

SEPTEMBER — OCTOBER, 1918

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**Single Tax Review**

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

A Romance of New York Real Estate

By John Filmer

A Farce of Democracy

By Frank Chodorov

Buenos Aires, a Single Tax City

Secretary Lane's Land Policy

News from California, Missouri, Texas,  
Michigan, New Jersey

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## SINGLE TAX REVIEW

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### PUBLISHER'S NOTES

**T**HE SINGLE TAX REVIEW is now the only real Single Tax paper supporting a militant policy for Single Taxers, and at the same time covering the world news of the movement. It is blazing the way for the advance of the main army.

If you think it is doing a work of usefulness, if it appeals to you, send a year's subscription to a friend who may be influenced by its teachings. It needs your help and your friend may need its help.

If you know of a Single Taxer who does not subscribe, ask him why. Is it because of that lethargy which we are doing our best to overcome, and which holds, or has held until recently, the movement like a palsy?

Let him know that the world is stirring and with it the hearts and intellects of man.

Many Single Taxers who realize now the largely wasted years, the inconclusive programme, the halting and timid propaganda, support the movements that are at work, the activities that are doing something. The REVIEW is representative of these, and supports them and gives them publicity. And this it will do regardless of its own opinion as to the comparative value of these activities.

**I**N this issue is a criticism of Secretary Lane's land policy (see page 149); we ask our readers comments on this project. Let them also write to Secretary Lane. It may not be too late to show the Secretary his error.

# The Single Tax Review

Vol. XVIII

SEPTEMBER-OCTOBER, 1918

No. 5

## News Notes and Comment

A REMARKABLE editorial in the *New York Times*, of Sunday, Sept. 15, is entitled "The New Barbarians." It speaks of the statement of Gibbon commenting on the barbarian incursions that swept away the monuments of ancient civilization leaving Europe for centuries in darkness, and says: "Gibbon's only mistake was that the possibility never occurred to him of the new barbarians arising within, not without the boundaries of civilization." The editorial then quotes "Progress and Poverty": "Whence shall come the new barbarians? Go through the squalid quarters of great cities and you may see even now the gathering hordes. How shall learning perish? Men will cease to read and books will kindle fires and be turned into cartridges." When a great conservative newspaper like the *Times* quotes Henry George to this effect it is a sign of the new thought that is stirring. It may even induce the readers of the *Times* to go to the work from which these sentences are quoted to learn how civilization may be saved.

WE are pleased with the campaign that George L. Record is making in New Jersey in his fight for the Republican nomination for the United States Senate. He is making many converts for the Single Tax, and his campaign is a highly valuable educational one. Yet we cannot but feel that what the former governor of New Jersey, Edward S. Stokes, says, has some weight:

"A man has an unquestionable right to believe what he chooses politically, and be respected for the honesty of his convictions, but he has no right to believe one thing and accept a place on the ticket of a party that believes to the contrary."

Perhaps—and yet. If the Republican voters of the State of New Jersey should endorse the Single Tax by the nomination of Mr. Record, then the Republican Party will automatically have accepted the Single Tax as one of its principles. In the case of his defeat, Mr. Stokes may contend that it will be Mr. Record's duty to resign from the party. But in case Mr. Record should be nominated, will Mr. Stokes continue as a member of the Republican Party? He is quite sure now that the party "believes to the contrary," that is, is opposed to the Single Tax. But suppose he should be mistaken? He cannot remain a Republican and not be guilty of the same inconsistency, or worse, of which he accuses his opponent. We confess the case has its grave perplexities. We would not hint for the world that Mr. Stokes is less interested in party regularity and party consistency than he is in maintaining the *status quo* of the land system—for that also is a moral question of some moment.

THE New Jersey situation is interesting. Everybody, more or less, is running on a Single Tax platform, or, being known as a Single Taxer, is supposed to be. Of course this is not the same thing, as we know from long experience. But Mr. Record is a Single Taxer, and Charles O'Connor Hennessy who is running for nomination for the same office in the Democratic primaries—a contest that will be determined ere this issue of the REVIEW is in the hands of the reader, and the result of which will be found on another page—has a long and honorable career as a follower of Henry George, and is a man of ability and courage. William J. Wallace, who is the candidate for United States Senator on the Single Tax Party ticket, is a business man of long years' experience, and is the worthy standard bearer of the new movement to put the Single Tax into politics, with the label on the goods as advertised and no longer represented as "something just as good"—the movement that now has the whole-hearted support of such old-time leaders as E. Yancey Cohen, George L. Rusby, Dr. Mary Hussey, and many others. Next to California and Missouri, New Jersey presents quite the most interesting State to Single Taxers of the country interested in the re-birth of the movement.

OUR good friend, Louis F. Post, in an address before the National Convention of Building Industries at Atlantic City, had this to say:

"My prophesy is that the next step in industry will be the elimination of the monopoly element from business organization, and the establishment of business under the control of the government, whether it is the local or the State or the national, according to which it fits, and the combination of free industry, of free industrial combinations of the kind of interests that mean building instead of fleecing, that mean making instead of mere taking, that mean, as applied to your trade, the building of houses for people to live and work in, and not the standing by the highway, as it were, and levying tribute not only upon those who use the houses but upon those who undertake to build, both of whom in their blindness fail to see the hand that really hits them."

The Single Tax is here if one will but look for it, though we regret the somewhat metaphysical strain. The men comprising the members of this convention are, we think, ready to listen to the advocacy of the removal of those fiscal burdens which bear with especial severity upon the building industry. Mr. Post's prophesy of the coming socialism is interesting, since his prediction seems to include the abolition of tribute, but the alternative philosophy would be a welcome one to the industry in the path of which land monopoly and land speculation is the lion in the way.

IN a speech at Delmonico's in July, Hon. W. B. Wilson, Secretary of Labor, said:

"Every man is entitled to the full social value of what his labor produces. I think everybody, whether an individualist or a socialist, can accept that part of the philosophy as being sound. The difficulty thus far with us has been that we have not evolved any method by which we can determine what the full social value of any man's labor is."

Has Secretary Wilson ever heard of the law of competition? That is a law which works in the absence of monopoly. It is a law not created by statute; it works independently of legislation; it laughs at lawmakers; it is one of the natural laws of economics. Wages under the operation of this law is the product of every man's labor, less that which is the payment to society for the extra advantage created by population and social service, and which is a sort of by-product of civilization, the sum total of all its purely material advantages. Any merely human or theoretical method of computing the social value of the laborer's wages is beyond the wisdom of anybody, as the Secretary rightly assumes.

THE following statement from the well known real estate dealer in this city, Joseph P. Day, is quoted in the *New York World* of August 25:

"Then real estate will come back to its own, a country-wide building boom will set in, and vacant land, now a drug on the market, will rise to its true value. Everywhere, particularly around growing cities, it will be in demand for buildings of all kinds—and principally for homes where our returning soldiers may settle down in peaceful pursuits."

We do not doubt that Mr. Day is a patriot. But a patriot who will sit at home and calculate how much is to be reaped in increased land values from the returned soldiers, is a kind of patriot we could well spare. We are speculating just what the soldiers may have to say to Mr. Day on their return regarding him and the system on which he and his kind thrive. And what party ticket will they vote? And will they have a ticket to vote for? Of course, every party candidate will be the "friend of the soldier." For thirty years after the Civil War every nominee for every office in the gift of the people was "the soldier's candidate." He didn't have an enemy in all the land—of course not. And he became the easy prey of the politicians.

Let the land speculators, the rent-takers of the great cities and towns, all those who live upon landed privilege, take notice now that we do not purpose that those who have faced the supreme sacrifice for human liberty in this great world conflict, shall remain in ignorance of the system that enables a privileged caste to live upon their labor by the appropriation of land rents to private uses. Those brave lads who have done so much for us and the world shall not be asked to enter the economic struggle with the terrible handicaps which the present system would fasten upon them. If we are true to ourselves and to them we shall see that they be made free who fought for a world's freedom.

## Some Unconsidered Aspects of Free Trade

THAT free trade is the natural trade, and that nearly all the claims made by the advocates of protection are baseless, may be at once conceded. Yet it remains to be said (see editorial in March-April issue) that as a matter of expediency as well as justice to established manufactures, we should seek for the removal of fiscal handicaps before subjecting our industries to the keener competition of foreign rivals. If what Single Taxers have all along contended regarding the oppressiveness of these fiscal burdens is true—and it is true—it follows as a natural corollary that these burdens unfit our manufacturing industries to stand the more intense competition to which free trade would in many instances subject them. If there is anything at all in the teachings of Single Taxers for the past generation, then the contention made in our editorial, which has caused so much comment, remains unanswered and unanswerable. Not the "infancy" of our industries, not the higher wage rate, not the higher interest rate, nor all combined, constitute any real element of weakness. The real weakness is the burden of taxation under which in these times, as also in normal times, the national industry staggers.

Does it not occur to our readers that it is possible we have made a fetish of free trade, and that it may now be advisable to take account, in this new time of the revaluation of cherished principles, of certain considerations which possibly may have been overlooked? Is the almost universal delusion in favor of protection wholly a delusion? Or is it not based, perhaps, upon a certain dim consciousness, not intelligently voiced, that free trade holds out only a partial promise of emancipation and relief—that in other word, it is suspected that, singly and alone, international free trade leaves a lot of questions unanswered?

It is so easy to become rhetorical in picturing the future of free trade, with the sails of commerce whitening every sea, with shipping that will make our harbors forests of masts, with wharves busy by day and night with softly falling bales and sweet smelling casks—

"From silken Samarcand to cedared Lebanon."

Why has the picture not proved convincing? Probably because it isn't true, or rather and more probably because it is only a partial picture. Free trade does not mean such an enormous multiplication in volume in our international commerce—it is doubtful if it means an actual increase and not a positive decrease in international trade. Why has not the emphasis been laid on the increase of national industry? Why has 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? Are we not told, too, that the tariff, along with internal taxes, serves to cripple and confine our industry within narrow bounds, and do we not know that certain imports of the bulkier kind would in all probability cease altogether were this burden removed? We are poor stu-

dents of the tariff question in its larger relation if we have not discovered that.

We are poor students of Henry George, too, if we are oblivious to this seldom regarded aspect of the question, and we invite our readers to the consideration of the following weighty words from the master:

"Instead of looking to importation for the supply of food stuffs and raw materials, which our agriculture can easily and cheaply supply from our own soil, we shall draw them from their source \* \* \* Production at home will expand in all its branches, *and will therefore repel foreign competition.*"

And again:

"Every observer who will study attentively the course of foreign trade will be struck by the extraordinary and ever growing importation of heavy merchandise and bulky goods. Every year, the imports and exports of the great nations amount to millions of tons. *Yet all this displacement of matter is in no way necessary for the well-being of a civilization that is set on a right foundation.*"

There are many more neglected passages of Henry George that might be cited, but these must suffice. The attention of our critics is invited to these and like teachings of Henry George, which we do but humbly reiterate.

## Germany and the New International Free Trade League

FREE TRADE IS ONLY POSSIBLE BETWEEN FREE PEOPLES

UNDOUBTEDLY the removal of tariff barriers, the free commercial intercourse of nations, makes for peace. Yet the struggle for trade supremacy has been, and continues to be, an active factor in fomenting war. Much diplomatic intrigue of a very dangerous character has been undertaken for the promotion of commercial advantages.

Doubtless much of such intrigue is entered into with an entire misconception of the nature of foreign trade. It has been assumed that great volumes of exports somehow result in a flow of money into the country, and that excess of imports tends to impoverish. But not all of such diplomatic intrigue is based on misconception. Many great industrial monopolies are actually so closely linked with the government as to form part of it, and constitute an *imperium in imperio*. These seek concessions through diplomatic channels. Ambassadors are their commercial travellers, those nearest to the government being the specially favored objects of this international intrigue. Patent rights, tariff concessions, natural monopolies and other considerations, form factors in this intrigue. The effort is made to enlist prominent financiers and native capital to play off foreign as against domestic industry.

When, as in the case of Germany, the great industries are linked to the government, do in fact form a part of the government, this policy is identical with her war policy. She has commandeered all trade and commerce to speed her war policy. It has been the deliberate one of strength-

ening her war resources and weakening the defensive power of her rivals.\* To favor free trade or reciprocal tariffs, and protection and export bounties where the former would not serve, has been her unflinching course.

It is idle to preach the beauties of free trade in this connection. German industries have never been free to form their most favored connections. And international trade relations have with Germany been the most subtle form of securing that war supremacy to which her every activity has been directed with a thoroughness and completeness of which the world is only just now gaining a slight but shuddering knowledge.

In view of this knowledge, which has burst upon the world like an apparition, it would seem that it were very treason to humanity itself to start at this time a movement for world-wide free trade that should embrace an unrepentant Germany. Should this war leave a sullen, impenitent, plotting nation, such as she has been for years, it would seem that a closed door of commerce is the only deterrent to further wrong-doing on her part. Moral and ethical values, as we have contended (see editorial in March-April issue) must be considered in any proposition emanating from whatever source for the establishment of trade relations with her.

## Perhaps the Coming Slavery

WHAT Herbert Spencer called "the coming slavery," was the reign of socialism. This foremost exponent of individualism as the true philosophy of society was not to be deluded by the humanitarian professions of the socialist; he discarded the perfectly well-meaning intentions of this class of "reformers" and preferred to look at men and things as they are.

Dove, in his "Theory of Human Progression," the work in which, long in advance of George, this remarkable Scot gave us the true social remedy of the Single Tax with a depth of reasoning equal to Henry George, but in a style much inferior to the great author of "Progress and Poverty," said that society would try socialism before it accepted the Single Tax.

Today there is every evidence that we are facing the menace of socialism in a form not hitherto looked for. It is idle to think that the socialism made necessary to government by the needs of war will be readily relinquished when the war is ended.

And this leads to certain reflections. The masterful intellects that have taken advantage of what socialists call the "capitalistic" state of society to build their institutions of privilege, will be able to use governmental socialism to secure for themselves the same economic advantages. And the masses of Americans, lulled into a false security, will be easy victims of the new slavery. As wages decline, a hopeless reaction will set in, and the slavery which Spencer predicted will be complete.

\*Economic war is as important as military war, and therefore a war aim of the first importance.—Dr. Dernberg. In this spirit Germany has made business as she has made war.

Single Taxers will then be able to contemplate with anything but satisfaction the ruin to which they have contributed by their silence and their toleration of socialistic palliatives out of motives of weakness and expediency. For little by little in recent years the Single Tax movement has grown to be more and more acquiescent in what socialists have proposed. Its decline has been coincident with the growth of this spirit. Possessing the only answer to socialism they have failed to preach it with clearness and emphasis. Losing sight of the philosophy of the natural order for which the term Single Tax is so pitifully inadequate a designation, they have linked it with socialistic remedies. We have joined the socialists in their criticisms of existing conditions; we have weakly admitted the correctness of their diagnosis, whereas it is wholly incorrect, and have said mildly that their remedy is a mistaken one, whereas it is a wholly vicious and destructive one.

The assertion of individualism by those alone competent to define its philosophy and its economic application, has been wholly wanting. Socialism as a political principle has secured expression through a political party; Single Taxers have weakly evaded their responsibility by refusing to accept the challenge to similar independent political action, being content to act with the Democratic Party. They have lent themselves to such countenance of socialistic tenets as that party, along with the Republicans, has given, which has helped to magnify the claims of socialism and minimize the opposition which millions of our citizens, inheriting the traditions of American self-reliance, must entertain for the teachings of socialism. The latter group have been politically powerless because Single Taxers have, in a measure, though unwittingly, betrayed their cause into the hands of their enemies.

The time has come to cry aloud the claims of a true individualism; to show that the Single Tax is the only answer to socialism; to call into the fold those who believe in the rights and the dignity of the individual, the beneficence of the law of free competition, the fallacy of government aid to industry, the reasonableness of the natural order of distribution when once the true factors are understood.

Socialists have taught that the individual withers and the State is more and more; that this is the trend of economic evolution. The very reverse is true. Everywhere the natural tendency is away from authority; most of the great struggles of humanity have been to divorce the individual from some form of State control, some group dictation, some collective authority, and this struggle has been an almost universal one. The record of its successful triumph is the record of the progress of true civilization.

**I**DEAS are more powerful when they are fresh. Enthusiasm cools, emotions die away, when the cause which evoked them grows familiar. Our hearts are like metal, malleable at high temperature, but hardening as the heat evaporates and selfishness begins to assert itself.

JAMES ANTHONY FROUDE.

## Natural Law in the Economic World

**W**HEN Newton took "his leap" from earth to celestial spheres, and announced a law of physics which moon and stars obey, he indicated a harmony of relationship which governs in other spheres. These forces that act in the physical world, and are called, therefore, "physical forces," are by that very name, to the superficial view, robbed of their deeper significance.

These forces indicate not only a harmony but a dependence and interdependence. They point to a similar analogous natural order in economic and social relationships. They indicate that the same methods of scientific investigation and generalization might reveal equally important discoveries in other departments of knowledge.

