

NOVEMBER — DECEMBER, 1918

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

The Dog's Bad Name

By J. W. Bengough

Political Economy of a Machine Gun Squad

By Ray H. Taber

The Amazing Programme of Arthur Henderson, M. P. and British Labor Party

By the Editor

Single Taxers Vote in Many States

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

What The Single Tax Review Stands For

THE SINGLE TAX—A DEFINITION

THE Single Tax has for its purpose—it being an instrument only—the opening up of all natural opportunities included in the term *land*.

It is designed to effect the extinction of poverty by giving to the unemployed the opportunity to apply their labor to the land, and by removing competition for employment to make the wage-earner independent of the hiring employer, save to the extent that work—*production of wealth*—includes a mutual interdependence of laborer and capitalist.

The Single Tax is an instrument for effecting the resumption of social wealth for social needs—not merely the needs of government as now administered, but going beyond it, if necessary, in order to take all the land value. It therefore has nothing in common with “the Single Tax limited,” save as *political steps* to the ultimate goal.

The Single Tax aims at the taking of all the value of land because such value is a social creation and is due to the presence of population—the value of land being in a very real sense *population value, or community value*. Other values being due to labor should be held sacred, and at all events are not needed for community purposes. The Single Tax upon the value of land, and laid according to its value, will give the only solution of the labor question, the problem of the unemployed, and allied problems.

This is what the Single Tax as an instrument is designed to effect. As to the instrument itself, or method of effecting what has been described, that takes the form of the tax already applied in part, for we now take some land values in taxation. This will be increased until all land values are absorbed. With its application will go the abolition of all other taxes, thus making this tax “single,” or the only method of securing public revenue. But it really involves the abolition of all taxes, since the annual value of land, if not paid to the State, must be paid to some individual who holds the title deed, either in annual rent or purchase price.

We need not trouble ourselves as to the validity of land titles, or the metaphysics of the right of land ownership. Land will continue to be owned in the sense that undisturbed possession will continue. But land has never been regarded in the same light as other property, and the primitive perceptions of men are in accord with the conclusions of the highest authorities in law and morals among the most advanced civilized communities.

This is the Single Tax, understandable if not yet understood by all bright children of nine years and upwards, and honest men and women of all ages.

It is opposed by land speculators, and many of those who years ago bought of the Stillcrest, or Lonesomehurst Land Company, a lot at four times what it was worth in the hope of selling it some time in the future at four times what they had paid for it.

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

NOVEMBER—DECEMBER, 1918

INDEX TO CONTENTS

CURRENT COMMENT.....	163
EDITORIALS.....	164
THE NEW BRITISH LABOR PARTY'S PROGRAMME, <i>Editor</i>	169
THE ONLY POSSIBLE ECONOMIC READJUSTMENT <i>E. N. Vallandigham</i>	171
THE DOG'S BAD NAME..... <i>J. W. Bengough</i>	172
POLITICAL ECONOMY OF A MACHINE GUN SQUAD..	173
WASHINGTON LETTER..... <i>B. F. Linds</i>	175
NEWS DOMESTIC.....	177
NEWS FOREIGN	182
SOCIAL PROBLEMS IN PORTUGUESE	187
CORRESPONDENCE.....	187
NEWS NOTES AND PERSONALS.....	190

PUBLISHER'S NOTES

TO ALL the friends who contributed to the REVIEW's Sustention Fund in 1918 a detailed statement of receipts and expenditures will be mailed in a few days. On consideration we do not print such statement in the REVIEW for obvious reasons.

IF THE REVIEW is to continue it will be the organ of those who want to see something done for the Single Tax, and done at once. And it will give the news of the movement everywhere.

OUR subscription list must be increased. The Sustention Fund must be set at a sum necessary for its continuance for the year. Beyond that every dollar received will send the REVIEW to public men, members of Congress, editors and public libraries.

THE REVIEW is the organ of the Single Tax militant. We believe the Single Tax will find as time goes on an increasing number who will toil for it, suffer for it, and if need be and where possible, *vote* for it. The REVIEW will urge this course of action for 1919. It is the faith of the great body of Single Taxers. Will you help the organ that stands for this policy?

The Single Tax Review

Vol. XVIII

NOVEMBER-DECEMBER, 1918

No. 6

Current Comment

WE are often impatient with the slow progress of the Single Tax. In voicing this impatience it may be that there is a tendency to ignore those evidences of progress which are visible in directions which escape our observation. *Land Values*, of London, points out that the following influential bodies have, within a short time, recognized the importance of land value taxation in official resolutions: The Labor Party, the Co-operative Conference, the Radical Council, the Trades Union Congress, The Liberal Democratic Union, and the Derby Housing Conference. Many of these resolutions are of course joined up with others of more questionable purport.

The proposals of the National Liberal Federation also recognize the importance of the land value tax question, but Josiah Wedgwood in a letter to the *Daily News* of September 11, points out that they "lie buried in omnibus resolutions among the pious aspirations which fall in the annual massacre of the innocents," and he threatens that "what are left of the genuine Liberals may have to seek elsewhere for any real opposition to landlordism."

WE ask our readers to contrast this independent attitude of a leading Single Tax Liberal with that of too many Single Taxers on this side of the water who are acting with the Democratic Party. Several years ago we took occasion at a dinner at which Commander Wedgwood (to give him the title he now holds) was present as an honored guest to indicate the weakness of our position politically. We attributed the slow progress of our movement to our mistaken policy of supporting men for office, not as Single Taxers, but as Democrats because of their Single Tax beliefs or affiliations. Commander Wedgwood pleaded his lack of knowledge of American affairs, an attitude which has been taken with characteristic modesty by our British comrades, who must nevertheless have been conscious of our shortcomings even if they did not clearly apprehend the cause.

CHURCH PROGRESS, a Catholic paper of Missouri, says, speaking of the Single Tax amendment voted on last month, "the principle which it sanctions is thoroughly unsound and contrary to Catholic faith."

It is disheartening to find a Catholic periodical at this late day echoing this old and exploded falsehood. It should know that the Single Tax has been declared to contain nothing contrary to Catholic faith.

The *New Century*, of Washington and Milwaukee, edited by H. J. Desmond, in the column in which it quotes this statement, appends an editorial note, which says:

"The Single Tax has not been condemned by the Catholic Church."

We are glad to know that there are many Catholic editors who are better informed than *Church Progress*.

WE have a new edition of "The Economic Causes of War," by Achille Loria (Chicago, Kerr), the first of which appeared in 1912. This is not the place to review this (in many respects) remarkable work. Some of Prof. Loria's statements deserve attention. "Most of the wars of Athens were caused by the necessity of securing additional lands." "The sole (?) purpose of the Crusaders was to increase the income of European feudal lords at the expense of the Syrian or Oriental revenue." "In Rome the Third Punic War was merely the revolt of Latin property to repair its diminished revenue." Prof. Loria's work has the defects of most socialistic speculations, but it is in refreshing contrast to much glorification of war, and tends to give a new view, if not in all cases a true view, of international conflicts. It shows at least how land hunger supplied the impelling motive for many of the great wars of ancient and modern times.

SOME of our Single Tax free traders are beginning to see that they have been too hasty in assuming that the present democratic administration was headed toward free trade. Mr. Wilson has lately explained what he meant by "the removal of economic barriers." His allusion, in all fairness be it said, was not susceptible to the interpretation placed upon it by our too enthusiastic Single Tax free traders. The *World*, the President's personal organ, hastens to set us right by condemning the Republicans for raising the "bogey" of free trade. And Secretary McAdoo also comes to the rescue of his chief by assuring the protectionists that this country will not be used as a dumping ground for foreign goods now that the war is over. And so disappears another of our illusions.

THE Democratic Party, as now constituted, under Wilson or any other leadership, is less likely than ever to become a free trade party. The party derives its main strength from the South where the protection sentiment has grown with the growth of new industries, and where the Congressional representation is for the most part thoroughly reactionary. Nor has Wilson himself ever given any evidence that he is prepared to stand as a free trader, as we understand the term, though in common with all other intelligent men he probably believes that protective tariffs should be abolished. But to hold this as an intellectual conviction and to advocate it as leader of a great political party are two different things. Of course, the practical application of many of the maxims of the "New

Freedom," President Wilson's remarkable work, would call for the largest freedom of international exchange. But experience has made us familiar with the nice distinctions which must be observed by the teacher of economic ethics and principles who is called upon to reconcile these with party exigencies. And this is another reason why Single Taxers should scrupulously stand aloof so that such political strength as they possess may count for the final decision.

THE *Quarterly Review* (London), is authority for the statement that in spite of the five million men withdrawn from industry for military and naval purposes the production of the country not only has been maintained, but has actually increased for the years 1914-1917. This exhibits the worthlessness of these kind of figures. For if estimated in money value it is clear that the £ has greatly depreciated. And the production of 1914-1917 was destroyed as fast as produced. And largely it was not wealth at all, since the value of much of it in times of peace would be nil. It may also be suggested that a large number of those *apparently* drawn from the productive operations of peace times were not contributing to production of any kind—not through any fault of their own, be it said, but because society as now constituted maintains quite a number of men in occupations that are wholly non-productive. We do not doubt that statistics for almost all the countries at war would reveal a similar increase of production, from which the ingenious economists might conclude after their kind that the war had not resulted in any great destruction or depreciation of property. The fact that the people of Europe are on the verge of starvation would not count in such calculation to the economists reasoning after their kind.

Jersey Takes the Bull by the Horns

THEY have a way of taking the shortest cut to results in the neighboring State of New Jersey. Gov. Edge, in the proclamation just issued, takes the rent profiteering bull by the horns in a way that recalls the late Dr. Munyon's famous phrase: "There is hope." This typical Jersey executive informs the rent profiteers that they are a nuisance, a menace and a strictly non-essential feature of life. He tells them that if they do not stop gouging the helpless public forthwith, he will employ "extraordinary methods" to bring them to their senses.

Gov. Edge denounces the rapacious landlord and all his works in the terms that will make every fleeced and downtrodden tenant shout "Hear, Hear!" He points out that the unwarranted increases in rents from 50 to 100 per cent. have resulted in an "undermining of the war spirit at home and weakening of the morale of the American people."

All strength to the strong New Jersey arm of Gov. Walter E. Edge! The results of his "extraordinary methods" will be watched with breathless interest by the long and acutely suffering rent payers in the cis-Hudsonian neck of the woods!—N. Y. *Evening Mail*.

John D. Rockefeller's Vision of Brotherhood

MR. JOHN D. ROCKEFELLER, JR., has favored us with a copy of his pamphlet, "Brotherhood of Men and Nations." We welcome it as an example of the fine spirit, and, in many respects, the sound philosophy which the writer has acquired through a native hospitality of soul and intellect. It is doubly creditable when we reflect that he has escaped the hardening influence of the impersonal relationship that governs the conduct of a great corporation and has been able to look through the great network of machinery, the vast detail of organization and institutional mechanism at the man at work, not as a mere tool in the great scheme of things, but as a human being endowed with instincts and desires and with whom it is important to establish an entirely new relationship.

The old relation of lord and servant has passed away. In its place has come the industrial corporation with its entirely impersonal relation to its hired man. Passed away, too, are the mitigating circumstances of this old relationship. And it will go ill with us if the progress of evolution does not democratize and humanize the relationship of Labor and Capital. This may be done if the path is not rendered impassable by the obstructions of monopoly.

No words of ours shall be uttered to chill the fine enthusiasm of the writer of this pamphlet. On the contrary, what we might have to say would be all in favor of the belief that in the spirit of this pamphlet Mr. Rockefeller will conquer, not merely his enemies and detractors, if there be any, but the very forces he may not clearly see which stand in the way of the realization of his ideals. The important thing is the spirit in which he has set out on this new crusade.

It is creditable, too, to Mr. Rockefeller's intelligence that at a time when other great captains of industry are proposing schemes of socialism, and when even weak-kneed radicals are falling in line for these proposals, the head of the greatest industrial organization of modern times should set his face squarely against the doctrine of the implied sovereignty of the State in these words:

"Such a philosophy as this, utterly subordinating the individual to the State, must give way to the theory accepted by the free peoples of the world, that the well-being and happiness of the individual is the consideration of supreme importance, and that the State exists ultimately for the individual, not the individual for the State."

We do well to take the utterances of Mr. Rockefeller at their true value. It has been the habit of many radicals and reformers to seek the utterances of such a man for evidences of insincerity. This attitude of mind is ungenerous and may often turn aside from the true line of inquiry even so sincere and unselfish an intellect as Mr. Rockefeller's. We owe it to him and ourselves to welcome the formula he lays down that "It is in the spirit of brotherhood these great problems must be met."

On page 12 of this eloquent call to Brotherhood, Mr. Rockefeller says:

"Capital does not strive to look at questions at issue from Labor's point of view, and Labor does not seek to get Capital's angle of vision. When employers put themselves in the employe's place, the remedy for industrial unrest will have been found."

Is this any the less true because the relations of Labor and Capital are considered without reference to a third partner in the business of production, the great silent partner, Monopoly, not the monopoly that comes from mere combination and stands or falls by virtue of its inherent qualities, but the monopoly of the natural resources to which is diverted silently, almost imperceptibly, the great stream of Rent. This is the life-giving, nourishing spring intended to replenish and strengthen those functions of the State which are its own by right and essence. Instead, industry is bled to yield the State its sustenance; Labor and Capital grow anæmic through this cupping process that the State may be supplied with the needful, life-sustaining blood corpuscles. And all to what purpose? That the individual who is neither capitalist nor laborer may be enriched by the same life-giving stream. That the great natural resources from which production of all wealth proceeds shall lie idle and unused. That Monopoly, bloated and swollen, may tower, a fat Colossus, over Labor rendered helpless by denial of access to those resources save on exorbitant and ruinous terms to which both Labor and Capital must accede.

This is the riddle, the answer to which must be sought if the Brotherhood of Men and Nations which Mr. Rockefeller seeks to realize is to be ushered in. But he is right in believing that in the spirit of Brotherhood the solution of these questions are to be found. He does not argue that the realization of Brotherhood as a mere theoretic abstraction is sufficient. Men must live as brothers; it is not enough that they merely profess the relationship. The formal acceptance of the theological conception is again not enough; it must find its practical application to the affairs of life and to all social adjustments.

Mr. Rockefeller is right in believing that in this spirit must be sought the solution of the problems that beset us. We may not hope to find them in an atmosphere of suspicion and distrust.

JOSEPH LARONGE, a Cleveland lot speculator, writes in Cleveland *Leader* that it's easy to acquire the best of home environments. Another in same city wrote that "raw land" is becoming so costly, it would be necessary for people to live in small brick terraces, and that the one-family dwelling must disappear." Still another advertised that no one with red blood in his veins would live in dust and smore of a city.

DR. PAUL ROHRBACH, famous in Germany as a traveler and writer, advocated, in 1915 a German protectorate over China, and said: "Of course, one should take all land which one can get, for land is always valuable."—See "Germany's Annexationist Aims," (p. 131), by S. Grumbach.

To the Single Taxers of the Nation

NOW that peace has come, and a great shadow has been lifted from the world, we face new problems and new responsibilities. Upon Single Taxers especially do these problems press.

When the war began in 1914 the followers of Henry George experienced the humiliation of beholding how strangely blind were so many of our leaders to the catastrophe which threatened the world from a recrudescence of strange savagery and barbaric forces suddenly called into being by the Teutonic powers for the overthrow of neighboring peoples. It seems an immeasurable pity that the first of those to recognize the grave import of this phenomenon were not the men who had so long figured as leaders of a movement potentially powerful though numerically unimposing, but rather those whom for a long time we had regarded as the foremost conservatives. Whether the leaders of the Single Tax movement lacked the vision, or whether the natural love of peace had blinded them to the fact that there are times when peace means death, cannot now be determined. But the opportunity was not seized. As the old European civilization shuddered in the throes of dissolution, and a new spirit awakened that showed the Allied Nations leagued against Germany to have been born anew and purified by fire, our own so-called leaders were silent, some were swayed by conflicting impressions, and some at best were doubtful. Save Louis Post and a few others there were none who voiced the responsibility that all should have felt, nor saw with the vision that should have been theirs who had derived their inspiration from Henry George, foremost champion of human liberty.

This chapter is now written history. It has passed as a deplorable but completed episode in the movement. Nothing remains for us but to put the record by. That we shall be able to live it down under more inspiring and militant leadership, not so much of men as of new ideals, seems probable, and it is to this great task we must now address ourselves.

In one great crisis Single Taxers have failed. Let us not fail in the greater crisis that is to come. Not only is society to be reconstituted, having been in large part destroyed by the storms of war, but the whole world is to be built anew. Nothing can now happen even in the most distant countries of importance to their social and economic welfare that does not touch us to the quick. The great dead who died that a world might live have established a new fraternity of liberty among the peoples of the earth. Old race hatreds, old animosities have largely disappeared in the melting pot the great war has created.

We are hearing much of a League of Nations to conserve peace. We are told that the war through which we have passed must be the last. It is through the establishment of this League that peace is to be assured. This is very

much like decreeing that boilers shall not burst. As long as the economic conditions of war are retained, no artificial arrangement like a League of Peoples can permanently guarantee the maintainance of peaceful relations.

