appealed to him and the REVIEW was one of these. He always attended Single Tax conventions when able, and his presence will be missed from these gatherings.

Another old Single Taxer to pass away within the last few weeks is Charles H. Delano, editor and publisher of the *Cordage Journal*. He had long ceased to take an active interest in the movement and was not so well known to those of the present day. But he had never ceased to avow his convictions; he was singularly well posted in his economics, and possessed of a highly logical mind when brought to bear upon social, economic and business problems.

Taxation on Land Values in New South Wales

NEW South Wales is the most populous State of the Australian Commonwealth. It has a State Legislature which raises a considerable revenue. It has also about 319 municipal and shire councils. Then there are such bodies as the Metropolitan Board of Water Supply and Sewerage, and the Hunter District Board of Water Supply and Sewerage. All of these, in addition to the commonwealth government, impose taxation.

In this article I propose to confine myself mainly to local taxation after making a few preliminary observations.

TAXES OF THE COMMONWEALTH

The commonwealth imposes customs and excise duties, income, probate and land taxes. The latter is on a graduated scale with an exemption of £5,000 off all estates except those owned by absentees. In this way about 60 per cent. of the values of all land are entirely exempt.

The State imposes income, probate and stamp taxes. It also taxes motor vehicles, and derives revenues from licenses to sell liquor, etc. In reality it also imposes another tax although it is not officially classed as such. A large sum, approaching £3,000,000 annually, is paid as interest on the cost of State railways and tramways. It is now paid out of freights and fares, which are excessive. There is a growing agitation to have this interest charge transferred from the traffic to the values of land throughout the State, so that a corresponding reduction may be made in freights and fares.

LOCAL TAXATION

The municipal and shire councils impose rates almost entirely on unimproved land values, exclusive of all improvements.

I propose now to take up the following questions of municipal taxation:

1. At what per cent. of value are land, improvements and personal property each assessed.

"Land" is assessed at its selling value. The section of the Local Government Act is as follows:

"The unimproved capital value of land (other than land held as described in subsections two and three of this section) is the amount of the capital sum for which the fee-simple estate in such land would sell, under such reasonable conditions of sale as a bona fide seller would require, assuming the actual improvements (if any) had not been made; and also allowing a reasonable reduction for profitable expenditure by the owner or occupier on visible and effective improvements which, although not upon the land, have been constructed for its drainage, for its prevention from inundation, or otherwise for its more beneficial use."

The exceptions are optional provisions (1) in the case of coal mines of assessing the unimproved value at 3s. per

ton on an average annual output of large coal and 1s. 6d. of small coal for the three preceding years, (2) in the case of metals on Crown lands at 20 per cent. of the average annual saleable value of ore or mineral won during the preceding three years. In the case of leased Crown lands the unimproved value is held to be twenty times the annual ground rent.

ASSESSMENTS BY THE LAND VALUATION DEPARTMENT

All municipal and shire councils have hitherto made their own assessments. Last year (1916) an Act was passed establishing a Land Valuation Department which will make the assessments, and councils will get lists from it. The "unimproved value" in this Act is defined as follows:

"The unimproved value of land is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that the improvements, if any, thereon or appertaining thereto, and made or acquired by the owner or his predecessor in title had not been made."

The definition in the Commonwealth Land Assessment Act is in the same terms.

Improvements are not assessed as such but are assessed with the land as the "improved value." In the shires or rural districts assessing the "improved value" is optional. As a result the value of the land only is assessed in 125 of a total of 135 shires. The definition of "improved value" in the Local Government Act is as follows:

"The improved capital value of land is the amount of the capital sum for which the fee-simple estate of the land, with all improvements and buildings thereon, would sell under such reasonable conditions of sale as a bona fide seller would require."

The Land Valuation Act and the Commonwealth Act is in slightly different terms, as follows:

"The improved value of land is the capital sum which the fee-simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a bona fide seller would require."

An important related provision in the Commonwealth Act is as follows:

"Value of improvements," in relation to land, means the added value which the improvements give to the land at the date of valuation irrespective of the cost of the improvements;

Provided, that the added value shall in no case exceed the amount that should reasonably be involved in bringing the unimproved value of the land to its improved value as at the date of assessment."

The definition of assessed annual value in the Local Government Act (this Act does not apply to the City of Sydney), is:

"The assessed annual value of ratable land shall be nine-tenths of the fair average rental of such land with the improvements (if any) thereon: Provided, that such assessed annual value shall not be less than five per centum of the unimproved capital value of the land, whether improved or unimproved."

The Land Valuation Act is somewhat different.

"The assessed annual value of land is nine-tenths of the fair average annual value of the land, with the improvements (if any) thereon: Provided, that such assessed annual value shall not be less than five per centum of the improved value of the land."

The Commonwealth Act does not provide for assessing the annual value.

The value of "personal property" is not assessed, and is not taxed.

EFFECT ON INDUSTRIES AND CLASSES

2. What has been the effect of land value rating on
 - a. Manufacturers and merchants?
 - b. Owners of improved property?
 - c. Owners of building sites?
 - d. Rents?
 - e. Builders and real estate agents?
 - f. Holders of mortgages?
 - g. Working class housing and hours of labor?
 - h. Farmers, both owners and tenants?
 - i. Public revenue?
 - j. Public facilities such as schools, etc.?
 - k. Poverty?

It seems to me that the best way is to state the general position and in that way the answer to all these points will be obvious. Prior to 1907 there was no shire or rural local government in New South Wales. Local improvements were carried out by the central government. Every Premier for about thirty years promised a comprehensive system of local government so that the local people might raise their own revenue and attend to their own wants.

SIR JOSEPH CARRUTHERS

The man of action arrived at last in the person of Mr., now Sir Joseph H. Carruthers. He attained the Premiership in 1904. Unlike other Premiers he carried out his promises to the electors most faithfully. He passed the Shires Act, and the Local Government Extension Act, which were at once consolidated into the Local Government Act of 1906. Shire Councils were given one basis of rating—the value of land exclusive of all improvements. The latest official returns are for the year ending 31st of December, 1914. The unimproved value of the land in the 135 shires in that year was £103,451,177 and the total amount of rates levied was £623,690. As the system is new, endowments and grants from the central government

are given to supplement the locally raised revenues. Ultimately, however, these will be discontinued in most cases if not altogether. The total amount granted in 1914 was £329,944.

In the municipalities Sir Joseph Carruthers had to proceed more warily. In most instances some government expenditure for local works was being incurred in municipal areas. The State government for its own purposes imposed a land values tax of one penny in the pound with an exemption of £240 dating from 1896. The local expenditure mentioned was transferred to the councils together with power to collect the land tax as a rate, but the exemption was struck out. So far as the rest of the rate revenue was concerned councils were given the option of imposing it on unimproved land values or on the improved value subject to a poll of the ratepayers, if demanded. Under the old Act rates were imposed on assessed annual values of properties, which was nine-tenths of the fair average—actual or in many cases assumed—rental with a supposed minimum of five per cent. where land was vacant. In practice, however, persons could put a ring fence round valuable areas, and let it to a local dairyman for a nominal figure, or build a "humpy" on it and let it. In such cases owners paid practically nothing towards the cost of local services. The Carruthers Act ended this fraud by stipulating that the assessed annual value should not be less than five per cent. of the unimproved value. The Land Valuation Act is still more stringent and says five per cent. of the improved value. Municipal rating on the assessed annual value was abolished under the Local Government Act, but the system was continued by the Sydney and Newcastle Water Boards and the City of Sydney under its own Act. The latter body finally abandoned it in 1916.

THE LOCAL GOVERNMENT ACT

The rating provisions of the Local Government Act came into force in 1908. A large majority of the councils immediately decided to impose all their rates on land values only. In some cases councils proposed to put part of the rates on land values and the balance on the "improved" value. Polls were demanded in a number of cases. All polls were decided in favor of rating on the value of the land only. Where a council desires to borrow money a poll of the ratepayers is required (1) to authorize the loan; (2) to decide the basis of rating for interest and sinking fund. All such polls have been decided in favor of rating on unimproved land values. A proposed loan may be rejected, but the land value basis for the rate always wins. This is the more notable because landowners only are permitted to vote at a poll deciding the incidence of a rate. In 1914 the value of land in all municipal areas outside the City of Sydney—which does not include the suburbs, was £54,553,024. The total rates imposed amounted to £1,029,985. In that year 149 councils rated entirely on land values, while 35 councils, most of them in country districts, rate partly on improved

values. The amount of revenue so raised in most cases is small, as most of these improved value rates are for minor services of a more or less special character. Rating on improved values, however, is dying out. Councils are giving it up without even a poll of the ratepayers to make them see the justice and necessity of the land values system. Where an improved value rate is imposed it only requires a little vigorous local opposition to kill it. In some cases an active man is wanting, in others the amount of the rate is so small that it is hardly worth bothering about. Throughout the State not more than one per cent. of the local taxation is on improvements.

THE EXAMPLE OF SYDNEY

The "city" portion of the capital—Sydney—was not affected by the Local Government Act. The demand for rating reform was so strong that in 1908 the city council was given power to put its rates on unimproved values. It was also empowered to collect the penny land tax without an exemption, which it proceeded to do at once. It was soon found that there was a "joker" in the Act and that it was impossible to apply it to the original city rate. So the council imposed 1s. 9d. on the assessed annual value and one penny in the pound on the unimproved land value. The latter rate was increased to 1½d. in the pound in 1913. All efforts to get the "joker" removed from the Act were unavailing until 1916 when for the first time one consolidated rate of 4d. in the pound was imposed on the unimproved value of the land.

Now as to the effects of the change. Whether an owner is a manufacturer, merchant or an ordinary householder is immaterial. If his use of the land is efficient in proportion to its value he pays less in rates under the new system. *It puts a premium upon effective use of land, and a penalty upon the owner of idle land, or land with out-of-date improvements upon it.* The best way to show its operation is by actual examples.

EFFECT OF THE NEW RATING IN THE RESIDENT AREAS

In a short typical suburban residential street in a thickly populated area there were 46 ratable properties. The council seized the opportunity of a change in the incidence of the rates to increase them by 48 per cent. In spite of that fact the total rates were reduced upon 39 of the houses by £11 2s. 7d. On four houses there was a nominal increase of 9s. 6d. and on three vacant areas an increase of £7 12s. 4d. On a dozen vacant areas in the same municipality varying in value from £80 to £2,000 the rates in 1907 on the rental value were £22 12s. 11d. In 1908 on the unimproved value they were £132 14s. 2d. On another property the old rates were £17 0s. 8d. and the new £141 6s. 8d.

In a sparsely settled suburb the results are of a similar character. On one side of a fairly long street there were 50 cottages and some vacant allotments. On the other

side a big block of vacant land. The council increased the total rates in this case by 50 per cent.

Where land was vacant in the city the rates were increased by 56 per cent. Here is an example. Vacant land value £30,000. Five per cent is taken in such cases to be the assessed annual value. The rates in 1915 were £318 15s. In 1916 on land values only, £500, an increase of £181 5s. or 56.86 per cent.