The study of economic phenomena has not been approached in this spirit. No such splendid generalizations have been attempted as Newton, Leibnitz and Spencer have given us in other fields. Facts have been studied as isolated phenomena. There has been no attempt to classify the knowledge thus obtained, such as Cuvier provided for the study of the animal world, a classification that must precede any really valuable discoveries or generalizations.

The study of economic phenomena remains in the same stage that characterized chemistry in the days of alchemy and astronomy in the era of astrology. It is the age of fable that precedes the age of science. It is characterized by an amazing amount of quackery which abounds when a great body of phenomena is not subject to scientific method by even its most enlightened students, where nothing is correlated, and where it is assumed that artificial and governmental regulations are the determining factors in economic life.

The writing of history was long pursued in the same spirit. Slowly but surely the scientific test began to be applied. Buckle, to take an example, pursued the study of history in a scientific spirit. We may disagree with him as we will, but his method is one to which we must call attention as a contrast to the lack of method in the study of economic phenomena.

Buckle laid down, as every great constructive historian must, that the movements of history, the birth, growth and decay of laws and customs, are not due to caprice. He led his readers to accept the doctrine that some influences are malign and some beneficent, and that the progress of civilization is due to the observance of certain principles, to ignore which spells disaster.

Much of history had theretofore been written, as indeed much of it continues to be written, as mere accounts of wars and battles, conquests and dynastic struggles, without consequence or connection. That anything exists like cause and effect in these tremendous movements of peoples, that given a set of conditions certain results must follow, that the possession of certain impulses shared generally by men and women will, if unaffected by impulses which modify or destroy them, mould institutions and the char-

acter of communities to certain forms and likenesses, were methods which for a long time influenced in a very slight degree the writing of history. Buckle did not hold so lightly the supreme duty of the historian.

Froude, in his brilliant fashion, has denied the possibility of a science of history, since no scientific method will enable us to foretell events with the same certainty that characterizes cause and effect in the applied sciences. Clearly there cannot be a science of history in the same sense as there is a science of chemistry. Nor can there be a science of economics in the same sense as there is a science of chemistry. We shall do well to indicate the difference. History is concerned with what is past, and prediction—or even a reasonably probable forecast—is no part of the office of the historian. And both history and political economy are concerned with men and women whose impulses are not fixed but variable, and in these impulses there must be something that defies scientific analysis.

Yet between the study of history pursued scientifically and history as written by those who were mere chroniclers, even though eloquent and gifted, there is all the difference that exists between the political economy of Adam Smith and Henry George, and all that preceded the first named, with ninety per cent. of what has been contributed since their time.

Though we may be rightfully distrustful of generalized views of history, since we know that all the modifications which history undergoes cannot be referred to any single principle, and though we do well to reject what may be termed the "hunger theory" of the socialists—the economic interpretation of history—it may be said that they alone have indicated the true line of inquiry. For it is at least an effort to refer historical phenomena to some principle—to discover some law underlying progress.

We agree to the existence of a moral law. Some sort of consensus of opinion has been reached regarding the nature of this moral law. Whether we refer it to the combined experience of the race, or to an instinct implanted by religion, we have nevertheless arrived at certain conclusions regarding its value and development. At all events, we have pursued the inquiry with some approach to scientific method. Have we done the same with economic phenomena? The answer must be that we have not.

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

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

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

## Platform of the National Single Tax League

THE SINGLE TAX LIMITED AND APOLOGETIC

**T**HE National Committee of the Single Tax League met at the residence of Bolton Hall on August 18, accepted the resignation of Daniel Kiefer, elected Prof. L. J. Johnson chairman, and H. H. Willock, treasurer, and adjourned. No public announcement has been made of the future programme. Whether the absurd and undemocratic features of the existing constitution are to be retained, along with those semi-secret meetings that have characterized the organization in the past, we do not learn. Whether the committee will continue the policy of soliciting funds to be spent as seems best to them, furnishing no really satisfactory statement of expenditures and spending large sums for office up-keep and the circularizing of "flimsies" containing bits of idle gossip, is also uncertain.

It is a little disquieting that Mr. Towne is retained as National Organizer but more reassuring that Prof. Johnson who, though a Single Taxer of the Fillebrown school, is at least a level-headed teacher and an accomplished speaker and writer, is to be the directing head. Whether one holding the views he does of the Single Tax is qualified to act as the head of an organization representing the great movement of emancipation, may well be doubted. But that consideration need not concern us for the moment.

This latest gathering of the officials of an association supposed to represent a movement whose aims are the most far-reaching in human history, was characteristic of what has gone before. The meeting occurred in the Fifth Avenue district to which no intruder would dare venture except in a limousine. (Incidentally it may be observed that car fares in New York are still five cents, though three cent car fares, that were once supposed to be the necessary preliminary first steps to the Single Tax, are further away than ever.) Here met the men whose denunciations of plutocracy have long been an interesting but quite harmless feature of these occasions. The peculiar appropriateness of the neighborhood may be conceded in the fact that the meeting itself was as exclusive as any family gathering would be in this very exclusive neighborhood.

The kind of a declaration of Single Tax principles under these circumstances is such as might have been anticipated. The Single Tax is introduced as we would introduce a poor relation in the parlors of the *haut ton*. We print it on another page. It is rambling and inconclusive—almost apologetic. In place of a ringing declaration that we have the right to demand at this time we get an essay explaining, and explaining in the language of metaphysics. We ask the reader to contrast this cold and repelling document with the Single Tax platform adopted at Albany. (See July–August REVIEW.)

Note some of the phrases in this remarkable document. "The discontent that mistakenly threatens the whole system of private ownership of land"; agriculture "a needlessly precarious occupation"; "the predacious manipulation of

land"; and other phrases suitable enough perhaps for an essay but out of place here, for this is a resolution supposed to be the last word to the country on the question. As such it is the most inadequate set of resolutions ever presented by any body supposed to be speaking for the Single Taxers of the nation.

In the platform we have this gem. "We, the National Committee of the National Single Tax League of the United States—*most of us landowners, as it happens*, etc." How *naive!* What abnegation! As if it mattered in a declaration of immutable principles whether they owned anything at all or possessed all the resources of the Indies!

Here is the serious feature of the situation. It will be obvious that Single Taxers may be committed to anything under this kind of organization by a star chamber meeting, without preliminary notice or opportunity for discussion. What do the proxy voters know of what is being done by the proxy holders, and if dissatisfied how can they shift their votes to some one who would better represent them under this preposterous constitution? No professional politician would ever have dared to put over such a form of organization, holding such possibilities of absolutism.

No such platform would be possible with a full and fair discussion. It is made possible because of the kind of organization. In a recent issue of the REVIEW we said, commenting upon the resignation of Daniel Kiefer, that such resignation would do no good. We reiterate that it is time for the League to put up the shutters, since it shows no disposition to mend itself. It is preposterous to make Mr. Kiefer the "goat." He is not responsible for the kind of organization we have had for so many years. Here is the situation. A few committeemen, who are near enough to New York to afford the carfare, are called to a hurried meeting at a private residence to promulgate a platform for Single Taxers in the same arbitrary fashion that an anti-Single Tax platform was adopted in Delaware twenty years ago. That a few individuals, merely because they hold proxies, should presume to commit the Single Taxers of the country to a long, involved metaphysical document which nobody had a chance to discuss, is a commentary on the undemocratic nature of that body. Under any proper organization matters of importance could be committed to the national committeemen long in advance of discussion, and meetings held at stated periods such as would admit of a full representation.

P. S.—We anticipate the receipt of some indignant letters condemning us for the attitude we take on this declaration of principles. Before printing these we shall ask that the writers certify that they have read every word of these Resolutions and that they endorse every sentiment there expressed. We ask them therefore to go back and read these resolutions a second time. We are becoming rather tired of communications showing that the writers have not understood or digested the matters under discussion. We shall print all such carefully considered communications.

THE trouble with the Single Tax movement is that it has been petrified into a formula.

## Single Taxers in the Service

IT is a splendid list that follows of the Single Taxers in the military service of their country, many of them now in France. It is only a partial list at that:

Frank F. Anderson, Minneapolis, Minn., U.S.N.A.  
 Lieut. Ernest Angell, Cleveland, Ohio.  
 Lieut. Walter Bailey, Boston, Red Cross, France.  
 Prof. George M. P. Baird, Pittsburgh, U.S.N.A.  
 Gladwyn Bouton, U.S.A., France.  
 Lieut. Malcolm C. Burke, Tuscaloosa, Ala., Camp Oglethorpe, Ga.  
 Lieut. Humbert J. Carroll, Cleveland, Ohio.  
 Capt. Philip H. Cornick, Camp Pike, Ark.  
 Capt. J. W. Freeman, Pittsburgh, U.S.N.A., France.  
 Major Boyd Fisher, Detroit, Michigan.  
 Capt. W. W. Gilmer, U.S.N.  
 Gen. W. C. Gorgas, Surgeon-General, U.S.A.  
 Capt. Ralph W. Gray, Boston, U.S.N.A., France.  
 Allen W. Gill, Youngstown, Ohio, U.S.N.A.  
 Dr. Emil S. Geist, Minneapolis, Minn.  
 Lieut. D. E. Hinkle, Springfield, Ill., France.  
 J. M. Holmes, U.S.N.  
 Sergeant Aug. E. Hanson, Chicago, 49th Field Art., A.E.F., France.  
 Warren H. Hopkins, Brookline, Mass., Infantry, U.S.N.A.  
 Lieut. R. J. Holmden, Kansas City, Mo., France.  
 R. V. Ingersoll, Brooklyn, N. Y., Y.M.C.A., France.  
 Dr. D. F. Jackson, Pittsburgh, Camp Devons, Ayers, Mass.  
 William Jeffrey, Y.M.C.A., England.  
 Lieut. H. M. Johnson, Cleveland, Ohio.  
 Capt. Earl W. Kelly, Duluth, Minn., Eng'r Dept., U.S.N.A.  
 Major Bascom Little, Cleveland, Ohio, Ordnance Dept., Washington, D. C.  
 Major John Z. Lowe, New York City, Camp Devons, Ayers, Mass.  
 Major Fred. J. Miller, U.S.A.  
 Herbert Moulton, Chicago, Ill., U.S.N.A.  
 A. G. Osborne, Montclair, N. J., U.S.N.A.  
 Prof. E. R. Ormsbee, Walla Walla, Washington.  
 Brig.-Gen. J. H. Pendleton, U.S.M.C.  
 R. M. Phinney, Chicago, 45th Ry. Battalion, U.S.N.A.  
 Lieut. John Purdy, Philadelphia, Pa., U.S.N.A.  
 Major Gordon Robinson, Washington, D. C., Q. M. Dept., France.  
 Major D. Waite Robertson, Washington, D. C.  
 Capt. Wm. H. Sargent, Phoenix, Ariz., U.S.A. Reserves.  
 Alex. Y. Scott, Red Cross, France.  
 Florence B. Skivens, Red Cross, France.  
 Capt. Jeremiah J. Smith, Jr., Cambridge, Mass., Q.M. Dept.  
 Everard P. Smith, U.S.A.  
 Ray H. Tabor, Edgewood Park, Penna., Machine Gun Squad, Canadian Volunteers, France.

THE profiteering that cannot be got at by the restraints of conscience and love of country can be got at by the taxing power.  
 PRESIDENT WILSON.



## Objections and Answers to Single Tax Party Action

**OBJECTION**—Any vote that Single Taxers might cast would be so small as to be contemptible, or at least negligible, thus carrying with it no influence upon public thought.

**ANSWER**—If we are small in numbers our influence upon public thought will be negligible inside or outside the great political parties. That influence would be negligible in any form of organization, regardless of course of its possible intellectual potency. But parties must be begun in a small way—they do not spring full-armed, like Minerva from the head of Jupiter. They grow by accretion; if the central principle for which they stand is a sound one they will grow surely and steadily, if but slowly.

**OBJECTION**—Our aim should be education, not political action until the time is ripe, or until Single Tax parties spring spontaneously—which will be proof of the ripeness of time.

**ANSWER**—True, our aim should be educational. But how can men and women best be educated? Every principle that is a political principle, in this country at least, must be fought out at the polls and carried by the vote of the people. Men and women are best educated by having a political principle presented as a political issue. In this way, and in this way chiefly if not solely, certainly most directly, are converts made and retained. They are made more quickly in this way because they are then able to act upon such conviction in the way most familiar to them, and they are retained more surely, since the question then becomes a continuous political issue. Party organization gives the advocates of a great reform a nucleus for association and a rallying point.

Again, parties do not spring spontaneously—they only seem to. They are begun—like any other kind of organization. The "ripeness of time" may be deferred by many considerations—and some of these will not bear a very close scrutiny. Single Taxers may have other ambitions that defer the "ripeness of time," and naturally—for we are asking them to risk much and abandon, for a long time at least, the dreams of political preferment. It may not be entirely fair to criticize them for failing to take the step fatal to their aspirations. It is therefore a question for the rank and file to decide. It is not a question to be put up to the leaders—to Single Taxers in office. In fairness to them we cannot ask them to make the sacrifice. In fairness to ourselves we cannot solicit their counsel.

**OBJECTION**—By standing as an independent party we alienate the men and women of other political parties. We can best accomplish our purpose by activities within existing parties.

**ANSWER**—It may be sufficient to reply that thirty years experience has disclosed the ineffectiveness of this method. Being traditionally Democrats, Single Taxers have for the most part acted with that party, with the result that we have made no impression on the Democrats and have succeeded in large degree in antagonizing the Republicans.

We have made not a single convert of any distinguished Democrat—not one. The fatal weakness of preaching the Single Tax inside the political parties is that being numerically inferior, and the party itself being organized for victory and not for reform purposes—and certainly not for a reform which would deprive them in large measure of the means by which they live—Single Taxers are regarded as minority members to whom no concessions need be offered as a condition of allegiance, even when demanded, and it may be said that they have rarely been very strongly demanded. We have given notice to the Democratic Party that we are with it, willy-nilly—so our vagaries are pleasantly tolerated by the party bosses and party candidates.

But there are further fatal objections. We may join the Democratic or Republican Parties with a sincere purpose of gaining an influence for the propagation of our doctrines. But when the freshness of the idea has waned, together with perhaps the enthusiasm of youth, the preaching of our doctrine and the insistence upon its necessity give place to the allurements of party questions with which the political firmament resounds at election time. This policy of throwing our strength with the Democratic Party, or acting within that party, has made many effective Democrats, but few long-lived evangelists for the Single Tax principle. On the other hand, it has lost to us a long line of former effective propagandists. Even as the Democratic Party has become the dominant party, and some of our formerly accredited leaders have become prominent, they have manifested no disposition to sound the clarion call for the true emancipation. The reason is clear and must always affect the situation disastrously. And except for the few men who are born leaders and prophets of a great cause, we who would rest our hopes on political leaders rely on broken reeds.

**OBJECTION**—Where the Initiative and Referendum are the law there is no need of a Single Tax Party. For in these States special measures or constitutional amendments may be voted on after overcoming the preliminary difficulties of obtaining signatures to petitions.

**ANSWER**—We are not so sure that organization corresponding to party organization, may not prove even in these States, to be the most desirable and effective. But here it becomes more purely a matter of expediency. *The chief thing to be desired is that Single Taxers vote for the Single Tax and not for something else.* In California and Missouri where direct legislation is the law they are doing this, and it holds together the real friends of the movement and very effectually separates the sheep from the goats. They who want the Single Tax will not hesitate to vote for it and they will not seek flimsy excuses for separating themselves from the main body of our believers.

It is true that many of our former leaders who have been especially active for the I and R have not been of the kind to inspire confidence among militant Single Taxers. But these leaders are no longer with us, with timid and hesitating counsel. The rising tide of impatience with old and obsolete methods of propaganda, the new spirit that must

determine the course of our agitation in the next few years, are either converting these old leaders to new methods, or relegating to obscurity those who do not wish to be converted. This is aside from the main theme, though it is pertinent now in the consideration of the question, "Why a Single Tax Party?"

**OBJECTION**—Party action by Single Taxers has been tried and has failed. It failed in Chicago, in Philadelphia, in New York. Mr. George himself abandoned it because of its demonstrated futility.

**ANSWER**—It has not failed. On the contrary, it has always succeeded. That its first humble appeals after being deprived of its great leader were abandoned with small results, does not prove that it was a failure. Other parties have had quite as humble beginnings, and many unsuccessful attempts have marked the history of every political party. The campaigns of 1886, 1887 and 1897 gave us our most distinguished converts. The party method and the direct appeal to the voters, abandoned in 1887, was called into being again in 1897 with new and splendid results in the making of converts. These periods of party activity should be compared with the small results of the twenty or thirty years succeeding. In 1887 the Socialists departed from their purely propaganda stage and became a political party. How that party has succeeded needs no special comment. Its real victories are its astonishing influence upon public opinion. Had Single Taxers been as wise in the adoption of political methods, might not the philosophy of individualism been as far advanced? To argue that would not imply a doubt of the soundness of our philosophy.