To the political autocracy that is fast being destroyed, as well as the Bolshevism now threatening so many of the countries of Europe, Single Taxers have the only answer. Socialism shades into one or the other; it is all autocratic or all Bolshevik. If socialism were a tenable economic theory, if a stable society were possible under State socialism, with its inevitable tyranny over the individual, socialism might provide a refuge from both autocracy and that strange form of disintegration which we have learned to label Bolshevik. The rule of the Huns and vandals of our cities which Henry George indicated as a danger to civilization, and who include great numbers of the disinherited, might involve the ruin of the world. Such ruin could be postponed but not definitely halted by a socialism with an army to keep in check the violent disciples of disorder.

For Bolshevist and socialist are alike in this, that to neither is there a philosophy of a natural order. To the socialist every ill requires a law, and as these ills appear to be countless, the remedies must also be countless. Bureaus and departments of control, regulation and adjustments, everywhere multiplied, until the individual staggers into limbo, lost in the State! This, or Bolshevism, make your choice!

Happily there is yet another choice. Single Taxers would trust the natural order. But they would first open the earth, and they would remove the burdens under which industry staggers. They would abolish that form of privilege on which nearly all privilege rests, and from which—as Karl Marx in one of his lucid moments declared—all exploitation proceeds. What is the use of all these laborious artificial social adjustments that are proposed if the earth be not free to man? And how little need for them with a free earth!

Bolshevism is not a phenomenon of the viciousness inherent in men; it is not born of the malformed intellect of minds like some of the Russian leaders. It is a manifestation of energy misdirected by poverty, insufficient food, and lack of opportunity. It is the consciousness of the disinherited let loose in anger. It is the anger of the propertyless against property—but of men made propertyless through no fault of their own, but by reason of institutions. Let us not forget that. The product of this anger is Lenine and Trotsky—the Marats, not the Dantons, of the economic revolution. And let this be remembered, too,—we are preparing the soil for other and more dangerous Marats than these questionable figures that dominate the Russian situation. They are the Vandals from within whom Henry George prophesied might come.

What should Single Taxers do, and do at once? We must first declare a policy of aloofness, standing aside from the

political squabbles and contests over non-essentials. We must declare our political solidarity. We must fight for our own—*politically*. In States where it is possible State-wide Single Tax measures must be introduced. These must in all cases make our demands *in full*. Let not the timid fear. We are not likely to win with these. But they will call out the full strength of the movement, and will enlist new strength. Where the vote is large, as it is certain to be after a few contests, measures conceding some degree of our demands, will originate in the legislatures of the States. For their is nothing politicians fear so much as votes, and there is nothing else they so much respect.

In the national field we should urge the adoption of a Federal Land Valuation Act. We have been told that there are seventy-five Single Taxers in Congress. Let us know who they are—since their identity seems not to have been disclosed to date. Voting as a solid body they would be enough to secure for us what even newer countries like Australia have and what Great Britain started out to do when the war interrupted.

We should ascertain what is their stand on Lane's Land Settlement scheme for the returned soldiers, and we should keep up a continuous fire on this and like plans to camouflage the great social question. Whether there are five or seventy-five Single Taxers in Congress their influence can be exerted. We refrain from what might seem like an unkind comment that at a time when there were only six Single Taxers in Congress they made a noise like seventy-five—not the seventy-five silent ones we hear about.

This should be our immediate programme in State and nation. Everything else should be subordinated to it. That there are at the same time means and methods of propaganda goes without saying, and in another column we summarize some of these. It will give enough to occupy the thought and activity of every worker. But these are only means to feed a movement that must be considered from now on as *political. and which if not political, is nothing.*

A Word with Mr. Gompers

WASHINGTON is reported to be greatly agitated over the declaration of Samuel Gompers, as President of the Pan-American Labor Conference at Laredo, Texas, on Nov. 16th, that American labor would defend the economic advantages it had gained during the war. It is significant that Washington was not at all agitated by the declaration, two days before, of William H. Barr, President of the National Founders' Association, that the eight-hour day would have to be abolished and wages materially lowered from their present scale. Washington lost an excellent opportunity for anticipating Gompers in his defense of the interests of labor, and thereby justified the prompt and energetic challenge of the labor leader.

The incident has revealed Washington for what it really is, reactionary and out of sympathy with economic readjustments in favor of labor and all productive forces of the nation. We fervently trust that the leaders of the labor

movement will not, on their side, lose another opportunity, viz., that of associating in their struggle the productive forces just mentioned, which unfortunately are seldom classed with labor in its organized expression and which yet suffer from the same economic and fiscal disabilities. Has organized Labor no clear conception of what these fundamental disabilities are? To go into the final struggle for economic justice with such paltry devices as the eight-hour day and the standard wage is to handicap the movement unfairly. A larger, more comprehensive strategy is necessary, embracing the fundamental economic forces, to which such items as hours of labor and rates of wages are irrevocably subject. May we not expect that, in this great crisis and opportunity of service to humanity, the responsible leaders of labor will consider well the task they have undertaken? History has so often written in colossal disaster the final judgment, "*Weighed in the balance and found wanting*," upon the leaders of great popular uprisings.

Let us put the matter plainer: Will Mr. Gompers allow a controversy over superficial, fictitious and unstable economic effects, such as nominal wages and hours of labor, to camouflage and prejudice the real issue, that of fundamental causal forces, such as the fiscal and other relations of labor in all its forms to its final and only essential opportunity—the land? Only with a right adjustment of these relations, can labor attain to its right and only equitable wage, viz., the full product of its free, unhampered effort.

The Fiscal Basis for Germany's War Indemnity

WE commend for consideration by the American representatives in the approaching Peace negotiations a suggestion advanced by Mr. Leonard Tuttle, in a letter appearing in the New York press of the 15th of Nov. Dealing with Germany's liabilities to the countries which have suffered from her intolerable assault, Mr. Tuttle makes the following suggestion:

"All real estate in Germany, Austria, Bulgaria and Turkey should be seized and the rents collected by the Allied governments until the full war costs are paid. The landlord junker class in those countries were the real war makers, who hoped to enrich themselves still further by the plunder of a conquered world. It is only fair and just that they should be compelled to pay fully for all the damage done, both financial and physical, to people and governments of the nations allied against them.

"It would make no difference to the German workman or farmer whether he paid his rent to a German landlord or to the Allied governments. If an indemnity of a hundred billions were collected in that way, it would fall largely on the junker property-owning classes who caused the war and, therefore, ought to pay for it."

The suggestion of Mr. Tuttle is quite in line with fiscal opinions already advanced by responsible German authorities, when considering the case of the recently conquered Russian provinces. Take, for instance, the proposals of

Dr. Bernhard Dernburg, former Imperial German Secretary of State for Colonies, published in the *New York Times* so recently as June 2 of this year, when the German dream of world conquest seemed, to the German mind, assured.

After referring to the German project of settling in the ex-Russian province of Courland some million and a half German farmers who had previously been scattered over Russia, and to the offer of the Courland nobility to cede one-third of their possessions at pre-war prices, in anticipation of the advantages certain to accrue to them from the opening of the German market and the construction of roads, railroads, etc., Dr. Dernburg continues:

"These considerations show the enormous increase in value which the Courland possessions will experience as a result of the new order of affairs, connection with an export territory for agricultural products, such as the German Empire; safety in the country, the disappearance of chicanery, well-ordered administration, higher prices for products of the field, forest and fisheries, represent manifold increase in Courland land values. If, then, a third of the large private land holdings is ceded at pre-war prices, this not only does not represent a sacrifice, but there even falls into the lap of the landed nobility a tremendous 'unearned' increment. . . .

"The unearned increment in value has, under German law, frequently in the past been counterbalanced by cession of land in favor of the State. The colonial law—and here similar conditions obtain—declares that the individual owners must cede as much of their land holdings as is represented by the increased value due to the establishment of public institutions, railroads, etc. This healthy principle should be accepted by the law-making corporations of Courland also. . . . From all this it follows that, before cession of land in return for unearned increment, there must first of all be established from land a fund for cultural purposes, the returns of which are to be available for the exploitation of the land through railroads, roads and public institutions. Upon the strength of such a land fund, it would be easier, too, to bring about the necessary furnishing of moneys, inasmuch as then it would require a shorter exchange credit."

It needs very little modification of this German plan of Dernburg for the development of the new German-Russian colony, in order to insure the settlement of liabilities of another and more pressing order which must have a prior claim on the economic resources of the German Empire. Just as the land of Courland was to bear the burden of the development of the new State, so now the same "healthy principle," as Dernburg terms it, should be the basis of the plan for assuring the liquidation of the just bill of damages soon to be presented by the Allied powers. The proposal to make a first lien on what Dernburg calls alternately unearned increment and land values has the great advantage, from the creditor nations' point of view, that it does not lessen, but rather stimulates the productive capacity of the debtor nations. Any other derivation of the huge payments to be made by Germany can only weaken her and imperil her solvency.

Incidentally, as Mr. Tuttle points out, the junker class in Germany, the main instigators of the war, would be prevented from enriching themselves again at the expense of industrial Germany, upon whose labor the payment of the debt must finally rest. May we expect from the collective wisdom of democracy gathered at the Peace Conference the adoption of this equitable and rational formula? Our confidence might be greater had a single one of the Allied nations adopted in its own fiscal system the "healthy principle" advanced by Germany's ex-Secretary of State for Colonies.

After their great victory, will the Allies fail to see and gather this honey of wisdom in the dead lion?

Untried Methods of Propaganda

MUCH has been tried by Single Taxers in the way of propaganda methods but much also has been omitted. Here are some of the things omitted:

In the first place no serious attempt has been made to line up the great and small industrial, trade and professional Associations in the country. Not a single one of these Associations has yet been identified with Single Tax work.

In the second place no serious attempt has been made to enlist the press of the country in the reform.

In the third place the bookstores have been neglected those great feeding grounds of the intellectuals.

In the fourth place the educational institutions as a whole have been largely neglected, where they have not been antagonized.

In the fifth place no attempt even has been made to have the technical administrative bases of the reform properly worked out with regard to the special constitutional and fiscal conditions prevailing in this country. The same may be said as to the statistical bases of the reform, the incidence of taxation, the economic and other effects to be anticipated from the reform, etc.

In the sixth place, no organization of men of weight in the community has been attempted. The few of this category who have taken an interest in the movement have been content to delegate the direction to paid employees. No great work was ever accomplished under such circumstances.

If the present leaders of the movement cannot place their personal influence, their social, commercial, industrial, political prestige in the scales to create a powerful grouping of organized opinion in favor of this great reform, then an opportunity unique in history will have been frittered away. The reward of the man who buried his one talent will be theirs.

In Stevenage, England, where only one-fourth of area is used, 24 families applied to rent one cottage. Owner decided tenant by having them throw dice.

AMONG incidents of the revolution in Germany is the renunciation by the Grand Duke of Saxe-Weimar and his family of right of exemption from taxation.

Why Is A Party?

WE think we know what is the matter with our friends of the new National Party. They say: "We are convinced of the necessity of creating an honest political party." Now the Democratic and Republican parties are honest enough, or at all events are as honest as the persons that compose them. And the new National Party would be no more honest than the people who would compose it, and these would be made up of the same people who compose other parties—average American citizens.

Why should we go to all this trouble merely for the sake of having a new party? Such an effort is of a piece with the man who made two holes for his dog kennel, one to let out the big dog, and another small hole for the smaller dogs.

The great crying need of the times is not for a new party merely for the sake of having another one. If a new party is needed at all it is because there is a new and important issue which the old parties will not make their own. But our friends of the National Party lay the chief stress on the need of a new party as if there were some virtue in the word *new*, and as if the new party would not contain within it all the objections that can be urged against the old parties.

And this National Party, gathering together all the issues that it finds lying around loose, seeks to form an impossible coalition. And all to one purpose—a new political party. Is it not all inexpressibly childish? Parties are instruments merely, not something desirable in themselves.

"I AM a Single Taxer, and am firmly of the opinion that any propaganda short of a full preachment of its gospel is futile, leads away from the Single Tax, and makes its final achievement more difficult." The late J. J. PASTORIZA.

THERE is one aspect of the pursuit of money that is almost wholly ignored. Able and energetic men desire to succeed in any state of society. They can best succeed in the state of society that prevails today by the accumulation of riches. Such accumulation marks success, not because men recognize any value in possession, but because society is so constituted that it sees in great riches the qualities that inure to success. It is not so much that men love wealth as that they love success.

It is conceivable that given a different state of society men will grow indifferent to mere accumulation and will value more highly the eminence secured by faculties quite apart from the faculty of money-getting.

VAST quantities of good farming land, near the best markets in the world, are not cultivated. In New England there are 30 million acres of unused land that might be growing crops. There are 35 million acres in the Middle States that might be farmed, but which are lying idle. In the Pacific Coast States there are 180 million acres of unused but usable land. In all, 500 million acres, or thereabouts, are lying idle, to say nothing of that which is inadequately farmed.—WARREN G. HARDING, U. S. Senator from Ohio.

The New British Labor Party's Programme

AN AMAZING DOCUMENT

IN a volume published by B. W. Huebsch, of this city, "The Aims of Labor," by Arthur Henderson, M.P., is printed the "Memorandum on War Aims" of the Inter-Allied Labor and Socialist Conference which met in London, and the report of the sub-committee on "Labor and the New Social Order." It is well to have the two documents presented with what is practically an introduction and explanation of the new programme by Mr. Henderson, who has come to be regarded as the mouthpiece of this somewhat formidable movement.

The declaration starts off with the statement of the attitude of the conference on the war. It begins with the dubious statement that "whatever may be the cause of the outbreak of the war (are the Socialists and Labor men who comprised this conference alone in having failed to discover the cause?) it is clear that the peoples of Europe had no hand in it."

Does this mean that when the armies of Germany, with the almost unanimous support of the German people, including the great body of the German Socialists, began their attack on civilization, they did so at the behest of a government which did not truly represent the German people's wishes and intentions? Or that the governments of the Allied nations in their defensive operations against this monstrous attack did not as truly represent the peoples of those countries?

The Manifesto goes on to say, however, that the conference cannot ignore the general causes of the European conflict, itself "a monstrous product of the antagonisms which tear asunder capitalistic society and of the policy of colonial dependencies and aggressive imperialism which International Socialism has never ceased to fight, and in which every government has its share of responsibility."

We contend that this interpretation of the war and its origin has all the characteristic haziness of socialistic speculation regarding the great conflict. We protest against it, too, as apportioning a divided responsibility for the criminal assault which precipitated the conflict. That the secret springs of the dynastic ambitions of the Hohenzollerns are to be traced to "the antagonisms of a capitalistic society," is too far-fetched. That such antagonisms, along with the aggressive imperialism of all nations, may lead to other wars, and that for that reason ought to be got rid of, may be admitted. But we are considering the present war, the origin of which is now pretty clearly revealed. It is clear, too, that the elements that gave rise to it do not call for any laborious delving into the roots of history. At all events, the Socialists have shown themselves incapable of uncovering its roots, or suggesting any hypotheses that are not mutually destructive.

But we have not the time to consider this phase of the Manifesto, and must turn our attention to what is proposed as measures of reconstruction when the war is ended—

those having special bearing upon the future condition of the workers of the world.

We are told that "it will be a device of the capitalist interests to pretend that the treaty of peace need concern itself only with the cessation of the struggles of the armed forces and with any necessary territorial readjustments." The Manifesto then goes on to picture—we fear too accurately—the condition that must prevail with the demobilization of millions of soldiers—"in the face of the scarcity of industrial capital, the shortage of raw materials, and the insecurity of commercial enterprise." It therefore urges upon the labor parties of all countries the necessity of exerting pressure upon their governments—to do what? the reader will ask. Throw open the natural resources of employment, so as to provide the men of the demobilized armies with opportunities for work, and to replenish exhausted capital? Not at all. But to induce governments to undertake "the preparation of plans for the execution of all public works (such as the repairing of roads, the erection of schools and public buildings, the provision of working class dwellings and the reclamation and afforestation of lands.") And then it naively adds: "It is now known that in this way it is quite possible for any government to prevent if it chooses the occurrence of any widespread or prolonged involuntary unemployment."

This Manifesto in that part which is drawn up by a sub-committee, and is entitled "Labor and the New Social Order," asserts that the end of the old civilization has come, and that a new civilization must now be rebuilt. With becoming modesty they say that it is impossible "even with the drastic clearing away that is now going on, to build society anew in a year or two of feverish reconstruction."

The Party will, nevertheless, not be deterred in its attempt to rebuild the new civilization, and it announces what it is pleased to call its Four Pillars. On these all succeeding proposals are based. They are as follows:

- (a) The Universal Enforcement of the National Minimum;
- (b) The Democratic Control of Industry;
- (c) The Revolution in National Finance; and
- (d) The Surplus Wealth for the Common Good.

The Universal Enforcement of the National Minimum means more than what has come to be known as the Minimum Wage Law, for "its object is to secure for each person, in good and bad times alike (how are there going to be any bad times with everything so beautifully regulated?) of all the requisites of healthy life and worthy citizenship." There is to be a Minimum of Leisure, Health and Education, we are told. The makers of this Manifesto say that in this they have "the support of all enlightened statesmen and economists of the world." In fear of being declared neither a statesman nor enlightened, we assert that this

Manifesto is about the most ridiculous document from the standpoint of statesmanship and economics ever conceived outside of a madhouse.

It is quite hopeless in the limits of a REVIEW article to speak of all its preposterous recommendations. But that we may get a partial view of its curious dislocations here is what is to be done with established industries:

They are to be owned—nationalized.

They are to be democratically controlled.

Then they are to be taxed.