But the biggest increases were on "improved" properties which were assessed at less than five per cent. of the unimproved value. Though the land was used, yielding substantial rents in some cases, the rates were actually lower than they would have been if the land were vacant. Here are examples:

Property	Rates 1915	Rates if vacant 1915	Rates in 1916
Warehouse, shops, etc.	£1,179. 7.5	£1,278.10.0	£2,013. 6.8
Bank	1,168.16.6	1,190. 0.0	1,866. 3.4
Shops, etc.	430.16.0	531. 5.0	833. 6.8
Hotel and shops	301.15.0	324. 1.3	508. 6.8
House and cow run	139.18.9	199. 3.6	312.10.0
House	103. 8.6	146. 4.3	229. 7.4
Shops, etc.	378. 7.3	425. 0.0	666.13.4
Hotel	204. 7.3	212.10.0	333. 6.8
Club	602.10.0	637.10.0	750. 0.0

In addition to properties of this character there were a number where the assessed annual value was in the neighborhood of five per cent. of the unimproved value. Here is a notable instance. The best situated hotel in the city for a bar or drink trade is at the corner of George and King streets. It is a very old two-story building. Its assessed annual value is £5,327. Five per cent. of the bare value of the land is £5,275. So that the yearly ratable value of the improvements is only £52. Particulars as in the previous table are:

Property	Rates 1915	Rates if vacant 1915	in 1916
Hotel	£1,125.9.9	£1,120.18.9	£1,758.6.8

INCREASE OF IMPROVEMENTS UNDER THE NEW RATING

In the main portion of the city there are a number of old worn-out buildings, the only attractive thing about many of them being a new front. This class of property was specially favored under the old rating system. Now that the rates are on land values there are many solid increases. These people made considerable outcry recently. One business man was foolhardy enough to urge a return to the old system. He stood for a vacancy in the city council and was badly defeated. There are three solid reasons why the land value system has come to stay in the City of Sydney.

1. It is admittedly just.
2. It has reduced the rates of a large majority of the ratepayers throughout the whole area.
3. It is a great financial success.

The agitation, however, had the effect of securing a

reduction in the rate this year from 4d. in the pound to 3½d. There would have been no reduction had the old system continued. The effective land user would have been penalized as hitherto without remorse.

MANUFACTURERS AND MERCHANTS. Where the use of land is efficient in proportion to its value, the rates are lower on a land value basis. But if the improvements are out of date the rates are higher.

OWNERS OF IMPROVED PROPERTY. Same experience as in the case of manufacturers and merchants.

OWNERS OF BUILDING SITES. Holding such sites vacant is less profitable because of a large increase in rates. Owners of vacant sites constitute a minority of property owners. A majority hold land for use, not speculation, so where polls as to the incidence of rating have been taken the land users always win. Land value rating pays them. The only way the owner of a vacant site can get relief is to utilize the land.

RENTS. The tendency of rents in spite of an enormous increase of building, has been to rise. The population of the metropolitan area tends to increase more rapidly than the country. That is one of the many vicious effects of a protectionist policy, which stimulates town industries at the expense of country producers. A sound rating system is only beneficial within its own sphere. It cannot cure the evils of wrong methods in use by State and commonwealth. Here is a table showing the movement in population from 1908 to 1915 in New South Wales.

Year	Metropolitan area	Country district
1915	763,000	1,105,644
1908	592,100	967,926
Increase	170,900	137,718

Taxed building materials and the growth of population have enhanced rents, although *land has come into the market very freely since rating on unimproved values was adopted.* The tendency of rents now, however, is downwards.

TO EXTEND THE LAND VALUES SYSTEM

While we raise one-seventh or one-eighth of our public revenue from the public land values fund—Nature's Treasury—six-sevenths or perhaps seven-eighths still goes to private individuals. To make good that loss we have customs, excise, income, stamp and other bad forms of taxation. Such taxation is concentrated upon persons occupying and using land, in proportion as such use is effective. Vacant land contributes no revenue under such methods of taxation. Our object is now to extend the land values system, thus broadening the basis of taxation so that each portion of land will contribute its share in proportion to its value. As in the case of local rating, this will lessen the tax burden where land is fully used, and increase it where it is idle or partially used. In this way we can emancipate industry from every burden. As Henry George put it, "It will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford

free scope to human powers, lessen crime, elevate morals, and taste, and intelligence, purify government and carry civilization to yet nobler heights."

So far as we have gone in New South Wales our practical experience of land value taxation justifies the claims of the Prophet of San Francisco, whose visit to New South Wales was largely responsible for the measure of success which we have attained.

A. G. HUIE.

The Russian Land Question

COUNT Ilya Tolstoi, at a dinner in New York on the 27th ult., given by the Single Tax Party, presented some particulars about the Russian peasants and their landholdings which are of distinct interest. He says that as a matter of fact the amount of land in European Russia available for distribution among the peasants is not large. The great estates that belonged to the Czar and the government are principally in the cold and inhospitable North and consist mainly of forests. The usual nobleman's estate is perhaps of a size we should call very small, viz., about 200 acres, on the average. These, divided among millions of the peasants, will not go very far. Proof of the foregoing is apparent in the statements we are already receiving through the press that emigration to Siberia has set in on so large a scale that the present government of the Bolsheviki has issued orders for the movement Eastward to cease.

The land of Russia is very largely in the hands of the peasants and has been so from time immemorial. That a peasant should be provided with a small tract of land for the use of himself and his family has always been a matter of course in Russia. A serf was property; he could be bought and sold; he frequently changed owners. But the land that he occupied always was his; it was an appendage of himself, like his own mother. How then comes it, said Count Tolstoi, that with this ancient system, which the Russian peasants believe God-given, they still are plunged in so much poverty and distress? The cause may be stated as follows: the peasants live in villages, some of moderate size, say of a hundred cottages; some as large as congeries of a thousand houses, with a population oftentimes of five thousand. In spite of their size they are still called villages and are managed the same as the smaller ones. It is easy to see that the lands owned by the inhabitants must necessarily extend for great distances in all the radiating directions from the village as a center, and so remote are many of these holdings and so difficult of access that a peasant's time is often spent in the journeying to and fro, with little or no time for actual work on the land and enormous bodily waste and fatigue in the incessant journeyings. For it must also be observed that the poverty, superinduced by this inefficient system, prevents the peasant owning the horses and conveyances which might otherwise save this wasteful labor of which we are speaking.

Another curious fact was brought out by Count Tolstoi. The underlying principle of this Russian system of land tenure has been from the beginning the just distribution of the land among the peasants of the village community, with the purpose of setting up an equality of land holdings as between man and man. Now in order to realize this equality, thought had to be taken of the natural inequalities in the value of lands of varying productiveness and location. Thus, let us say, some dozen or more different qualities of land have been distinguished and differentiated. Thus it would be manifestly unfair and unjust for one peasant to have his holding consist of the prime, first quality, easily cultivated land, while his neighbor was given a parcel of rocky, unmanageable upland or a swamp undrainable and useless. No such injustice is attached to the system. There was the will to do what was fair and right. But the method of doing this was primitive in the extreme, and just here is one of the most interesting features of Count Tolstoi's remarks. What the time-honored procedure has been is this: The nature and qualities of the entire lands surrounding the village received the most careful study. All the dozen or more varying qualities of the soil were evaluated by the community itself under a system that, repeating itself year by year for generations, expressed the common opinion to a nicety. Nor was there any more room for dispute as to the difference in value of locations. Nearness to the village, nearness to the river, nearness to the highway, all these and other advantages of a like nature became common knowledge, bred in the flesh and bone of all. So that in the will to establish justice, of which mention has been made, what more simple and direct a mode could present itself to these primitive and righteous folk than to rule that every peasant should have his just share of every one of these several locations and qualities, share and share alike? By which method it is not difficult to see that a peasant instead of owning a simple tract of land (which would in all likelihood be of more value or of less value than the average), was the owner of a dozen tiny holdings located here, there and everywhere, according to the natural variations spoken of. Imagine the time and effort wasted in the endeavor to cultivate these widely separated "morcelements." In the endeavor to be just the system led to the utmost waste and inefficiency. So that while the Russian peasants are as near to being "saints" as any peasantry ever were, they are as backward in the simplest arts of modern civilized life as it is possible to conceive.

Therefore, according to Count Tolstoi, the will to justice being part and parcel of the peasant nature, the scientific mode to adopt in order to establish and safeguard a justice that can be enjoyed is the institution among them of the Single Tax. Count Tolstoi spoke of his father, Leo Tolstoi, as one who had long since adopted the idea of Henry George as the one best suited to the solution of the land question in Russia. For his father clearly saw and never failed to point out that the justice

which the peasants desired in the distribution of the land could best be obtained, not by the foolish parcelling out and minute subdivision of varying tracts, but the allocation of any serviceable tract to a peasant in quantity sufficient for his occupation and use, with, besides this, his common right and share in the entire ground rent of the lands held by the community, that is to say, his common right and share in all the advantages of location and quality of which we have been speaking. So that with labor freed from all taxation and the fair share of the common ground rent fund returned to every peasant in the shape of communal improvements and benefits of all kinds, with possibly a dividend or pension as well, the peasant would enter upon a new kind of existence and his "Land and Liberty" become to him a realization instead of forever being a dream.

E. YANCEY COHEN.

The Non-Partisan League In Minnesota

THE Non-partisan League numbers in Minnesota about 50,000 members—all farmers—each of whom has paid \$16.00 for his membership in good money of the United States; and many more thousands are coming just as fast as they can be reached by the League organizers, who are busily at work in nearly every county of the State, and thousands more who are not members, and never will be, will vote for the League candidates.

WHAT DOES THE LEAGUE STAND FOR?

So far as national matters are concerned, this question can best be answered by quotations from the official pamphlet which has been circulated by hundreds of thousands and has gone into every State of the Union. This pamphlet was issued in June, 1917.

THE WAR PROGRAMME

"Our country being involved in a world war, it is fitting that the National Non-partisan League, while expressing its loyalty and willingness to support the government in its every necessity, should declare the principles and purposes which we as citizens of the United States believe should guide our nation in the conduct of the war.

"Whatever ideas we as individuals may have had, as to the wisdom of our nation engaging in this war, we realize that a crisis now confronts us in which it becomes necessary that we all stand unreservedly pledged to safeguard, defend and preserve our country."

The war programme opposes annexations of territory or war indemnities, and recognizes the principle that every nation has the right to manage its internal affairs, all principles later indorsed by the messages of President Wilson

It declares against secret diplomacy, which also is in line with a recent message by the President.

The government is asked to prevent gambling in the necessities of life and federal food control is recommended.

This principle later was enacted into law at the request of President Wilson.

WEALTH CONSCRIPTION

The conscription of money as well as men is demanded.

All attempts to muzzle the public press are condemned and it is declared that "a declaration of war does not suspend the Constitution of the United States, and the unwarranted interference of military and other authorities with the rights of individuals must cease."