## \$5,000 Reward.

**F**OR evidence that will convince us of the truth of any of the following statements.

- That vacant lots reduce rents.
- That vacant lots furnish homes for families.
- That vacant lots give employment to the building trades.
- That vacant lots buy merchandise from business men.
- That vacant lots help in any way to win the war.
- That idle farms lessen the prices of food.
- That idle farms supply homes for the farmers and their children.
- That idle farms engage farmers in profitable employment.
- That idle farms purchase agricultural machinery.
- That idle farms produce the food that will win the war.
- That unused mines cheapen the price of coal.
- That unused mines increase the wages of miners.
- That unused mines employ capital productively.
- That unused mines buy mining machinery.
- That unused mines supply the coal necessary to win the war.

You can have that \$5,000 if you present the evidence as directed above.

To allow these vacant lots, idle farms and unused mines to exist in time of peace is criminal; in time of war it is monstrous.

You are a party to this crime. Innocent maybe, but still a party.

Are you going to continue to deprive the country of its vital needs?

Why not turn these vacant lots into homes, stores or factories?

Wouldn't that reduce rents, create demand for labor and merchandise?

Are you opposed? Or do you agree?

Why not convert these idle farms into grain, vegetables, meat and eggs?

Won't that lessen the high prices of food? Are you insane? If not it must be quite clear to you.

Why not transmute those unused coal lands into coal?

Won't that make heat cheaper this winter? What's the matter with you?

Can't you think? We know you can, so read the remedy. These desirable things can be easily done—one way.

Won't you get busy and help?

Make it unprofitable to keep lots vacant.

Make it too costly to hold farms out of use.

Make it too expensive to withhold coal lands from development.

One single stroke will accomplish this. A Single Tax on the value of land. It will also release industry from the crushing burden it now staggers under. It will tax the owners of idle lands till they let go.

What are you going to do about it?

Going to "throw your vote away" as you have been doing?

You have been voting as the "wise" ones told you a long time. Now look back a few years; are you any better off? Is it any easier to live? The "wise" ones vote for themselves and get you to vote for them. Why not begin to vote for your own moral and material interest? Is it wrong to benefit by your own moral efforts? Wrong to receive the results of your own labor?

## Henry George Day at Arden

**A** MEETING at which Henry George's birthday was celebrated was held at Arden, Delaware, September 1st, the principal feature of which was the liberal sum contributed to the Great Adventure campaign in California. After several addresses had been made, supplemented by an exquisite musical programme, Joseph Hagerty, of the "Old Guard" of the Kensington district in Philadelphia, was introduced as the last speaker. Mr. Hagerty, who is one of the field agents of the Great Adventure Contributors League, surprised the audience by offering to give one hundred dollars to California if somebody would match the amount. He was taken up by Mr. John Goldsmith, one of the speakers, and before he finished his earnest solicitations over five hundred dollars was pledged. Nearly two hundred dollars of this amount was paid in before the crowd of about seventy-five people disbanded. In spite of the interest in the war the movement is taking on a new impulse because of the possibility of success in California.

## A Romance of New York Real Estate

THE tale I have to tell has its origin in the first real estate transaction of record on Manhattan Island. Everyone who has attended school knows to what I refer—"The sale by the native Indians of whatever rights they possessed in Manhattan Island to the Dutch for a few trinkets and gew-gaws that cost in Holland about twenty-five dollars." Having accomplished this deal, the Dutchmen set to work to found a new city—the City of New Amsterdam.

Later, when the population of the new city was increased and its borders extended, a certain area in the then suburbs was set apart by the City Fathers as a farm, and the land thus set aside continued to be a "farm" for several generations. But as we all know, the Dutch had to give way to the superior force of the English. Then what had been "The Dutch Farm," became the English farm—"The King's Farm" and "The Queen's Farm" when Anne became Queen of England. Her Majesty, in the exercise of her prerogative as head of Church and State, generously gave this farm to what was then the Established Church, now known as Trinity Church Corporation.

This farm, which contained about fifty acres, was at this period leased for the sum of thirty pounds per annum, or about one hundred and fifty dollars of American money.

Again, the English had to yield to the superior force of the Americans. Subsequently Trinity Corporation had its title to this farm sanctified as it were, by the Legislature the State of New York, and proceeded to do what any ordinary landholder would do—make the most of it. And when more room was needed for an increasing population, this farm ceased to be a farm and streets were cut through it, and residences erected on the lots abutting. This farm, or what had been a farm, is now bounded approximately by Broadway, Chambers Street, Fulton Street and the Hudson River.

When the streets were cut through, Trinity Church Corporation followed the prevailing custom and leased the lots on long terms—ninety-nine years at comparatively small rents. Thus when they terminated, owing to the very rapid growth of the City, the land had increased enormously in value, and the buildings that then occupied these lots became an incumbrance and had to be removed to give place for others more appropriate to the location. How much of this land which was once a farm is now owned by Trinity Church Corporation I have no knowledge, and should I seek such information, it is doubtful if it could be obtained, as that Corporation has been, and is today, very discreet and secretive as to such matters. But I do know, having had occasion to search the records, that Trinity Church Corporation owned in 1893 and does today, a small section of this old farm, situated at the corner of Broadway and Murray Street.

This plot contains 12,450 sq. ft. The facts just cited and others that follow in connection with this particular part

of the old Dutch farm, are taken from the public records which at that time were stored in the old Hall of Records, which doubtless some of us remember, though it has since been demolished and its valuable contents transferred to the more stately and costly new Hall of Records. About the time referred to, the lease of this plot of land expired and, according to custom and agreement, the structures attached to it reverted to Trinity Church Corporation. These structures were ill adapted to the location—in fact were an encumbrance, and had to be removed to make way for a new one that would more fully correspond to the value of the site, and as they could not be transplanted whole to another location, had to be demolished and taken away piece-meal to make room for a new building. The site, because of the rapid increase of population, and the consequent extension of industry, trade and commerce, had increased correspondingly in value; and because of the increase in scientific knowledge, it had become possible to erect on this site a building that would accommodate an industrial population many times as numerous as the old structures possibly could—a structure that would afford opportunity for this larger number to make a living for themselves and their dependents. Seeing this, Mr. John W. Mackay, of Bonawga Farm, entered into negotiations with Trinity Church Corporation for possession of this site and came to an agreement with it for its surrender to him for a series of leases covering ninety-nine years, on the following terms:

The first term was from March 25, 1892, to March 25, 1895, three years

at a rental for the first year of \$17,000  
at a rental for the 2nd year of 24,000  
at a rental for the 3rd year of 52,500

Mr. Mackay, the tenant, agreed to erect within two years a fire-proof building for office purposes of not less than ten stories in height and to cost not less than \$500,000, to keep it insured and to pay all possible public expenses, whether duties, taxes or assessments, whether required by present or by future laws, and to keep the street and sidewalk in good repair. If he should keep this building in good condition without waste or diminution of value, the following terms of renewal are granted:

For a second term of twenty years at an annual rental of \$52,500.

For a third term of twenty-one years as may be agreed to, but not less than an annual rent of \$52,500.

For a fourth term of twenty-one years on same conditions.

At the end of fourth term the owner has option to renew lease or buy building, as may be agreed upon.

For a fifth term of twenty-one years for annual rent as agreed, not less than \$52,000.

For a sixth term of thirteen years on same conditions, at the end of which time the building will belong to the owner of the land.

On the completion of this agreement Mr. Mackay arranged to have the existing structures torn down and

removed, preparatory to laying a suitable foundation for the new structure. But here his troubles began, as before reaching the required depth for the new foundation a quicksand was struck, which caused much delay, trouble and expense. This structure, which cost to erect about twice as much as the lease called for, that is about \$1,000,000, is known as the Postal Telegraph Building.

The first and second periods of this agreement, embracing twenty-three years, expired about three years ago, but the valuation for purposes of taxation has not materially changed.

The latest valuation put upon this property by the Department of Taxes and Assessments in my possession, is that of October, 1915, which is as follows:

Valuation of land	\$1,025,000
Valuation of building	900,000
	\$1,925,000

But since this building was erected the rate of taxation has continued to advance and is now about 2 per cent.—that is, about \$38,500 per annum.

It will be interesting to note the amount that Trinity Church Corporation has received and will have as rent for this land and the City of New York has and will have received as taxes on land and buildings at the expiration of the lease.

#### RENT

During first term of 3 years	\$ 94,000
During second term of 20 years	\$1,050,000
During third term of 21 years	1,102,000
During fourth term of 21 years	1,102,000
During fifth term of 21 years	1,102,000
During sixth term of 13 years	682,000
	\$5,132,000

The taxes paid on the property for the first two years during the period of construction of building were nominal, and are omitted.

Period	Valuation		Amount of tax
First and second	\$2,000,000	1½%	\$630,000
Third	1,900,000	2 %	798,000
Fourth	1,800,000	2 %	792,000
Fifth	1,700,000	2 %	680,000
Sixth	1,600,000	2 %	416,000
			\$3,316,000

#### RENT AND TAXES COMBINED

Rent	\$5,132,000
Taxes	3,316,000
	\$8,448,000

There is little reason to expect a lower tax rate than the present, and as per terms of lease the ground rent is never to be less than the stipulated sum, so it may, and possibly

will be, much more. For as the financial district of the city expands with increasing world industry, trade and commerce, this site will inevitably become more valuable. It is safe to assume, therefore, that the rent of this site will be increased at the end of next term and those succeeding. But be that as it may, the gross sum which will have been paid in rent and taxes on this site and building will amount to \$8,448,000 or more.

This particular site is but an insignificant fraction of Manhattan Island, which is said to contain about 10,000 acres, while this particular site contains but 12,450 square feet, about a quarter of an acre, or about the one forty-thousandth part of the area of the Island, whereas its capital value is fifty thousand times as much as was paid for the whole Island less than three hundred years ago.

Yet the site of the Postal Telegraph Building is by no means the most valuable on the Island. In the center of the financial district not far distant certain, or similar area sites, possess three or four times its value, and in this section are certain areas upon which no human labor has been expended, other than in the construction of vaults for the reception of human remains, digging graves for a like purpose, and in erecting monuments commemorative of the virtues of departed citizens. And the most valuable site is exempt from taxation and as is the case of the site of the Postal Telegraph Building has never changed hands save by death since the Island was sold by the Indians to the Dutch.

The building is capital and yields no such return as the site upon which it stands. It also wears out, as do the bodies of the men who built it. The most substantial structures, as the most vigorous men, have but a limited existence, whereas the land remains forever. And while the value of capital always tends to decrease with use, the general tendency is for land to increase in value and, as in the case of this particular site under consideration, sometimes fabulously.

Rent, ground rent, can be neither mine nor thine, it is *ours* as a community. The unearned increment of land values, rightly so-called in contradistinction to the earned increment of labor value, belongs to all the members of the community in the same sense that the land itself belongs to all. That is, the right of each and every human being to the use of land being equal, so, as members of the community, each and every one has an equal right to the values that are inseparable from the land. The right to the use of land and to the values attached to it are inalienable—although by human law men may be, and have been and are now, deprived of their rights. But these rights may be reclaimed, secured and established by the appropriation of the "unearned increment" by the community through the collection of the rent of land from each and every landholder, and expending the income thus derived for public purposes for the benefit of all.

Before bringing this paper to a close I wish to recall and emphasize certain facts that have been developed.

Having secured the lease of this site, Mr. Mackay erected at his own expense a building which cost \$1,000,000 which

at the expiration of the leases in 99 years reverted to Trinity Church Corporation. Further, that during this period there would have been paid in taxes in round numbers

On the building	\$1,500,000
On the land	2,000,000
For Trinity Church Corporation as ground rent	<u>\$5,000,000</u>
That the full rent of this site for the 99 years would have amounted to	7,000,000
Of which the City of New York would have collected	1,800,000
And Trinity Church Corporation	5,200,000

Thus the industrious and useful citizen would have paid one and one times as much in taxes as the building cost to erect, and Trinity Church Corporation would have received for doing nothing five times as much as the building cost to erect, and the building in addition at the expiration of the lease.

Thus we see that one who improves land and puts it to use loses all that he has done, while the landholder who has done nothing whatever to improve the land takes what is ours—land rent—and thereby grows richer and wields an increasing power over the destinies of his fellowmen day by day. Yet we must not forget that he does so with our sanction according to law, which may be changed whenever we have the sense to change it.

This particular instance of land holding is selected, not because the landholder happens to be an ecclesiastical institution, for any other landholder would have done just what Trinity Church Corporation has done, but because it is a conspicuous illustration of the iniquity of the law which permits the land owning class, who as such are non-producers, to appropriate to themselves the unearned increment of land values which is ours.

But to change the law the light must be spread by those who see its glaring injustice. And in doing so let us not be lured from the straight and narrow path into by-ways and blind alleys that lead nowhere. Let us not be discouraged if the seed does not bear immediate fruit, for we should remember the law underlies our present civilization, and all have become so accustomed to it as to think it as natural as the law of gravitation. But difficult as the work may appear to be, we must persist until the end, for until the law is changed there will be "wars and rumors of wars."

The appropriation of land values, "the unearned increment," for public use by the collection of rent from those who possess the privilege of exclusive possession of land, and its expenditure for the good of the community, together with the abolition of all taxation of wealth in every form, will free both man and mother earth from bondage, insure freedom of production and exchange, an equitable distribution of wealth, and opportunity for every man to work out his own salvation. Then, and then only, will a foundation be laid for a true civilization, for on such basis only will it be possible for peace on earth and good will among men to prevail, and for all the nations of the earth to become as one family.

JOHN FILMER.

## Errors of Single Taxers\*

1. That land value, rent, or selling price, is the creation of the community.

"Rent is the share of the wealth produced, which the exclusive right to the use of natural capabilities gives to the owner."—P. & P. page 166. Elsewhere, rent is a part of the produce. The elements creating this share or part, are the land and the tenant. Population does nothing but force the use of poorer land, hence rent is a result, not a creation, of population acting on differences of productivity.

Selling price is fictitious value, hence not created, but resulting entirely from monopoly, and capitalizing rent when selling title. Selling price rests entirely upon the estimate of individuals of the value of the easy income called rent. Capitalizing dividends gives the same result, "watered stock." Page 166: "Rent is also expressed in selling price. When land is purchased, the payment. . . . is rent commuted or capitalized."

"The value of land represents merely the value of the expectation that the State will continue to permit the holder to appropriate a value (rent) belonging to all." This expectation is the result of unjust law, not of speculation.

2. That Henry George favored land reform by sentimental appeals to natural right to land; (this being proper for agitation, not as an applied remedy). His reform was one of gradual exemption, not sudden abolition. Protection or Free Trade, page 322: "Social progress is by steps."

Page 320: "The way is clear, simply abolish one tax after another, all imposts in their nature taxes, resorting for revenues to economic rent."

(A similar passage on page 283.)

Home Rule in taxation favored, page 321: "In the U. S. the most direct way is through local taxation, and this is doubtless the way the final advance will be made."

3. That land can be considered wealth, or property. P. & P. page 333: "There can be to the ownership of anything no rightful title which is not derived from the producer."

Pol. Ec., page 461: "The real basis of property is the natural law which gives the product to the producer. But this cannot be made to cover property in land."

Land is only the source of all supplies. All people have an equal right to land, hence all people have an equal right to rent, the profit of land, but do not create the rent,

\*We assume that not all of our readers will agree with Mr. Hunt, but we leave the points he raises for our readers to deal with in our correspondence column. Land value would not exist in the largest measure save for public services. In this sense, at least, they are the creation of the community, and the term is, we think, sufficiently clear for popular apprehension.

Point 2 asserts that the application of the Single Tax will be gradual. This is *probably* so, but we have no reason to assume that it is *certainly* so. Mr. Hunt concedes that for purposes of agitation we need not so assume. This has been the fault of the movement for many years. Favoring the "step by step" method we have calculated these steps with such infinite nicety that we have quite forgotten where we are going!—EDITOR SINGLE TAX REVIEW.

nor the extra fertility of the best land. At first the difference may seem trivial, but extended reasoning always shows the increasing evil of the error. An opponent, truthfully urging that population does not create rent, may seem to prevail in argument.

"The Abolition of Inheritance," by Harlan Eugene Read, said to be a Single Taxer, is based on economic fallacies. So many errors appear in the prospectus, that paying \$1.50 for the book cannot be worth while.

"Until enormous estates are limited no other sort of reform can hope for success." Meaning that confiscation of large estates must precede Single Tax.

"All workers are entitled to all reward; and any transfer of money without service, in whatsoever form such transfer is made, is in violation of that right."

The producer's title is not sound enough to enable him to give to his children.

In *The Louis Mirror* "Every thirty-five years all the power of the world is passed by inheritance to those who toil not."

Mr. Read's remedy would leave exploiters free to act for thirty-five years. The State will then claim the plunder, and this is called an economic remedy. Many ways would be devised to convey title before death, or stock-shares could pass in a way to avoid confiscation. Single Tax will take the unearned plunder yearly, and large fortunes could not be accumulated. Prevention each year is better than confiscation every 35 years.

What is it that is passed by inheritance? Mr. Read, though a Single Taxer, states, and reiterates against evidence, that it is the exploiting power of capital. Henry George denied that capital has such power.