And as to the kind of taxes (though with nearly everything owned, one wonders what remains to be taxed and what the government needs with taxes anyhow) the Manifesto says: "We are one with the manufacturer, the farmer and the trader in objecting to taxes interfering with production and commerce, or hampering transport or communication. In all these matters—once more in contrast with the other political parties, and by no means in the interests of the wage earners alone—the very definite teachings of economic science should no longer be disregarded."

Here are a few of the taxes the Party favors:

The Income and Supertax.

Excess Profits Tax.

Taxation of Land Values.

The Death Duties—Inheritance Taxes (to be greatly increased). Then (and finally) a Special Capital Levy, charged, we are told, "on all property with exemption of the smallest savings, and for the rest with rates very steeply graduated." Then there are to be taxes on Mining Royalties, of course, though elsewhere we are told that Mines are to be "immediately nationalized"(!)

The Party seems to be a good deal mixed on what is the real remedy to be applied to each given industry, whether to nationalize it or tax it. And for fear that one of these remedies alone and of itself may not suffice, they would then own it and tax it, too! And if you don't like "democratic control," a phrase of some popularity now-a-days, or think it does not go far enough, why then this accommodating Labor Party will nationalize it for you, and if this is not enough it will do both!

And then, as if the individual were not sufficiently taken care of with everything, including himself, merged in the State, and for fear, we suppose, that he might even then lapse into pauperism,—for how incorrigible is Man, in spite of the Four Pillars, Universal Enforcement of the National Minimum, the Democratic Control of Industry, The Revolution in National Finance, and the Surplus Wealth for the Common Good—he has now got to be insured! The State must therefore "expropriate all profit-making Industrial Insurance, for the establishment of an indispensable Funeral Benefit."

We forbear to hint that after all this has been done for him a man has really ceased to be an individual at all, and little remains for him beyond a decent burial. But after the State has done all this for him why should he still be in need of the necessarily small amount for funeral expenses?

Is it because the makers of this wonderful platform doubt the efficacy of their most comprehensive plan to do anything for the man while living, and that it was therefore well to provide for his funeral when he died?

We are told that "Only in this way can the great staff of Insurance agents find equitable conditions of employment, compensation for any disturbance (so there are still to be financial disturbances under this wonderful social system?) and security of tenure for the discharge of the steadily increasing functions of the Government in Vital Statistics and Social Insurance."

There seems always to obtrude some vague apprehension as to whether a measure to accomplish what is sought is sufficiently efficacious. So the makers of this platform, not to be caught napping, immediately propose another. If one will not work, say they, the other will; both together, for a certainty!

For example, with the government undertaking all sorts of work for the purpose of doing away with unemployment, and assuming the control of all the great industries, we might conclude that the problem of unemployment had now been solved, and that nothing more remained to be done! Vain thought! We are also to have "a Social Insurance Against Unemployment."

This to is be like the present Out of Work Benefit administered by Trades Unions, and is to be called "State Unemployment Insurance."

After all this it would seem that something might be left for the individual from his now scanty store of plundered initiative. Forlorn hope, again! The Reader has forgotten the Fourth Pillar—the Surplus for the Common Good. This surplus is "to be secured, on the one hand, by Nationalization and Municipalization, and on the other by the steeply graduated Taxation of Private Income and Riches."

We confess that this opens too wide a vista to tempt the adventurous vision of the ordinary Single Taxer. We observe that the makers of this Manifesto do not advance much beyond the threshold. Society, they remind us, no more than the individual lives by bread alone. This surplus for the Common Good is to be used for the promotion of music, literature and the fine arts, among other more material things. It is an inviting prospect,. The nationalization of literature and music carries us outside the realm of pure economics and into a limbo of speculation where we hesitate to follow these very ingenious gentlemen.

The portion of this volume that we have commented upon—the most important part, since it is the official pronouncement of the Inter-Allied and Socialist Conference—really occupies only one quarter of the volume before us. The other three quarters are the work of Arthur Henderson, and consist of a review of the aims and objects of the Labor Party, in several chapters. It may be considered as a defence of the measures set forth in the Manifesto, and as such demands some consideration.

It is curious how the phrase "democracy" recurs in Mr

Henderson's pages. It seems clear that this new movement, ushering in an era of regulation, nationalization and control, can hardly be called "democratic." In the narrow etymological sense it may be. Democracy, from the Greek word *demos*—the rule of the people—may indeed be loosely held to mean the governance of the fifty-one per cent. But democracy has come to have a more far-reaching and inclusive meaning, and to carry with it something more than this. The supremacy of the State is not admissible in this new and broader concept of democracy, and something of the philosophy of individualism, and something of the recognition of economic laws and the disposition to trust them, are included in it. The movement led by Arthur Henderson has no right to be called democratic, whatever else it may be.

There are other utterances of Mr. Henderson which, taken in connection with what is proposed, are impossible of reconciliation. He says: "What the workmen want is freedom, a definite elevation of their status, the abolition of the system of wage slavery which destroyed their independence and made freedom in any real sense impossible." Democracy to Mr. Henderson is rather an indefinable aspiration than a principle capable of being worked out in legislation.

Mr. Henderson is a man of high ideals, but of narrow vision. His somewhat loose thinking on the war is in line with his loose thinking on economics. He feels strongly but seems incapable of translating his emotions into practical measures. He is largely under the tyranny of socialistic terminology; he talks of freedom, and his ideals are bodied forth in a scheme of tortuous regulation, a State complex and ordered in minutest detail, a vast series of laws piled one upon another—a dreadful, impersonal, political monstrosity!

Is it not obvious that all this cumbersome framework with which it is proposed to replace the present social structure takes but scanty account of the foundations upon which any enduring edifice can be reared? These wonderful Four Pillars—on what are they to rest? Surely upon the land. Then why not build with some regard to the foundations?

Why do all these measures and recommendations, arduously and laboriously formulated, with an eye to an almost infinite prevision, amuse by their complexity and confusion? Why is it that their futility, their amazing contradictions, are obvious to all but the makers of this remarkable platform?

Is it because social systems are not spun, spider-like, complexly woven webs, from the bowels of men's imagination, however ingenious? The social system is here—what is needed is to discover the laws by which its functions are governed. God or Nature has made Man, given him the faculty and powers of labor, provided him with the land, the reservoir of the raw material from which to extract wealth and to fashion the tools for the making of more wealth. Whatever else is to be done, whatever artificial

plans are to be adopted, there must first be free access to this reservoir. And of this truth there is no recognition in this Manifesto.

And something else is not recognized. There is a great natural law of co-operation, by which under the terms of free exchange, fullest satisfaction of human desires are secured. Neither can this law work where freedom of access to the natural reservoir is denied.

Do not our friends of the Inter-Allied Conference see this? Has it not been preached to them for thirty years? Is it not of all things the most obvious to those who will but think?

If our comments upon these proposals seem unfriendly it is not because we regard them unsympathetically. The tendency is all too common and all too natural for men to seek in artificial adjustments the remedy for economic inequality. But existing maladjustments are originally of man's making, and the remedy is to be sought in the natural laws and in fundamental principles of justice—in the removal of those artificial obstacles which block the way to economic equality. We say the tendency is natural to build artificiality upon artificiality. We need to be on our guard against this tendency in ourselves.

"The way is all so clear and plain
That we may lose the way."

The Only Possible Economic Readjustment

SINGLE Taxers know that the economic readjustment in Europe to follow the war will necessarily illustrate the vital truth of Henry George's doctrine. If economic rent is left in the hands of the few, or, indeed, in private hands, no matter how many, rather than treated as the sole source of public revenue, the political liberties won by millions, will not avail to prevent the creation of privileged classes. If the ruined cities and devastated rural areas of Belgium, France, Russia, Serbia, are rehabilitated under the old economic system that does not treat economic rent as public revenue, a few persons will be enriched by the process of rehabilitation, and the generous aid of less unfortunate regions afforded to those war-wasted areas will help to swell the profits of the privileged.

Much of Continental Europe has seen or is seeing political and social revolution, but these things are vain without economic revolution. The great democratic revolution in France of a century-and-a-quarter ago gave the peasant his small land holdings, but did not avail to prevent France of the last three generations from developing contrasts of vast wealth and hideous poverty. This war just closed was truly a war to make democracy safe the world over, but "one thing thou lackest" is as true of modern democracy as of the virtuous youth in the New Testament story. We have helped the Central European powers toward political and social democracy, but we and the peoples of the Entente are quite as much in need of economic revolution

as the peoples recently under Czars and Emperors. We are, indeed, even more in need of such revolution, for apparently, Germany at least is to try the experiment of an orderly socialistic republic popularly ruled.

Do the privileged classes of the United States imagine that this country can escape the revolutionary spirit of the age? Do they think that we are to meet the huge taxation of the immediate future by the old indirect methods that permit the burden to fall with disproportionate weight upon millions of those least able to pay? Now, when taxation is going to be the great question of the hour, is the time to learn the lesson of the only sane and just taxing system. If we do not learn it now, we may in a comparatively few years find ourselves face to face with a revolutionary movement as threatening to social order as anything that Russia has recently shown.

The way to peaceful readjustment lies through the practical application of those economic principles laid down by Henry George. This is the true and wholesome economic revolution, the one form of economic revolution that reconciles a sane individualism with the only sound socialism that distinguishes justly between *meum* and *nos-trum*. Until the world has accepted this form of economic revolution the victories of social and political revolution will be imperilled, and we shall be exposed to the recurrent dangers of industrial war and mutual class hatreds.

E. N. VALLANDINGHAM

The Dog's Bad Name

THERE is an adage warning us of the evil consequences of "giving a dog a bad name," and there is need of one to impress reformers with the disastrous effects of attaching wrong and misleading terms to the reforms they advocate. The obvious result is to prevent people from understanding and therefore appreciating the ideas sought to be propagated.

The advocates of the most vital reform of all have, I think, been specially unfortunate in this respect.

If the Gospel of Henry George has failed to win its way to the heart and judgment of the great majority of those who have heard it expounded, it is chiefly because it is, in our popular language, known as the "Single Tax," a term which is expanded into the explanatory phrase, "The Taxation of Land Values."

There are two serious objections to the phrase, "Taxation of Land Values." Firstly, there is no taxation proposed; and, secondly, there is no such taxable thing as "land value."

Apart from these rather important errors the phrase is objectionable because it seems to put a fiscal proposition in the foreground, and fiscal propositions do not touch the average man.

Every great reform wins by force of moral appeal, and moral appeals are made to the heart as well as the judgment.

Now, Henry George's proposal is pre-eminently moral and ethical. It is this—to take public property for the use of the public and to leave private property to the exclusive enjoyment of the private individuals who own it. It is a

plain proposition of justice that appeals to every honest heart and clear-thinking head.

But who would ever guess that this principle of justice and right was concealed in the phrase "Taxation of Land Values?" Yet that is exactly what the phrase is supposed and intended to mean.

I say the first unfortunate inaccuracy is in calling it taxation.

For the people to collect what belongs to them and put it in the public treasury is not taxation, even though it were done by the agency of officials now called tax collectors.

Suppose we employed the tax collectors to also collect the street sweepings and deposit them in a place provided for the purpose, could that be called taxation? Yet that is precisely all Henry George proposes—viz., that each year the value created by the presence and activity of the population shall be gathered and put into the public till.

In the second place I say it is erroneous and misleading to talk about the value thus created as "land value."

To be sure, land *has* value, but it is not the sort of value here referred to. Land has an intrinsic value. It is invaluable for walking on, for building on, for getting coal and iron out of, for growing crops on, and so forth. But it had that sort of value in the time of the wild Indians; and that is not at all the thing meant by the expression "land value."

For example, the piece of land upon which we are assembled at this moment was here, and had the kind of value I have mentioned, when there was nobody in the country but roaming savages. Now it has the other kind of value, which you might call market or rental value. Where did that come from? From the fact of a settled population—it is the automatic creation of population according to an unfailling natural law.

Mark well, this value comes from the fact of *population* not from the fact of *land*—it is therefore people-value and not land-value. It ought accordingly to belong to the people as public revenue and not to land or landowners as private revenue.

Now, the average man is an honest hearted and fair minded fellow, who believes in the square deal, and when he hears anybody talk about land value he naturally thinks it is something connected with land, and something which therefore rightfully belongs to the man who owns the land; and when he further hears it said that this value ought to be taxed into the public till by a Single Tax he at once shakes his head and says: "No, that is class legislation. It isn't fair to put all the taxes on the landowners." And that is where the advocate of Henry George's idea is stopped; that's where he comes up against a stone wall of opposition. But you see it is all through the use of a wrong term which suggests a wrong idea.

Now, I think it would be a very useful thing for all the Georgeites in the world to unite for the next five years or so, and devote themselves to making clear one point, namely, the difference between land and land value; and their best course to that end would be to stop calling the thing land value and give it its proper name, people-value.

It won't be hard to convince honest men that people-

value belongs to the people and ought to go into the people's treasury; but they will never guess that is what you mean if you keep on talking of the "Taxation of Land Values."

We have only to show what the real relation is between land and the value we are talking about. What is that relation? It is the same as that which exists between a looking-glass and the reflection from a living person in the glass; or between the ground and a shadow that is cast upon it from a living person.

How does a reflection come in a looking glass? It is not inherent in the glass. It comes when the human element comes in relation to the glass. How does a shadow come upon the ground? It is not inherent in the land. It comes when the human element intervenes between the sunlight and the ground. Now, would anybody who appreciated exact terms call the reflection in the glass "looking glass value," or the shadow on the ground "land value?" Are not both reflection and shadow connected with the living human element rather than with the dead passive element?

This thing we have got into the habit of calling "land value" is in reality the reflection of the population or the shadow of the population—coming or going, growing or diminishing, responding precisely to every movement of the human element and registering itself upon land because that's the only place where it could register itself.

What do we mean, as a matter of fact, by what we call the market value of a city residence lot? We mean a fair estimate of the actual value of the conveniences, comforts and services which the owner would enjoy from the community by virtue of having his home on that particular spot. The fact of his having exclusive possession of that site enables him to enjoy the services, etc., in other words, that is where the benefit of good streets, sidewalks, lighting, police protection, schools, churches, markets and all other social advantages registers itself. While we speak of it as the value of the lot, what we really mean is the value of the public services, which are measured by the size and location of the lot.

What is meant by the value of a city business site? In the case of a retail business principally the value of the established custom of the people to congregate in the vicinity or to pass the door; in the case of a manufacturing site, convenience to a shipping point; in the case of a farm, nearness to a good market, to schools, churches and other civilizing influences as well as inherent fertility.

The sound principle is that a man should pay in proportion to benefits received from the community; and Henry George's proposal is that each holder of land should pay his proportion of what it costs the community to provide these benefits. That proportion is precisely the annual rent of the land. When we send the tax collector to collect this equivalent we are not *taxing* him; we are only asking him to pay for the benefits he has received—to give the community back his proportion of what it has first given him and under the George system in full operation this is the only "tax", direct or indirect, he would be asked to pay.

J. W. BENGOUGH.

Political Economy of a Machine Gun Squad

A TRANSCRIPT FROM THE TRENCHES

Following is an article sent to the REVIEW summing up the conclusions of the 4th Battalion Canadian Machine Gun Corps, of which Ray H. Taber, of New Bedford, Mass., is Sergeant. It represents the discussions carried on at odd times when back in billets.

Sergt. Taber was wounded by shrapnel at Vimy Ridge, was in the hospital six months, was returned to the front and again wounded in September of this year.

This paper is an example of what these wonderful boys at the front are thinking. Their thought is laden with intellectual dynamite. It threatens the very pillars of privilege. In the months that are as years during which these boys have lived in this cataclysmic time, their minds have been moved by more than ordinary impulses. Their intelligence has been quickened by the dreadful experiences through which they have passed. With what impatience they will regard the customary palliatives that will be urged for the ills with which the economic system is afflicted. They have seen that system shaken by shot and shell; they have seen an old world dying amid the thunders of cannon; they have seen the fixed institutions of centuries waver and totter in the storms of war. It is because of this that the paper here presented, though open to criticism for some of its suggestions, with its wide survey and wonderful condensation, is of extraordinary interest.—EDITOR SINGLE TAX REVIEW.

MANKIND

I. ABILITIES:

- A. Man has an inherent capability of effort.
 1. All men have not the same degree or kind of capability of effort.
 2. Capability of effort is limited by physical and mental exhaustion.

The greater the effort required in one direction, the less there is available for another direction.
- B. Man employs his capabilities only in attaining an object. He is opposed to unnecessary effort.
- C. The object in the use of abilities is *Satisfaction of desire*.

II. DESIRES:

- Man's primary desire is happiness.
Desire for happiness is equivalent to desire for the things essential in securing happiness. The things essential to happiness are:
- A. Life;

The conditions essential to life are:

<ol style="list-style-type: none"> 1. Food 2. Clothing 3. Shelter 4. Protection from enemies 	} Necessities of Existence.
--	-----------------------------
 - B. Liberty;

The conditions for liberty are:

 1. Liberty of body—equal opportunity of all to physical activity.
 2. Liberty of mind—equal opportunity of all to mental activity.
 3. Economic liberty—equal opportunity of all to use of Natural Resources.
 - C. Exertion toward development in material, intellectual or spiritual pursuits. The condition essential to a maximum development is: Equal opportunities of all to effort in desired direction.