It is declared that "at the close of this war sound international standards must be established on the basis of true democracy. Our economic organizations must be purged of privilege. Private monopolies must be supplanted by public administration of credit, finance and natural resources."

FARMERS AND WORKERS CONFERENCE

On September 18-19-20, 1917, was held in St. Paul a three days' conference of farmers and laborers, representing farmers' organizations from 16 States and labor organizations from 11 States.

On the last night of the conference, in the presence of an audience of more than 12,000 people, all of whom were invited to express approval or disapproval, without a dissenting voice the following resolutions were adopted:

HOW TO FINANCE THE WAR

After calling attention to the dangers of piling up a great public debt, and advocating that tentative measures of taxation should be advanced to taxes on war profits, the resolutions say:

RESOLVED, that as a means of raising war revenue we earnestly urge the conscription of such wealth as it may be found possible to conscript without hampering the operation of industry necessary to the support of the civilian population as well as the maintenance of army and navy to the highest efficiency, and as regular war revenue sources we urge the levy of *a two per cent. tax upon the value of all unused or inadequately used land, whether in city or rural districts*, and income tax levied upon all incomes in excess of \$2,000 so that the total net income of any individual shall not exceed \$10,000 per annum.

WHEREAS, the only sure foundation for democracy both in peace and war is the establishment of justice and equality in the distribution of the fruits of labor, and

WHEREAS, we believe such a condition to be impossible of accomplishment with private ownership of the great basic industries such as mines, timber lands, water power and railways, now, therefore, be it

RESOLVED, that we declare for the public ownership of public utilities, and that all of the great basic industries are public utilities, and be it further

RESOLVED, that we do emphatically endorse the resolutions of the miners of Butte in favor of government operation of the copper mines.

Other resolutions were passed, but these are sufficient to indicate the kind of men that are back of the NATIONAL NON-PARTISAN LEAGUE, and the kind of doctrines all their speakers are spreading among the people.

CONTRIBUTIONS FOR THE RED CROSS

Everywhere at our meetings contributions are asked for the Red Cross, and are freely given.

Recently Mr. A. C. Townley has addressed in the State of Minnesota about a dozen meetings of farmers with from 300 to 1,500 present. These meetings have averaged over \$125.00 apiece for the Red Cross.

All the other League speakers are doing the same. The writer of this article, at a recent meeting, where nearly every person present was of German descent, received \$45.08 for the local Red Cross, and ringing resolutions were passed supporting President Wilson in his policy of "no forcible annexations, no punitive indemnities, self-determination for all people," and the heavy taxation of swollen incomes and excess profits.

At all our meetings the same things occur—contributions for the Red Cross and patriotic resolutions.

HOSTILITY AND OPPOSITION

And yet we have the most stupid and uncompromising hostility of the *Old Gang Politicians* and the *Big Business Interests*. Sometimes our meetings are broken up and sometimes our speakers are arrested by petty officials who are the lackeys and super-servicable tools of the predatory and exploiting interests. But all these things only stir the farmers and workers to greater determination, and more members and more dollars come in to help make the fight.

THE MINNESOTA PROGRAMME

In Minnesota, the League in co-operation with the city workers will try to elect a majority of both houses of the legislature, all State officers, and members of Congress friendly to their aims.

The most important features of the legislative programme are:

1. A surtax on iron ore as it is taken from the mines, in order to secure for the State a larger revenue from the exploitation of our rich iron ore resources.
2. As far as possible the reduction of taxation on buildings and other improvements, household goods, farm machinery, crops and live stock; manufacturing materials, machinery and products; stocks of merchandise and fixtures, with heavier taxation on unused lots and lands.
3. Hail insurance on the Canadian plan, where if the farmers of a township decide they want it, a tax to meet losses by hail is levied on each quarter section of land, regardless of whether it is tilled or not.
4. Better marketing opportunities for grain and live stock, through State-owned elevators and packing plants.

The League also stands for Initiative, Referendum, and Recall, and all the necessary machinery for real democracy in government.

For many years all town and village, city, county and judicial officers in the State have been elected without party designation and the last two legislatures were also elected on a non-partisan ballot. Desperate attempts have been made by the gang politicians and the special interests to get back to a partisan legislature, but every attempt has fallen flat.

This fact is very helpful to the League as most voters in the State are pretty well emancipated from the bonds of party superstition.

For educational purposes the League maintains a great publishing plant that issues weekly to each member a twenty-four page magazine, with special editions for North Dakota, Minnesota, and Idaho, also an edition printed in German, and a National edition that goes into such States as have no special edition. They also publish the Minnesota *Leader* which is sent to each member in the State and seventy thousand sample copies to farmers who are not yet members. Besides this hundreds of thousands of pamphlets are printed and circulated.

With a wonderfully intelligent and efficient organization and with financial resources, the League is growing in all the western States as no great farmers' movement ever grew before. All previous farmers' movements have lacked financial means. The National Non-partisan League secures the means through the small membership fee of \$16.00 for a two-year period—a smaller membership fee than any labor organization in all the United States.

On Feb. 22, 1918, the members of the League in each rural township in the State met at their usual voting place and chose one delegate to a senatorial district convention. At many of these township caucuses from 50 to 90 voters were present, every one a paid-up League member. On this day about 3,000 new members joined and paid in their \$16'00 each in order to be able to take part in the caucuses.

During the next three weeks the senatorial district conventions were held—48 of them—each convention made up of the township delegates chosen Feb. 22nd.

At each of these senatorial district conventions three things were done:

First, a candidate was named for Senator.

Second, as many candidates were named for the House as the district is entitled to House members—only one in some small districts—two in most of the districts—three in five districts, and four in two large districts.

Third, each convention chose one delegate to the State convention at St. Paul, to choose candidates for State officers. These forty-eight men met, and in the most democratic manner possible selected a State ticket to be supported at the June primaries.

At the same time a great conference of farmers and city workers, lasting three days—three sessions each day—

came together to consider vital public questions and to listen to speakers of national reputation. Among them Mrs. Bain of California, Judson King of Washington, Secretary of the Popular Government League, and Wm. Kent of the Federal Tariff Board.

This conference was a tremendous success, many thousands being present at some of the sessions and large audiences at every session.

C. J. BUELL.

Equal Taxation and Opportunity

THE present tax system is comic-operatic. Nobody ever does contribute to the support of the State in proportion to his means, but our plan assumes that everybody should and will. According to that all wealth should be taxed. If so, then the present system of taxation should remain unchanged except for still more legislation against evasion. But if taxes ought not to be levied according to the wealth of a man, representing his ability to pay, then we should adopt a system based upon right principles.

Taxes, as the law requires them to be levied, though not as they are actually levied, are an enforced contribution apportioned according to the individual's supposed wealth. This is done under the wrong theory that such an apportionment is natural.

All benefits conferred by government increase land values. Other things being equal land values are higher where government is good, than where government is poor. The tenant in a well governed place will pay more rent than for a similar location poorly governed. As he can better afford to pay it, he pays his landlord in rent for the benefits conferred by government. Having paid once why should we make him pay a second time for the same service by taxing his chattels or his business? Since he has paid to his landlord what was created by the community and should belong to the community, the community should require the landlord to turn this amount into the public treasury. That would be fair taxation, for the only just taxation is that taxes should be levied according to the benefits received by the individuals paying. Whatever the renter would be required to pay under taxation according to benefits, he pays now, besides taxes on personal property and other taxes in addition.

How would this affect the farm owners? They are of two kinds; the farm owner who owns farms that other men live on and cultivate, and the working owner who owns the farm he lives on and cultivates it himself. The working owner is a national asset. Special interests with axes to grind have buncoed this working farmer into the belief that the increase of the tax on land means placing all the taxes upon him; the fact is that it would relieve him.

The farmer may be excused for not recognizing that the value of his farm, exclusive of all improvements, is much less per acre than the value of unimproved land in

cities. He may be excused for not knowing that the value of a single foot of land in the business centers of cities like Cleveland or Chicago is worth more than many acres of the best farm land and sometimes more than many entire farms, and that the speculation prices near to the city or town drive the farmers away from their markets. Not having this knowledge, he may be excused for being bamboozled when special interests, or the papers and politicians controlled by them, tell him that to increase the land tax would throw the burden of taxes on him; but he must learn about these things and see for himself, if he is not to be misled.

How would taxes paid for benefit affect the home owners? There are two classes of these also: those who own houses in which other people live, and those who own only the house and land where they live. Special interests have bamboozled the small owners just as they have the farmers. There is scarcely a small home owner in any city whose improvements and personal property are not worth more than his bare land. That is all that any intelligent person need know to be able to see that the small owner will be relieved of a great burden when improvements and personal property and business are exempted and the whole burden placed on land values. The small home owners, both in the city and on the farms, will see the great burdens now imposed on them transferred to the value of the large tracts of vacant land as yet withheld from use, transferred to the valuable land occupied by dangerous tumble-down rookeries, and also to the franchise value of railroads, street railways and other public service corporations, as long as they shall be allowed to remain in private hands.

"Wealthy" man is a very indefinite term when applied to those who ought to be taxed. As ordinarily used it includes the man who has obtained his wealth by giving useful services in exchange for it, as well as the man whose wealth was won through legalized power to appropriate the earnings of others without giving adequate return. There is no reason why the man who has earned his wealth should be taxed. The best tax will reach the man who appropriates the wealth of others, and exempt him who has given value for value in service.

"Equality" before the law does not mean that every man shall pay in proportion to his means. We could not mean that and maintain any system that taxes at arbitrary figures, say business, real estate and chattels one per cent. while taxing foreign securities four-tenths of one per cent. and bank deposits one-fourth of one per cent. Under such a plan a man with \$1,000 in bank pays only one-fourth as much as a man who has invested an equal amount in a factory, or has built a thousand dollar house. That it does not mean payment of exactly equal sums by everyone is of course apparent.

What equal taxation does mean is that payment should be in proportion to benefits received from government. That is the only equality in taxation possible. There is only one way of securing this true equality and

that is by putting the main weight of taxation on land values. This seems simple and to most persons clear. The far-reaching actual consequences of Equality of Opportunity, although reached only by fair distribution of burdens, would transcend the dreams of Revolutionists; "but that is another story."
BOLTON HALL.

Our Object

TO promote the Taxation of Land Values in lieu of other taxes.

A tax on land values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as a user of land.

In assessments under the Taxation of Land Values all value created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city plot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Taxation of Land Values, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

By taking for public uses that value which attaches to land by reason of the growth and improvement of the community, it would make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land, unused or only half used—and would throw open to labor the illimitable field of employment which the earth offers to man.

From *Land Values*, London, Eng.

Mill Creek John's "Single Tax"

HOW HE GOT IT FROM THE RAILROAD COMPANY
AND GOT IT ALL AT ONCE

MILL Creek John was a land holder. How he came to be a baron of the soil, he never precisely knew, but, like all holders of such estates, he knew his rights, and "knowing dared maintain." John was a Jersey Dutchman whose domain had descended to him from earliest times, beginning somewhere back in the days when emigrants from Holland came to the New World and, "by grace of God," removed the pagan red men from the soil and seized it for themselves.