Progress and Poverty, page 198: "Labor and capital are but different forms of the same thing—human exertion. Capital is produced by labor. . . . labor stored up in matter. The use of capital in production is, therefore, but a mode of labor.

"The State could properly claim land titles, by which the people are really exploited, but this can better be done yearly for revenue, then present capitalists will be unable to exploit by paying low wages."

Child labor advocates need Mr. Read: "The Maker sends all babes into the world equally poor, and declared that each should earn his bread by the sweat of his own face."

Children have no right to food and education for twenty years, and the parents have no right to furnish such help. The babe must, at birth, obey the divine command, and look for a job; for Mr. Read says: "No one has a right to receive what he does not earn."

However, it is not true that all babes are born equally poor; some find downy beds, others lie in a rickety clothes basket.

*The Equitist* W. E. Brokaw, editor, teaches that exchanges must be for equal time worked; "Exchange value" of products may be abolished.

August 2, 1918: "Ownership of land will confer no advantage when we exchange nothing but work for work. . . If I get 100 bushels of wheat from one location with the

same exertion that I get 50 from another, and sell at the same price per bushel, half of what I get for the former is what Henry George called economic rent. But if I sold it all at the same price per total result of each hour's work, the ultimate consumer would get that much more wheat, and I no rent."

Trouble would follow, because wheat is not sold to the consumer. Before it reached the baker, the 100 would get mixed with the 50 bushels and no one could know which he was eating. Keeping track of the hours of production would be difficult, and all output would need to be tagged with the time spent, and these tags would become lost at the flour mill or factory.

Mr. Brokaw gives Henry George much credit, but his economic system needs improving, as did the phonograph and typewriter.

The time system gets a jolt from Political Economy by Henry George, page 499: "While exertion is always the real measure of value, . . . yet to get a common measure of value. . . . we must take some result of exertion."

Wheat must be of the same price even when 100 bushels cost the same as another 50 bushels. C. F. HUNT.

## A Farce of Democracy

### WHY THE NEW YORK STATE SINGLE TAX PARTY IS NOT ON THE BALLOT

TO those who maintain that Republican or Democratic politicians, acting merely from considerations for the public welfare, will some day write the Single Tax into our fundamental law, the experience of the New York State Single Tax Party with our election laws this year should prove a rude awakening. The particular statutes with which we had to deal are those relating to the securing of a place for our ticket on the official ballot. These statutes were ostensibly designed for the purpose of giving to minority groups of citizens, with political programmes different from those offered by the dominant parties, the opportunity of voting for their programmes through their own nominees for office. As a matter of fact, no set of laws could be more cunningly devised to defeat that very purpose. Chairman Cocks, of the Whitman Campaign Committee, frankly admitted to one of our members that the law governing new political parties was written with the intention of keeping such parties off the ballot.

To secure a place on the official ballot of the State of New York, a new political party must obtain at least twelve thousand signatures to a nominating petition. That is a fair enough requirement. But of these twelve thousand, at least fifty must be obtained in each of the sixty-one counties of the State. If a new party should secure a hundred thousand signatures to its nominating petition in other parts of the State, but of these only forty-nine are of citizens of Wayne County, then the will of the hundred thousand citizens is defeated. Surely, this law is not consistent with the ideals of democracy. Why should the citizens of Buffalo or of New York City be limited in their

political ideals by those of the citizens of Sundown? Merely because such limitations make opposition to the Republican and Democratic parties more difficult.

This requirement is unjust and undemocratic. But its injustice can be realized only when the attempt to meet it is made. There are counties in the Empire State that are quite distant from large centers, and therefore not readily accessible. These are sparsely settled, and to secure fifty signatures in one of them it is necessary to travel over great distances. In several counties there is no town with a population of more than two thousand, which means no more than three or four hundred voters. Radical ideas, and new parties built upon radical ideas, do not permeate these sections. The conservatism of rural communities makes it impossible for a new party to gain a hearing. That is why the Democratic and Republican politicians force new parties to secure a number of signatures to their nominative positions in rural counties.

For the Single Tax Party these counties were particularly difficult. With the growing ascendancy of the land owner, the slavery predicted by Henry George is rapidly becoming a fact in the rural sections of New York. Whole towns and large parts of counties are owned by individual land speculators. They dominate the local police, judicial and administrative body. Notaries, who, as will be seen, are indispensable to securing signatures, owe their business to the good will of the family or families that own the land of the community. Nothing can be done in these communities without the sanction of the land owning classes. It is evident that a party advocating that their rent-collecting privilege be taken away from them could not get their sanction. Mr. Robinson, who toured the State for the Single Tax Party, tells of an instance where a young notary who in the evening enthusiastically agreed to help him secure the signatures, shamefacedly declined the work the next morning because the big land owner had ordered him to drop it or forfeit his chance of going to the State legislature next year; he was the only notary in the biggest town in the county. We have reason to believe that other notaries who agreed to secure signatures but failed to do so were similarly intimidated by the land owners.

Another requirement for a nominating petition is that every signer must be a registered voter, registered for the coming election. Necessarily the work of securing signatures must be done long before registration day; the law requires it. Now, if one out of twelve thousand signers fails to register, the nominating petition can be thrown out.

But this is as nothing compared to another "joker" in this instrument of democracy. No voter who is enrolled in one of the other parties may sign the nominating petition of the new party. He or she must remain a loyal Democrat or Republican for at least another year. The insidiousness of this provision is realized when one considers that in some towns an overwhelming percentage of voters are enrolled. In one town Mr. Robinson found that every voter, except the newly enfranchised women, was enrolled.

Another requirement, one that seems reasonable, but which on closer examination reveals the extent to which

politicians can go to defeat the ends of democracy, is that no voter may sign the petitions of two parties. If by a determined effort the Single Tax Party should obtain fifty signatures in every county, the politicians could easily invalidate their petition, even though it be signed by the necessary twelve thousand voters, by merely instructing a county henchman to induce one of the signers to also sign the Prohibition Party petition; that would invalidate this signature on both petitions.

To obviate this possibility, and to discount the signatures that are thrown out because of non-registering, enrollment in other parties, death, migration from the county, false names, etc., it is really necessary for a new party to secure many more than the required number. Less than a hundred in any one county, and a total of less than twenty thousand signatures is not safe.

There is one requirement which makes those mentioned mere trifles. It is not only a most difficult handicap to overcome, but it is in fact an infraction of our suffrage rights. The petition, the wording of which is determined by statute, is to the effect that the voters who sign it solemnly swear, before notaries, that they will vote for the candidates named on the sheet. This is a violation of the secret ballot law, one of the fundamentals of democracy.

Most likely this section of the election laws could not stand the test of the courts; nevertheless, it is an almost insurmountable obstacle for new political faiths desiring to secure an official hearing. In the cities, where the voter is independent to a great degree, it is not very difficult to meet this requirement. Many voters resent the crookedness of the law and sign the petition for that very reason. Most of those approached do not even read the petition, signing it because your argument "sounds good," and because they believe you have a right to be on the ballot. But in rural communities political orthodoxy dies hard. Smith knows that Brown has voted the Republican ticket since the memory of man runneth not to the contrary. And when Smith sees a sworn statement of Brown's to the effect that Brown is going to change his vote this year, everybody in town is going to know it. These conscientious Democrats and Republicans in small towns have plenty of time, too, to read every word of the document before signing; they'll "be doggarned if they put their names to something that ain't just right." You must convince them, after they have read the affidavit, that it is just right, that nobody has a right to ask them how they are going to vote or have voted, etc. But it takes a long time to convince these voters, and you must convince a hundred of them in a county. The result of this law is that signatures to petitions, either of new parties or independent nominations, are of the undesirables in rural communities; men who will sign anything for a friend or a glass of beer.

These were the requirements the Single Tax Party of New York faced when they decided to carry out their plan of placing the Single Tax on the official ballot, the first time in history that the attempt was made. With a faith that removes mountains they determined to try it, raised twelve hundred dollars among themselves—not one of them a

man of means—and sent Mr. Robinson out. They themselves worked in New York City and surrounding counties. A number of up-state members secured signatures. Everything within the power of this group of idealists was tried.

We did our duty—but we failed! On September 12th, the last day for filing petitions, we took stock and found that we were considerably short of the requirements. The politicians (including the Democrats whom we Single Taxers have worshipped these many years) had beaten us. They did not want the Single Tax voted on, and they had their way. They will not want the Single Tax voted on until the Single Taxers of New York realize that the only way to make the land question an issue is to force it on them by means of a repeatedly large and uncompromising vote for the Single Tax. After our experience with the chicanery of politicians, we are justified in saying that any Single Taxer who maintains that we can induce the Democratic or the Republican party to write the Single Tax into its platform without a public opinion registered at the ballot box is a good subject for any political confidence game.

Although we have lost in this attempt, we are unflinching in our resolve to do our duty by our ideal and by our State. The campaign for 1920 is already being considered. All the obstacles can be overcome; ten thousand dollars will do it. We know how to get the Single Tax on the ballot; we will learn how to raise the money with which to do it.

But the law is not as undemocratic as it might be. It is still possible for New Yorkers to vote for the Single Tax this year. Every member of the party will do it; every member is pledged to vote for the candidates of the party, and what sincere Single Taxer will not do so? The law permits us to write in the names of candidates. That is what we propose to do.

After realizing how both Democratic and Republican parties have made laws to defeat democratic ideals, every Single Taxer owes it to his conscience never to vote for the candidates of these renegade parties. A vote for them is a vote thrown away. A vote for the following, even though it is necessary to write their names into the ballot, is a vote for real democracy:

For Governor	Joseph Dana Miller
For Lieutenant-Governor	Antonio Bastida
For Secretary of State	Horace Sague
For Attorney-General	Benjamin W. Burger
For Comptroller	L. Carl Seelbach
For State Treasurer	Ellen G. Lloyd
For State Engineer	James Dangerfield

—FRANK CHODOROV.

#### EXPERT POLITICAL ADVICE TO SINGLE TAXERS

No great political movement, no great reform. . . . has ever been inaugurated by the rulers.—Buckle's "History of Civilization."

A CONFERENCE of English Single Taxers and their co-workers is to be held at Ilkley, Yorkshire, on Oct. 4.

## California

SINCE writing you in the last number of the REVIEW, Single Tax matters have moved rapidly in California.

Our measure got a place on the ballot by a surplus of 15,000 signatures. About 35,000 well-intentioned Single Taxers signed the petition only to have their names rejected for informalities, such as failure to register within a given time, wrong or defective residence address, signing by initials, etc. If three and one-quarter times as many people vote for the measure on Nov. 5 as signed the petition it will go over the top easily, and there will have been written into the fundamental law of a great Commonwealth the most beneficent measure for human welfare since the dawn of history.

At the last election about two and one-half times as many voted for No. 5 as signed the petition. Of the total vote cast two years ago when the total vote on the measure was 836,865, 31% was for Single Tax, or 260,332. To gain the other 20% to win or to get 51% of the same total cast two years ago it is only necessary for one Single Taxer out of three in the State to get one more vote for Single Tax to put our measure over.

With the enthusiasm manifest now in the rank and file of the workers for Single Tax, with organized opposition non-existent, with land reform on every one's lips and taxation reaching deep into every one's pockets, with the land hogs panic stricken and their apologists and retainers like the Todds, whom you can count on the fingers of one hand, shrieking hysterically in obscure papers like the *Western Empire*, it certainly looks now as if every one who voted for a half-way Single Tax measure two years ago will get at least one more vote this year for a clean-cut Single Tax amendment, that no legislature can stay or abate in its operation and no Court impair by any conceivable decree.

Improvements on land are now assessed separately from the land. All land in California is already listed and valued apart from the improvements thereon. Next March, when the annual assessment comes to be made under the law as it is now, no assessor will need to serve a day, thus saving at the outset a vast sum. The Boards of Equalization January 1, may take the list of lands as it is now and have it revised by experts to see that all lands in the State are therein accurately described. Then equalize the valuation to raise the revenue desired, make the levy and pass the roll to the tax collector. Nothing could be simpler. E.G.—A given block in Los Angeles which I personally know contains 6 lots, on 3 of which are 3 dwelling houses of like value. The other 3 lots are unimproved, are held and have been held for years by rich non-residents of California for speculation at \$3,000 each. Each lot in this typical block is assessed at \$1,000. The improvements on the improved lots are each assessed at \$2,000. The present rate of taxation is approximately 3%. Valuation and taxation are low. Nobody ought to complain about valuation or rates in California now. Let us see how it will work on this block under the Single Tax. Let us assume the



revenues to be raised next year are the same as this. Let us suppose this typical block is called upon to pay the same amount next year as this. It now pays \$360. Each man who owns a house and lot pays \$90. Each of the non-resident lot owners pays \$30, and holds his lot out of use at \$3,000, awaiting the growth of the neighborhood and the further improvement and embellishment of the three home owners to get his too high prices. Next year under Single Tax it will be necessary let us assume, to raise \$360 on this block, but all lots will be assessed alike, irrespective of improvements, and each lot-owner, home-keeper and non-resident will pay \$60. The man who has his home and lives in it will save \$30 to help put on a new coat of paint or plant another flower plot or add a patch to his kitchen garden. Mr. Non-resident, who maybe lives in Germany, will pay \$60 instead of \$30, or in general terms will pay \$2 to keep up our government where he now pays \$1. Who objects to that? What little home owner about whom the Anti-Single Taxers, *i. e.* the bankers, speculators, usurers etc., are so much concerned, would be hurt by that? Answer us that question, you miserable retainers of those who grind the faces of the poor?

Take another example: A corner lot on Broadway owned by a man living abroad and built upon by a big merchant on a long lease at the end of which lease the building goes to the owner of the lot, or rather his heirs, for he will probably by that time have been dead 50 years at least. The merchant now pays the taxes assessed against the lot. On the first of each month the merchant sends his check for \$9,000 to the owner of the lot. That is the ground rent. It is said the owner of this particular lot never saw it. He inherited it as part of an estate 30 years ago. You and I buy goods there. We pay the \$9,000 per month. That is ground rent. It is obvious the owner never created that value. It is obvious the community, the thriving City of Los Angeles, did create that value which this non-resident landlord puts in his pocket.

Our amendment says that the community is entitled to take for its own purposes, for the purposes of government, this community-made value. Let us take this \$9,000 each month. This \$108,000 each year for governmental purposes. Personally I do not think we would take half of it even. But suppose we take it all. You and I would pay it as we do now when we buy goods, but it would come back to us in public services and the taxes the little home owner and the farmer would be called upon to pay would be proportionately reduced; would probably be enormously reduced; would in fact in my opinion be completely wiped out, for I can demonstrate if I had space that taxes in California under this proposed Single Tax amendment will fall wholly upon the crowded centers of population and upon lands held out of use for speculation, and that the small home-owners, *i. e.*, homes of say \$5,000 or less and the occupying farmer, will in many cases pay not one cent of taxes for any purpose whatever, and that is the declared intent and purpose of the act, which no assessor or Board of Equalization or Court or Legislature can interfere with.

I submit these points with what REVIEW readers may

think undue elaboration, but they are the things people in California are talking about just now and nothing else on taxation interests them. These things are made the burden of the argument against the measure written by E. P. Clark, one of the heaviest land holders and speculators in California, to go to all voters in the State with the ballot 30 days before the election to instruct the voter. Each side is allowed 500 words for and against the measure to be printed and mailed at public expense. Summarized, Mr. Clark's argument is: The Amendment would render valueless all mortgages, would shift \$100,000,000 taxes now paid by corporations, etc., the class able to pay, "to the land owner and the poor man." (The quoted words are Mr. Clark's); would overturn the entire commercial system and jeopardize the entire public school system. He says there are not 20,000,000 idle acres in California, but only 5,000,000 and then after repeating and reiterating and ringing the changes of these four calamities that are to overtake California when we adopt the Single Tax he returns to the second which seems to get him and his class—to be the most important—his class being the bankers and the landlords in populous centers—where the Clark Hotel stands on Hill Street, Los Angeles, and 5th and Broadway, and 4th and Broadway, and 5th and Spring, and 4th and Main in the same city, where the most staggering untouched land values are. And so he winds up his "argument" most touchingly, and begs the voters to remember that this iniquitous proposed law will exempt from taxation altogether stocks, bonds, railroads, money, "now largely owned by the few rich." (Mr. Clark's words verbatim again and *mirabile dictu*, Mr. Clark, the writer, is one of those "few rich") and amounting to \$1,700,000,000, and will impose the \$100,000,000 now derived from this \$1,700,000,000 owned by the "few rich," of whom Mr. Clark admits himself to be one, upon "the householder, farmer and small land owner."

Can you beat it? I said the opponents of Single Tax in California are panic stricken and hysterical. Have I proved it? Does a resort to such "arguments"—the best they have—prove them sane and sensible, assinine and hysterical, or just fat-witted and stupid?

REVIEW readers may take their choice. I wish I had space to show you further how the Single Tax would work in California, but I must desist. In closing may I not ask our friends, the Single Taxers who read this, to send a check as big as possible to our treasurer, T. A. Robinson, 203 Tajo Building, Los Angeles?