III. SATISFACTION OF DESIRES:

A. Material Desires:

1. Material Necessities of Existence (2A).
2. Material desires for other than Necessities of Existence:

Maximum possible satisfaction of material desires, secured by maximum possible opportunity for application of man's capabilities of effort to Natural Resources.

B. Intellectual Desires:

Maximum possible satisfaction of intellectual desires secured by maximum possible opportunities for intellectual effort.

C. Spiritual Desires:

Maximum possible satisfaction of Spiritual Desires, secured by maximum possible opportunities for spiritual effort and development.

IV. HUMAN PROGRESS:

Progress may be defined as the process of human development toward the ideal of physical, intellectual and spiritual perfection.

The essential factors of progress are human efforts in:

- A. Maintenance of life by Supply of Necessities of Existence.
- B. Simplifying and extending Human Activity and Knowledge in harmony with Natural Laws of Justice and Equality of opportunity of all.

Maximum Progress will therefore result from the expenditures of a minimum of effort in supplying the necessities of existence (2A), thus leaving a maximum opportunity for effort in the simplifying and extending of activity and knowledge (1A, 2 and 4A and B).

V. THE ECONOMIC PROBLEM:

A. How to accomplish the necessary work of the world with a minimum of human effort.

1. Necessary world's work is the production and distribution of the necessities of existence to all.
2. Minimum of world effort would be the apportionment of each individual's share in the necessary world's work in proportion to his ability.

B. Factors in accomplishing necessary world's work:

1. Natural Resources.
2. Labor power (including capital).

C. Process of Accomplishing necessary world's work: Application of Labor power to Natural Resources.

1. Present Conditions: Failure to accomplish necessary world's work with minimum effort due to failure in distributing share of burden in proportion to ability. Therefore:

(a) A few do little or nothing but receive many benefits due to Private appropriation of Public Property (Natural Resources).
Private appropriation of Ground Rent.

Willful Laziness.

Excessive Inheritance.

Gambling.

- (b) Many work and receive less than their share due to Dependence of Workers on opportunities to work. Monopoly of Natural Resources (opportunities to work), causes competition for limited opportunities available to workers, resulting sacrifice to owners of Natural Resources of everything above bare living, Economic slavery.

2. Ideal Conditions.

Apportionment of each individual's share in necessary world's work in proportion to his ability. (This entitles him to his share in the necessities of existence.)

3. Process of Transformation from Present Conditions to Ideal.

Principle—1. Public Appropriation of Entire Ground Rent from use of Natural Resources.

2. Limitation of Inheritance.

Practical Method of putting principle into operation.

A. Reduce taxation of Personal Property and Real Estate improvements by 5% each year and increase rate of taxation on—
Land Values to supply deficit. (Entire burden of taxation will rest on Land in 20 years.)

B. After (A) is completed, increase taxation on Land Values, 1% each year until taxation takes entire *Ground Rent*.

C. Apply 75% Inheritance Tax.

D. Government assistance available for all homestead efforts.

E. Willfully lazy employed under government supervision on necessary government work (roads, harbors, etc.), with loss of liberty but deferred pay.

RESULTS:

A. Natural Resources held by private owners *only* for use.

B. Unused Natural Resources available for use by surplus labor when desired.

C. Ground Rent same as now but paid directly by tenant to government instead of to landlord.

D. Landlord forced to become land user or lose income.

E. Wages, or Receipts from Natural Resources in proportion to effort and ability of user.

F. More than double present government revenue available for improvement of Public Needs, Elimination of Slums, Free Medical Assistance, Parks,

- Entertainments, etc., from fund of Ground Rent alone, and Inheritance would form enormous surplus for further development, education, etc.
- G. Reduced Tax on business, therefore reduced cost of living.
 - H. No necessity of child labor.
 - I. Reduced cost of living and of business would mean greater ease in meeting world competition.
 - J. Easier living conditions would encourage immigration and permit highest standard of selection from applicants.
 - K. Land Taxation would eliminate speculation in Land. Financial panics being directly traceable to Excessive Land speculation would disappear, thus permitting greater business stability.
 - L. No enormously rich and undeserving class due to Inheritance.
 - M. No willfully lazy unemployed.
 - N. No gambling—Prohibited by law.
 - O. Improved public education, wealth, morals, etc., with increased funds available.

Our Washington Letter

ONE of the encouraging signs that show that a break is being made here and there in the armor of conservatism that protects most of our daily papers from the imagined dangers of radical thought, is the fact that now and then some purveyor of public news will herald as a new discovery the injustice of some prevailing tax law. The *Washington Times*, for instance, a few days ago published the following in large type:

"The District of Columbia should be a model community, and its laws should be 1918 model, at least. In respect to its license laws it retains the flavor of the middle ages, when the strongly armed men of the gated cities descended from the walls and stripped the merchant of a large part of his wares before he was allowed to do business in that burgh.

We have a long list of license fees, complicated and absurd. When an enterprise fails to live up to the standard, close it up, but don't rob it at the start."

Perhaps, in the dim and distant future, when our learned legislators have, one by one, properly labelled our archaic tax laws, they will discover the fact that a tax on land values is the only just and practical method of providing city revenues.

MEN'S MINDS PREPARED FOR CHANGE

If the war has done nothing else, it has prepared the majority of the people to accept with resignation governmental action that a short while ago would have been looked upon as a step toward anarchy and a loosening of the wild forces of social unrest.

Frequently, very frequently, in fact, I have heard the objection made against Single Tax, that it was synonymous with confiscation, that it was governmental robbery, that it was the taking of private property without compensation and without the owner's consent.

And yet, last week, in the National Capital, the Housing Division of the War Department seized one hundred and fifty houses of wealthy residents who were away from the city and not using their homes. They were taken because places were urgently needed for war workers.

Strange to say, the action was received by everyone with emphatic approval. The papers commented on the injustice of rich individuals holding houses out of use, when people were hunting for homes, and staid business men nodded their heads in perfect accord with this reasoning.

Perhaps some day the fact will dawn on the public, that it is just as much an obstacle to health and convenience to hold land out of use as to hold houses in the same way; as unjust to lock up the earth as to lock up the mansions. In fact, the people may become wise enough to make their tax laws do the double duty of raising revenue and making it possible for homes to be built for all who need them. It would at least do away with the humiliation of necessary government workers begging from door to door, in the National Capital, for a place to lay their heads.

THE FOOD AND WAGE PROBLEM

To those who follow events, even casually, from day to day at the National Capital, it is becoming more and more apparent that Single Tax must be accepted or some drastic government action will have to be taken to open up natural resources everywhere, in order to escape a world-wide shortage of food, if not an actual famine.

Within the past few days I have listened to several discourses on the subject. Two public men in particular accentuated this thought; David Lawrence, a well-known newspaper correspondent and reputed to be a very close friend of the Administration, and Benj. C. Marsh, of New York. Both emphasized the fact that the immediate need, the crying need after the war would be food; food for the soldiers, for our allies, for our enemies. As Mr. Lawrence pointed out, after the war, during the days that must pass before the torn fields of France can be made productive, or the ordinary occupations of peace time resumed, every nation in Europe will be a heavy bidder in the markets of America for the supplies that we produce. This will keep prices high, and with millions of returning soldiers and war workers seeking employment wages are not apt to rise sufficiently to meet the advancing prices. Mr. Lawrence touched upon another question closely related to the food problem. He said that rumors were already current, although not voiced by the press, that the "selfish classes" of the great powers were seeking to form an international combination for the control of the raw products of the world. They were to do this on the theory that those who control the raw material control the commerce of the world. It is perfectly clear that there can be no control of raw material without a control of the natural resources of the earth. This is a real and imminent danger, as great, if not greater, than "kaiserism," or autocracy that has now been destroyed.

For both of these problems, Single Tax offers the only real solution. If widely adopted and honestly enforced it

would throw open countless fertile acres to the labor of the country; thus meeting the world's demand for food; at the same time it would put such a heavy burden on unused land and natural resources that even a combination of all the selfish classes of all the nations would find them too expensive and unprofitable to hold.

WORK OF WALTER I. SWANTON

A splendid chart has been prepared by Walter I. Swanton of this city that gives in graphic form the terms of the soldier settlement laws of the warring nations. I hope he may find it possible to publish it and give it the publicity it should have.

The chart shows that the United Kingdom, Canada, the Australian States and South Africa have already made provisions for the care of returning soldiers. It shows that in every instance the object is to get the soldier onto the land. For instance, New South Wales is to acquire 1,500,000 acres and lease this land to the soldiers on a perpetual lease at $2\frac{1}{2}$ per cent. of the capital value; in other words, Single Tax. Many other States have similar provisions. Some are to give the land away. In fact, all of the nations, with the exception of the United States, have made provision for the opening of unused land for the use of the returning soldiers.

INADEQUATE PROVISION

It might be well to mention in this connection that Congress has made a small appropriation for the investigation of the land settlement question. A committee now has the matter in charge, headed by Arthur P. Davis, a well-known Single Taxer, a man of wide experience and education. He states that in the United States the work along this line will probably be undertaken by the Reclamation Service; that the land to be set aside will be government reservations, cut-over land in the forest sections, and swamp land that can be reclaimed and made habitable. All of this, however, requires time and it looks very much as if the United States will have no adequate settlement acts on the statute books when the boys come marching home.

But while the United States is very much behind with its reconstruction programme, the liberal thinkers of the country have not been entirely inactive. It may be interesting to know that a committee is being formed in Washington of prominent small "d" democrats for the purpose of introducing a bill that has been prepared, for the establishment of a Department, to be known as the "Department of Human Welfare." I have seen a copy of the bill. It wants to have the head of the Department in the President's Cabinet. It provides for the adequate handling of the problem of the unemployed. It provides for the co-ordination, under one head, of all governmental departments having to do with human welfare. It seeks to establish schools, industrial and agricultural, at government expense, so that the youth can be properly equipped for life. It asks that all the remaining land of the government be leased to bona fide settlers and that no land be sold.

A BEAUTIFUL LAND BARRED TO SETTLERS

The contrast between a city swarming with its multitudes in the dark canyons of noisy streets, and the deserted appearance of the immediately adjacent country, was brought vividly to mind during a drive last week through the hills of Virginia.

With difficulty we had crept through the wide streets of the Capital, made almost impassable by the unusual business of war times, crossed the parks littered with the debris of temporary buildings, and reached the Long Bridge, at the site of the old structure across which the soldiers of another war had tramped away to the battle-fields.

The willows along the river's edge were still green and hung over the banks of the Potomac like fountains of emerald. The reflection of the monument to Washington blended with the shafts of sunlight that danced on the waters. A moment more and we were over the hills, past the mud forts of '61, hurried by the walls of Fort Myer and Arlington and the giant towers snapping their messages around the world. The woods were just beyond, a perfect riot of color; yellow, crimson and brown.

Five minutes' ride away was a city filled to overflow. Here were miles of woods and underbrush, a few tenant shacks, embryo subdivisions with furrows clogged with weeds marking the streets, an old mansion or two far back from the road, and tumbling cabins peeping through the trees. The whole neighborhood abounds with historical associations. Here is an old church where Washington worshipped, there runs the road between its crumbling banks, along which Braddock and his Redcoats started on their disastrous expedition. Farther along is the commodious tavern where prosperous planters clinked their glasses and drank to the health of the new nation.

And yet this section, once so full of prosperous farmers and busy workers, is now desolate. The reason for the change is not hard to find. The land that is for sale is held at exorbitant figures. Many large tracts are in the hands of old families who refuse to part with them for sentimental reasons. Many refuse to sell because the land is close to the Capital and will some day be worth fabulous sums.

At first glance it would seem a losing game to pay taxes on all this vacant land, and one day while in the vine-covered court-house at Fairfax I mentioned that thought to the clerk. He smiled and showed me some tax bills. Land that was held for sale at from three to four thousand dollars was taxed, State, county, local taxes included, at about seven dollars a year.

An application of Single Tax would make this part of the "Old Dominion," blossom like a garden. It would give the community money to build the roads that they need, and secure proper schools for the children. It would break up these old estates, get rid of the speculator, and open thousands of acres for Washingtonians who would be only too glad to have a home on some of these wooded hills, or in the quiet, restful valleys.

B. F. LINDAS.

California

DO Single Taxers want the Single Tax? This challenge hurled at avowed Single Taxers stung them to the quick, especially when that pointed interrogation was raised by one who, for the want of a better name, was called a radical.

When Dr. McGlynn and Henry George died, the movement followed "the line of least resistance." That is to say, the easiest way of doing nothing, and still remain respectable but not out-classed, because there was no George or McGlynn to take their place.

In the West, militants entered practical politics in order to secure the tools of Democracy. This move was accomplished. Many of those in charge of the work sacrificed the philosophy of Henry George on the altar of political expediency. The assumed mouthpiece of the movement, the Fels Fund Commission, hung its faith on those who had been associated with the movement to secure political democracy, forgetting that the real work had been done a quarter of a century ago, by militant Single Taxers, Populists and other radicals. In this way the movement lost its soul and became a mere money-machine, and when an obscure anarchist hurled a bomb into the ranks of respectability the explosion that took place resulted in two campaigns in California for straight Single Tax. Let us take an inventory.

We have cleaned house and found out who wants Single Tax now, and that is worth all the cost. Besides, we have held the flag of fundamental democracy high above the trenches in the midst of the world's greatest tragedy. A little band of George men went through this campaign with the radicalism of George unsullied as a war measure. "Food will win the war" and "Food comes from the land," was the lesson taught in this campaign.

Only half the registered electorate voted; the feeling on the war was all-absorbing; weeks before election influenza closed all public meetings. The Democrats had no candidate for Governor, owing to a fluke in the primary laws, and the campaign died. The people were afraid to assemble in crowds at the polls, or were too depressed to care. The result of the election was a failure, and there is no means of telling what our strength was. About one-third of the vote in the cities was cast on the Amendment, including registered and unregistered voters. This, however, is no indication of the unpopularity of the bill this year over that of two years ago.

Of course, the Los Angeles headquarters was staggered for the moment, and before parting with him, Luke North stated he was going to continue the fight, but thought some changes might be made. He thought he would drop the name "Great Adventure" and substitute "Single Tax," and add general propaganda for next year.

I find the San Francisco office of the same opinion regarding the necessity of a change.

Judge Maguire, though an invalid, is as wide awake as a schoolboy, and his eyes sparkled with the old fire as he told me we must not retrace a step from the position taken

in the last campaign on straight Single Tax. But he, too, thought the name must be changed to Henry George Single Tax. For it matters not what degree of Single Tax is urged, it is George who is its leader, and there is no stronger campaigner than George.

The reconstruction period is upon us, four billion taxes just for interest, equal to the economic rent of the United States. The race is between the Democracy of George and the Autocracy of privilege which invites the disorder of the present situation in Europe, and will come here unless we sound the clarion of advance.

Bernard Hartley, Room 611, 948 Market street, will conduct an educational campaign in California. This office was the headquarters for the Great Adventure in San Francisco, and Hartley was in charge during the campaign, and has the respect and confidence of all sides. He is an old member of the Chicago Club.

The feeling in the West is that political action should be governed by local conditions. A party may be right under some conditions, but the West is growing away from parties, not toward them. Some States have nearly a pure political democracy. Nor is it necessary in California to form an extensive organization, for it is too easily captured by the enemy. Only the faithful tried and true who follow George should lead it, let those follow who will. J. R. HERMANN.

The Result in California

IN California the good fight has been fought, with the result that the vote for the Great Adventure amendment is about half the vote of 1916. But the actual percentage over 1916 has not materially decreased, and in Los Angeles, the most conservative city in the State, we appear to have held our own.

The epidemic prevented public meetings, and the campaign committee depended entirely on the distribution of literature. *The Great Adventure* weekly was sent to every registered voter in the State. Gerrit Johnson's letters were widely printed in the press, as were the appeals of J. R. Hermann. In the San Francisco *Bulletin* Prof. Brodeaur carried on a debate through successive numbers with Mr. Kern, of the anti-Single Tax forces, and in the *Orchard and Farm* Luke North debated with the same gentleman.

The enemies of the Single Tax advertised against it in the newspapers, street cars and billboards. A reactionary wave swept the State, and our understanding at this writing is that none of the amendments were approved.

We append the vote for the four largest counties of the State as printed in the *Great Adventure* weekly just received.

	— 1916 —		— 1918 —	
	YES	NO	YES	NO
Alameda	30,262	55,472	10,135	32,746
Los Angeles	63,606	174,788	33,398	92,782
San Diego	11,615	18,374	5,336	12,735
San Francisco	51,439	73,801	18,207	50,317

There was little interest in the election, the result of which was wholly reactionary. Only about half of the registered voters cast their ballots.

Single Taxers of California are not discouraged. Owing to the small vote for governor it will be easy to secure a place for the amendment on the ballot. It is believed that capable men should be placed on the platform from now until election to thoroughly instruct the voters of the State.

Missouri

THE Single Tax vote in Missouri is not obtainable at the time of going to press, but the result so far as known is, under the circumstances, very gratifying. In 1912 the Single Tax vote in the State was 86,647 in favor to 508,137 against. The indications are that, with the exception of St. Louis, the Single Tax vote has been doubled, and that the opposition has materially diminished.

Single Taxers in Missouri had much to overcome. Julius Mayer, secretary of the State Board of Agriculture, advised the farmers through the *Missouri Clip Sheet*, to vote down the Single Tax. Marion Reedy in the *Mirror*, denounced Mayer for using the State's paper for that purpose and as his denunciations were echoed in many papers the Single Tax became a matter for general discussion.