So, by right of gift from God, the land was his, and no man questioned it.

John, like his ancestors, had farmed the land, and had also fished the waters of New York harbor many years. He had prospered, and, at the time of this incident, was doing well in the world. Nothing had disturbed his peace of mind for many a decade and he was at ease with all about him. Then the trouble began.

Somebody among the gossips who occasionally dropped in at the old Communipaw Tavern brought the news. A railroad was to be built on the shore of the harbor from Jersey City to the Kill von Kull, and land was to be condemned for this public right of way. The news was disquieting to the mind of John, for it meant that somebody was about to question his right of eminent domain. He made inquiries of a certain lawyer, and found that he was threatened.

After long deliberation of a truly profound and Dutch-like character, he decided that he would have to submit and let the railroad cross his farm. Then he took another turn with his brain and developed a comforting thought.

Next day he set foot down the shore and called on several of his neighbors, with the following suggestion.

"Good mornin' neighbor," said he to each of them in turn. "And say. I got to get a little scrap o' shore front land to haul my shad boats, come winter. Could yer sell me a bit, say 'bout fifty feet? Sech land aint wuth much fer farmin', but I'd pay yer fifty dollars fer a strip."

The neighbors had no objection to parting with a few small strips of mud flat land, so John bought several at different points along the bay shore, and waited. Then the railway surveyors came and laid out the line; but, in doing it, they failed to notice the little holdings that John had secured; nor can you blame them. When men are surveying miles of railway route, they may easily overlook a few yards of soil.

John got his money for the right of way across his farm; and then he played his sleeve card. He notified the company that they could not cross his shad boat strip. And John was right. The lawyers saw the point, and the railway people had to come to terms, for they had not condemned the land, but were become trespassers. No one ever knew precisely what the terms were, but rumor had it that John was not less than \$250,000 richer for the deal. That's the kind of a "Single Taxer" that John became. He taxed the other fellows for their need. It is not on record that John ever made any use of the strips of shore front, nor that he ever added any value to them, but the railway could not be built without them; so there you are.

FREDERIC W. PANGBORN.

Rents for Trenches

IN Belgium one of the odd incidents of the war has been the haggling over rents for occupied territory, or place for trenches. The small landed proprietors figured that armies should pay for the use of their portions of the earth.

Long Branch (N. J.) *Record*

Non-Resistant Single Taxers

Under the above heading the San Francisco *Star*, edited by that old time Single Taxer and friend of Henry George, James H. Barry, comments as follows on the letter signed by Messrs. Kiefer, Garrison, Stephens, et al, printed in the March-April SINGLE TAX REVIEW:

"It isn't necessary for the *Star* to say that it does not share the peculiar views expressed by Kiefer and his 'non-resistant' associates, but it is necessary to say that the only importance of these men to us and to other Single Taxers is the fact that for some years they have been prominent in the Single Tax movement, and that we hope the Single Taxers of America will quickly and effectively relieve them of their prominence in the movement.

"The overwhelming majority of Single Tax men and women of America are loyal to their country, and the stigma of disloyalty should not attach to them because of the attitude and utterances of a few persons. Those Americans who are not for America in this war are against America, and if there is any difference between being against America and being for Germany and Prussianism we don't know what it is. It is distinctly harmful to the Single Tax cause that Daniel Kiefer is chairman of the National Single Tax League."

A Few Pertinent Questions

WHY do you not demand that the initial distribution of minerals and native timber be made on a basis of equality to all and that the possessor, once possessed, be made secure in his possession?

Why do you not demand that land tenants be held accountable to their fellow men for their tenure according to its relative utility value?

Why do you not demand that a clear distinction be made between the collection of taxes and the payment of taxes, recognizing the fact that the tobacco manufacturer and the brewer collect the tax that is deposited in the government treasury as internal revenue, but that the user of the tobacco and drinker of the beer PAY THE TAX, according to the amount of the use or drink, and that this principle applies with equal certainty to all other beverages and foods that are taken into the human mouth, whereas assessments are made on a basis of equality.

M. B. PINKERTON, in *Wisconsin State Journal*

THE new Brooklyn Single Tax League will be launched at a dinner to be given on June 5 at 6:30 o'clock at the Central Y. M. C. A., Hanson Place. Among the speakers will be a representative from the National Party. Other speakers who will talk to the diners will be W. B. Vernam, Joseph Dana Miller and others.

"WOMEN are allowed to look after the defectives and unfortunates, but they want to get back behind the causes of pauperism and insanity; and in nine-tenths of the cases these result from bad laws. It is this wish to help that makes us long for the ballot. MRS. MARY A. LIVERMORE

Vancouver

NUMEROUS press reports having reached us that the City of Vancouver had reverted to the old regime of taxing improvements and business in order to supplement a diminishing revenue from its Single Tax on Land Values, we referred the reports to a trusted correspondent who resides in that city. From his reply, dated the 5th of May, we extract the following reliable data:

"The news of Vancouver's deciding to go back to the taxation of improvements did not reach you quite accurately. The proposal is still in abeyance.

"The situation is, that the present *method* of taxing site values does not provide enough revenue to meet the expenditure, though that has been considerably cut down. To meet the deficit, several aldermen advocated taxing improvements. Another (Ald. Kirk) proposed a business tax, to be levied on different classes of trade in varying proportions, according to their estimated ability to bear it, *and* in proportion to rental. This was adopted by the City Council; but the necessary charter amendment embodying it was vetoed by the legislature a few days ago, largely (I am glad to say) owing to the timely efforts of the Retail Grocers' Association. So the matter is again in the melting pot."

Our correspondent adds the following interesting information:

"The municipal franchise in Vancouver is at the root of the present reactionary tendency of the City Fathers. As a *tenant* of property of the capital value of \$300 or over, I am entitled to vote at city elections for mayor, alderman and school trustees; also to vote on by-laws that have no direct bearing on the raising of revenue or its expenditure.

"If I were an *owner* of any real estate, however trifling in value, I should be entitled to the complete franchise and wise enough to effectively criticize City Hall peccadillos."

Under the above circumstances, it is easy to understand how disfranchised public opinion is handicapped in its fight to maintain fair play in the city's taxation and to defeat attempts of the land speculators to foist the burden on the business and industrial sections of the community. It is also easy to understand how the Provincial government, elected on a broad franchise, have been induced to intervene on behalf of the general interests of the city.

The action of the Retail Grocers' Association is a further demonstration of the determination of the business community to resist a return to the old regime; and the business opinion undoubtedly is that of the mass of the population.

THE Retail Grocers' Association of Vancouver defended the Single Tax and defeated the attempt to revert to the taxation of improvements. When are we to see a similar line-up of business associations in this country in support of sane and equitable taxation methods?

Single Tax Party Club Dinner

ONE of the interesting monthly dinners of the Single Tax Party Club of this city was that of March 27 at the Cafe Chevalier in this city. Mr. A. Bastida was toastmaster and among the speakers were Count Ilya Tolstoy, Wm. J. Wallace, Frank Chodorov, J. R. Hermann, Miss Grace Colbron, N. C. B. Fowles and Joseph Dana Miller.

Count Tolstoy, whose address is commented upon elsewhere by Mr. E. Yancey Cohen, said that the land question was the only question that made the Russian revolution possible, and the only solution of that question was the one proposed by Henry George.

Mr. Hermann's appeal for California was simple and eloquent.

Our Washington Letter

THE BLIGHT OF LAND MONOPOLY

A FEW years ago Washington, from Capitol Hill, presented a beautiful picture. In every direction was a sea of fragrant green, and through the foliage one could get a glimpse of homes and gardens, while here and there arose in noble outlines the marble facade of government workshops. There was no smoke, nor dust; no noisy factories, and the sky seemed always blue. To the West could be seen the shafts to our hero dead, glistening on the slopes of Arlington. But now the picture is spoiled. Some rude hand has left its blot on the exquisite canvas. Parks have been denuded of trees that were a hundred years old, and acres and acres of flower beds have been trampled under the feet of the workmen. Dominating the landscape now in every direction are the drab-colored war buildings of Uncle Sam. Of course, these buildings had to be erected. Art and sentiment must step aside until the present grim work is over. This war must be won regardless of sacrifices. But the destruction of these beauty spots in the National Capital would not have been necessary but for the greed of the land monopolist. Millions of men have offered themselves to fight for their country's honor. Millions more have gladly lent to their government every cent they had saved. But when the nation needs a few feet of land upon which to perform its necessary work, it is forced to pay millions for the privilege, or tear down the artistic development of generations.

The nation did buy some land. It did not buy any more. These words of Senator McCumber will explain why. They were talking in the Senate about the site of the Arlington Hotel, purchased by the government for an addition to the Treasury.

"This site was sold a few years ago under a foreclosure mortgage for \$400,000, and I cannot see now how there can be \$4,200,000 in the present deal."

Isn't this a vivid illustration of how even the most

terrible catastrophe means increased profits to the landholder, and how these truly named "lords of the land" can demand their "pound of flesh" even from the government itself, in the hour of its need.

THE CRIME OF THE ALLEYS

Some four years ago a bill was passed that was to be a monument to the humanitarian efforts of the wife of the President. It provided that after four years from the date of its passage, it would be unlawful for anyone to rent an alley house for living purposes. Thus were these vile, hidden slums to be abolished. And many reformers actually believed that this would be the result of the law, and congratulated themselves on the results of their efforts. But it never was intended, by certain interests, that the law was to be obeyed. If they could not succeed in amending it, it was openly proposed to test it in court, and as Washington is some two or three years behind on its docket, this would mean probably a half dozen years at least before the law could be enforced. And during the four years that have passed, the alley houses have been completely neglected. Some of them seemed about ready to crumble into the heaps of rubbish around them. The tenants, however, stayed. They stayed for the same reason that brought them there—they were unable to pay for a better place. Then came the war, and Washington was filled to overflowing with war workers. It would be a crime, of course, to enforce the law now. The alley people would be forced out of their "homes" and have no place to go. So it was decided to postpone the enforcement of the law until a year after the war.

And here is the tragedy of it. These same people in the alley are now making good money, better money than they ever made in their lives. Some are making, as laborers, \$4.00 and over a day. They are able to pay for better places, but there are no places where they can go. They are compelled to stay in their alleys, and the population of these miserable slums is being increased instead of diminished. The American people should not tolerate such conditions at their National Capital. Congress has appropriated \$10,000,000 to provide temporary homes for the government employees who come to Washington. At least a part of this sum should be expended in erecting homes for the alley-dwellers and the law closing the alleys should be enforced without abatement or delay. If Congress had just been wise enough to have placed a penalty on the thousands of unused acres in and around Washington, now held at fabulous prices, the slum question would have been solved long ago.

THE RENT PROFITEER

The profiteers all over the country are being restrained by the government. The price of bread is fixed, the price of coal and even of steel is being regulated. The government seems able to keep down within reasonable bounds the exactions of most of those who wish to profit out of the war. But before the real estate profiteer the nation seems

helpless. In Washington is presented the anomalous spectacle of a city of less than 500,000 people engaged in the most bare-faced profiteering, and directed against the very government itself. This profiteering is taking the form of rent-raising and notices to tenants to buy at exorbitant figures or move out. The situation threatens to become a national scandal.