I know if they could see the little army of unpaid, self-sacrificing devoted workers who are giving night and day to getting the message of Single Tax into the 500,000 homes of California and how with a few thousand dollars more, right now, we could win beyond a peradventure, you would send your check by first mail.

Elizabeth Waddell, of Missouri, J. R. Hermann, of Denver, and other efficient workers for Single Tax are already in the field with us for their bare expenses. Others we hope to get, but have not the money. They are willing, but our treasury is low. We want Ben-

gough, the famous chalk-talk man, to come and visualize the situation; Margaret Haley, of Chicago, to appeal to the women; others to talk to everybody, but we have not the money. Wouldn't it be too bad to fail now for want of a few thousand dollars?

J. H. RYCKMAN.

## Missouri

THE recent action of the Missouri Secretary of State, John L. Sullivan, in giving the Numbers Seven and Eight, respectively, to the Homestead Loan measure and the Single Tax measure gives official certainty that these amendments will be before the voters of Missouri at the November election. Forty thousand signatures were secured to place these amendments on the ballot.

Lack of funds will not permit of as aggressive a speaking campaign as might be desired, but a worth-while programme is being worked out in spite of all the handicaps which propoganda movements meet in war times.

Groups are being organized in all counties and are mapping out plans for effective work. These groups will arrange local meetings and keep in active touch with the local newspapers, doing the valuable work of shaping the Editor's mind by means of prodding letters written on the Tax and Loan amendments.

All of the County Fairs have been covered by local workers and tons of literature particularly fitted to each locality are being intelligently distributed.

An especially important feature is a plate matter news service which a good percentage of the country newspapers have agreed to make use of. One column or more of strong Single Tax news articles will thus appear every week from now until election in papers which cover nearly every section of the State.

The State Federation of Labor at Sedalia has adopted resolutions unanimously supporting the measures, as have two previous State Conventions. This puts the measures squarely up to every union man in the State. Systematic canvassing of unions is being made in all the large cities, Farm Club secretaries are being reached, so that every phase of the life of the State comes within the scope of the campaign plans.

The Campaign Committee has determined that an almighty spirit shall atone for the lacking dollars, and that by judicious Hooverizing of the funds actually on hand, good and ever better plans will be found whereby the message of the Single Tax and its benefits can be spread broadcast throughout the State.

The official titles to the amendments are as follows:

The Tax amendment:

"A CONSTITUTIONAL AMENDMENT, providing that all public revenues shall be derived from taxation upon the unimproved value of land based upon assessments made on and after June 1st, 1919, and from taxes upon the manufacture and sale of intoxicating liquors and tobacco, and on incomes and inheritances; abolishing all constitutional limitations on the rates of taxation, and empowering the legislature, county courts and municipal

authorities to fix the rate for State and school, county and municipal purposes, respectively, classifying rights of way of public utilities for purposes of taxation, and repealing all constitutional provisions in conflict herewith."

The Loan amendment:

"CONSTITUTIONAL AMENDMENT. A proposition to establish in the State treasury a Homestead Loan Fund to be loaned to citizens of the State of Missouri for the purpose of purchasing homesteads and erecting permanent improvements thereon, to be secured by a first lien on the homestead and to bear three per cent. interest, commencing one year from the date of the loan; providing for the repayment thereof, and empowering the legislature to enact necessary legislation to make effective the provisions hereof."

As was expected the opposition is paying little attention to the exact form of the measures to be voted upon, but is making its fight on the "pernicious programme of confiscation, involved in the Single Tax idea." Instead of there being an effort to present the programme as something less than Single Tax the advocates of the Homestead Loan and Single Tax programme are willing to have it stand or fall on this issue and are demanding of the opposition an explanation of their reasons for opposing this great idea for opening up the land at a time when every effort should be centered in this direction.

The utmost confidence is expressed by the leaders in the campaign of a successful outcome at the election on November 5th.

## Michigan

A WEEK'S work at the Michigan State Fair in September accentuates the fact that the great majority of people are still ignorant of the first principles of just and equitable taxation. Two members of the Michigan Site Value Tax League solicited signatures to the League's petition for a constitutional amendment for site value taxation, and while it was not a difficult matter to obtain signatures, it was difficult in the short space of time at their disposal to intelligently explain what the excitement was all about.

A few had heard of Henry George and the Single Tax; a number had heard that petitions were in circulation to exempt personal property and improvements in and upon land; the great majority knew nothing of "the incidence of taxation," nothing of the fact that taxes on sites could not be shifted, while taxes on the things consumed invariably were.

Had there been 100 solicitors for signatures on the State Fair Grounds, 50,000 signatures might have been obtained. As it was, the two solicitors secured nearly 1,500 signatures, distributed thousands of site value tax leaflets and petitions, and aroused an interest in the taxation problem in localities never before reached by tax reformers.

I am impressed more and more that only a very small proportion of Single Tax literature is intelligible to most people. It is like trying to teach algebra to the A B C class. Of course, not even all grown-ups can learn algebra; they

haven't the brain capacity. So the task still remains with us to simplify our language, whether oral or written, in the matter of taxation.

There are still two months in which to obtain signatures for site value taxation, if the proposed amendment is to be submitted to Michigan voters in the Spring. Something like 30,000 more signatures are needed to be added to the 35,000 already on the petitions. This would be easy of accomplishment if every known Single Taxer in Michigan would fill a petition with 50 signatures. Unfortunately, most of them hide their light under a bushel. Are they timid? Or is it because of lack of salesmanship? Anyway, they fail to sell Single Tax.

JUDSON GRENELL.

## Texas

THE platform of the Democratic Party in its recent convention contains this plank:

"We urge the submission to the people by the legislature of an amendment to the Constitution which will have for its purpose the promotion of more intense agricultural development of idle land by assisting deserving and qualified persons to acquire farms and homes through an extension of the State's credit properly safeguarded."

This plank is in line with the plank in Governor Hobby's declaration in his announcement for re-election in which he proposed that the State purchase large tracts of land, subdivide into farms and sell on easy terms to the landless man, thus following the efforts of California of two years ago. No doubt the next legislature will endeavor to carry out this recommendation and by doing so make the "land question" and the "tenant farmer problem" a definite and concrete issue. This will give the Single Taxers a great advantage. It will be easy to show that a measure to provide cheap money for the full purchase price of land will raise the price of every acre of land of Texas; that the price of land is already too high; that "Land Purchase Acts" generally where tried have raised the price of land and have been expensive in administration; that such a measure standing alone will but aggravate the already serious condition that confronts us.

There will be a number of avowed Single Taxers in the next House, and many others who want to get a real solution of this problem and are open to conviction. There is also a growing feeling that we must make some provision looking to the return of our soldiers and men engaged in war industries. Some step to that end should be taken by the present legislature. We should not wait until these men come crowding back on us. Whatever provision may be made we must begin with placing them on the land. The Single Taxers have made much progress in bringing this to the attention of the people but still fall far short of reaching a sufficient number.

Organized labor of the State has specifically recognized this condition and has demanded the submission of a Single Tax amendment. The Joint Labor Legislative

Board of the State Federation of Labor, together with the Legislative Committees of the Railroad Brotherhoods, will work together to realize these demands, so that there is a possibility, almost a probability, that the next legislature in Texas will submit a Single Tax amendment to be voted on at the general election in 1920. The war is making men realize that they must act and not merely talk, and that this question cannot be made a political pawn to be played with.

I have been nominated by the Democrats of this District as a member of the next House. My position as a Single Taxer and secretary of The Single Tax League of Texas is well known here and, while not the chief issue, was freely discussed. I was supported by the business and professional men of the city as well as organized labor men. These not only do not fear the Single Tax, but seem anxious to have it thrashed out and understood. It can no longer be ignored but must be considered.

I have just returned from a two weeks' trip through north Texas. I attended the Democratic Convention on the 3rd at Waco, where I met and talked with many members of the next legislature. I also visited some twenty or twenty-five members at their homes and freely discussed the prospects of legislation looking to relief through constructive work. I found a few in the older agricultural counties who are blind to present conditions or possible danger ahead. They are quite content with conditions as they are and seem unconscious that there is an industrial world to be reckoned with. They read the news of the outside world, but interpret that news in terms of their own content and feel that those who are restless and dissatisfied must be victims of their own shortcomings and deserve no consideration. However, such men are comparatively few. A considerable majority of those members I visited are really anxious to find a remedy, a means by which men can really enjoy equal opportunities.

There is another hopeful sign. Several members that I talked with, while not clearly understanding the Single Tax and the benefits that would follow its adoption, are very pronounced in the position that such matters should be submitted to the people for final decision. The spirit of Democracy is growing and they are willing to trust the judgment of the people.

WM. A. BLACK.

## Good Wishes to California From South Australia

MEMBERS will remember the splendid fight put up in California two years ago by the Great Adventure group of Single Taxers, when 260,232 votes were secured for a Single Tax amendment of the Constitution. That effort is now being repeated on a larger scale, and in November next another vote is to be taken to try and secure free land for the people. We sincerely trust this effort will be crowned with success.—From the Report of South Australia Single Tax League.

## New Jersey

THE result of the primary for nominations of candidates for the United States senatorship has resulted in an easy victory for Governor Edge over his principal opponent, George L. Record. In the Democratic primaries the result is yet in doubt, and it may take the soldier vote to determine the outcome. George LaMonte, who had the backing of the administration at Washington, is apparently ahead by less than three hundred votes, with Alexander Simpson second and Chas. O'Connor Hennessy third, but only three hundred votes behind. The outcome was foreseen and LaMonte's election practically conceded. The surprise, however, is the large vote for Mr. Hennessy and equally for Mr. Simpson.

Nominated by petition, Mr. William J. Wallace, the candidate of the Single Tax Party, will ask the votes of the citizens who desire to be recorded in favor of the Single Tax. Those who supported the candidacy of Mr. Record on that issue will have an opportunity to vote for the principle in which they believe.

A large vote for Mr. Wallace is not anticipated. What is hoped for, however, is that the candidacy will help to perfect the State organization, and that a beginning will be made for a party with a principle that sooner or later must become the dominating issue in American politics. The campaign committee will content itself for the most part in the distribution of literature, and few public meetings will be held. But systematic effort will be made to get this literature into the hands of every voter in the State.

Besides Mr. Wallace's candidacy nominations for the Assembly have been made by the Single Tax Party in the counties of Essex, Bergen, Union and Passaic.

Here are the Assembly candidates nominated to date:

Passaic County: Wm. Fearn, Mountain View; Thos. W. Ward, Paterson; David White, Paterson.

Union County: Jas. J. Walsh, Elizabeth; Edwin J. Jones, Westfield; Wm. H. Weakham, Rahway.

Bergen County: Edwin F. Caffall, Palisade; Mark M. Dintenfass, Grantwood; Fred C. Hill, North Arlington.

## Philadelphia Party's Honor Roll

HERE are the men in their country's service (all in France), for whom the flag of eight stars flies at the Single Tax Party headquarters in Philadelphia, at 1214 Spring Garden Street.

Lieut. W. J. Snyder, Infantry.

Dr. J. W. Purdy, Medical Corps.

Pvt. William A. Hagen, 76th Field Artillery, Battery D.

Pvt. Geo. Mullam, 103d Engineer Corps.

Sergeant Charles Gasser, Aeroplane Division.

Pvt. George Kass, Marine Corps.

Pvt. Byron Reis, Infantry.

Pvt. Joseph Brennan, Infantry.

All in American Expeditionary Force, "somewhere in France."

## Party Activity in Pennsylvania

THE State Committee of the Single Tax Party of Pennsylvania arranged to put in the field the following State ticket: For governor, Robert C. Macauley, of Philadelphia; for lieutenant-governor, William R. McKnight, of Reinerton, Pa.; for secretary of internal affairs, Jerome C. Reis, of Philadelphia; for congressmen-at-large, William Ryan, of Ardmore, Pa., Calvin Power of Fayette City, Pa., Oliver McKnight and John Dix, of Philadelphia, Pa.

The Philadelphia County Committee is arranging for local candidates, but their nominations have not been fully announced as yet.

The Montgomery County Committee have already announced the following candidates: For congress, Eighth Congress District, James H. Dix, of Norristown; for State senator, Joseph F. Jennings, of Lansdale, Pa.; for State assembly, first district, nomination not yet made; second district, Morris Marden, of Norristown; third district, Frank Martin, of Hatfield; fourth district, Charles D. Ryan, of Springfield, Pa.

## Conscripting God into the Real Estate Business

IT is impossible not to admire Joseph P. Day, eminent auctioneer and real estate dealer of this city. He misses no trick. Here is an advertisement in the *Times* of August 28.

### THE ROMAN CATHOLIC CHURCH RARELY MAKES A MISTAKE

"The Roman Catholic Church rarely makes a mistake in the purchase of Real Estate. It invariably buys church sites in advance of population. Observe the locations selected for their churches all over America and see how population surrounds them. You cannot possibly go wrong if you buy lots near where the Catholic Church, in its foresight, selects a site for a new church. The Catholic Church has contracted to purchase one-fourth of a block at Manhattan Beach for a church, rectory and school. Attend the Absolute Auction Sale next Saturday, August 31, at 2:30 P. M., on the premises, rain or shine, in a large tent."

Doesn't it remind one of the old couplet?

"Wherever God erects a house of prayer,  
The Devil always builds a chapel there,"

or in this case an auction tent for the sale of adjoining real estate. Thus while the church is busily engaged in the endeavor to save souls, the land speculator lies in wait to take part of that value which is the direct result of its efforts to make better moral and religious neighborhoods. And this is considered "good real estate business." But what does the Catholic Church think about it?

ALL men are originally in a common collective possession of the soil of the whole earth.—KANT, *Philosophy of Law*.

## Secretary Lane and His Land Policy

THE views of the national government on the fundamental issue of economics, the land question, are probably reflected in the two projects of Secretary Lane: the famous raid on the Indian reserves referred to in our last issue, and the new and more ambitious project of land settlement for the returned soldiers.

This latest proposal, and Secretary Lane's apparently carefully considered discussion of the project, cannot, certainly ought not to be a matter of indifference to that body of progressive opinion represented by the Single Taxers. The judgment of that opinion to the proposal and the arguments in its support as given by Secretary Lane in an interview published in the *New York Times* of September 15, is now invited. We shall be glad to print such condensed comments as may reach us in time for our next issue.

In the meantime we must express disappointment at the apparent absence in all that Mr. Lane says and proposes of any statesmanlike conception of the government's responsibility to the nation. He looks upon it, apparently, as simply one more administrative problem of the moment, and regards settlement on the land of a certain number of our soldiers on their return somewhat in the same light as he would regard the disposal of the immigration arriving any day at Ellis Island.

In referring to 150,000,000 acres of "cut over" land, which he has in view for his settlement scheme, he admits that "practically all this cut-over land is in private hands; and unless a policy of development is worked out between the federal government, the State and the individual owners, the greater part of it will remain undeveloped and uncultivated. . . . For the sake of the nation all these lands should be reclaimed, as far as possible, irrespective of the war."

Mr. Lane makes no suggestion that the owners of all these millions of unused acres have any obligation to the nation, no hint even that this ownership should be qualified by adequate use. He entertains such an idea of responsibility only when he comes to deal with the returned soldiers, whose patriotic services he might have acknowledged unconditionally.

"My programme," he says, "is that the men should reclaim their own land, build their own homes; that it should not be a matter of bounty or charity, but simply an opportunity."

Note now that the soldier is to reclaim this land; he is expected to improve the land which now lies unreclaimed and unused. No such condition is demanded of the present owners of these unused millions of acres. But to the soldier the condition of use with occupancy is to be insisted upon. He is to reclaim the wilderness and the arid desert land, though the present owners decline that responsibility and are upheld in their refusal by government. The soldier who has been fighting for his country in other lands is asked on his return to go to work for all he gets, while those who hold the land he fought for are to get all without

working or fighting. Even the ancient Romans had a surer sense of justice than this.

Our soldiers are to be insulted by conditions in their land titles which are wholly ignored in the case of those who already own without using hundreds of millions of acres! And this from a reputed Single Taxer! Think of it. What is to be tolerated, for some unexplained reason, in the case of the land speculator and the economic slacker, is not to be thought of in the case of the returned soldier.

We would ask Secretary Lane this plain question, and it is up to the Single Taxers of the country, especially those in office, if they are not afraid to speak out, to put it to him: Are you willing to ask Congress for immediate application of this principle of conditional ownership to all land and natural opportunities in this country? He might be surprised at the response to such a suggestion should he make it. Until he does so, he is placing the soldiers of our country in an inferior category, in a position which every friend of the soldier should resent.

Is Congress prepared to go on record as sanctioning so odious a discrimination? Is not public opinion weary of this eternal favoring of the land speculator's interest? The fiscal discrimination in favor of the non-use as against the adequate use of land, in view of what Canada, Australia, and now South America are doing, is even now a national scandal.

The proposal of Secretary Lane will be met with a chorus of approval from the land speculators. They are even now preparing for the harvest that awaits them on the return of our soldiers. Land investment for speculation has been made thoroughly safe by our fiscal legislation, and Secretary Lane's ambitious proposal serves to ratify the sense of security. Our soldiers are to be drafted for a new campaign, which is to create land values for absorption by economic parasites.