The Single Tax pamphlets handed to the voters by those who circulated the petitions, the large amount of literature distributed from headquarters through the mediumship of friends who were found in every county, and the fact that fifty papers volunteered to run Single Tax plate matter, resulted in calling our principles to the attention of every voter.

There are reasons for the small vote in St. Louis where there were strong forces in the field against the Single Tax campaigners. These included the "Wets" and "Drys," the Real Estate Exchange and the *Globe-Democrat*. The "Drys" covered the city with literature, telling the voters that the Single Tax amendment was put on the ballot by the liquor interests to insure a negative vote on all other proposed amendments, including prohibition. The "Wets" gave the "Drys" some reason for telling that falsehood. They had four men at each of the 500 polling places in St. Louis telling everyone to vote No. Mr. Busch, the brewer, sent 200,000 copies of a 64-page magazine with a letter against Single Tax and prohibition to the farmers throughout the State.

The returns so far received at headquarters from friends throughout the State are as follows:

Jackson County, including Kansas City:

1912 For Single Tax 13,358, against 28,066.

1918 For Single Tax 14,360, against 19,713.

Buchanan County, including St. Joe:

1912 Yes 2,729, no 7,004.

1918 Yes 2,938, no 4,388.

Randolph County, including Moberly:

1912 Yes 174, no 5,534.

1918 Yes 768, no 3,912.

Bates County, including Lord Scully estate:

1912 Yes 216, no 5,509.

1918 Yes 368, no 3,975.

Jasper County, including Joplin:

1912 Yes 3,058, no 8,797.

1918 Yes 3,101, no 5,774.

Ray County:

1912 Yes 149, no 4,628.

1918 Yes 342, no 2,946.

Texas

I am glad to send a report from Texas, even though it may lack a dramatic element. In fact for the past two months our Single Tax work has been less active than at any time in two years. This has been due to the vigorous campaigns for the Liberty Loan and War Service funds. The interest in war activities has been exceptionally intense everywhere. Texas is no exception.

There was no political significance in the recent election. Elections in Texas are but confirmations of the primaries and but little interest is taken, as is shown by the light vote cast. All political contests in Texas are fought out at our primaries where political issues are defined and settled. The primaries this year had a new and interesting force on account of the vote of the women. Prohibition and woman's suffrage were the real issues, although apparently in the background. The result has revolutionized the Democratic Party and its control in the State. It remains to be seen what the final result will be. There was but little change in the Senate, only a few men being elected. The lower house is about fifty per cent.; new members and will be much freer from the conventional and conservative traditions of the Democratic Party in this State. Another interesting thing that will have a marked bearing on the coming session will be the absence of a railroad lobby and a liquor lobby. This gives promise of greater freedom for constructive and needed legislation.

For about two or three weeks the big land owners of Texas indulged in a broad and happy smile. It was announced that the Federal government would buy large tracts of land for colonization purposes and an agent was sent here from Washington to help secure these tracts, and report on them. They were to be in lots of not less than 10,000 acres and suitable for division into small farms. There was a great outpouring of patriots, men who were perfectly willing to divide up and part with their holdings in order that the Federal government might have a place for the returning soldiers. Out of our 165,000,000 acres we have about 30,000,000 acres in cultivation and it is estimated that 90,000,000 of the remainder is arable land. From this you can see it would be easy to get a few million acres for colonization. A few days since it was announced that the government was not going to buy this land, but that the States would have to make some provision to furnish the land and the Federal government would only look after the improving and getting it ready for settlement.

If this policy is adhered to it will bring the issue before the coming session of the legislature. We will have to amend our Constitution in order to make this provision and the amending of our Constitution takes the issue before the whole people. This will at least give the Single Taxers an opportunity. We will not oppose the purchase of lands by the State or the alternative measure of providing cheap funds for such purchase, provided a measure for exempting all improvements and personal property from taxation and placing the entire tax burden on land values only is submitted as part of the colonization scheme. We surely have a great opportunity before us.

It is unfortunate that more propaganda work has not been done in the past three years. The State was ready to listen, and every forward-looking man must have known that the issue of the land question would have to come up soon. Some of our Single Taxers have responded generously. I say some; for out of 50,000 or more in the State only a little handful has been at work. If for the past three years we had taken advantage of every opportunity to thrust home this question of honest and just taxation and emphasized the still greater result that would follow in opening up the idle lands we could now face this colonization scheme with unquestioned faith that we would carry our part of it through. It is not too late yet to make a sturdy effort and I believe an increasing number of our Single Taxers will realize their opportunity and rally to the call. Whether we are able or not to have a Single Tax amendment submitted by the coming legislature we must at least fight on until victory is ours. Time and again during the past two years we have been told to "wait, not now, wait until after the war is over." To many it is always "wait" until something else is out of the way. If the Single Taxer waits until nothing else is in his way he might just as well settle down to a quiet, innocuous life and let the world wag on without him. Hundreds of activities have grown up out of the war that had some excuse for existence and their sponsors will push these and invent new ones in order to appeal to our emotions. If we allow ourselves to be led off and absorbed by these emotional appeals we will lose sight of the thing most worth while in all the world. We must free the land first and Texas, that has so much of it idle, is the most promising field now open. We will try to do our part. WM. A. BLACK.

Michigan

ALTHOUGH at least 8,000 petitions were in the hands of voters, in Michigan, for site value taxation, the number actually circulated for signatures were not enough to secure the needed 65,152 signatures in order to submit the proposition by initiative to the electorate next Spring. So the Michigan Site Value Tax League will go before the legislature which convenes in January, and try to induce its members to submit the proposition direct. As the temper of the membership toward taxation legislation of this character is not yet known, it is impossible to foretell the result with any degree of certainty.

While considerable inroads have been made in the country, in arousing interest, and in some cases discussion, the majority of the 35,000 signatures obtained have come from the cities, Detroit leading them all. It only needed to present the petition to city voters to obtain signatures; the country voters had to be argued with; it was a new proposition to them. And in the mind of many was the determination to get "the big fellows" on the assessment rolls. As a result, the "big fellows" are exempt through methods known to all tax dodgers, while the "little fellows," the farmers and those owning homes in the city, have to pay extra to make up for what the big fellows do not pay.

But the fact that site value taxation means higher taxes on land values in the cities, and lower taxes on improved land in the country, is beginning to percolate through agricultural districts, when the voters there are shown that Detroit's area of 50,000 acres has an assessed value of \$466,150,000 and a real value of \$700,000,000—an area not much larger than two ordinary Michigan townships. And that Michigan's 18,000,000 acres in farm lands, only two-thirds of which are under any sort of cultivation, really has a value, independent of improvements, of not more than half of Detroit's 50,000 acres.

For the past year the seeds of just and equitable taxation have been sown in Michigan as never before in the history of the State. There is now not a county in which there are not Single or site value Taxers or land reformers; and while most of the people cling to the idea that to "tax everything" is the right thing to do, the difference between land values and labor values are beginning to be realized.

Detroit's Open Forum, under the direction of F. F. Ingram, is now in its third season. It is doing a great educational work, and it is remarkable with what unanimity the thoughtful speakers advise Single and Site Value taxation as a cure for many of the economic ills of society. This is to be expected with such speakers of national reputation as Louis Wallis, of Chicago, U. S. Immigration Commissioner Howe, and Louis F. Post, of the National Labor Bureau.

Common Sense, the official bulletin of the Michigan Site Value Tax League, has been discontinued.

JUDSON GRESELL.

Rhode Island

THE many years' devoted efforts of ex-Governor Garvin of Rhode Island and his self-sacrificing associates have not been wholly without results as witness the following resolutions passed at the State conference of the A. F. of L. in September:

"Resolved, That the Rhode Island Branch of the American Federation of Labor hereby goes on record in favor of the early enactment of the following:

"First—An act providing for State ownership and operating of the street railways and, Second—An act exempting from taxation buildings and other improvements, and permitting an increase of the rate upon land in order to raise the needed revenue."

Massachusetts

DIRECT legislation is now the law in Massachusetts. Single Taxers of the State who have been at work these many years should regard this as their opportunity. A petition for State-wide Single Tax, uncompromising in character, and calling for the taking of the entire rent of land, should be placed in circulation at once.

Under the able leadership of the late C. B. Fillebrown, a Single Taxer with some sophistication, Massachusetts has been prepared in a way for the acceptance of Single Tax sentiment. The press of Boston, rather conspicuously, has evinced a friendly disposition toward the limited taxation of land values. Such arguments as they have presented have no doubt had their influence in inclining the voters to the acceptance of the doctrine that not only a part but *all* the values that are people-created belong to the people that create them—in this case, the people of Massachusetts.

Pennsylvania

AS readers of the REVIEW are aware, the Single Taxers of Pennsylvania again came before the voters of that State in November with candidates for governor and other offices. No public meetings were held because of the epidemic, and no literature was distributed. But with official figures yet lacking, it appears that the Single Tax vote of the State has been doubled. The Clearfield *Republican*, the oldest paper in Clearfield County, repudiated the ticket of its party, and advised its readers to cast their votes for Mr. Macauley, the Single Tax candidate for governor.

No sooner was the vote announced than the State Executive Committee of the Single Tax Party of Pennsylvania met and began the campaign for 1920.

New York

THE Single Tax Party having been balked of its purpose to secure a place on the ballot will now turn its attention to the organization of Assembly districts in Greater New York. A committee has been placed in charge of this work and in every one of the sixty-odd Assembly districts an attempt will be made to organize. Single Taxers who wish to help in this work are requested to get into communication with the headquarters at 246 West 14th street.

The propaganda work will not be neglected in the Winter and Spring of the coming year. Classes of the Henry George School of Economics will be held at headquarters, at 80 Washington Square, E., and at 121 W. 90th street. To all organizations, labor and trades unions, women's and church clubs, lecturers will be sent from headquarters on request.

After the adjournment of the meeting of the Single Tax Party of New York at the headquarters on Saturday, Nov. 23d, Mr. Jas. A. Robinson got together the donors to the underwriting fund raised to defray the expenses of the

party in its attempt to place a full ticket on the ballot, to hear his report of disbursements and balance on hand. Mr. Fowles read the report, which showed a balance of \$81.00 to be divided pro rata among those who advanced the money, along the lines of the original understanding. It was reported that the balance would probably be added to as soon as those notaries who had not performed their part of their agreement were persuaded by Mr. Benj. W. Burger to make a return. Mr. Burger agreed to push the matter with them. Mr. Robinson concluded his report by requesting the appointment of a committee to audit it, but those present did not think it necessary. After a vote of thanks Mr. Robinson indicated that those who had underwritten the fund would receive checks for their share of the unexpended balance and any additions thereto would be taken care of in similar manner just as soon as definite results were known as to what could be gotten from the notaries who failed to keep their part of the arrangement. It seemed to be the consensus of opinion that those who had dividends from this fund coming would turn their shares into the party's treasury.

New Jersey

THE result of the Single Tax campaign in New Jersey marks a beginning that is entirely satisfactory to all who took part, and provides a nucleus for the organization that will now be perfected in the State. With the soldier vote still lacking, Mr. W. J. Wallace, who stood for United States Senator, received 2,331 votes. He received in his own county of Essex 541 votes, and one of the Single Tax Assembly candidates in Essex, Joseph E. Stegner, received 417 votes. Single Tax Party candidates for the General Assembly in Union County received:

James J. Walsh.....	633 votes
Edwin F. Jones.....	380 votes
William H. Wakeham.....	294 votes

In Bergen County, the home of Chas. O'Connor Hennessy, the vote for Assembly was as follows:

Fred. C. Hill.....	492 votes
Edw. M. Caffall.....	327 votes
Mark M. Dintenfass.....	287 votes

Laughs at War Taxes

BE a vacant-land Lord and you can laugh at war taxes. Let others Hooverize and tighten their belts and wear old clothes and die in the trenches of foreign lands, while you grow richer and watch the other people pay. Be a vacant-land Lord and you will have the rest of the profiteers beaten a hundred ways. Our tax laws will give you the "unearned increment," and you can be the owner of everything and everybody—the owner of the country that others have suffered and died for.

WILLIAM MARION READY in St. Louis *Mirror*.

THE value of land belongs to the people; land is the heritage of the race.

James R. Brown in Ottawa

THE Ottawa *Citizen* gives a three column report of the lecture of James R. Brown, president of the Manhattan Single Tax Club, to members of the City Council. The members gathered at the Laurentian Club of Ottawa at the invitation of Mayor Fisher.

Mr. Brown said the tax lists of today were only "a collection of guesses" and proceeded in the breezy and effective way with which our readers are familiar to indicate the impolicy of taxing labor products, and pointing out the true source of revenue. The following extract from the report of his lecture must have been an eye-opener to the city fathers of Ottawa:

"Ottawa every year punishes industry by a fine or tax amounting to about \$1,000,000, and then to add to the sum of its follies, it gives to land owners as a reward for idleness, in the form of land values, public property to the extent of about \$3,200,000. This enormous premium on idleness results in the boosting of land values beyond the ability of labor and capital to pay the tribute. Ottawa requires about \$2,750,000 this year for all purposes. Your land area is about 5,296 acres, and allowing for streets, there are, therefore, about 63,552 lots, 25x100. An average tax of \$45.00 per lot would yield \$1,859,840. And this without taking one cent of private property, nor adding one cent to the cost of living. This tax would grade in apportionment between your dearest lot said to be worth \$70,000 or more—and your cheapest lot worth about \$150, or, if you were to abolish all taxes on improvements and personal property and levy a 5 per cent. tax upon your land values, the dear lot would pay \$3,500—improved or unimproved, and the cheapest lot would pay \$7.50, improved or unimproved. Users of land would benefit, non-users would have to become workers and producers.

"If you allow in this town $1\frac{1}{2}$ lots to each family, for all purposes, you would need only 30,000 lots, leaving some 33,552 lots idle and vacant, all of which are entitled to and get more or less social service and advantage, but do not pay the full cost thereof. What they do not pay is unjustly loaded on to improvements."

Frederick F. Ingram on Secretary Lane's Land Policy

THE *Forum Folks*, a little paper published by Frederick F. Ingram, of Detroit, in the interests of the Detroit Forum, takes a slap at Secretary Lane's land settlement scheme for the returned soldiers. It prints this item from the *Detroit News* of November 1:

"East Lansing—An effort to interest the Federal Department of the Interior in muck lands of Michigan is being made by the M. A. C. It is believed that the State may in this way secure as colonists many soldiers who may be given farms."

The M. A. C. stands for the Michigan Agricultural College, and Mr. Ingram's caustic comment is as follows:

"Lately we have seen frequent mention in the newspapers and magazines of a scheme proposed by Secretary Lane of the Department of the Interior, of putting the returned soldiers on the arid deserts and other waste lands of the West, set them to work improving it, the government to

buy it for them, from the speculators who, of course, will be there to 'hold it.' The government guaranteeing payment to the speculators and in turn the government is to require the soldiers to stay on it and work it and turn the product of their labor over to the speculators for a generation or two until they have paid the purchase price and interest. The speculator is to do nothing except to hold it and hold up the government.

"It seems the speculators who hold title to the cut over and burnt over pine barrens and muck lands of the northern part of Michigan, have caught on, they want a slice of it, so they are making their wants known through the Michigan Agricultural College."

The Detroit Forum, under the management of Mr. Ingram, has begun its course of lectures in which men of prominence in many walks of life are given an opportunity to present phases of the social question in which they are interested. It may be that Secretary Lane could be induced to appear and defend his proposals—for we assure him that they need defense more than they do advocacy

Canada

THE City of Halifax, Nova Scotia, will hereafter limit its tax on improvements to a fixed rate of one and three-fourths. Whatever additional may be required will be levied on land values. The value of premises exempt from "the household tax has been lowered from fifteen hundred dollars to one thousand."

We call attention to this change, which though neither radical nor far-reaching, embodies a lesson for American cities. Here is Canada, which has been four years in the war, yet many of the important cities are taking steps to relieve industry of taxation. The city of Sydney, Australia, also four years in the war, deems it wise to retain its system of exempting improvements from taxation in this period of stress, when the needs of revenue are making extraordinary demands and legislators are seeking new objects of taxation in the mistaken notion that new objects of taxation mean new sources of revenue. How long will the lesson remain unheeded by American cities?

Regarding the new change in Halifax, Mr. F. H. Bell, the City Clerk, has this to say, with much of which Single Taxers may cordially agree:

"It may not be out of place to say a few words of the general nature of the new act. It embodies two principles. The first is the doing away with all taxation on personal property and the substitution of taxes based on the values of premises occupied for business or residential purposes payable by the occupiers. In this respect the act is a straightforward application of the principle which in my opinion is the only sound one on which municipal taxation can be based, namely that the tax should be "in proportion to the benefit received." Not, as that principle is often grossly misunderstood, in proportion to the taxpayer's share of civic services such as police, fire protection, etc., but in proportion to the extent to which he avails himself for business or residential purposes of the one thing which the City has itself created—the value of real property within the City. In other words the City may be regarded as a huge combination of a market and apartment house in

which one pays for the space occupied, and in which the City has no more concern with the means or income or gains or losses of the occupier or the amount of his personal property or the nature of his business than the owner of a market or an apartment house would have with those of his tenants.