"Bill Price," one of the best known of local newspaper correspondents says, "Landlord evictions in Ireland in the old days were mild compared to some of the work going on in this city today."

One of the afternoon papers considers the conditions so unspeakable that it prints the following editorial in big type on the back page:

"Now, for heaven's sake, let's have an end of this grinding policy. I believe, if it continues, a curse will fall on this city which will blight it for years to come. The idea that a war is sent to earth for the benefit of business, smells of the lowest pit of hell.

"I am no lawyer, and can say but little as to the merits of the proposal to change the landlord-and-tenant law so as to prevent eviction of rent-paying tenants for the period of the war, but it sounds good to me.

"I also call attention to the fact that there is enough vacant land in this city to house a million people. The War Department should set up houses on some of these broad expanses of vacant land."

Says Commissioner Brownlow, of the District government, "Rent profiteers in the District at this time are one grade, in their despicable nature, below the slacker, and not far above the actual traitor."

Senator Townsend, in speaking before the Senate, adds,

"In many places the occupants of rooming houses, apartment houses and hotels have been notified that their rents are to be increased. Many of these rents have already been increased 75% and now it is proposed to increase them 100%."

"This thing has been going on for months, and Congress seems helpless before it. A bill was introduced by Ben Johnson of Kentucky to tax these increases 100 on% every increase over 10%. This bill was passed by the House, but so mutilated in the Senate that it is now a farce."

Congressman Johnson said in discussing this amended bill:

"The bill (as amended by the Senate) guarantees the landlord a net return of 7 per cent., not on the value of the property but on the value plus 50%. If the landlord has a house valued at \$5,000 he can collect 7% on \$7,500. In order to arrive at the 7% net the tenant would have to pay taxes, insurance, depreciation, light, heat, janitor and elevator service. If the profiteering is to continue, it is better that it should be done without sanction of law rather than under Congressional sanction."

All of which goes to show that temporary palliatives

are valueless. The increased rent is reflected in increased land values and nothing else. A tax on these land values, that will bring them into the public treasury would soon stop the practice. Nothing else ever will. Not only will it stop this most miserable form of hold-up, but it will open up the acres around Washington that the national government needs. It would stop the spoliation of the beautiful parks, relieve congestion, and keep from private pockets the values that the thousands of new residents are bringing here.

The only thing that will cure conditions in the Capital is a large dose of Single Tax.

NEWS FROM DAKOTA

A few days ago I had an interview with Judson King, Secretary of the National Popular Government League. Mr. King had just returned from a long speaking trip through the Northwest and he was enthusiastic over the prospects of the Non-partisan League, convinced of their patriotism, and inspired by their intelligent understanding of fundamental questions. He told how he would go to some town of about 75 people far out on the prairies, the thermometer about 20° below, and yet at the meeting hour the hall would be packed with farmers who had driven in from miles around—some of them living as far as 15 miles away. And they were intelligent men, he said, who were disgusted with quackeries, and who would listen to you by the hour if you had a real message for them as to how they could get to the root of the nation's social ills. He said they had worked out a comprehensive plan of popular government. They were to have a short ballot, elect only the governor and hold him responsible for the proper administration of the laws; they were to have a one chamber legislature, and would have a check on the action of every official by means of the initiative, referendum and recall. He said while they were not talking Single Tax directly they were doing it indirectly. They were talking of the removal of taxes from farming implements, personal property and improvements, and they were denouncing in unmeasured terms the land speculator and the man who would not put his land to productive use. He said that there were no slackers in the Northwest, that the farmer boys were going gladly to the battle-front, that the farmers were putting in larger crops than ever before, that there was no sedition or treason except in the eyes of the Milling interests, and Special Privilege, and Big Business, that had been fattening for years on the labor of the farmers. Mr. King suggests that every real democrat keep his eyes on the Northwest. Upon the prairies they have passed the propaganda stage and their decks are cleared for action.

B. F. LINDAS.

THE Limitation of Output and a Better Plan, is a pamphlet by W. R. Lester, published by the United Committees for the Taxation of Land Values, at 11 Tothill St., London, S.W., Eng. It is admirable, as is all that comes from Mr. Lester's pen.

James F. Morton's Lecture Work

FOLLOWING the present policy of THE SINGLE TAX REVIEW, I present a brief summary of my field and lecture work since the period covered by my last report. My annual record, to appear later, will give more details.

Unusual difficulties prevented an early start in the Fall; and the work throughout the year has suffered through lessened co-operation in certain quarters, due to unfortunate events which could not be foreseen, as well as to the extraordinary conditions existing during the war. Nevertheless, thanks to the help of certain friends of the Single Tax cause, the continuity of the field work has not been broken.

Of special importance has been the co-operation of the Farmers' National Single Tax League. Commissioned as its field secretary for New York State, I have been able to reach a number of granges, where the planting of Single Tax thought has proved of special value.

Up to the Christmas holidays, my work consisted of sporadic lectures not far from New York City, with the exception of a short trip during which good meetings were held with various organizations in Hudson, Albany, Troy, Schenectady, Saratoga Springs, and smaller communities in the neighborhood of these cities. In January, a brief visit to Middletown included several lectures with satisfying results. Then followed a longer trip, with lectures in numerous communities in Herkimer, Oneida, Madison, Onondaga and Broome Counties. The present trip, not yet completed, following a short but very busy period in Chautauqua and Cattaraugus Counties, and a flying visit eastward to debate the Single Tax in Philadelphia with Professor Hollander, of Johns Hopkins University, has taken me to divers points in Erie, Niagara and Orleans Counties, with further engagements waiting to be filled.

JAMES F. MORTON, JR.

Missouri

FOR sixteen years I have worked from day to day on the front end of this car with the ambition in mind to some day have a home of my own, but today I am about as far away from it as I have always been. The working man doesn't stand much show under the present system." These were the words of a motorman in the employ of the street car monopoly in St. Louis, Missouri, when the programme of the Homestead Home and Land League was explained to him.

The speaker was a man of more than ordinary intelligence and capabilities. He is the father of six children, and he and his wife have always endeavored to provide them with the common advantages of schooling and freedom from early wage slavery. As a consequence, the father's small wage has been insufficient to do more than provide for the family needs, with nothing in addition for the establishment of real economic independence. The man went on to tell of instances with which he was familiar

of the evils of land monopoly and speculation and caught the point at once when it was explained that the programme of the League provided for the exemption of all improvements from taxation and the levying of all taxes simply upon the land, used and unused alike, according to its value.

This is not a rare case but only one of many which come from day to day to the attention of the campaigners for the Single Tax in Missouri. These war times are putting the workers in a frame of mind to consider programmes making for fundamental economic changes. It is highly important that the opportunity be developed in every community to emphasize the *one plan* which will abolish land monopoly and its kindred evils. We, in Missouri, feel fortunate in having the advantage of a political programme for the presentation of the Henry George idea.

Petitions to place the measure of the League on the ballot for the November election are in circulation in every district in the State. Thirty-five thousand voters must sign before a place on the ballot is secured, and names are coming in at headquarters every day. In more than half of the districts required we are in sight of the top with a full quota already in from several. A few are requiring special effort, but we feel confident of success, as far as this first step goes. Our serious problem is the securing of funds to do the necessary work connected with finishing up the petition work. Every reader of the REVIEW is asked to consider the opportunity which Missouri affords for a great step forward toward full economic justice and then to give something to carry the movement to the front. For a State as centrally located as Missouri to adopt the Single Tax would mean its rapid spread, first to the contiguous States and then to the whole mid-continent section. Our State is in line for this great advance. Single Taxers and radicals generally owe it to the philosophy they espouse to give their aid to this movement.

Land and Labor, our monthly publication, will be sent to every contributor. It will carry the full news of the progress of the campaign. CARL BRANNIN, Field Sec'y.

Ohio

THE Ohio Tax League, with offices and a secretary in the Williamson Building, Cleveland, is spending money for double-column advertisements at \$2.50 an inch, and has a field manager at work. Among other things it professes a desire to abolish double taxation, to lessen rents, and to be a friend of the home owner. It calls for "fair taxation in Ohio," and wants to "eliminate perjury, evasion, confiscation and the scandalous cost of administration." One advertisement reads: "Lower taxes in Ohio on business and realty will result from fair taxation. More revenue to cities for war purposes will also result. Bring above about by mortgage recording tax, nominal rate on deposits, low rate on securities, and strict limit of one per cent. on business and realty."

The voters of Ohio next November will pass upon a constitutional amendment which reads as follows: "And laws

may be passed to provide against the double taxation which results from the taxation of both the real estate and the mortgage, or the debt secured thereby, or other lien upon it."

The Ohio Tax League is back of this amendment. If it is adopted, the legislature will be asked to abolish the annual mortgage tax, from which little or no revenue is derived. That would do away with the "double taxation" which so distresses the Ohio Tax League, and then the legislature would be asked to adopt a heavy mortgage recording tax, from which much revenue would be derived.

The League's field manager says that this mortgage recording tax is the first step in securing an "automatic tax system in Ohio, based on incomes."

Single Taxers suspect that the League's plan is to abolish the direct real estate tax entirely, if enough revenue can be secured by other taxes.

The Hydraulic Pressed Steel Co. of Cleveland, listed its property, for purposes of taxation, at \$450,000. Auditor Zangerle, of Cuyahoga County, the assessing officer, refused to accept that valuation and placed the company on the tax duplicate for \$2,400,000. The company got an injunction from the lower courts, and now Ohio's Supreme Court has settled the dispute by refusing to interfere. County Auditor Zangerle announces that he will start an agitation to have the laws changed so that corporations may be taxed according to the value as indicated by market quotations of this stock, rather than the ordinary value of their physical property. He says that by this court ruling \$100,000,000 of corporation property values escapes taxation.

Section 2 of Article XII of Ohio's constitution provides that "Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property according to its true value in money."

The owners of capital stock in Ohio corporations have successfully defied this uniform rule, and no attempt has been made to tax such stocks. Moneys, credits and bonds also largely escape taxation. The situation is becoming desperate for Ohio municipalities, which are facing bankruptcy. All sorts of suggestions are continually appearing for providing more revenue without increasing the "burden" on landowners; and it seems certain that a radical revision of Ohio's ancient tax laws cannot long be postponed.

Michigan

THE Michigan campaign for site value taxation is beginning to assume importance in the public eye. One State tax organization controlled by corporations has done it the honor to condemn the movement as a menace to vested interests, and a farm publication run for profit rather than for service has declined to publish an advertisement offering its literature for sale. But the organs of the Gleaners, the Grange, the Fruit Belt and the trade unions are outspoken in approval of site value taxation.

In almost every issue of their publications they have articles in its favor, written by the editors or by the secretary of the Michigan Site Value Tax League.