If Secretary Lane and the government really desire to make the experiment of land ownership conditioned upon adequate use, surely they can find a better way than this of Secretary Lane's.

There is another aspect of the question that Secretary Lane has evidently not considered, and that is that at least ninety per cent., if not more, of the returned soldiers, if sound in mind and limb, will be absorbed in ordinary occupations. This is the experience of Canada and will be ours.

Now what provision does the Secretary make for them? Evidently none. Does his foresight extend only to the ten per cent.?

Here in this first notable government project and official pronouncement on the land question to emanate from the federal government is the net result of our political policy for the last twenty years in support of the Democratic Party. In it is confirmed everything we have said of the unwisdom of this course.

We say again—had Single Taxers possessed the courage

of their convictions and not thrown such political strength as they possess unconditionally with the Democratic Party, we would have had leaders who would have led—perhaps another Henry George, if that were possible—peace to the soul of the prophet! Instead we have a Lane. O tempora, O mores!

Now we will let the Secretary speak for himself:

"At the end of the war we shall receive back from France several million men who will have gained a larger view of the world. Some will want to step back into their old positions and trades. Others will have a desire developed in them for a larger and more independent life. It is not good for the nation that we should have these men unoccupied on their return. They would demoralize the labor market and quickly become demoralized themselves.

"This is just what we should now prepare to avoid. The country needs to regard with consideration, very serious consideration, the competency of its people, their ability, as individuals, to do some one thing well. An educational system of some kind should be devised by which those who are competent to do so can be prepared to fill a larger place in the world than that which they left. Opportunity should be opened through trade schools and colleges and universities by which those who wish to become competent in trades or professions can have that opportunity, so that the farm boy from Kansas if he has a desire and aptitude to be a chemical engineer, can become one; so that the mill hand from Massachusetts can become an electrician; so that the boy from the east side of New York, if he sees the advantage of being the creator of wealth on a farm and working for himself, can have a farm.

"My plan is not sentimental; it isn't emotional. I think it is profoundly sound socially. We should all be concerned in placing as many of the returning men as possible on the land, from which comes all life."

"How much of the unused lands can be made available for new farms?" Secretary Lane was asked.

"Surveys and studies are necessary to determine that definitely," he answered; "but we know there are millions of acres of undeveloped lands which can be made available for our homecoming soldiers. In general there are three classes of these lands: arid lands in the West, cut-over lands—lands that have been logged and the stumps left standing—in the Northwest, lake States and the South, and swamplands in the Middle West and the South.

"Our public land in the West, outside of Alaska, consists of 230,000,000 acres, but these are not like those of the prairie country, to which civil war veterans returned. Money must be expended on them before they can be made into farms, and only a part of this land is so situated as to be put under irrigation. It has been officially estimated that more than 15,000,000 million acres of irrigable land remain in the government's hands, but large areas of the public lands in the West can provide other kinds of farms by what is known as dry farming and for grazing purposes.

"We have 150,000,000 acres of cut-over land. Practically all this cut-over land is in private hands, and unless a policy of development is worked out between the Federal Government, the States, and the individual owners, the greater part of it will remain undeveloped and uncultivated. Another 50,000,000 acres is swamp lands. As to what can be accomplished in this class of unused land we know that 15,000,000 acres of swamp land have already been reclaimed for profitable farming, most of it in the Mississippi River valley.

"For the sake of the nation all these lands should be reclaimed, as far as possible, irrespective of the war. We

are to have 200,000,000 people in this country in time, and we shall need all these lands. There can be no better time to start this work than now, when the problem of the returning soldier is almost upon us. I have asked Congress for an appropriation of \$1,000,000 for a survey of these unused lands, and on the basis of the survey I hope Congress will take up the program of their development, not all at once, but as rapidly as possible.

"My programme is that the men should reclaim their own land, build their own homes; that it should not be a matter of bounties or charity, but simply an opportunity—first, an opportunity to get work on their return and therewith the hope and confidence that springs from the knowledge that they will be working for themselves."

"How many could provision be made for under your program?" the Secretary was asked.

"Just as many as are willing to work," was the answer. "A vast amount of construction would be opened up, both direct and indirect. Besides the immediate work of the making of homes on the land to be reclaimed, there would be the larger scale requirements, such as irrigation work and ditches, drainage, all road building—those needs that arise from the life of the community as a whole and its relation to the outside world. Then, in the indirect creation of work and opportunity, we should be developing a market for farm machinery, tractors, plows; materials of various kinds, stone, cement; for other kinds of machinery, as that required for hydro-electric plants. Further, we should be developing commodities for transportation, thus increasing employment and opportunity in this field—in fact, it would be like the army itself now, with as many men behind the programme of converting vast areas of unused or undeveloped land into productive farm homes as would be engaged in it. Further, another thing that should be the outgrowth of such a plan would be the foundation of more ideal rural communities in which the houses—the homes—would be gathered closer together, with a resultant more intimate social life. By the use of machinery in such communities the burden of the farmer's wife would be lessened and the farmer would have the advantage of using the expert knowledge of men who know markets and transportation methods—in a word, altogether a more real co-operation.

"There are two standpoints from which to look at this plan," said Secretary Lane, swinging back to the main proposition. "One that of making provision for the soldier who has been the safeguard of us all, the other from the standpoint of the land; a vast area of productive land will be added to our present total.

"Consider the programme from the standpoint of the soldier: It will strengthen his confidence while on the battlefield that his future has not been overlooked by us, that he is to have a job when he returns in any part of the country that he cares to live in, with the opportunity of making a home for himself. We will pay him wages, and out of his wages he can save enough to meet the first installment on the home he has helped to build. We should give him some training in modern agriculture and should certainly give him direction; that is, not turn him loose on a piece of wild land to get along as best he may. He should have forty years in which to pay back his debt, with interest; then to have the home for his own for himself and his children.

"Second, from the aspect of making a vast addition to the area of our farm lands: If the government does this thing, it will point a way to the development of all our unused lands. For example, one-half the tillable land this side of the Missouri River, so the Secretary of Agriculture says, is out of use. It is a problem of statesmanship to

find methods by which the land can be recovered for public benefit and by which men who live on farms can be made to realize the satisfactions of community life. Moving picture shows, newspapers, telephone and mail service are just as real demands for modern man and woman as clothes and shoes."

"When should this work be started?"

"Now," answered the Secretary, with emphasis; "it is an immediate duty. It will be too late after the war is over, and the prospect that the war will end next year adds to the urgency of the situation. There is much preparatory work to be done that requires time. By the time the war ends we should know not merely how much arid land can be irrigated, but how much swamp land can be reclaimed, how much cut-over land can be cleared, how much grazing land there is and how many cattle it will support, but also we should know with definiteness where it is practicable to build new irrigation plants, what the character of the land will be, the nature of the improvements needed and what the cost will be.

"About the other classes of land, swamp, cut-over and grazing, we should have the same definite information as to the amount of land practicable for reclamation, the cost, what crops they will raise. All this should be put on the basis of definite plans. That is what I mean by thinking ahead—applying the idea of the General Staff to working out in advance the solution of the greatest problem that will face us immediately after the close of the war."

## Argentine

WE record the interesting fact that a new political party has been formed in the Argentine, under the name of Reform Party (Partido Reformista). A postal card from the headquarters of the party at Esmeralda 91, Buenos Aires, has just reached us. On one side it shows a photo-reproduction of a bust of Henry George, executed by an Italian sculptor, Mario Giovanetti. On the other side is a declaration of principles and of progress, which is a model of condensation. It reads:

"PRINCIPLES: The value of land, apart from improvements, is a social product and belongs rightfully to the community by which it has been produced, increased and sustained.

"PROGRAMME: To obtain the progressive and methodical change of our tax system, in the municipal, provincial and national spheres, until we have obtained the complete removal of taxes on commerce, industry, agriculture, cattle breeding, professions and other useful factors in the economic life of the people, including their food and other necessities; and the maintenance of the public administration by revenues derived exclusively from values attaching to land and other national sources of wealth, apart from improvements."

We understand that the Reform Party has presented a full list of candidates for the next municipal elections in Buenos Aires, upon the above principles and programme. We shall be interested in learning what support they receive from the electors.

"I HAVE the utmost faith in Henry George and his Single Tax."—V. ULLMAN, former president of the Norwegian Parliament.

## Important Action by the Mayor of Buenos Aires

THE significance of the following project of law presented by the Municipality of Buenos Aires, a metropolis of about 1,750,000 inhabitants, the capital of the Argentine Republic, and certainly the largest city in the southern hemisphere, will not escape students of the economic evolution now in full swing. It is no isolated phenomenon. Buenos Aires only takes its place beside Sydney, as a city where industry can perform its civilizing labor without fiscal penalty.

But American Single Taxers cannot be content with contemplating the progress of sane taxation abroad. In no American city has the fiscal principle sanctioned by the mayor of Buenos Aires, been as yet officially recognized. And yet this is the country of the great apostle of economic liberty, the incomparable democracy.

Perhaps this item of news from South America may cause some heart-searching amongst our Single Tax leaders as to the soundness of the methods adopted in the United States for advancing fiscal reform. It is not possible to be satisfied with the sterile results of more than thirty years of propaganda.

Readers of the SINGLE TAX REVIEW will have noted the circumstance that fifteen commercial, industrial and professional associations of the city of Buenos Aires are affiliated officially with the Argentine Single Tax League. This one fact shows upon what a body of influential opinion the mayor of that city can rely when making his proposal to the National Government. Does any similar body of opinion stand behind the Single Tax in this country? If not, what is the reason? This is no academic question such as those we Single Taxers love to debate. Our methods of action are challenged by the progress made in South America. Are things to go on in the same old way?

### THE MAYOR'S REPORT

After a year's serious examination of the city's sources of revenue, the mayor of Buenos Aires has addressed to the National Government a project of reform of the city's charter, which he asks the government to submit to Congress for approval. In his communication, the mayor says:

"After an impartial and careful study, this municipality has recognized the necessity of suppressing the numerous tax burdens that weigh upon the community, many of which are repeated upon the same business. Thus, for example, besides the general tax for lighting, street sweeping and cleaning, businesses pay another tax of the same character, a charge for analysis, a charge for inspection, an advertisement tax, and, when electric or other motors are used, yet another contribution. It is easy to understand the justice and legality of the taxpayer's protest against such a multiplication of imposts which fall for the most part upon the small merchant.

"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 within the city,

taking into account only the unimproved value, exempting buildings.

"By this method we reconstruct the municipal tax system upon more modern and scientific lines, simplifying the collection and freeing the community from a series of imposts and fiscal handicaps which, under the name of licenses or as retribution of inspection services, tend to increase the cost of living."

#### PROPOSED CITY CHARTER CHANGES

ART. I. Article No. 87 of the Municipal Charter shall be modified as follows:

The municipal taxes and revenues are declared to be:

- 1 Licenses for private vehicles.
- 2 The tax on street cars.
- 3 The tax on city telephone, gas and light companies and others that exploit public services.
- 4 The rental of municipal properties and establishments.
- 5 The sale and renting of land for burial.
- 6 Revenue from hospitals and asylums.
- 7 The sale of residuals from the city garbage.
- 8 The fines established by law or municipal ordinance.
- 9 The share in the net profits derived from the National Lottery, according to the Law of Nov. 2, 1895.
- 10 The tax for use of the subsoil of the streets.
- 11 The share of 30% of the Direct Tax collected by the National Government.
- 12 The share of 30% of the Business Licenses collected by the National Government.
- 13 The tax on the hippodromes.
- 14 In substitution for the General Tax of Lighting, Street Sweeping and Cleaning, an additional tax for public improvement and hygiene, which shall affect all real estate in the city, without taking into account the building thereon.

ART. II. For the purposes of the tax named in Art. 14, above mentioned, the municipality shall proceed to make a valuation of the land by zones, fixing the average value per metre.

ART. III. The rate to be collected by the municipality annually upon the value of the land shall be fixed by the municipality, as well as the way of collecting it.

ART. IV. This Law shall come into force in January, 1920, and the valuation must be made in time for that date.

ART. V. The determination as to who shall pay the tax on the land free of improvements is not obligatory on the municipality; and collection will be made by legal process, after summons in the public press, with a term of grace of one month. If at the end of this term the owner should not appear in court, execution will be proceeded with, by auction of the property if necessary to cover the tax dues.

ART. VI. For the current year and as indemnization for the suppression of taxes effected by Law No. 10,342, the National Government shall deliver to the municipality the sum of five million pesos, paper (about \$2,266,000 gold), in bonds or treasury notes."

The mayor of Buenos Aires is the nominee of the Minister of the Interior and depends, therefore, directly on the National Government. It is to be presumed, in consequence, that the above project of law has been prepared with the cognizance and implicit approval of the National Government. It is indeed identical in principle with one already presented to the Argentine Congress by a group of deputies of the Radical or Government Party, exempting

improvements from the effects of the Direct Tax (which is a realty tax) imposed by the nation. This coincidence of views on the same subject in the National and municipal Governments may lead to a consolidation of the two realty taxes now collected separately under different names by the two authorities. It has already been proposed that one valuation be accepted as the base for both taxes. It seems not improbable, therefore, that the unification of the work of valuation will be followed by a unification of collection. Logically, too, in both cases the improvements will be exempt.

The only tax upon legitimate enterprise which will survive for a time the operation of the new revenue system proposed by the mayor, is that on business, imposed by the nation, thirty per cent. of which is passed to account of the municipality, considerably less than 10% of the total municipal revenue.

Of the total revenue for the year 1914 (the latest treasury report we have at hand is for that year) gives the total income of the city as \$51,615,400, paper, of which the sum of the two contributions from the National Government, under the two headings of Direct Tax and Business Licenses, only amounts to \$5,055,000, or less than 10% of the total revenue above quoted. That makes the new revenue system proposed by the mayor a pretty close approximation to the Single Tax. It is, indeed, as far as the municipality can go without a modification of the two taxes still imposed and collected by the National Government, and affecting the municipal income.

The *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, appreciates the initiative of Dr. Llambias, the mayor of Buenos Aires, in the following terms:

"Of all the events that have happened this month and up to the present in the history of Georgeism in this country, by far the most important is the communication addressed by the mayor of this capital to the National Government through his immediate superior, the Minister of the Interior.....

"The innovation proposed will, if realized, be received with more than satisfaction, rather with enthusiasm; the whole of the city's commerce, the press, the representative institutions of producers and consumers, have evidenced with sufficient clearness the almost unanimous satisfaction caused by the mayor's action; and we say *almost*, because a protest has also been heard against the change in the tax system, from a limited number of private persons and societies, who in their extreme self interest have not wished to take the trouble to analyze thoroughly the project above mentioned. Had they done so, they would have found that it really benefits them, instead of injuring them as they suppose."

THE wild beasts of Italy have their caves to retire to, but the brave men who spill their blood in her cause have nothing left but air and light. Without houses, without any settled habitation they roam from place to place with their wives and children.—Plutarch, Life of Tiberius Grachus. (From a speech of Tiberius Grachus.)



## Death of Charles N. Macintosh

### A SOUTH AMERICAN PIONEER

A BRIEF cable from Sao Paulo, Brazil, announced the death, on Sunday, the 17th of Sept., of this pioneer of Georgism in South America.

Far from New Zealand, his native country, and faced with the difficulties of a foreign language and new social customs and different economic and fiscal conditions, Mr. Macintosh, with a rare faith and still rarer zeal, undertook the task of preaching economic justice and organizing the human and material means for its triumph.

Under circumstances that would discourage the ordinary man and excuse temporizing with the obligations we all owe to our conscience and our time, he resolutely laid aside ease and planned a far-reaching campaign, and himself took up the burden. Such was his passion for this gospel, such his longing for economic justice among his fellow men, that the cross he carried, involving business and sometimes social sacrifice, seemed a joy to him. He thoroughly realized that the truth must be made clear in the terms of the market place, the trade or occupation of his hearers. It mattered not what his audience—statesman, laborer, manufacturer, business man, agriculturist, architect—his illustrations fitted the knowledge and experience of his hearers. He became, through his extensive travels through the Argentine, Brazil, Uruguay and Paraguay, probably the best informed authority on economic and fiscal conditions in those countries, and their bearing upon every phase of productive enterprise, upon the life of the people and the functioning of governments.

It was at his instigation and at the most opportune moment, that the South American Single Tax Committee and the Argentine Single Tax League were formed. These two associations, which unify and distribute so effectively Single Tax activities throughout South America, are in themselves a monument to the faith, zeal and consummate skill of this Anglo-Saxon pioneer of the Single Tax in Latin America.

Like Henry George, his great teacher, he was a profoundly religious man, with a spiritual outlook not bounded by any earthly span. To him, death meant only the opportunity for new, perhaps larger, but ever welcome labors in the divine plan.

A letter from Mr. Macintosh to Mr. James R. Brown, President of the Manhattan Single Tax Club, written from Buenos Aires as late as March 9 of this year, gives a brief but interesting sketch of the origin of the Single Tax movement in South America and his estimate of its present position.