The second feature of the new act is the differentiation in taxation on land between the tax on improvements, which is placed at a fixed rate, and that upon land values apart from improvements, which is left as the open end of the tax system, to make up whatever is required in addition to what is raised by the fixed rates and special taxes. This feature was added to the scheme of the act as originally submitted by the Board of Control at the instance of some earnest reformers, sincerely convinced that it will greatly benefit the community by cheapening the cost of land and promoting building. Whether those anticipations will be realized is not for me to say. If one may judge from the severe criticisms made upon the effect of similar laws in western provinces, it is at least doubtful. So far as respects land on which buildings are now standing it will not apparently make very much difference in the amount of the tax on the property as a whole, the gain by the fixed rate on improvements being as a rule pretty nearly offset by the increased rate on the value of the land. It will be by exerting pressure on the owners of vacant land to sell it or themselves build upon it that the expectations of this feature of the act will have to be realized. Whether such will be the case time alone can show."

Brazil

WE have received from Sao Paulo a handsomely printed edition of addresses and studies, made by Dr. Luiz Silveira, the volume being entitled "The Land Tax" ("O Imposto Territorial"). We have referred before in this REVIEW to a previous publication by the same author, an official report, which, as special delegate, he had prepared for the Government of the State of Sao Paulo, upon land valuation and taxation in the republics to the south of Brazil. That important document decided the government to make a declaration of their fiscal policy in favor of the land tax as ultimate sole source of revenue.

The present volume is full of valuable information regarding fiscal conditions in the progressive South American nations. It is interesting, for instance, to learn that the Province of Buenos Aires (pop. 2,240,000) had in 1915 a total revenue of \$48,885,181, of which the sum of \$26,099,189, or 53.42%, was derived from a straight land value tax. We shall refer further to this volume in our next issue. (The Argentine dollar is worth 44 cents gold.)

Ex-President Roosevelt on the Single Tax

WE believe that municipalities should have complete self-government as regards all the affairs that are exclusively their own, including the important matter of taxation, and that the burden of municipal taxation should be so shifted as to put the weight of land taxation upon the unearned rise in value of the land itself, rather than upon the improvements, the buildings; the effort being to prevent the undue rise of rent.—THEODORE ROOSEVELT, "The Progressive Party," *Century*, October 1913.

Johannesburg

THIS year the Johannesburg municipality takes the important step of levying its rates on land values only, thereby, says the *Cape Argus*, "giving effect to the policy of encouraging improvements, and incidentally inducing large holders of land to sell."

The *Argus* goes on to say:

"There are 87 township companies holding land in Johannesburg, and, taking the totals, the incidence of taxation as applied today does not make the stupendous difference to them that was anticipated when the matter was being discussed in 1917-18.

The application of the rate was 4d. in the £ on land and 1½d. on buildings, and the 4d. impost produced £32,661.

For the current year the rate is 6½d. in the £ on land, and the township companies will have to find £50,415, or about £15,000 more than they were accustomed to pay.

A highly interesting feature of the alteration in the incidence of taxation is to be found in its application to the large blocks of buildings in the central area.

Taking 30 of them, the amount charged to the owners three years ago was £29,119. Last year it was £26,475, and under a 6½d. rate it will be £25,217—not an alarming difference when it is considered that the huge buildings are to escape the attention of the tax collector."

Buenos Aires

ACCORDING to advices from Buenos Aires by recent mail, four of the political parties contesting the municipal elections for the City Council announce in their programmes that they support the adoption of the Single Tax on land values for the city's revenue. It is evident, therefore, that in petitioning for the new city charter for the same object, as announced in our last issue, the Mayor, Dr. Llambias, has behind him a strong body of public opinion. In order to remove any misunderstanding as to the purpose of the new charter, we wish to correct a printer's error occurring in the last paragraph on page 151. The paragraph, which is from the Mayor's covering note to the Minister of the Interior, should read as follows: "In the subjoined project of law, the municipality proposes to suppress all the taxes and substitute for them an additional one which will fall upon all *land* within the city, taking into account only the unimproved value, exempting buildings." The word "land" had been omitted.

ARGENTINA has asked the Latin Republics to join with her in tearing down the tariff walls and inaugurating free trade among themselves. It has rovided for the opening up diplomatic negotiations for the adoption of treaties providing for the products of each country willing to enter this proposed customs union.

It may be said that a year's trial of free trade with Peru has taught Argentina the wisdom of this step.

A Chicago Paper's Editorial on the New York Single Tax Platform

HENRY GEORGE'S Single Tax plan is probably the greatest policy for human betterment ever enunciated.

Private ownership of land is as illogical and as opposed to public policy as private ownership of water, air, sunlight or other natural elements.

Man has a true title only to that which he creates or which he has acquired by fair barter and exchange. No man can ever acquire an honest title to real estate for the very excellent reason that the Creator never gave anyone a deed. All abstracts begin with seizure.

The system of land titles that allows a man to "own" more than he can use is manifestly opposed to public policy.

The value of land is created by public demand. A large city makes land valuable and the city should receive the values it creates in the form of taxes.

By removing the taxes on industry and thrift and placing all taxes on land values—this policy would force unused land into activity. It would encourage thrift and industry instead of penalizing them as under the present tax system.

The convention of the New York Single Tax Party was in refreshing contrast to that of the old-line parties. The Single Tax Party platform is a rather lengthy document. It demands, as the ultimate aim of the party, that the rental value of land be collected by the State and that "all improvements, industry and enterprise be exempt from taxation." It then outlines the manner in which the taxing power is to be used to attain this end, and in separate sections outlines the effect of the application of the Single Tax upon agriculture, upon labor, upon capital and upon the government.

An entirely new departure is the adoption of a plank declaring opposition to the advocacy by the Socialists of the government ownership and operation of all the means of production and distribution and stigmatizes the socialistic philosophy as an attempt to solve our economic and social evils by resorting to artificial laws, whereas the Single Tax would destroy the causes of these evils by a return to the natural law of free access to the earth and free competition.

Finally, the platform contains a plank dealing with the present crisis, in which the party pledges its candidates to the support of the national government and any measures necessary in the prosecution of the war, but calls the attention of the government and the people to the Single Tax as a means of stimulating the production of raw materials, of raising revenues for the conduct of the war and the redemption of the nation's debt after the war is over, and of the imperative need of opening to the millions of soldiers and sailors, when they shall return from the trenches, the millions of acres of arable farm land, of which there are many million acres situated in New York State alone, and of thus avoiding the period of un-

employment, low wages and hard times which otherwise are likely to follow the demobilization of our armies.

The party hopes to force Single Tax onto the platforms of the big parties.—*Calumet Record*, South Chicago, Ill.

Militant Democracy and Fiscal Reaction

WHEN the fiscal history of this war-time comes to be reviewed, a singular and unworthy phenomenon will have to be recorded of the two great democratic nations of Anglo-Saxon America.

Beyond a few isolated cases in the western provinces of Canada, where a small levy has recently been made upon land held out of cultivation, the fiscal exemption enjoyed by property in land has been maintained. Indeed, in the Canadian provinces of Alberta and British Columbia, where (particularly in municipal areas and for municipal purposes) the fiscal discrimination against the productive use of land had been removed a few years ago, advantage has been taken of a limited property franchise and the enforced absence of the virile part of the population at the battle-front to saddle again upon the user of land an unfair share of taxation. In Vancouver, improvements are again assessed, cautiously, it is true, at 25% of their value; in Edmonton, more boldly, at 60%.

Throughout the rest of Canada and the United States, the privileged fiscal position of inadequately used land has remained unshaken. Practically every useful or useless form and object of production has been loaded with direct, indirect and even duplicated taxation. But in the great world emergency and in the face of the supreme challenge to patriotism and conscience, the private ownership of the nation's natural assets has distinguished itself by no gesture of heroism or self-sacrifice. As we have shown in previous issues of the REVIEW, land-owning interests have not hesitated even to proclaim in the public press this profitable, if inglorious, exemption from national service.

It would be unfair to the perspicacity of our statesmen to suppose them blind to such a scandalous fiscal anomaly. But, assuming their perception of the situation, it leaves us the more difficult and unpleasant task of explaining their silent acquiescence in the iniquity. Not a single initiative of the most timid, tentative nature to remedy this injustice to the nation's economic and financial equilibrium and strength stands to the credit of our national government or of any one of the 48 State governments.

The connivance of all our legislatures seems, indeed, to be pledged to those favored financial interests which exploit this fiscal injustice. We cannot understand otherwise the impunity with which the "safety" of land investments from war claims and other fiscal obligations is featured so largely in the advertisements of leading real estate brokers. They make no effort to conceal the invidious fiscal distinction in their favor.

It will scarcely be argued, in extenuation of our statesmen and legislators that, in the strenuous fine-combing of visible wealth of the country for revenue to meet the mounting demands of public obligations, land values slipped through unobserved, a negligible item. Land is not so hidden, elusive. It is conspicuously the source of all wealth and the material basis of our existence. Its distribution and use are fundamental to efficient production. Land is the one obtrusive material and moral issue that cannot be evaded—honestly—by intelligent men.

Nor can it be claimed that no federal nation has sought revenue from a land tax. The example of the Australian Federation is too well known.

We have, unfortunately, had no statesman to voice for us the real explanation with the frankness of Lloyd George. In the great constitutional crisis of 1909, and at a moment when Britain was called upon to face a vast programme of naval construction, he had the courage to speak plainly to the landed aristocracy about their evasion of national obligations.

He said: "We started our four Dreadnoughts. They cost eight millions of money. We promised them four more; they cost another eight millions. Somebody has got to pay, and then these gentlemen say: 'Perfectly true, somebody has got to pay, but we would rather that somebody were someone else.' We started building; we wanted money to pay for the building; so we sent the hat round. We sent it round amongst workmen; and the miners of Derbyshire and Yorkshire, the weavers of High Peak, and the Scotchmen of Dumfries, who, like all their countrymen, know the value of money—they all dropped in their coppers. We sent round Belgravia, and there has been such a howl ever since that it has deafened us."

It is scarcely possible to believe that our statesmen have been blind to the fiscal immunities of American landed interests. They may have lacked the courage to speak; but we should be sorry to think they, deliberately and of their own volition, connived.

Does any thinking man imagine that such immunities can continue much longer? Has the economic debacle and social upheaval in Europe taught our public men no lesson?

The issue is inevitably coming up for settlement. Militant democracy is not to be defrauded of its elemental rights. The return of the soldier citizen to the country he has fought for will definitely stage the conflict. Fiscal and economic reaction, like autocracy and political privilege, have had their day. The only alternative now to the reign of justice is the rule of anarchy and brute force, of which Europe has already shown us a sample. Is the choice of our statesmen to be for our up-building or for our undoing? Their lack of foresight in the prelude to the present political catastrophe does not lighten the burden of foreboding before the tremendous economic issues now finally demanding settlement.

"A FULLY equipped duke costs as much to keep up as two Dreadnoughts; he is just as great a terror, but he lasts longer."
LLOYD GEORGE.

Later News From California

AT this writing, twenty days after the election, the complete vote on the proposed Single Tax amendment has not been given out. The total vote cast for and against the measure will be about one-half the vote of two years ago. The percentage then was about 31%. This year it may fall to about 25%. Interest in the war and apathy as to everything else help to account for the small vote. The failure of the democratic party to get a man on the ticket for governor accounts for some of the indifference. Governor Stephens is a poor specimen of a progressive and liberals of all shades failed to go to the polls—democratic liberals because the Supreme Court so construed the primary election law that they failed to get their man Francis J. Heney on the ballot, and republican liberals, sometimes called progressives in California, had no candidate in the present governor who got the republican nomination and has become an extreme reactionary since he has been governor, as the successor of Senator Johnson.

The bulk of the Single Tax vote comes from the liberals in the old parties. The antis spent a barrel of money to beat the measure. All the papers, city and county, were heavily subsidized by advertising contracts. The Scripps papers months ago made a profuse pretense of support, but as the campaign advanced, big display advertisements against Single Tax began to appear in the papers, then reading notices, then editorial opposition. The labor papers, too, began to run advertisements against Single Tax and then began to shy away from it, and just before election withheld endorsement or openly opposed it. This was due to the action at the annual meeting of the State Federation of labor at San Diego, which adopted a land policy of its own to the effect that a heavy supertax should be imposed upon all idle land and all land held for speculation.

Organized labor in this State under the control of Paul Scharrenberg is now committed to this plan of reaching the idle land and throwing it open to use, and at the next election will doubtless be in the field with such a measure.

The large vote on the social insurance measure and the heavy majority against it would indicate that thousands of trade unionists did not vote on the Single Tax measure at all, and the action at San Diego on land reform would seem to be the reason.

No. 19 if adopted would doubtless have doubled the tax on every foot of land in California. One potent argument used against the measure was that in large areas of California under costly schemes of irrigation it would be next to impossible to segregate the value of the improvements upon the land from the land itself, and it was argued that as to such lands this question would be thrown into the courts and endless litigation would ensue. As to urban and suburban unimproved land held for speculation, No. 19 would have fallen heavily. As to such lands, the tax now imposed would have been more than doubled, probably quadrupled, and the selling values would have been enormously diminished. This made the land speculators very active indeed in their propaganda against it.

Paul Scharrenberg, as Secretary of the State Federation of Labor, is the most powerful individual in the State among the trade unionists, and a plan is now on foot to coordinate the forces of organized labor with the forces of the farmers to bring about land reform and other reforms, somewhat after the programme of the Non-Partisan League of North Dakota, and I have no doubt that before the next election this organization will be highly developed and will cut a big figure at the next election with its programme, including the proposed supertax upon idle land. If so, a sudden and drastic measure like No. 19 will encounter difficulties quite as great as those encountered at the last election, and at the election in 1916, and Single Taxers throughout the State are taking note of the situation when it comes to the formulation of another Single Tax measure to go upon the ballot in 1920.

State officials and bankers and land monopolists came out a few days before election in a most frantic appeal to the people to save our beloved State from the threatened calamity of Single Tax, denouncing it as pro-German, Bolshevik and anarchistic, and declaring it would produce here the chaos they declare prevalent in Russia. These printed appeals reached every tax-payer in the State. The result in war time was to be expected. Only the Socialist papers remained true. There is to be no let-up however. The campaign for the election two years hence has already begun. Just the form of the measure perhaps has not yet been agreed upon, but no step backwards will be taken, it may be safely predicted.

Luke North has had drawn and submitted to Judge Maguire a measure somewhat in the following form: "For the fiscal year beginning July 1st, 1921, and thereafter, all public revenues, state, county, municipal and district, shall be raised by a tax on the value of land irrespective of improvements thereon, provided that war veteran, college and church exemptions under Sections 1¼, 1½ and 1A of Article 13 of the present constitution shall not be affected thereby. Revenues derived from public utilities by the State or any political or subdivision thereof, or in the administration of justice, or in the exercise of police power are not within the purview of this amendment and are not affected thereby. The intent of this amendment is to prevent the holding of land out of use for speculation and to apply land values which the community creates to community purposes. All laws in conflict herewith are hereby repealed."

The foregoing is substantially No. 19 just voted on, with the exception that it elucidates a few obscure points and makes clear the time when it should become operative, and that revenues derived from public utilities are not to be affected, or court fees, or the right of the courts to impose fines.

Other Single Taxers favor an amendment more in accord with the Single Tax platform written by Henry George and adopted at New York in 1890, endorsed by the Single Tax convention at Chicago in 1893 and again promulgated by the National Single Tax League in 1912. This is what is called "the exemption approach," and would exempt after

January 1st, 1921, all improvements on land, and on and after January 1st, 1922, all personal property should be exempt from taxation.

So it will be observed that Single Tax and Land Reform are very much to the fore in California, and the next two years will see a tremendous amount of agitation aimed at the same objective, to-wit, to bring into use the millions of acres of fertile, idle land now held out of use by land monopolists in California. How this problem will ultimately be solved no man can predict, but that its solution will be earnestly sought in the near future no one doubts.

J. H. RYCKMAN

A Noble Lord's Belated Discovery

DOES anyone suppose that the agricultural laborer will return from the trenches to the old miserable conditions under which in most parts of the country he was underpaid, wretchedly housed, and denied almost any pleasure in life except such as the public-houses could afford him?" —LORD LEIGH, the Director of the Food Production Department of Great Britain.

Has the noble lord any idea as to how the laborer is denied the above comforts and necessities of life? Has he only now come face to face with the age-long economic problem? Has it ever occurred to him that the denial of the laborer's just comforts may in some way be associated as effect and cause with the granting of unjust privileges to others? Would Lord Leigh take kindly to the denial of such unjust privileges as he himself enjoys? Would he be willing to stand on a footing of equality with the laborer before the natural opportunities of labor from which all material comforts must come? Lord and laborer then would have the full product of their own labor, which is of course their only just due.

Economic justice makes no such demand as: "Sell all thou hast and give unto the poor." With justice done, there would be no poor. Is Lord Leigh ready to stand aside and let simple justice be done? Will he get from off the back of labor? Will he help in making the fiscal laws of Britain such that the price of access to natural opportunities shall no longer be paid by labor as economic blackmail to private owners, but as just tribute to the nation as treasurer in common for all?

What was the agricultural laborer, defending when he went into the trenches? What has he learned in the trenches that has changed his standards of living in the old land? Has Lord Leigh had to wait till the school of the trenches taught the laborer his rights, before he and his privileged class became aware of the wrong done? If leisure and education failed to teach the noble lord, what was it brought him to knowledge? Is the confession of injustice wrung from him by fear? Are the laborers to infer by the conversion of such as Lord Leigh that the only convincing argument is force or the menace of force?