The petition now being circulated was first distributed about the beginning of last November. Already 30,000 signatures of the 65,152 needed in order to have the amendment placed on the official ballot have been obtained, and solicitors are constantly offering their services in territory in which the Single Tax and site value taxation are new problems to a very great majority of the voters. A number who have written to the secretary of the League insisting that "everything should be taxed," have been converted to the idea that it is really good policy and good sense to exempt some things. Their opposition has been changed to approval of the amendment, for heretofore not a few farmers have been afraid to make improvements or buy better stock, or do anything that would indicate prosperity, knowing that to do so would put a perpetual burden on them in the shape of higher taxes.

A Wolverine farmer writes: "I will try and get some signatures for you." One from Clare says: "Am with you; will try to obtain signatures at once." Says an Adrian farmer: "Will get as many signatures as possible." From Albion comes: "I am sending you 100 signatures for site value tax." From Lansing: "I have 147 signatures on my petitions. Hope to make it 250 so that I shall be entitled to a set of the George works." A Tecumseh Single Taxer says: "Am getting signatures. Mr. G. has a petition and is doing finely. He is located in his own jewelry store and gets them when coming in. Am unable to get so-called business men or bankers; they are afraid it will interfere with their business. Am located and work in a wire fence plant; got about 30 there. Oh, but most people are awfully ignorant of the tax problem."

Others decline to do anything; some show decided opposition; a few plead ignorance; many are silent. These latter are at least in a receptive mood. Those who are loaded down with unproductive real estate, and no market (for Michigan's recent farm land boom has receded), yell "Murder," and insist that the country will go to the bow wows under site value taxation.

The proposition that these activities for site value taxation be halted to see the outcome of the California campaign is not meeting the approval of thoughtful Michigan Single Taxers. While the Great Adventure is important, it is not all-important to the extent of neglecting all other localities. Indeed, to desert at this time such a fruitful field as Michigan, albeit practically virgin soil, is to lose much of what has already been accomplished in the matter of arousing interest in the taxation problem, and would be a dreadful waste of energy and money.

If the necessary number of signatures are obtained by the first of July, the proposition will be put up to the voters four months later, at the regular State election in November. If the required number is not obtained by that date, then the proposition will go over until the Spring election in 1919, thus adding at least four months

to the time in which signatures must be submitted to the Secretary of State for verification. This makes the question of submission practically a certainty, with the probability that at least 100,000 signatures will be obtained for the proposition.

JUDSON GRENELL.

Texas

I wish that I could report progress of work in Texas so that all your readers could understand it. Someone has said that success is made up of many little successes, and our success in Texas is measured by that standard. We did not start in with the intention of putting something over on Texas, but rather to show the need for Single Tax and that nothing else would meet that need. "The land question" has been more or less of an issue in every campaign for the past four or five years. All the candidates for Governor this year felt called upon to make some pronouncement for its solution. Aside from winning the war this "land question" comes first, and the Single Taxers are doing their share to keep it in the forefront.

The State Federation of Labor and several of the State Conventions of Crafts have unqualifiedly made a demand for the submission of a Single Tax amendment by the next legislature. A joint legislative board made up of the Legislative Agent of the State Federation and members from six or seven crafts with a representative of the Single Tax League of Texas will place before all the candidates for State offices and members of the House and Senate, the direct question of how they stand on the submission of a Single Tax amendment to the constitution, along with some other labor measures. This will give us a line on every member of the House and Senate. These question blanks will not only be sent out before the primaries of July 27th but they will be followed up again between the primaries and the general election in November. This last move of the Single Tax League is but the logical outcome of the many moves made with organized labor, during the past three years. It is one of the many little successes.

Our work with organized labor can be measured more definitely than any other for the simple reason that labor is the most effectively organized of all groups in the State.

There are some drawbacks to this kind of campaign. While it is most effective and when finally successful will give the best result, yet it is the hardest kind of a campaign for which to get money. There is no dramatic appeal in it. There is but little of the evangelistic spirit. There are no shouts of victory. There is no planning to get the best of some group or hit the heads of particular individuals. It is merely working along the line of good common sense on a principle that the simplest minds can understand. It needs to be often told and retold. It needs to be shown to the farmer, to the wage earner, to the business man and always from the point of view of the man or the group.

The League has lived for three years without a break and without friction. We expect to continue without a break until the Single Tax is written into the constitution of Texas which will probably be done in 1920. Some extraordinary condition growing out of the war may postpone it, but I can think of no condition that will postpone that day for any great length of time. WM. A. BLACK.

Other News Summarized

WE do not print much news from California in this issue, but hope in our next number to review the campaign to date. The committee in charge of the Great Adventure are in hopes of being able to file their Initiative Demand at the end of May. They are hopeful that this will contain not less than one hundred thousand names. The so-called People's Anti-Single Tax League are hard at work in the endeavor to defeat the measure, and the *Great Adventure*, the four page bulletin issued by the campaign committee, prints a list of the officers and directors of this Anti-Single Tax League which shows a majority of them interested, directly or indirectly, in real estate—some of them owners of large tracts of idle land.

The recent accession to the ranks of the Great Adventure of Judge James G. Maguire supplies the movement with a tower of strength. Judge Maguire, as long as the Equity Tax League measure was before the Single Taxers of California, refused to support the Great Adventure. He now writes to Luke North pledging his hearty support and best wishes "for the success of your brave fight for the equal and inalienable right of mankind to the use of the God-given earth."

The Single Tax party in New York, with the small number of workers available, have a gigantic task before them, which is the securing of the needed 12,000 names to petitions, to get the Single Tax on the ballot. To make the matter perfectly secure the aim will be 25,000 names. Messrs. Robinson and Fowles are now touring the entire State in the interests of the petition, for the law requires fifty signatures for each county. They report great success in some counties and much enthusiasm, with utter dearth of Single Tax sentiment in many places, where no missionary and no literature have apparently ever reached. However, as we go to press, Broome, Delaware, Chenango, Seneca, Tompkins, Cortland and Tioga are safe for the required number, and arrangements are being made at the rate of a county a day to take care of the sixty-two counties in the State, with the exception of New York where it is anticipated the necessary additional names may be secured.

In Broome County a county committee has been organized: Edw. M. Tichenor, chairman, with H. A. Miller, Augustus Babcock, Chas. O'Mara, Chas. Le Baron Goeller and Frank W. Cole.

Edw. P. Vanderbosh, of Auburn, is chairman for Cayuga, Chas. C. Inshaw for Seneca, and A. M. Conger for Onondaga. In the latter county Miss Elizabeth Dixson has charge of the petitions.

Australia

SENATOR GRANT continues his attack in the Australian Parliament against the incidence of Federal Taxation. In his speech of Jan. 23d-24th he demands a substantial increase in the Federal Land Tax. His whole speech is peculiarly appropriate to the condition in our own country. We have space, however, for only a paragraph or two:

"I wish to show Senator Millen where he can get the necessary revenue to pay increased wages to soldiers, an increased allowance to dependants of the soldiers, and increased pensions to the soldiers' and sailors' widows; also, incidentally, but none the less important, to put real life into his so-called repatriation scheme, by making land available for returned soldiers, as well as for others who may desire to use the land of the Commonwealth...."

"Mr. Fisher, the Finance Minister, said the country was prepared to send the last man and spend the last shilling. We know very well that he did not mean the last man and the last shilling. We have not commenced to take the last shilling; we have not commenced to think about it. We have borrowed £189,000,000, and the only money we have paid out of revenue is £25,000,000. Instead of taxing amusements and single men, or collecting taxation through the Customs, the people who should pay the taxation of the country are those who own the country—the landowners...."

"Landowners certainly know how to look after themselves. Such men are prepared to support the imposition of Customs duties, income tax, war-time profits taxation, a tax that will fall on widows who visit picture shows; and, in short, any taxation except a land values tax. They know that while they hold the land values, they are in a position to compel the rest of the community to remain, in effect, their slaves."

Spain

THE attitude of the Roman Catholic Church toward the philosophy and fiscal policy advocated by Henry George is still a subject of controversy in South America and Spain. The question was settled definitely in North America by clear and unchallenged decisions of the Papal Nuncio, Mons. Satolli, in his settlement of the famous McGlynn case. The decision in favor of Dr. McGlynn and the declaration that the doctrines preached by him in his campaign on behalf of George's economic and fiscal policy contained nothing contrary to the teachings of the Catholic Church, have evidently not been widely or authoritatively made known to the Spanish-speaking peoples. The Feb. number of *El Impuesto Unico*, organ of the Spanish Single Tax League, is trying to make good the omission. It contains an article upon the subject by Dr. Felix Vitale, president of the South American Single Tax Committee, and also a reproduction of another contributed by Father L. A. Lambert to the *Freeman's Journal* of Dec. 5th, 1903.

The "Life of Dr. McGlynn," just published by the McGlynn Monument Association, 47 West 42nd Street, New York, comes, therefore, as a most opportune and convincing contribution to the controversy now raging in Spain and South America. It is a handsomely illustrated volume of 165 pages, and at the price of \$2. should have a big demand amongst Spanish-speaking intellectuals.

News—South America

BRAZIL—RIO GRANDE DO SUL

THE recent re-election of Dr. A. A. Borges de Medeiros as president of this progressive State of Brazil, by a majority of over 75 per cent., as provided in the Constitution, is matter for congratulation amongst South American Single Taxers. Not only is Dr. Borges de Medeiros a Single Taxer himself, being vice-president of the South American Single Tax Committee, but he has called to the position of Minister of Commerce and Industry Dr. Ildefonso Pinto, member of the Brazilian Federal Congress, and himself a member of the South American Single Tax Committee.

It is worth recalling that the State Constitution of Rio Grande do Sul prescribes a fiscal policy of gradual elimination of all taxes upon trade and industry, and their substitution by a tax on land values.

Commenting on the State Constitution in one of his messages to the legislature, Dr. Borges de Medeiros makes the following interesting references:

"Besides being a compendium of Republican doctrine, the State Constitution shows prevision and wisdom in fundamental questions of economics. It may not be superfluous to recall the text of the Constitution in this particular:

"The following taxes are the exclusive province of the legislature:

- I. On Exports.
- II. On Rural Real Estate.
- III. On Property Transfer.
- IV. On Inheritance.
- V. On Bank Shares and on Salaries of State Officials.

"1. The export of produce of the State and the transfer of property shall cease to be taxed when the revenue from the Land Tax has been properly organized.

"2. The State has also the exclusive right to create:

- I. Stamp Tax on documents which are not Federal in character, and upon transactions limited to the area of the State.
- II. Postal and Telegraph rates upon postal and telegraph service that may be organized by the State.

"3. The Tax on Urban property belongs exclusively to the municipalities.

"Here you have," continues Dr. Borges de Medeiros, "clearly outlined, the ideal in taxation: the Land Tax as principal, if not sole, basis of the Budget, eventually.

"And so indeed it will be, when the growth of the revenue from the Land Tax comes to be such as to result in the abolition of the taxes that now fall upon export and the transfer of property. Then there will co-exist only the Land Tax and the industrial revenues and taxes derived from the working of certain industries and services of the State.