"When I commenced propaganda here thirteen years ago," he says, "I knew of no one who even knew of the Single Tax idea. I commenced hammering away, and later on, some years ago, got into touch with a Mr. Balmer through some of my writings. Later, I found out that Dr. Felix Vitale, in Montevideo, was a Single Taxer, and that one of Vitale's converts was Dr. Herrera y Reissig. I made the acquaintance of these gentlemen, some two or

three years ago. At that time, the only Single Taxers here were the four of us, as far as I knew.

"My work was that of a commercial traveler and wherever I went I tried to inoculate some one. During these years I got into touch with the late Joseph Fels. We became regular correspondents; and he, to back up my work, on my suggestion allowed me to give subscriptions to the Spanish review *Impuesto Unico* (published by Antonio Albendin, in Malaga, Spain), to those whom I considered it was worth while trying to interest in our doctrine. As a result of many of the leading merchants being Spanish, when I sent them the *Impuesto Unico* often without saying a word about my doing so, they read the paper, as it came from Spain. Well, the next year when I called round, my conversation turned on the same subject, and almost invariably I found that the man knew more or less about the Single Tax doctrine. Then I got him to pay me for the past year and often for a year in advance, and used up what Mr. Fels allowed me in sending copies to other merchants. Thus for four years I worked on those lines, spreading the doctrine all over the Republic, as also in Uruguay.

"As our adepts grew, Balmer, Vitale, Herrera and the writer formed the Single Tax League. Now there are organizations in nine or ten of the cities of the interior, quite a number of newspapers supporting our ideas, while in Parliament we have had the satisfaction of seeing leading men on the Radical and Conservative sides both supporting the taxation of land values as the only source of revenue. In addition to this, the Socialists have supported an attempt to increase the land tax, but they are openly opposed to what we understand as the Single Tax, as they know their power to provoke strikes, etc., would be gone, and with that their positions as leaders of the illiterate masses of labor in these South American Republics.

"Amongst the masses of the tax payers, that is, the commercial sections, the Single Tax is well understood insofar as its effects on the results of their businesses are concerned. Were it possible to separate ideas from men in politics down here, and were we able to provoke a vote, I believe we would show that about 50% of the voters would be with us. But unfortunately, here, as yet, ideas do not count; all that does are names. . . .

"Nevertheless, we Single Taxers are gaining ground, and that very rapidly. The youth, the students of the universities and colleges, are with us, in their great majority; and from these will come the future legislators of this Republic. I do not consider that we will get anything but municipal and State reforms for years to come; but the former two we will get in various forms, and that before long. . . .

"Where results will be first obtained will be in Uruguay. There, I believe, results will come rapidly, or would, were the group there able to carry on a little more effective propaganda work. There the leader of the great Colorado Party is said to have recently embraced our creed; and, should that be so, we will see great developments there in the course of a year or so."

No one knew better than Mr. Macintosh that the establishment of the Single Tax regime in Buenos Aires was on the eve of becoming a fact. However, in the month of March the mayor's proposed application of that system to the city's finances had not yet been made public. Yet, in less than three months, the order of the Mayor to the Department of Public Works to proceed with the land valuation was issued and soon followed by the radical measure of reform in the city's charter reproduced elsewhere in this number of the REVIEW. It is only another case where a prophet was honored most in the failure of his prophecy.

South American Single Tax has, in a sense, lost in Mr. Macintosh its Moses; but it has its Joshuas in many a native leader, imbued with a passionate desire to bring their people to the Promised Land, visioned long ago by the first and greatest of Argentine presidents, Bernardino Rivadavia. Rivadavia, unlike Henry George, learned the great fundamental truth of economic righteousness from the physiocrats of Revolutionary France. The Single Tax has now become a truly Argentine national issue.

## Canada

THE last session of the Manitoba legislature adopted a tax of five mills on vacant land. In Saskatchewan the vacant land tax has been changed from a flat rate to ten mills on the value, which is a great improvement.

The Single Taxers of Winnipeg are working with the returned soldiers' organizations to demand a federal land value tax of one cent on all land value and one cent on all vacant land including coal, mineral and timber land. They believe if this can be secured that it, together with the tax on vacant land in the three prairie provinces, will settle the speculative landlord in that part of Canada.

## New Zealand Progress

IN 1896 the raising of *some* municipal rates from land values was made optional, and by 1911, 105 local authorities were rating partially on the new principle. By 1914 the number had increased to 131 and in 1917, 154 local authorities were reported as raising municipal revenue under the reformed system—many of these had taken advantage of the amending act of 1911 and were raising *all* their municipal revenue from rates on land values only.

## Roumania

THE Roumanian Chamber, composed largely of land-owners, almost unanimously voted a recent grant to the peasants of 80 per cent. of the land. This was in recognition of the peasant army which fought so gallantly for Roumania's existence.

THERE could be no coercive labor unions under the Single Tax because every worker would be his own all-sufficient union.—TOM L. JOHNSON.

## Hungary

THE Danish Single Tax journal, *Ret*, reports, in its issue of May–June, 1918, that, beginning on January 1, 1919, a land values tax of one-half per cent. will be imposed in Buda Pesth and in Arad, in Hungary. A valuation of the land has been made for the purpose which will hold good in Buda Pesth for three years and in Arad for two years. The object is two-fold—to break land speculation and to remit part of the taxes on house rent. It is further stated that legislation is being drafted for land values taxation in the towns of Szeged, Gyongyos, Nagyvarad, Debrecen and Szombathely.

*Land Values*, London, August, 1918.

## Preaching Single Tax to Women Voters

THE *Woman Citizen*, of this city, published during August and September articles from representatives of existing parties, Democrat, Republican, Socialist, Prohibition. In the issue of Sept. 7, Mrs. Ellen G. Lloyd, Single Tax candidate for Secretary of State, speaks for the Single Tax Party, and does it in a way that leaves little to be desired. The *Woman Citizen* is an influential paper and reaches thousands of thoughtful women. We quote the concluding paragraphs from Mrs. Lloyd's article:

"The Single Tax Party is not a political party of the hustings. It strives to satisfy the spiritual hunger for justice that animates the hearts of all those who look forward to the coming of that 'Kingdom on earth which is in Heaven.' Who of those that heard shall ever cease to remember the ringing message that Henry George and Father McGlynn thundered forth in their never-to-be-forgotten call under the 'Cross of the New Crusade'? Within that message lies the straight and narrow path to freedom. For the truth shall make men free and that truth is the natural law that will give to labor all it produces and to the community the rent of land.

"Here then is the solution offered by the Single Tax Party to those who would have justice come on earth and through such a simple change, viz., the removal of every tax now levied on the product of labor and the taking with one tax that which is produced by, and therefore belongs to, the community, the rent of land.

"To all those who will but read the wonderful call to arms of Henry George will come the knowledge that 'all things have been well ordered,' but it is man who stumbles, in that he fails to realize that 'the profit of the earth (economic rent) is for all' and the taking of which for the welfare of all will bring on earth the Kingdom that expresses the Fatherhood of God and the Brotherhood of Man."

## Something for Our Free Traders to Remember

WE might stave off the attack on Free Trade, we might carry Free Trade further and build a lasting League of Nations on its foundations, we might discharge the debt and all its incidents. But what would all that count for if nothing had been done to settle the land question?

*Land Values*, London, Eng.

## James R. Brown on Confiscation

**J**AMES R. BROWN, president of the Manhattan Single Tax Club, in reply to Lee Day Woodworth, real estate dealer of this city, who makes the charge of confiscation against the Single Tax, deals with the subject in this trenchant fashion:

The general present meaning of this word is to take, without payment, private property from a citizen. I am agreed with you as to "confiscation"; it is wrong, utterly wrong, to take from any citizen his private property, wrong for the State to do it as well as wrong for an individual to do it.

It is because I am against confiscation that I am a Single Taxer. The present method ruthlessly and recklessly confiscates private property. That is the major charge in our indictment against present methods of taxation. Now it is not wrong for a citizen to take his own property, said property being a product of labor and capital to which there is a valid title that rests on production. Nor can it be an act of confiscation for the State to take its own property to which it has a moral and defensible title resting upon production.

There are two kinds of property, private property consisting of labor and capital products, and public property or land value consisting of the result of social presence and activity. Now when you raise the cry, stop thief! one must establish the fact of theft by the fact of private property. No man can be robbed of a watch who does not own a watch. No man can be robbed of value or property he did not produce or hold under title from the producer.

When society taxes or takes property from a citizen merely because he has produced property, it is simply stealing by due process of law, because it takes that which society did not produce and to which it has no moral title. On the other hand, land value is solely the creation of society. When society collects land values it but takes its own, but if it fails to collect it to the last cent for social uses, it robs society of its own property, allowing it to go to private individuals who have rendered no service and delivered no goods, thus becoming a premium on idleness. Because in the past we have been ignorant and foolish enough to allow a publicly-created value to go into private pockets, and as a result of this folly have been driven to take private property for public use, is no reason we should continue to do so.

Under the Single Tax a citizen is more secure in the enjoyment of his rights in private property than he is now; he simply cannot collect payment for idleness or gather where he has not sown, but to the last cent all that he produces will be his to use, enjoy or bequeath.

The muddle your mind is in arises from your failure to perceive the difference between land values and labor values, and to appreciate what taxation really is. Taxation is payment for public services, such as roads, streets, police, lights, schools, fire department, etc. Taxation is payment for what society does for the citizen, and the value of what he does for himself is not and cannot be the measure of the value of the services society renders to him.

Under the Single Tax a man's possession of his land would be undisturbed as now if he pays his taxes, and his taxes will be an honest charge for what the town does for him, and not a system of fines and penalties levied on industry. If a man paints, improves or builds a house, he pays for these things or services to the painter or builder; then why should he be called upon to pay again for them to the town that did not build, improve or paint? Now the value of the streets, roads, sewers, fire department and schools is only expressed in the value of land, not in the value of the buildings or improvements. In other words, land value is really not the value of the land, but the value of public services and advantages.

Wise real estate men are Single Taxers, for the real estate business is the bringing of owner and buyer or prospective user together, and the Single Tax would stimulate mightily real estate activities. Idle land produces nothing, not even commissions to real estate agents, and our present system of taxation is nothing less than a payment to owners to hold land out of use, and a penalty if they put it to use. Under the Single Tax, we simply offer the golden fruit of labor to the industrious and say to the idler, he that will not work, neither shall he eat.

## Resolutions of the National Single Tax League

ADOPTED AUGUST 18, 1918

(1) Land is the source from which man produces capital and meets all his material needs. The right to use land is essential for the use of water, light and air. The right to use suitably located land is essential for a home, for the conduct of a business and for the activity of man. Land is the basic necessity of human life. On the wisdom and justice of the terms of land ownership, the stability of society depends. The land question is accordingly the basic social question.

(2) Private ownership of land at present includes two features— one essential and good, the other unessential and bad.

(3) The good feature in private ownership of land is the right to use land and enjoy in security the fruits of one's labor. The bad feature is the right with impunity and even with profit to prevent the use of valuable land; a right which gives power to name the terms on which land may be used, the terms upon which capital and labor may function; a right which gives power to absorb by ever increasing exactions and without service in return the social value of all invention, discovery and civic advance; a right which gives power through arbitrary control of the surface of the earth to control the lives and fortunes of men.

(4) The bad feature in private ownership of land is the one essential stronghold of landed autocracy, ancient and modern; between it and democracy there can be no peace; so long as it lasts men cannot be free; so disastrous has been its effect, to such an extent has it overborne the good feature in land ownership that the resulting discontent mistakenly threatens the whole system of private ownership of land.

(5) The harm experienced under private ownership of land is, however, not inherent in private ownership; it is due solely to the one bad feature in private ownership—a feature which has far too long found support because of its supposed inseparability from the good feature.

(6) Existing tax laws require a land owner to pay more taxes if he uses his land than if he does not. They also permit him to absorb site value, which is the value which the development of society causes to accrue to land. The result of these two conditions is an effective premium upon withholding valuable land from use. Thus is produced and maintained the bad feature in private ownership of land.

(7) All about us are the inevitable consequences of this policy: agri-

culture a needlessly precarious occupation, farm tenancy and absentee ownership widespread and on the increase, bad housing, living expenses harder and harder to meet, the price of land rising and taxes upon its use increasing—conditions formidably obstructive to the production of food and other war necessities.

(8) War time, when economic order and national efficiency are at their very highest importance is the time of all times least suitable for clinging to such evils, and is the time when their abandonment is not only imperative but should prove most readily feasible.

(9) The bad feature in private ownership of land has no better claim to perpetuation than that other and kindred institution of mediocrity, the divine right of kings.

**THEREFORE BE IT**

**RESOLVED**, That we, The National Committee of the National Single Tax League of the United States—most of us land owners, as it happens—urge upon all who wish to see the resources of our country made fully effective for the national defence, the need of changing our revenue system so as to make production rather than the predacious manipulation of land the favored interest of government.

This we urge with special confidence upon all who believe that privileges which weaken our country are at least as suitable for sacrifice to the winning of the war as are the lives of our sons.

**RESOLVED**, That we urge attention to the following facts: site value is a vast fund. It is created by the public. It can be turned to public use by suitably taxing it. The revenue from site value taxation would not only be ample in ordinary times, but in war times would, as existing taxes cannot, mobilize the whole economic power of the country.

**RESOLVED**, That although, in the present state of public thought regarding revenue, taxes other than the tax on site value are to be expected, such taxes should, nevertheless, in the interest of all that the country is fighting for, be replaced as soon as possible by the site value tax. We therefore urge all Americans to join in a movement to make site value the sole basis of revenue taxes; and thus to liberate from all taxes food, clothing and shelter; live stock and farm improvements; buildings, ships and machinery; trade, transportation, manufacturing and agriculture; thrift, skill and efficiency; and all useful activity. The success of this movement would mean the solution of both the revenue question and the land question.

**RESOLVED**, That it is specially important that the individual States turn to site value since the holding of valuable land out of use is a favored, exempted interest under the federal income tax, as it is under any income tax.

**RESOLVED**, That the obstacles to the adoption of the proposed Single Tax upon site value must prove short-lived once the universality of its benefits is understood.

**RESOLVED**, That we urge consideration of our opinions as to certain specific efforts of the proposed Single Tax:

The Single Tax, by entirely untaxing the use of land, would add a large new value to land ownership; by entirely untaxing improvements, it would make the taxes lower than now upon nearly all farms and to a wide extent upon other improved real estate as well. By destroying the speculative demand for land (to accomplish which it must be suitably extensive and thorough in application), it would reduce the price of land and reduce the total carrying charge (interest and taxes combined) upon all land bought after the change. It would, nevertheless, by making suitable use the only way to meet even this low carrying charge, eliminate the speculative motive for holding favorably located land out of use. It would thus permit the market supply of land, urban and rural, to keep pace with the demand and would thus reduce to a minimum the cost of land ownership.

The taxes paid by each taxpayer would then come back to him, with an accuracy not now approached or even attempted, in communal advantages actually placed at his command. No individual could escape paying his just share; his payment would decrease if the site value of his land should fall, and would increase if the site value of his land should rise. Non-landowners, so far as any such remain, would pay their tax as now through their rent. Their rents would, however, be lower than now.

The Single Tax would operate powerfully to smooth the way for other reforms, and to widen the participation in their value when

secured, to increase the production of wealth and reduce poverty to a minimum, and to make us a nation of land owners and home owners—impregnable in defence.

Like an income tax or an inheritance tax the Single Tax would lay heavy charges only upon broad shoulders. Unlike them it would not violate an individual's just right to his earnings and savings even if they are large. Unlike them it would not subsidize the bad feature in land ownership.

The Single Tax would be the fairest and most productive of all possible systems of revenue, as well as the simplest, the least costly to collect, and the least inquisitorial.

The Single Tax would abridge nothing in land ownership but its abuse.

By securing revenue and protecting industry by a plan more effective than tariffs, the Single Tax would remove the demand for economic barriers between us and those with whom our citizens wish to trade.

The Single Tax would open ample opportunities within our own borders for capital and thus reduce the incentive to economic imperialism.

The Single Tax would make useful industry and the secure enjoyment of just property rights the prior concern of government, rather than the maintenance of the evil feature in land ownership, and would thus correct the basic error in the social structure which has culminated, after centuries of troubled existence, in this most disastrous of wars.

The Single Tax would aid us, not only in winning the war, and in meeting the problems of reconstruction, but also, by undermining the causes of war, would aid us immeasurably in making this war the last of wars.

## CORRESPONDENCE

### THINKS WE HAVE SLIPPED A COG

#### EDITOR SINGLE TAX REVIEW:

You surely have slipped a cog in your *Political Economy* in relation to Free Trade. There is something seriously the matter when people so much as contemplate "war after the war," for that surely cannot be Peace.

The question of Free Trade is not a question merely allied to Protection; it is a vital principle that is contravened by Protection. This is what Henry George so clearly shows. The question is "Free Trade vs. Restricted Trade." Protection, Tariff for Revenue, National Boycott, all obstruct trade. Therefore a person cannot be a Free Trader and still desire restrictions to trade.