The Value of This is in The Application

IT would be the tragedy of tragedies if after our sacrifices to make the world safe for democracy our democracy would not be of a brand to bless the world. It must be purged of all class distinction, of every vestige of privilege, of every hoary-bearded tradition that fetters justice. It must be a democracy such as Jefferson formulated and Lincoln enforced. Its standard must be equal rights to all, special privileges to none. But this generation must live in the spirit of Jefferson and Lincoln and not be bound by policies which suited their day. We will not be called upon to fight primogeniture and the union of Church and State and foreign control which Jefferson successfully opposed. Human slavery, which Lincoln ended for the good of both races and the glory of his country, no longer needs to be opposed. But let us not doubt that there will be lions in our path if we tread the hard road of duty. Profiteers in war, worse than slackers and cowards, will not be easily routed in peace.

JOSEPHUS DANIELS.

The Bible and the Land Question

TO THE Christian and Bible student, the thought will naturally arise—what does the Bible say in regards to this question? A careful perusal of the following texts will undoubtedly shed some light on this matter:

"If thou seest the oppression of the poor, and violent perverting of judgment and justice in a province, marvel not at the matter: for he that is higher than the highest regardeth; and there be higher than they. Moreover, the profit of the earth is for all: the king himself is served by the field. He that loveth silver shall not be satisfied with silver; nor he that loveth abundance with increase: this is also vanity. When goods increase, they are increased that eat them: and what good is there to the owners thereof, saving the beholding of them with their eyes?"—Eccles. 5:8-11.

The reader's special attention is called to the ninth verse—"Moreover the profit of the earth is for all: the king himself is served by the field." The bible seems to lay great stress on the land as being an important factor in the accumulation of wealth, and indeed if we will only open our eyes to observation we will find this view to be confirmed. It will be admitted without controversy that the land is the source of all wealth, and is a gift of God to mankind, the same as the air and the sunshine, and is just as essential to our existence as these.

Statisticians tell us that there are enough natural resources in the State of Texas alone to support the population of the United States, and that there are enough natural resources in the United States to support the population of the entire world. Referring back to the bible again—we find that under the Mosaic law, the land was not recognized as being the private property of individuals, as will be seen by the following text:

"The land shall not be sold forever: for the land is mine; for ye are strangers and sojourners with me. And in all the land of your possession ye shall grant a redemption for the land"—Lev. 25:23, 24.

WILLIAM Z. KRICK in *Peoples Christian Bulletin*.

Clinton's Housing Problem and its Only Real Remedy

THAT the working people of Clinton, whether organized or unorganized, are confronted by a condition that not one of the remedies proposed and tried has even relieved—say nothing of having cured, is certainly plain to all. We refer to the housing problem. Day by day and far into the night our working men, their wives, mothers, and sisters tramp this city over looking for shelter from the storms of the oncoming winter, until they almost drop from sheer exhaustion. Home owners, partly out of sympathy for the homeless, partly because the prices offered for houseroom will go well toward the upkeep of the house and partly because of the orders from the federal government to save coal and improve the efficiency of the public service—all three combine to cause many of our citizens to extend to the home seekers such accommodations as their homes afford.

But all this at its best does not solve the problem that confronts both home owners and home seekers; it is at best only temporary relief. It is only a mild ineffectual poultice put over a dangerous affliction to allay the pain. The remedy lies in the prompt and thorough removal of the cause of the affliction and its resultant pain. And in this ever present housing problem, the remedy does not lie in organizing unions to control jobs, or in regulating price. Union men meet, blame house owners for taking high rent and as soon as the meeting adjourns run a race to get first to some house owner and themselves bid up the rent against each other. In view of such conditions is it not as plain as a pike staff that trade unionism, cooperative stores, regulation of prices, protective tariff, tariff for revenue, free silver, single gold standard and even prohibition are all powerless to cure the trouble. Not until the disinherited working men stop temporizing with mere palliatives and apply a remedy that will force into use the 400,000,000 idle acres, held out of use for speculation in human necessity, will there be any real relief of this housing problem. This can be obtained by exempting from taxation all improvements and personal property and taxing only the value given to land by the pressure of population about it.

Clinton (Ind.) *Argus*.

A Clever Characterization of Socialism

IF modern mills are to be owned by politicians and policemen, it will be only by a fiction that they are supposed to be ruled by the jolly miller and his men. They will approximate more and more to the pattern of the great mill established by the State—the treadmill.

G. K. CHESTERTON.

A SYSTEMATIC effort must be made to bring the population back to the soil. An intelligent agricultural policy is the true basis for a great industrial policy."

Lloyd George is reported to have made the above declaration toward the end of November last. It is to be hoped it means that he has decided to return to his fiscal policy of 1909, the only intelligent policy as regards both agriculture and industry. By simply abandoning the systematic fiscal discrimination of Britain's present taxation and rating against the adequate use of land, agriculture and industry will soon give a good account of themselves and distribute the population to the nation's best advantage. What better can a patriotic and democratic statesman desire?

BOOK NOTICES

SOCIAL PROBLEMS IN PORTUGUESE

"Problemas Sociais," by Henry George, published by Escolas Profissionais de Lyceu Salesiano Sagrado Coracao de Jesus, Sao Paulo, Brazil, has just made its appearance.

The issue of this Portuguese translation of Henry George's "Social Problems," already announced in the May-June number of the REVIEW, is an event in the growth of the Single Tax bibliography. A book of 302 pages, in large clear type and with wide margins, it is a creditable production and will no doubt find its place in the libraries of all Brazilian intellectuals. The debate on Brazil's fundamental economic and fiscal problems has thus been launched, and launched worthily. The publication is due to the generosity of a distinguished citizen of Sao Paulo, Dr. Joaquin Bento Alves de Lima, with the literary co-operation of several members of the South American Single Tax Committee (an influential international association destined to figure prominently in the economic evolution of that continent). We reproduce the brief preface to the work.

"The translation of this work was made by some convinced believers in the soundness of the doctrines which had been co-ordinated and given to the world by Henry George—one of the most clear-visioned intelligences and most harmoniously moulded characters that have ever existed.

"The principles of human justice for which this great economist strove all his life are making a peaceful conquest of the civilized world; and, as in our country his works are yet almost unknown—in contrast with the enormous circulation they had and still have amongst the Anglo-Saxon peoples—the present translators have sought by this publication to call the attention of their compatriots to Henry George's works, convinced, as they are, that in his doctrines of the freedom of human labor and the concentration of all taxation upon the common possession—the land—is to be found the key for solving the vast social problems.

"More than thirty years ago this work was published in the United States but, in spite of that country's great progress, the book still continues to be there—and all the more so with us—a document of great actuality, inasmuch as the truths therein contained are eternal truths and will always awaken deep and stirring interest.

"Fortunately, in Brazil, we have not yet the monstrous fortunes nor the real poverty of which Henry George speaks; but we are marching that way (of this there is already evident signs), if we refuse to abandon resolutely our present erroneous fiscal system, and seek in the natural fountain of all wealth the needed revenues for the public treasury.

"Is it not lamentable, is it not immeasurably absurd, the periodical distress which afflicts the inhabitants of this country in the very sight of its vast territorial extension and immense natural wealth? Is it not evident that there must be some obstruction to its productive functions to cause this curious and abnormal phenomenon?

"In this volume will be found the cause of the evil and also the remedy which is capable of transforming this large but poor nation into one of the most opulent in the world."

"THE PRIZE SLACKER" is a pamphlet of 15 pages by George J. Knapp of Salt Lake, Utah. Mr. Knapp was a Sergeant in the United States Marine Corps from 1904 to 1908. Mr. Knapp will be remembered for his fight in Pueblo. "The Prize Slacker" is the owner of vacant land, and Mr. Knapp deals with him with extraordinary vigor.

"Is it not queer that when Provost Marshal-General Crowder issued his famous—or infamous—list of useless occupations, in which he included many useful clerks, druggists, etc, he entirely overlooked to list the Prize Slacker gentry, who exist almost solely upon the labors of other people; whose principal occupation is to hold up the community which tolerates them, and who do not help to pay for the shot and shell needed to win the conflict?"

CORRESPONDENCE

NO FREE TRADE WITH AN IMPENITENT, PLOTTING NATION

EDITOR SINGLE TAX REVIEW:

The reason we should not trade with Germany: They are not free, but are slaves to criminals, and have aided and committed crimes. Their teachers, philosophers, professors and preachers have for years been conducting a national school of crime, terrorism, murder and conquest by means of frightful acts. As well talk of free trade with convicts. Germany must be ostracized, so that any German who develops traces of decency will repudiate his nation and emigrate and try to redeem himself among fairly decent peoples.

And yet we hear of American Single Taxers excusing and even endorsing Kaiserism and its horrors. Some of them resign; others should be compelled to, so that Single Taxers may have some respect for their associates. The proof lies in the assertions of the Germans themselves. There is no need to believe their enemies. I offered quotations in the July-Aug. REVIEW. Pro-Germans meet such proof with a silence that they think is dignified, profound and ponderous. They do not know they are ridiculous. The only way to reach their understanding is to kick them out.

The government has issued collections of quotations, notably "Conquest and Kultur." Every German ought to spurn Germany, if he cannot prove these quotations false. Here is one on page 35:

"Must Kultur rear its domes over mountains of corpses? Yes, it must. . . . The might of the conqueror is the highest law."—KARL A. KUHN, 1914.

The horrors admitted: Page 37: "We are compelled to carry on this war with a cruelty and ruthlessness, and every imaginable device unknown in any previous war."—PASTOR BAUMGARTEN.

Page 38. "Peace is immoral." Page 39: "The State can realize itself only by destruction of other States."—PROF. LASSON, University of Berlin.

Let German-American Single Taxers indorse or condemn these things. Their silence must be taken as indorsement.

Chicago, Ill.

C. F. HUNT

ENTHUSIASTIC OVER REVIEW'S POLICY

EDITOR SINGLE TAX REVIEW:

I AM enthusiastic about the course you are taking as I have been deadly sick of the gum shoe policy for years, and think it will lead to nowhere. Let us come out in daylight and say what we mean. We will get an audience and that is all we need at present. The political fight of the future will be between autocratic socialism and freedom under natural laws, and it is none too soon to clear the issues, and not let socialism get too long a start. The appalling ignorance that exists among the masses regarding our philosophy is a disgrace to all real Single Taxers, and is nothing but a direct result of mixing up with old party politics. Minneapolis, Minn.

JAMES JESSEN.

LANE'S POLICY BEYOND THE PALE OF DISCUSSION

EDITOR SINGLE TAX REVIEW:

I read with much interest your story on page 145 of the October number of THE SINGLE TAX REVIEW on "Secretary Lane and His Land Policy."

You will see by the enclosed clipping, I had already been discussing this peculiar and "nervy" proposition in my weekly paper.

If sufficient emphasis is placed upon a real and true comparison between the status the Secretary wishes to establish for soldiers and the status now established for speculators, in reference to these speculative lands, it seems to me as if the ridiculousness of the proposition would place it beyond the pale of further discussion.
Detroit, Mich.

FREDERICK J. INGRAM.

FROM W. E. BROKAW

EDITOR SINGLE TAX REVIEW:

In the September-October REVIEW C. F. Hunt said: "*The Equitist*, W. E. Brokaw, editor, teaches that exchanges must be for equal time worked; 'exchange value' of products may be abolished." The first part of that is correct; the last is not. I claim that the exchange value of products is the only value they should have, in the market; whereas they now usually have also an appropriative value.

To the rest of his criticism I replied in *The Equitist* of September 27, before it appeared in the REVIEW. What Mr. Hunt ignores is the fact that results contain natural resources as well as human work. As Henry George well said, the human work is "embodied" in them. And he contended that it was the work of thus embodying which alone gave the right of ownership—that it was the sole source of rightful ownership. Granting that, then it is the sole thing human beings can rightfully buy and sell. But when exchanges are made by comparison of results, the material embodying the work is counted in. It thus obtains a price, and that is the share the earth owner gets. Leave it out, and count only the work, and the worker will get it all in exchange, and the earth owner none. As to mixing wheat: Where is the manufacturer who does not mix different priced things and, counting the total cost, determine what the price of each article should be by the relation of each to the aggregate cost? The cost, finding system now so generally used would be much simpler were the elements of tribute eliminated from costs. Keeping track of the hours of production is an essential part of the cost, finding system. The hour is the unit they figure by. We should not let the trees hide the woods from us.
Longbranch, Wash.

W. E. BROKAW,
Editor *The Equitist*

A SOUTH AMERICAN TRIBUTE TO CHARLES N. MACINTOSH

EDITOR SINGLE TAX REVIEW:

We have sustained a severe loss in the death of Charles N. Macintosh. About twelve years ago he came to this country from New Zealand, his home, and had ever since divided his activities among Brazil, Uruguay and Argentina. From the latter country, where he stayed several years, and where he did much work for the cause, being one of the founders of the Argentine Single Tax League, he came back to this country about five months ago, and settled in Rio. An old kidney trouble put an end to his days, when much was still to be expected of him.

A fluent orator, a fine debater and one of the best informed persons on the doctrine as well as its practical application, Mr. Macintosh was a real leader of the movement. His loss is deeply mourned by his many friends throughout South America.
Sao Paulo, Brazil.

A. DE Q. TELLES.

SLACKER ACRES

EDITOR SINGLE TAX REVIEW:

Idle men are dubbed slackers, idle dollars the friends of the Kaiser. To what category of German propaganda should we assign idle land, considering that land is the main source of our economic strength and national wealth?

The authors and supporters of our vagrancy laws, supplemented as they have been during the war by work or fight legislation, little dreamed that, to many minds, they have furnished the strongest and most logical arguments for the Single Tax.

"Consistency, thou art a jewel." Adhering strictly to the principle upon which all vagrancy laws are based, supported by patriotic arguments for the necessity of work or fight orders and other slacker legislation, the question naturally presents itself: Why should slacker land, whether held for speculative, decorative or pleasure purposes, or, for that

matter, any kind of slacker property, capable of improvement and production for the public good, be more sacred in the eyes of the law than the individual, receive more protection than the private person, be more tolerated by the community than the slacker or vagrant? If, for the public good and in order to win the war, the individual has been forced to work and produce, is there any good reason why the same law of compulsion should not be applied to idle land or slacker property? In other words, what is sauce for the goose, should likewise be sauce for the gander. We have no hesitation in telling the individual slacker to "work or fight or go to jail," then—why not issue the same patriotic command to the owners of slacker land—"make the land produce or pay the penalty?"
Los Angeles, Calif.

ARVID E. GILMOUNT.

PRAISE FOR THE ALBANY PLATFORM

EDITOR SINGLE TAX REVIEW:

I have just read the platform of the New York Single Tax Party, adopted at its convention held at Albany, July 20-21. I must confess that it was a surprise to me, although an agreeable surprise. The surprise arose from the fact that a one-idea platform should be drawn out to the length of three unusually large columns of fine type. The utility of the platform appealed to me at once, as I shall explain.

It is truer than most Single Taxers appreciate that the public do not know what the Single Tax is. Probably not to exceed one per cent. of the voters can define it with reasonable certainty. Perhaps five per cent. have some hazy notion about it, mostly erroneous. A somewhat larger number have merely heard the term without having any mental impression whatever about its meaning. I think it certain that more than fifty per cent. never even heard of the Single Tax.

We tell the few who want to know about it to read "Progress and Poverty." We might almost as well tell them to explore the moon. They haven't the book. They cannot read it if they had it. I am speaking of ninety-five per cent. of the voters. But they can understand the Single Tax very readily if they are instructed in its principles and purposes. It is not difficult to understand; but they have had no opportunity. Where should they get it? What are a few Single Tax papers, or a few speakers among a population of over eight million in New York State alone, nearly half of whom are voters? Mr. James F. Morton, Jr., says he spoke to 2075 in 68 lectures. You know what your subscription list is in the State.

Now, here is a platform that defines and describes the Single Tax, its principles, purposes and methods; and does it well. Here is a platform that will mean more to most voters than would a reading of "Progress and Poverty;" a platform that tells them what the Single Tax is, what it proposes to accomplish, and how; and informs them in a manner that they can readily comprehend. Voters will read political platforms during a campaign—more or less, provided it is placed in their hands. The Single Taxers of New York should see to it that a copy of this platform is given to every voter in the State, and placed in every home. Not only Single Tax speakers, but the speakers of every other party will advertise it; and the more a good thing is advertised, even by its opponents, the better.—ANON.

LANE'S LAND POLICY

EDITOR SINGLE TAX REVIEW:

Your exclamation on page 150 of the September-October REVIEW "Instead we have a Lane. O tempora, O Mores!" undoubtedly relieved the feelings of hundreds of your readers.

That things might be worse should be some consolation. Suppose that Franklin K. Lane had been placed in office by a Single Tax Party! The San Francisco *Star*, the oldest Single Tax periodical, regrets that Franklin K. Lane was born in Canada because it wants him for the next president.

A California anti-Single Taxer wrote to me recently that "most people really do not know what the Single Tax means." For sweet charity's sake let us suppose that those who in California are opposing the Single Tax never did know what it really meant.

James Russell Lowell, young liberator, wrote "The Crisis," one of Henry George's favorite poems. James Russel Lowell, ambassador to the court of St. James, acquiesced in Henry George's imprisonment in Ireland and,

termed the Single Tax socialism. Who knows just what day, month or year Lowell became a perhaps unconscious foe of progress instead of its friend?