"We are marching slowly, as our Constitution provides, toward that definite form of fiscal regime; and today we are approaching it at an accelerated rate."

With the cordial co-operation of the State authorities, the Municipality of Garibaldi has already adopted a Single Tax on land values as its source of revenue. The Municipalities of San Leopoldo and Cachoeira have applied for authority to do the same. Other municipalities in the State are agitating to follow suit.

BRAZIL—SAO PAULO

Dr. Jose Custodio Alves de Lima, capitalist, with large interests in coffee plantations in Sao Paulo, and also a publicist of wide reputation, has translated into Portuguese, and published, an edition of Henry George's "Social Problems." As evidence of the great interest in this reform amongst the intellectuals of Brazil, it is enough to mention that the edition is introduced by a letter of warm commendation by Dr. Ruy Barboza, the eminent Brazilian international jurist and statesman. Dr. Jose Custodio Alves de Lima is himself a vice-president of the South American Single Tax Committee.

Here is a significant movement by influential agricultural elements in Brazil, which ought to interest our numerous Farmers' Associations in this country.

After having memorialized its own State government upon the necessity of substituting a land tax for the export duty on coffee and other charges upon rural industries, the Sao Paulo Society of Agriculture (with over 30,000 members) has recently endeavored to enlist the co-operation of agricultural interests in the larger field of the federal economy.

From a lengthy and able memorial addressed by Dr. Augusto Carlos da S. Telles, president of the society, to Dr. Lauro Miller, late Minister of Foreign Affairs, and president of the National Society of Agriculture, we extract a paragraph which condenses the purpose upon which it is proposed to unite the agricultural interests of Brazil:

"Would it not be an object worth every effort of our associations, to work for a taxation reform which would relieve coffee of its enormous fiscal burden? How can we expect to obtain, for the sake of a larger consumption of coffee, a reduction in foreign import duties, so long as we ourselves apply against it crushing export duties?

"It is true that the public administration must be sustained by taxation. But this conception has gone so far astray in its application as to provoke general protest and to constitute an obstruction to the expansion of the living forces of the country. A way, however, is opening, which seems to lead to the solution of this grave problem

of taxation. The Land Tax, well understood and well applied, will be the natural source from which to fill the coffers of the Treasury, without causing any just complaint from those who devote their abilities, their capital and their labor to useful production. This tax will tend gradually to the reduction, and finally to the extinction, of the export duties.

"The Sao Paulo Society of Agriculture has decided to devote its attention to this supremely important question; and with just satisfaction and hope we observe the determination of the National Society of Agriculture to take up the examination of the momentous problem."

ARGENTINE—CORDOBA

The advanced section of the Radical Party (the government party) in the Province of Cordoba has just issued its economic platform. It declares for the Single Tax regime for the national, provincial and municipal revenues, and calls for the retention of all public lands as public property, to be let only on lease. The gradual abolition of the customs tariff is demanded, beginning with duties on food and other articles of prime necessity.

Our readers no doubt recall that more than half the revenue of the Province of Cordoba already comes from a straight land value tax. Both the Government Party and the Opposition have declared for an extension of the same system to the municipalities.

ARGENTINE—BUENOS AIRES

Dr. Jose Arce, prominent member of the Conservative Party in the Argentine Federal Congress, in a speech opposing a bill for export duties, made the following interesting declaration, which we commend to members of our own Federal Congress:

"I am, on the contrary, in favor of a bill brought forward by two of my political colleagues of Buenos Aires, applying an increased tax on land instead of this export tax; because, as contended by the parliamentary group to which I belong and of which the actual President of Congress is a member, we are in favor of a tax on privilege, instead of a tax on labor."

In its January issue, *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, publishes the portraits of Dr. Felix Vitale and Antonio M. Molina and relates their meeting here in New York and how, as a result, was written that remarkable little work, "Poverty and Discontent," in Spanish, a review of which appeared in our last issue. In breaking the incognito which concealed the real authorship and origin of the book, our colleague makes this striking apology for so doing:

"By raising the veil from this long and well kept incognito, we believe we are but doing an act of justice on behalf of two servants of humanity, while at the same time adding to the interest and effectiveness of their work. This no longer, in these times of general awakening, needs to be clothed in other authority than that of its own literary merits, its unanswerable logic and its luminous, superb

inspiration, which comes reflected from that colossal dynamic center—Henry George."

The same review gives a pretty full account of the McGlynn Commemoration of Sept. 27th, in New York, and makes an appeal for an "Argentine successor of this Champion of Human Rights"

How Single Tax Parties May Be Started

ONE of the objections to independent political action frequently offered by Single Taxers is the difficulty in securing official recognition for a new political party—that is, a place on the official ballot. This would be a serious objection if it were true; for the practical value of independent action would be entirely lost if the Single Tax Party candidates were not on the official ballot in the general election.

In order to demonstrate how easy it is to start a political party (that is, to secure a place on the official State ballot) I have summarized the requirements of the various States. Of course, it takes at least two voters to start a party; one is an individual. But these two, in every State in the Union whose Election Laws I have seen (about thirty), can place a Single Tax Party ticket on the official ballot of their State by having nomination papers printed and securing the required number of signatures of qualified voters thereto.

We do not contend that doing merely that will elect the ticket or secure the Single Tax. But we do maintain that the bringing of the Single Tax to the attention of the voters on the official ballot is most effective propaganda. For in seeing the words on the ballot the voter is placed in the position of being required to decide for or against it. It is incumbent upon him, theoretically, to find out what the Single Tax is; his curiosity is aroused. The impending death of the Single Tax movement everywhere but in those States where political action is being taken is due to the fact that the general public does not know that there is such a thing as Single Tax.

For less money than it takes to run a Single Tax dinner, the words "Single Tax" can be printed on the official ballot of almost any State. The expense in some States would be less than twenty-five dollars, if the proper zeal is put into the work. Think of it! For twenty-five dollars you can have the State, at its own expense, print the magic words "Single Tax" and the emblem of the party on its official ballot in the next general election. Can you figure out any less expensive or more effective propaganda? And after you have secured a place on the ballot you can go about telling your fellow citizens to whom you have talked for years about the Single Tax that now they can vote for this wonderful thing.

We in New York, where the requirements are infinitely greater than in any other State, are now attempting to

secure 24,000 signatures to our petition, so valuable do we consider this propaganda work.

The following summaries of the requirements for new party nominations are taken from the most recent election laws I could obtain. They cannot be taken as a guide in forming parties. They merely indicate the feasibility of starting parties in these States. But the form of nomination papers, the time for filing, and similar details, vary with every State. It is necessary to carefully read the election laws (copies can be obtained from the respective Secretaries of State) before action can be taken. I merely want to show how easy it is to get started. The laws of other States will appear in the next issue of the REVIEW.

ARIZONA—One per cent. of the qualified voters of the State, county, or sub-division, such percentage determined by the total vote cast for governor in the State (or county or sub-division) at the last general election.

COLORADO—For State, national or county office—300 signatures. For smaller districts—100.

DELAWARE—A political party is an "organization" representing 500 voters in any county for the purpose of nominating candidates. As there are three counties in the State, this provision practically means that 1500 signatures are necessary to secure a position on the official ballot.

FLORIDA—For State office—500 signatures. For county or municipal office—25.

ILLINOIS—For State office—1000 signatures. For districts having population of more than five thousand—2% of voters in next preceding general elections. In smaller cities, towns, etc.—5% of voters in next preceding general election.

IOWA—For State office—500 signatures. For county—25. For city, town or ward—10.

KENTUCKY—For State office—1000 signatures. For congressman—400. For county office—100. For any division less than county—20.

LOUISIANA—For State office—1000 signatures. For parish or municipal office—100. For ward office—25.

MAINE—For State offices—1000 signatures. For divisions of the State or electoral districts, or municipal or ward offices—not less than one in every hundred persons who voted at the last preceding gubernatorial election in such districts or division, but not less than twenty-five signatures total.

MARYLAND—For State office—500 signatures. For a congressional district or the five largest cities—300. For all others—200.

MASSACHUSETTS—For a State office—1000 signatures (for each candidate). For other offices—two per cent. of the votes cast for governor (at the preceding elections) in the district, but in no case more than 50 or less than 1000 signatures. For Boston offices—5000 signatures.

MICHIGAN—For U. S. senator or governor—3000 signatures. For district, county or city office—100.

MINNESOTA—For State office—one per cent. of entire vote cast at last preceding general election. For congressional or judicial district office—5% of vote cast in such district. For county, legislative or municipal office—10%. Never more than 2000 signatures for State office, or more than 500 for any district.

NEBRASKA—For State office—1000 signatures. For city, county, or other division of the State—200. For township, precinct or ward—50.

NORTH DAKOTA—For a new political party to secure a place on the official primary (and ensuing general election) ballot, a number

of signatures equal to three per cent. of total number of votes cast by all political parties for governor at last preceding election.

OHIO—One per cent. of the total number of voters at the next preceding general election in the State, district or county. For city or town of less than 2000 inhabitants—25 signatures.

RHODE ISLAND—For State office, congress or senate—500 signatures. For municipal office—100. For town office—50.

SOUTH DAKOTA—Three per cent. of the total number of votes cast for governor at the last preceding election.

TEXAS—For State office—one per cent. of vote cast in last preceding general election. For congressional, senatorial, representative or judicial district—three per cent. but never more than 500 signatures.

UTAH—For State office—500 signatures. For district less than State and greater than county—100. For county, city, town—50.

WYOMING—For State office or sub-division larger than county—100 signatures. For sub-division less than county—25.

FRANK CHODOROV, State Sec'y Single Tax Party of New York.

CORRESPONDENCE

A TRIBUTE TO CHARLES FREDERICK ADAMS FROM HENRY GEORGE'S DAUGHTER

EDITOR SINGLE TAX REVIEW:

Another dear friend gone—another one of the Old Guard—Charles Frederick Adams.

We can ill afford to lose this man, so tender and devoted in his affections, so keen and brilliant in his work, so staunch and tireless in his devotion to the Cause.

Few live lives of such honesty as he—for this lawyer with his splendid talents, refused a place that would have meant a big salary and great renown in his profession, preferring an obscure position where he could be free to take only those cases in which he had perfect faith.

I cannot recall when I first knew Mr. Adams—so far back in my memory does he reach—for he was a loved and trusted and always welcome friend in our home. He was so chivalrous to the little girl I used to be, with the same courtly bow for me that he used to give the grown-ups, and a special word of greeting all my own, that he occupied a particular place in my affection.

This kindness shown to children was but an indication of the wealth of tenderness and sympathy he held for all who were small or weak or downtrodden. But while he would quiver one minute over the sufferings of the oppressed, he would rage the next against the oppressor, hurling all the strength and power of his eloquence against evil and privilege.

A brave and modest soul—he has kept the faith and fought the good fight.

Los Angeles, Calif.

ANNA GEORGE DE MILLE

TRENCH RENTS

EDITOR SINGLE TAX REVIEW:

I have been a reader of your paper for several years and have always been delighted and instructed with its contents. In your March-April issue you have an editorial, "Landed Interests and the War-worn Battlefields of Europe." I believe this to be one of the strongest arguments for a change in our land system that I have read for a long time, and feel that you should secure further and more specific information about conditions and print it as soon as possible.