Were it not safer and wiser to eliminate parties and to quit pretending that party platforms settle issues, and face the adoption of broadcast direct legislation than to make the Single Tax movement suffer for the mistakes and worse of office holders?

I heartily agree with what you say about the platform of the National Single Tax League in your editorial, "The Single Tax Limited and Apologetic."

Colorado Springs, Colo.

WALTER B. LOWENSTEIN

FREE TRADE

EDITOR SINGLE TAX REVIEW:

It is curious to find the editor of THE SINGLE TAX REVIEW, whose pen is used to pierce with exquisite skill the fallacies in the arguments of sundry learned economists, actually advocating high tariff—even to the utter exclusion from our markets of foreign made goods, because, forsooth, the makers of these goods are immoral and impenitent.

I do not find that the fact of certain things in my possession having been made by the heathen Chinese interferes in the slightest with my enjoyment of them. I bought them to please myself and it did not occur to me to investigate whether the makers had repented and been duly baptized. Alas, I should be very glad to exchange a golden harp, if I had one, for sufficient "good pit coal" to keep my apartment warm during the Winter. That the trade might serve the purpose of Beelzebub and all his hosts is a matter of utter indifference to me. I only know that it would serve the purpose of keeping me and my friends comfortable.

Surely no one knows better than the editor of THE SINGLE TAX REVIEW that free trade—absolute free trade—world-wide free trade—is a necessary tenet of Single Tax faith. Take that away and there can be no such thing as free people, even on a free earth.

Steady, Single Taxers! Steady! This war will end sometime. Let not the return of peace find us stripped of all our principles.

Toronto, Ont.

CHRISTINE ROSS BARKER

FROM AN OLD FRIEND

EDITOR SINGLE TAX REVIEW:

I trust that you still believe in equal freedom! I have observed your very frequent use of the freedom of criticism.

Now, with the most kindly and friendly purpose, I will employ my right of criticism of your observation on the "wrongs of free trade."

I quote from your editorial: "As a matter of expediency, as well as of Justice (?) to established manufactures (and manufacturers, *i. e.*, The United States Steel Corporation—all words in parenthesis are mine), we should seek for the removal of *fiscal* (financial) *handicaps*, before subjecting our Industries to the *keener* competition of *foreign* rivals."

If that statement is true, it knocks the foundation from under our declaration of unselfish devotion to a democratization of the world. But it is not true. A true democracy demands equal and universal freedom to do that which is right. It is right to co-operatively exchange work with my neighbor—for our mutual help—thus increasing our joint and individual productions and also promoting a feeling of personal interest and of kindly fraternity. There are no foreign rivals in a democracy. Modern devices have brought all nations and peoples of the world close together. My neighbor is on every side of the earth and yet very near and very dear to me. I cannot afford to wrong him or offend him. I cannot afford to seek advantage of him for the self-interestedness of an expedient. To take advantage of my neighbor is a miserable expedient in trade; and in the near-at-hand end, is unprofitable; even "*fiscally*" unprofitable. The old world of yesterday is passed and belongs—let us hope—to the dead past. We are on the door-step of a new world. We are fighting for FREEDOM! and will not look backward nor blind our eyes with past expedients in promotion of advantage over anyone. Advantage is not fair. The world of today and tomorrow proposes to *play fair*. Freedom does not permit the doing of a wrong nor the seeking for advantage. Freedom has its limitations and denies any free right to do wrong. But freedom to exchange with our neighbor is well within the limitations of true freedom. The Single Taxers (I am an anti-taxer),

insist on equal freedom of opportunity to produce. Transportation and exchange is a most important part of production. Why hamper production at any point in the process? How can it be wise or right to put barriers in the way of that which we need, want and have right to enjoy? Nothing is completely produced until it is in possession of the using consumer.

Single Taxers have *not* at "all times" contended against the oppressiveness of *fiscal* (financial) power—but against fundamental causes that make the exercise of financial power necessary to individual safety, in a social order against which Single Taxers contend. When Mr. George was asked if the Single Tax would solve every human problem, he answered, "No! but freedom will!" FREE LAND, FREE TRADE, FREE MEN.

I quote from the REVIEW again: "Why have not the claims of free trade been based on the strengthening of *national* industry, and the enormous increase in the volume of home production that would follow?"

Because free trade—to the United States as a nation—is not a national but an international question; we *have* free national trade. The Single Tax is not a *national* philosophy of life, but an international and world-wide philosophy of life. Single Taxers are battling for universal and equal freedom—freedom to live, to mutually help in a common humanity; to produce, to aspire and to gain the highest and best of human aspirations. I have seen seventy-nine years of human life, I have seen and been a part of the activities of Single Taxers from a time long before they took on that inappropriate name. I hope I am not mistaken as to the attitude of the mind of the Single Taxers.

Brooklyn, N. Y.

E. STILLMAN DOUBLEDAY.

REPLY

Again we are reminded of Luke North's statement that "Radicalism has its conventions." And these conventions lead to fixed formulas against which the tide of reasoning beats in vain. It is perhaps useless, therefore, to endeavor further to shake the convictions of men who will continue to misrepresent, though wholly unconsciously of course, the position we take on the question of free trade.

For the sake, however, of neglecting no opportunity of rendering our meaning clear, and to show that our opponents not only confuse the issue but mistake the relation of free trade to our own movement, we again essay the task of restating what seems to us so easily demonstrable.

Either taxation is a burden upon industry or it is not. If not, Single Taxers are hugging a vain delusion. If it is, the most reasonable method of procedure is first to get rid of these fiscal handicaps, while not neglecting to preach at the same time the beauties and advantages of free trade.

If it is true that free trade will bring into play the forces of freer and fuller competition, this would be to subject industries already burdened with taxes that hamper and strangle (have we not taught that this is the fact?) to a keener competition. To get rid of internal burdens first is to proceed in accordance with the French maxim, "First steps first."

Perhaps Mr. Doubleday's letter discloses what has often been evident in discussions between Single Taxers—*i. e.*, that we do not sufficiently take into account the oppressive burdens which our fiscal system lays upon industry in all its branches. For this there is no excuse, since our literature is not without abundant illustration. Of course, it should be said that the chief purpose of our "reform" is not tax reform nor even tax abolition. We invoke this method only as a means to make the earth free to men.

But in doing so there are conditions that are related and that we would do well to consider practically when they arise. May we not indicate, with all our admiration for Mr. Doubleday, that this is what he has not done. Much of his communication is in no sense a reply—we are indeed wholly in agreement with him. The matter, or much of it, is wholly unrelated to the point we have raised. But when we ask why the claims of free trade has not more often been based on the strengthening of the national industry, he replies, "Because free trade to the United States as a nation is not a national but an international question." Indeed! Mr. George did not so consider it, and again we call attention to the paragraph quoted, a paragraph which he significantly omits to comment upon. In this paragraph Mr. George considers free trade as a mode of "repelling foreign competition," and uses those very words.

Evidently to him free trade was, very vitally, a *national* as well as an *international* question.

Mr. Doubleday's statement that there "are no foreign rivals in a democracy" leaves us a little puzzled. Indeed rivalry, domestic as well as foreign, is what Single Taxers desire to bring about. Do they not seek to restore the beneficent law of competition? What is that but industrial rivalry? But this rivalry must be on fair terms; foreign industry that comes into competition with domestic industry must not be handicapped by tariff duties that prevent the fullest competition with native industry. But neither should native industry be subject to unnecessary burdens which unfit it to compete with foreign competitors. The whole gospel of free trade is bound up in this statement. Our opponents lay their chief, and indeed their only emphasis upon the one side of it.

Of course, we have abandoned nothing that Mr. George taught regarding free trade and protection. We stand for Free Land, Free Trade, Free Men. But those who will persist in misunderstanding us appear to stand for Free Trade, Free Land, Free Men. It doesn't look like an important difference, but it is.—EDITOR SINGLE TAX REVIEW.

ANOTHER MISUNDERSTANDING

EDITOR SINGLE TAX REVIEW:

In "Some Unconsidered Aspects of Free Trade" (Sept.-Oct. issue p. 132), you advocate a tariff tax to overcome "the burden of taxation under which . . . the national industry staggers." In "Germany and the New International Free Trade League" (same issue, p. 133), you declare in favor of a tariff tax against an "unrepentant Germany." The two propositions differ so widely that it is surprising to find them placed side by side, and given equal weight in a paper like the SINGLE TAX REVIEW.

If the tariff is for the purpose of relieving industry from tax burdens, it should be scientifically adjusted to that end. The exact weight of the burden should be carefully determined, preferably by a non-partisan commission, and a sufficiently heavy duty levied to offset it. When production increases in volume, or the domestic tax is made heavier, the duty should be raised. When production decreases (as pleasure cars in war time, or wines and liquors under prohibition), the duty should likewise decrease. Such a tariff is a purely internal policy, adopted to aid our own industry, and has but little relation to international ethics. It would necessarily apply equally to all nations, and no distinction could be made between freedom-loving France, unrepentant Germany or Bolshevik Russia.

If, on the other hand, the tariff is for the purpose of punishing a criminal nation, it should be applied in a different spirit. The duty then concerns itself not with the goods produced in our own country but in that of the culprit, and falls heaviest on the articles which our citizens are most desirous of importing. If it incidentally encourage our own industries, well and good; if its effects be contrary, it should be applied nevertheless, for its object is ethical not fiscal. Such a tax, moreover, cannot be levied against all nations alike, but must apply only to the one to be punished (in this instance, Germany), and should be repealed as soon as the guilty nation repents.

If it is the "business" tariff you advocate, Free Trade with friend or foe is undesirable and impossible, at least until the domestic "burden of taxation" is removed. If it is the punitive tariff which you consider most urgent, Free Trade is possible and desirable with the whole world except Germany; for if tariffs are to be levied against nations that have incurred our wrath and enmity, they should be removed when dealing with nations that have earned our friendship. One may favor either proposition, but it is rather difficult to see how he can consistently advocate both at the same time and in almost the same breath.

Boulder, Colo. HYMAN LEVINE.

REPLY

It is unnecessary to comment on this further than to say that we have not advocated a tariff to overcome "the burden of taxation under which the national industry staggers." We have not advocated a tariff at all. And it is not we but Mr. Levine who has joined the two propositions—the question of removing the fiscal handicaps before sub-

jecting industry to the keener competition of free trade, and the other question—as to whether it is desirable to enter at once into trade relations with a people who have been the authors of the unexampled horrors of the last four years. As Mr. Levine has wholly missed the point it seems unnecessary to do more than submit his argument and let it answer itself.—EDITOR SINGLE TAX REVIEW.

THINKS OUR CRITICS FULLY ANSWERED

EDITOR SINGLE TAX REVIEW:

Perhaps it is a little late as by the time your next issue comes out the war may be over, but it seems to me you have fully answered your critics who object to discriminating against Germany in tariffs on free trade grounds. It is not a question of economics at all but solely one of politics, or rather of humanity.

New Brighton, N. Y. E. J. SCHRIVER.

NEWS NOTES AND PERSONALS

THE gratifying vote in Missouri is due to the preparatory work, sanely and efficiently done, by Vernon J. Rose, Carl Brannin and Barney Haughey. And there are others.

THE Manhattan Single Tax Club has recently lost two of its oldest members. James G. Qualey died in Washington, October 12, of pneumonia and was buried in Philadelphia.

The death of Alfred J. Wolf robs us of another of the old time friends of the movement. His remains were cremated at Fresh Pond. John Filmer spoke briefly in tribute to the deceased, as did the poet, Arthur Guiterman, a near relative of Mr. Wolf. There were present as representing the Single Tax Club, Sylvester Malone and George Everitt, and from the Brooklyn Club, Hon. A. J. Boulton and Thos. P. Ryan,

TWO of our Brooklyn friends have been recently bereaved. The death of Mrs. Vernam, is the departure of one who will be remembered as a kindly and gracious hostess by the Single Taxers who were wont to gather at her home. Mrs. Deverall, wife of Fred. J. Deverall, is also dead after a long life of devoted service. She was the president of the first women's Single Tax club in America.

ALEXANDER MACKENDRICK has lost two sons within the year, one as the involuntary victim of a tragic assault. The sympathy of an army of friends will be with him in his affliction.

MR. JOHN FILMER, the old friend and intimate associate of the late L. E. Wilmarth, gives in the *New-Church Register* for September an account of the life and work of that distinguished artist, Single Taxer and disciple of Swedenborg.

A "RUMMAGE SALE," held by the Single Tax Party of this city, recently, combined with contributions obtained from members through the energy of Miss Corinne Carpenter, one of the Party's active members, netted \$200. for the California Great Adventure.

J. R. HERMANN did great work with voice and pen in the late campaign in California. His contributions to the *Citizen*, of Los Angeles, the *Western Railway Journal* and other papers of the State did much to create a wider interest in the Single Tax.

A. M. MOLINA has been appointed representative for Porto Rico from New York, of the new Pan-American movement.

MR. C. F. POWELL is the newly elected president of the South Australian Single Tax League.

PROF. MEREDITH ATKINSON, professor of political economy at the Melbourne University, has declared for the Single Tax.

GEORGE CARTWRIGHT, who is a member of the Cleveland Single Tax Club and a frequent lecturer before various bodies, is the subject of an interesting item in the Cleveland *Citizen*, which paper informs us that Mr. Cartwright came into the Single Tax movement through a study of socialism in Toronto, Canada, where he, with the late Tom Bawden, of Detroit, and Max Hays, of this paper, contested with the police the right of free speech on the streets and in parks.

S. S. TABER, in the New Bedford (Mass.) *Standard* of Oct. 14, publishes an open letter to the Children's Aid Society under the title, "Futility of Trying to Salvage Wreckage of Social Institutions—Better to wipe out Poverty—How?" and Mr. Taber tells how.

An admirable article on "Henry George and His Land Tax Philosophy," appears in the *Citizens' Advocate* of Los Angeles, from F. L. Jacumba. The *Advocate* is a well edited organ in the interests of the colored people of that city.

The *Nebraska Farmer* states that 40 per cent. of farms in the United States are now operated by tenants and that at the present rate of increase it is only a question of a short time when more than half of the nation's farms will be operated by other than owners. This influential farm journal points out that as land prices increase so do the number of tenants, a tendency which Henry George indicated many years ago.

THE Nonpartisan League, of Colorado, in the recent campaign fought in that State, urged in its platform the exemption of farm improvements from taxation.

FEW among us, we imagine, thought that that modest and sterling friend of the cause, Thomas H. Work of Buffalo, was a poet. Yet these lines from his pen in *The Teller* published by the Bank of Buffalo Club, are worth reprinting. They are blank verse of real distinction:

"What vision dire disturbs my wonted rest?
Perchance I dream?
I see fair Belgium overrun by hosts
Of armed men. The smiling villages
Church-steepled, and the peaceful homes
Mid gardens fair embowered, exist no more.
The ruthless heel of "Kultur" late has trod
That weary way, and desolation drear
Has marked the course.
Would God mine eyes were sightless!
'Tis too terrible!
The maiden fair I see struck down
By brutal lust, and the defender of his home
Crumple like straw before a raging fire;
And children sweet are tossed on bloody spears;
House after house is fired by impious hands
And e'en the ivy mantled church of God.
Within whose sacred walls the people found
Sweet solace for their lives of weary toil,
Is wrecked and torn by devastating shell."

WE learn from the Cleveland *Press* that William F. Bien is dead. Mr. Bien was long a subscriber to the REVIEW, and was Tom L. Johnson's teacher when Mr. Johnson was learning the Single Tax.

MAJOR-GENERAL WILLIAM C. GORGAS retires as Surgeon-General of the United States. Secretary Baker, in a public announcement, pays General Gorgas a high and well-deserved compliment.

THE column conducted by Howard M. Holmes, in the Cleveland *Citizen*, is made up of comments upon current topics, each teaching a Single Tax lesson. The *Citizen* of Oct. 19, gives a good account of the California campaign.

THE son of R. L. Outhwaite, M.P., commanded a motor boat in the great British naval attack on the German naval bases on the Belgian

coast. Under heavy gunfire he torpedoed an enemy destroyer proceeding from Zeebrugge.

DURING the California campaign J. R. Hermann had a public debate with Hon. Leslie M. Shaw, ex-Secretary of the Treasury. At the close of the debate in answer to the question from the audience as to how the Single Tax would win the war, Mr. Hermann said:

"It would get a revenue from land now escaping war tax. At the same time it would open up the land to food production."

Mr. Shaw denied this by stating that no one would work the land under Single Tax, as the tax would be too high. Quick as a flash Mr. Hermann came back at him with a knock-out blow.

"The tenants of Iowa are now paying the Single Tax to landlords like us, but not to the government. Besides this, they are paying for the war and sending their sons to fight. And then," turning to his opponent, "they are giving Mr. Shaw and me a little on the side to run around here and talk to the women folks. Yes, they are working the land, with not even a title to it; and the more they produce the more they are taxed. Yes, they work—they are obliged to work."

The point of the joke is that both Mr. Hermann and Mr. Shaw own land in Iowa.

THE eldest son of James W. Bucklin has enlisted in the Navy unit and is pursuing his training at the University of California.

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 October 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,

Publisher.

Sworn to and subscribed before me this 27th day of September, 1918.

WILLIAM RYAN

Notary Public, Richmond County, N. Y., No. 6. Certificate filed in New York County, No. 301. (My commission expires March 30, 1919.)