Pittsburgh, Pa.

WALTER E. DEMMLER

DROPS INTO ALLITERATION

EDITOR SINGLE TAX REVIEW:

Am greatly pleased with REVIEW in its new form and dress.

One is more than ever impressed on seeing the conditions in this old land with the urgent need which exists for freeing the land—or rather the community-created value which it represents—from powerful, private, predacious parasites.

London, Eng.

ACT. SERGT. J. R. DICKSON

THE WAR AND ITS AFTERMATH OUR OPPORTUNITY! EDITOR SINGLE TAX REVIEW:

While the war is almost completely submerging all other activities it seems apparent that the very stress of the situation is so emphasizing social and economic problems as to indicate a regeneration in men's minds in relation to these problems. A great reconstruction period seems just ahead and the lamp in the Single Tax Lighthouse ought to be kept burning steadily.
Indianapolis, Ind.

JOHN F. WHITE

EDITOR SINGLE TAX REVIEW:

I fully agree with you in your policy for independent political action. I advocated it years ago. The abandonment of the United Labor in the eighties was a great mistake.
Omaha, Neb.

J. W. BAILEY

BOOK NOTICES

THE RETURN OF ODYSSEUS*

This is the title of a Greek choric play by Dr. Marion Mills Miller. It is prefaced by a scholarly introduction from Dr. Miller's pen, and the play itself is interspersed with a number of lyrics of a high order of poetic merit.

Of this work Booth Tarkington says: "Dr. Miller could not write anything which did not have that rare combination, altogether his own, of charm and scholarship." Richard Le Gallienne is equally enthusiastic. John G. Neihardt calls it "an exquisite thing," and Mr. Neihardt is a poet of distinction and a rare classical scholar.

Dr. Miller has to his credit volumes testifying to amazing industry, wide scholarship and great qualities of discrimination. He has left an indelible impress on the literature of America and has made more than one contribution of permanent value to its historical department and its *belles lettres*.

"The First Step to Democracy, giving One Hundred Reasons why America Should Adopt, Immediately, the Greatest Social and Industrial Reform of Modern Times—the Single Tax upon Land Values," is a most attractive booklet and one of the most effective we have seen in many a long year. It is in handy and convenient form and is a model of typography. It is made up largely of citations from the utterances of leaders and writers of the movement as well as others who have given endorsement to the principles for which we stand, and it would be hard to name an important omission.

This valuable contribution to the literature of propaganda is the work of Emil O. Jorgensen, Lock Box 874, Indianapolis, Ind., and is sold for fifteen cents, single copies. We commend the work to our readers. It is just the kind of a booklet which one would want to hand out, not promiscuously, but to those to whom judicious selection of material, excellent editorial judgment and typographical excellence appeal.

"Patriotic Essays," by Elroy Headley, published by the author at Newark, N. J., is a volume of 347 pages, bound in cloth. There is a spirit of engaging optimism in the writings of Mr. Headley, but both his political and economic speculations are very superficial. Yet there is something to be said for the sturdy Americanism of the author.

NEWS NOTES AND PERSONALS

THE Easter number of *Reedy's Mirror* was an achievement in journalism and editorship of which any man might be proud. By the way, it may not be known to readers of the REVIEW that Mr. Reedy is not merely the editor of the *Mirror*. He is rapidly becoming a cult, and is injecting into our somewhat drab literary life a new tone and color.

*The Return of Odysseus, by Marion Mills Miller. 110 pages, cloth 12mo. The Stratford Company, Boston, Mass.

W. A. DOUGLASS, of Toronto, has been staying some time in Philadelphia, where he has addressed the Business Science Club, on Canada and the United States, and the Baptist Ministerial Association on the Single Tax. The Church and Social Relations is an inspiring tract by Mr. Douglass which has just been issued by the Department of Social Service and Evangelism of the Methodist Church of Canada.

COLONEL COLGATE who is running against Geo. L. Record for Senatorial nomination in New Jersey is fearful lest the Single Tax may cause trouble. All exercise of justice, even justice in taxation, will cause trouble to somebody, Colonel.

A SERIES of articles on School Economics running in the Long Branch, N. J. *Record* is a new departure in journalism. We should like to see them in pamphlet form.

IN the April number of the *Paladin*, edited by Walter Hurt, appears a sketch of the life and work of James F. Morton, Jr.

MR. AND MRS. ANTONIO MOLINA announce the marriage of their daughter Caroline to Mr. Gaston Haxo. Both are active in the Single Tax party movement, and are well and favorably known for their many activities in the cause.

SENATOR SHERMAN, of Illinois, made a virulent attack on Louis F. Post in the Senate, and spoke of the *Public* as a "scurrilous sheet." Those who will consult the files of the *Public* during Mr. Post's editorship will discover nothing that is scurrilous but much that is true regarding Mr. Sherman, and will know the reason for the Senator's amazing outburst.

A RECENT debate on the Single Tax in a big Indiana college at Valparaiso brings to mind that there is no Single Tax organization in that State. Cannot our friends in Indiana get together? If they will organize for political action in that State it will not be necessary a year hence to call attention to the fact that there is no organization there. They will find a new and cohesive enthusiasm.

IN the "Cozy Corner" of the *Bridgemen's Magazine* John J. Egan has some clever verses on the Riddle of High Rents.

Munsey's for May contains an interesting sketch of Rear Admiral Sims, now commanding a flotilla of United States destroyers in European waters. Rear Admiral Sims has shown an interest in the Single Tax and is on the REVIEW's subscription list.

SPECIAL articles from Stoughton Cooley, one of the accomplished editors of the *Public*, appear each Monday in the *Chicago Herald*.

COL. J. H. ADAMSON has been chosen to direct the campaign of George L. Record, one of the candidates for Republican nomination for United States Senator from New Jersey. Col. Adamson is a Single Taxer and as Geo. L. Record is one also, we shall expect to hear something about the Single Tax during the campaign.

WHIDDEN GRAHAM writes in the *North American Review* on Alcoholic Beverages and Insanity. It is pleasing to know of a Single Taxer who, having broken loose from the doctrine of restriction, is able to refute the restrictionists with wealth of wit and logic.

JOHN W. REYNOLDS, member of the City Council of Cleveland, Ohio, advocates home rule in taxation.

THE *Fairhope Courier* tells us that Miss Olla Powell, author of a most complete and practical work published by J. B. Lippincott, of Philadelphia, on "Successful Canning and Preserving," is a former Fairhoper. She is now connected with the Department of Agriculture at Washington.

THE new book of poems of Edgar Lee Masters, "Toward the Gulf," which reaches a higher range than his former volumes, is dedicated to William Marion Reedy, his original sponsor.

IN an article in *Munsey's* for May on "Books That Have Made the Modern World," Richard Le Gallienne says: "Other books nearer our time which have been the movers and shakers of the world are Mrs. Stowe's 'Uncle Tom's Cabin,' Karl Marx's 'Capital' and Henry George's 'Progress and Poverty.'" Some day the last shall be first.

THE sympathy of all Single Taxers will go out to Mr. A. H. Jackson of North Tonawanda, N. Y., in the loss of his young wife, while he himself lies seriously ill in a Buffalo hospital.

Mr. Jackson, still in the thirties, is one of our most energetic workers, and has been a tower of strength in the western part of the State. He has practically captured his own town for the doctrine of a just taxation by enrolling among its avowed advocates a number of the most prominent citizens in and out of office. His Open Letters on public matters are a feature of Buffalo papers, and he is equally effective as speaker or writer.

THE legislative committee of the Cleveland City Council, having under consideration the subject of high house rents, Peter Witt sent a copy of "Progress and Poverty" with a letter saying that, if the councilmen would read the book they would understand the question of rent.

FRED. SKIRROW, secretary of the Yorkshire and Northern Land Values League and a valued correspondent of the REVIEW, has donned a uniform in the Rifle Volunteers, and on a recent Sunday drilled for six hours. Mr. Skirrow is fifty-six years old.

OHIO Single Taxers are busy. Earl H. Wells of the Cleveland Single Tax Club, talked on "The Philosophy of Henry George," before the Men's Club of the Pilgrim English Lutheran church, of which Fred. H. Kroeger, a good Single Taxer, is president. "Billy" Radcliffe, Single Taxer, took his blackboard to an afternoon meeting of the Archwood Mothers' Club of Cleveland. Fred. H. Sypher made his maiden Single Tax speech recently before 100 young men who are organized as the Grodner Independent Society, and his second attempt was before the Brotherhood of the Methodist church in Lorain, Ohio.

HOWARD M. HOLMES, Billy Radcliffe, Single Taxer, and others figure in the correspondence column of the *Cleveland Citizen*.

"A MAN WITH A PROGRAMME" is the title of an article in the *Texas Good Roads Magazine*. The Man is Wm. A. Black. The writer says: "Like Henry George he has the 'sunset tinge' to his hair that is associated with force of character, individuality and the courage of conviction. Like George, too, physical unattractiveness is forgotten when one comes under the spell of his pleasing, soothing, attention-compelling voice, his radiant smile and his infectious laugh."

But Henry George was far from being physically unattractive. His face, alive with intelligence, kindly eyes and magnificent head, made him singularly handsome.

DAVID GIBSON, W. A. Feather, and other Single Taxers, talked before a Cleveland City Council committee, explaining how rising land values cause high house rents, and pointing to the 50,000 vacant building sites within the city's limits.

GERRIT J. JOHNSON'S letters in behalf of the California Great Adventure sent to Single Taxers generally are effective propaganda for the campaign in that State.

THE *Ohio Single Taxer* is a little monthly publication, organ of the Ohio Site Value Taxation League.

COUNTY AUDITOR JOHN A. ZANGERLE, of Cleveland, Ohio, has instructed the 66 personal property assessors of Cuyahoga County not to pay much attention to small amounts of property. He says it doesn't pay.

J. R. HERMANN, who is visiting the East in the interests of the Great Adventure, addressed the Single Taxers of Toronto on Saturday, April 27.

MR. JAMES R. BROWN has returned from his Canadian lecture tour. One week was spent in Toronto and one week in Ottawa, and lectures before important bodies were constant features of the two weeks stay in those cities.

To-Morrow, an attractive monthly paper, is edited by the young men of the Bronx Congress, an outgrowth of the Bronx Forum, which was founded through the efforts of Mr. Edward Polak and Dr. Marion Mills Miller. The paper reflects great credit upon its youthful editors.

THE Spirit of Progress accuses men of driving a trade in the great, boundless Providence, which has given the air, the water and the land of all men to use.—EMERSON.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for April 1, 1918.

State of New York, County of New York, ss.:

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

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

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

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

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

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

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

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

JOSEPH DANA MILLER

Editor and Owner.

Sworn to and subscribed before me this 29th day of March, 1918.

A. FRED SILVERSTONE

Notary Public, N. Y. County, County Clerk's Number 212
(My Commission expires March 30, 1920)