This is somewhat similar to the question as to whether a person who believes in "Single" Tax can believe in two or more taxes. "Single" Tax means "one" tax as surely as "single" apple means "one" apple. Likewise with Free Trade. The relation is all too obvious for argument.

Here is a nut to crack along this line. (Excuse me from solving this.) *Collier's Weekly*, May 6, 1916, published an interview with Newton D. Baker, by Fred C. Kelly. The following occurs therein:

"Baker sometimes makes a paradoxical statement of certain ideas, thus:

'I believe in free trade and I believe in the idea of Single Tax. Yet I am neither a free trader nor a Single Taxer.'"

That appears, as it were, to be going some.

Still, holding to a name and repudiating the principle seems to be a trait of human nature. At first I was surprised at this among Single Taxers. I ignorantly supposed that a Single Taxer was one who believes in a "Single" Tax on rent. I have found out that there are two kinds of Single Taxers; those who believe in "Single" Tax, and those who don't.

And now in the last few months I find that there are two kinds of Free Traders; those who believe in "Free" Trade, and those who don't.

I said that at first I was surprised at these things. But as I have looked back over history I find that it is a trait of human fallibility. It is peculiarly exemplified in the history of the Christian Church on earth, a study to which I have given considerable attention. All Christians profess to believe in the Bible, as Single Taxers somewhat similarly swear by "Progress and Poverty." But Protestants and Catholics look at the Bible from entirely different standpoints. This difference of standpoint has divided the Church into a great many

sects, as it is now dividing Single Taxers into sects, the "limited" kind, and the "unlimited" kind. I have read that there are five distinct kinds of anarchists, and now two kinds of Free Traders.

I am grieved at your defection, but will go with you to the extent that we can agree, the same as I do with Christians, most of whom I disagree with. You must be re-converted to Free Trade. Get that "different attitude" with which Henry George wrote.

We must go on with the hope that time will purify our truthful concepts, and finally eliminate our errors. Meanwhile the process of elimination consists in argument.

Union, N. Y.

CHAS. LEBARON GOELLER.

#### LEAVES US NOT A LEG TO STAND ON

EDITOR SINGLE TAX REVIEW:

If the columns of the REVIEW are still open to the discussion, I cannot shirk the duty of declaring my faith in regard to the question of free trade after the war.

Briefly, I agree heart and soul with Mr. Milliken, and find that his argument leaves the Editor of the REVIEW not a leg to stand upon.

If the Editor's proposition is, that the war with Germany ought to last forever, or at least indefinitely, then let it be so stated. I do not say that I agree with the proposition, I do not say that I condemn it. In any case it is a position which admits of defense.

But if the Editor argues, as he seems disposed to argue, that we shall declare peace and continue to wage war; that we should make a solemn compact with our enemies, and immediately proceed to treat them as outcast, then he seems to me to advocate a policy which has nothing to justify it either in heaven or on earth.

"When peace is declared, Germany may still be without the pale of civilization." Really? Then don't declare peace; just keep on fighting. Free trade with Germany "may be considered only when a penitent Germany arrives." Even so; and that is precisely the right moment to consider peace. High tariffs and machine guns are both instruments of war; and for the life of me I cannot comprehend why the one should cease sooner than the other.

Obviously, from the point of view just given, the Editor of the REVIEW has no right to reproach his antagonists with "pacifism"; the whole tendency of his own pleading is toward a premature and inconclusive termination of the war.

Fort Oglethorpe, Ga.

MALCOLM C. BURKE.

#### WANTS US TO APOLOGIZE

EDITOR SINGLE TAX REVIEW:

I have just finished reading Mr. Milliken's letter on "International Free Trade" in your July-August number and your reply.

To say that I was shocked and indignant at some parts of that reply is to put it very mildly. You say "The International Free Trade League is, significantly enough, made up largely of pacifists and those suspected, on fairly good evidence, of pro-German leanings. It is unnecessary to name them, etc."

That you, Joseph Dana Miller, should sink to the level of that sentence is something I never expected to witness. That you should resort to low-down invective and downright libel is beyond comprehension I have always supposed that the SINGLE TAX REVIEW was a high grade publication devoted to the truth and honest discussion. If it is not—if it proposes to sink to the level of the scurrilous press and slander those it disagrees with, I certainly have no use for it.

I defy you or anyone else to point out among the officers, executive committee, or on the advisory committee of that organization, a single person who has ever shown any leanings toward the policy of the Kaiser or his bunch of junker autocrats; and I call upon you to make a public apology for that sentence in your reply to Mr. Milliken.

When you have done that it will be time to go on with the discussion on the merits of the question.

St. Paul, Minn.

C. J. BUELL.

#### REPLY

Luke North in a remarkable and manly confession repudiating his own earlier views of the present war, says, "Truly, radicalism, too, has

its conventions." This truth is illustrated by the seeming inability of some of our correspondents to understand our position, first on the question of free trade, and secondly and more specifically, free trade with an unregenerate Germany. They are now invited to read again our replies to Messrs. Milliken, Kiefer and Danziger in the July-Aug. issue, and the two articles in this number on "Some Unconsidered Aspects of Free Trade" and "Germany and the International Free Trade League."

In reply to Mr. Goeller we would remind him that free trade is only possible between free peoples. Today trainloads of loot are being conveyed into Germany under sanction of the government from cities and towns where the German army is conducting operations. Maybe some of this will be exported after the war to this country in exchange for goods made by clean-handed American labor. Do we want it—until Germany has admitted her crimes and performed her penance?

How can Lieutenant Burke so misunderstand us? We do not advocate a protective tariff against Germany that shall last forever. She can have free trade with America, so far as we are concerned, when she appears as a penitent at the bar of the nations. But we repeat again—*free trade is only possible between free peoples.*

Our good friend, Mr. Buell, is needlessly excited. We have not accused Mr. Milliken of pro-German leanings, but we repeat the charge that this International Free Trade League is "made up largely of pacifists and those suspected on good evidence of former pro-German leanings."

Henri Lambert is one of the prominent members of the League. He advocates leaving Germany the economic control of Alsace-Lorraine after the war. Other members of the League are Crystal Eastman, Mary Ware Dennett, Lincoln Steffens, apologist for the unspeakable Trotsky, Chas. T. Halliman, Prof. H. W. L. Dana and Daniel Kiefer. Some of these men have been active in movements tending to excuse the conduct of Germany, to encourage the spirit of opposition to our entry in the war, or the extreme pacifism that was treason to humanity from the time the Lusitania went down. Mr. Milliken does not belong here; he is simply in bad company. The League at this time is inopportune. It does injury to the cause of free trade. It is condemned by its probable effects; it is discredited by its *personnel*. —EDITOR SINGLE TAX REVIEW.

#### THE SINGLE TAX PARTY ON THE RIGHT TRACK

EDITOR SINGLE TAX REVIEW:

The Single Tax Party stands squarely not only for a tax on the rental value of land, but that "the rental value of land shall be collected by the State."

Most of the old time Single Taxers, like Louis Post, Lawson Purdy, and others who ought to know better, stand—cockeyed—for a tax on the selling value of land. Henry George did much to pervert the British movement, where the people are very familiar with rental values, into a tax on capitalized price.

May it not be that much of the decadence of the movement has come from a perversion of its aim? There is no inspiration in a tax upon capitalized profits, but to take that "surplus value," rent of land, and so to destroy the capitalization of land values, makes a moral appeal even to the Progressive and the Socialist.

If the Single Tax Party restores the old time religion of a tax on the rental value of land, it will bring a new Pentacost to the Disciples.

New York City.

BOLTON HALL.

#### DON'T WANT TO WAIT TILL HE'S DEAD

EDITOR SINGLE TAX REVIEW:

I am more than pleased that the Single Taxers of New York and other States will enter politics independently. I have lived under British and American rule and have been a Single Taxer for twenty years. I do not want to wait until I am dead before getting a square deal.

Rochester, N. Y.

F. D. WORTHINGTON.

## FROM THE SECRETARY OF THE CIVICS AND EQUITY LEAGUE

## EDITOR SINGLE TAX REVIEW:

Mr. Kiefer has resigned as Executive Chairman, filled with misgivings and regrets, tired and discouraged, but if his mistakes teach us something, and his fidelity to the cause of humanity stimulates a like devotion and purpose, then surely those of us who criticize may not say that another, contending with as much, could have done better—or as well.

The apparent successor to Mr. Kiefer is Robert D. Towne, who has so tediously evolved a programme of magnitude and mystery as an activity for the future. The League is in working order right now or could be made so, and the two are incompatible, for it does not seem wise to merge the League into Mr. Towne's proposition, as it would surely be merged or utilized under his direction.

With the REVIEW as a background couldn't a new Association be formed with but one propoganda purpose—to preach the truth that humanity suffers the ills of poverty because a few are permitted to absorb the rental value of land from the social wealth without making any corresponding contribution?

I favor support for the SINGLE TAX REVIEW, contingent on a co-operative relation, and the studious development of a plan whereby the REVIEW may be given wider circulation.

Philadelphia, Pa.

J. B. CHAMBERLAIN.

## THE PARTY MOVEMENT IN DELAWARE

## EDITOR SINGLE TAX REVIEW:

I am glad to see you getting out such a good magazine although I in nowise agree with you as to the efficacy of the "Single Tax Party" idea.

And I thoroughly agree with Mr. Ralston as to the injury the Single Tax Party did to the Single Tax movement in Delaware. You say 10% of the Delaware voters cast their ballots for the Single Tax. Where do you get this information? My recollection is that the largest vote received was under 5%.

Yet, prior to this, at the Democratic primaries in New Castle Hundred a Single Tax delegation was elected, polling about 350 votes to 250 for the regular Democratic candidates. But later, at the general election, after a Single Tax Party had been formed, our vote, in this district was about 100 and this district polled the largest Single Tax vote in the State. I give you these figures merely to show how the party movement weakened our strength. The distaste I got for third party movements at that time still lingers in my mouth.

However, I do not question the right of others, who think differently, from trying out the third party method. But I do most strenuously object to being informed I am no Single Taxer when I refuse to join in a movement, which both experience and reason teaches me is doomed to failure, and which is not even the best method of doing propoganda work.

Parkesburg, Pa.

HAROLD SUDELL.

## REPLY

Any reply we might make to the foregoing would not be as conclusive as an answer coming from one who, like Mr. Sudell, took an active part in the Delaware campaign, to whom the outcome presents no such conclusions, and whose convictions regarding independent party action by Single Taxers remains unshaken after many years. We shall therefore let Mr. Frederick W. Moore, of this city, reply. Mr. Moore was a member of the Delaware Jail Club and is now an active member of the Single Tax Party of New York. He says:

"So Mr. Sudell and Mr. Ralston think the Single Tax Party a mistake because in two (Newcastle) districts the *idea* once got more votes than the *party* did later on.

"Well, that may be 'a good enough Morgan' for these gentlemen; but I saw a little of the Delaware campaign, and I am convinced that no party movement is a mistaken one unless it is conducted by mercenary, profit-seeking, would-be exploiters of the followers of the Henry George idea, such as have had control of several 'leagues' with

which we are more or less familiar. I am a member of the New York party and I know of the devoted and self-sacrificing efforts of those in charge of the endeavor to get on the ballot here. I am sure the work of these men, while not immediately possible of fruition, will contribute to and help to build a public opinion which will eventually crystalize into statute law the principles we strive for. If Messrs. Sudell's and Ralston's arguments are utterly unconvincing to one who, like myself, know the history of the Delaware campaign and was a part of it, they need have no effect on those newcomers into the ranks familiar only with its written history."

## THE GREAT ADVENTURE OFFICIALLY THANKS THE REVIEW

## EDITOR SINGLE TAX REVIEW:

What relief to read your contrast between the political bunk we have been fed with in the past to the pure gospel as announced by our immortal leader, Henry George.

The Great Adventure officially authorizes me to thank you for the assistance you have given us and hope to see the day come in the near future when the REVIEW will be a monthly publication.

With the *Ground Hog* out of it, the REVIEW and The Great Adventure occupying separate fields, but working in harmony, should represent the movement Militant.

Los Angeles, Calif.

J. R. HERMANN.

## ANOTHER INTERESTING VIEW

## EDITOR SINGLE TAX REVIEW:

Discussion of the Free Trade problem appears to be the order of the day. The words, Free Trade, will here be used exclusively as applied to international trade.

Says Mr. Samuel Danziger, as settling the ethics and equities of the whole question: "If I see fit to exchange money I have earned for goods manufactured in Germany or anywhere else, it is strictly my own affair." Slow down, there, brother, the question is not as simple as all of that. The descent into Avernus is easy; too easy for you.

Suppose, for example, that you had *not* earned that money, but received it as rent for part of your land, of which the balance was still idle. That money would signify wealth which another man's labor had earned and for you. His landless brother might manufacture the "goods," if allowed the money. Seeing fit instead to "exchange it for goods manufactured in Germany or anywhere else," because this happens to be more economical *to you*, you would think this "strictly your own affair"—really, on second thought, would you? Hardly, if you are conscious that citizenship implies partnership in a co-operative undertaking, consisting in making the land fruitful, prosperous and safe for all the inhabitants thereof, even the landless and the stranger within the gate. But if you still do, the man and his brother may think otherwise and have a good case against you.

Columbus, Ohio.

S. TIDEMAN.

## COMPLIMENTS AND ADVICE FROM AUSTRALIA

## EDITOR SINGLE TAX REVIEW:

Allow me to congratulate you upon the improved appearance and also upon the contents of your interesting periodical. Just a word of advice to all American Single Taxers from an old follower of Henry George in the Land of the Kangaroo. Sink all minor differences; go over the top and join in the great push against vested interests in land.

Congratulations on the great endeavor in California!

Abbotsford, Victoria, Aus.

W. B. KING.

## PROFESSOR HAIG'S "BLAZING INDISCRETIONS"

## EDITOR SINGLE TAX REVIEW:

In the article entitled "An Economist's Blazing Indiscretion," in your issue of July-August, 1918, you quote the following paragraph from Prof. Robert M. Haig: "In many municipalities the tax (Single Tax) has been pushed beyond the limits of its fiscal capacity, and if it is desired to preserve land values as a part of the tax base, there is

no option but to reduce the tax to a sum commensurate with the prize which the speculator hopes to gain."

One of the two major economic errors which you charge against this statement is that it inverts cause and effect in attributing to the speculator the creation of land values. An interpretation seems to me possible which would absolve the professor from this charge but would lay him open to another one equally grave, due to failure to think the matter through, and also convict him of inability to use language in a way to make his meaning clear. When he speaks of "preserving land values as a part of the tax base," I think he refers to the *selling* value of land upon which as a base land taxes are now almost universally reckoned. Single Taxers need not be told that the selling value of land is (or would be if future gains were not discounted) merely the capitalized value of what is left of the rental value after the taxes are paid, and that if the taxes equalled the whole rental value the selling value would disappear. One might expect an ordinary country assessor to wonder how land that had no selling value could be assessed. An expert on tax matters, however, should know that the rental value is never affected by the amount of the tax and is as easily ascertainable as the selling value, and because of its relative stability is a much better basis for taxation purposes. It seems almost incredible that Prof. Haig should make such an error, but hardly more so than that he should make the alternative error, to the charge of which his ambiguous use of language has exposed him.

Andover, Mass.

BERNARD M. ALLEN.

#### FROM THE AUTHOR OF "DEMOCRACY AND PROHIBITION"

EDITOR SINGLE TAX REVIEW:

It occurs to me that your critics, Mr. Danziger, Mr. Kiefer and Mr. Milliken, as shown by their letters in the July-August issue, fail to realize that "there are two kinds of beings upon earth, human beings and Germans."

Search the writings and utterances of Henry George from their beginning to the end and you cannot find a line in which he advocated free trade except between human beings. To intimate that the present ruling class and the armies of Germany are human is to slander the race. To establish amicable social or commercial relations with such beings would be to drag us down to a level with themselves.

Should the German creatures in the future renounce their twin superstitions, the divine right of their rulers and "Gott mit uns",—which has been the ultimate cause of substantially all European wars, and the cause of the present war—and become transformed into civilized human beings, it will then be time to freely trade with them.

Yours for the Fourth Liberty Loan and licking the Huns to a finish that liberty may survive to the human race.

Crestone, Colo.

BYRON A. ROLOSON.

## NEWS NOTES AND PERSONALS

A FRIENDLY reviewer in the *Sydney Standard* grows mildly humorous in re the SINGLE TAX FIVE YEAR BOOK, or SINGLE TAX YEAR BOOK—Quinquennial. He says: "A Year Book published quinquennially sounds something like a monthly hair cut done annually."

Now here is English humor for you, somewhat in the style of London *Punch*, though its translation to Australia where the modern Englishman rapidly acquires a saner comprehension of what is really funny, is a revelation.

But really, dear Reviewer, have you never heard of a five year old boy, whose years are all included in one boy? In the same way, the words Year Book has come to mean something distinctive. A Five Year Book may be included in one volume and be a Quinquennial Year Book. Happily the phrase, which arouses the inscrutable humor of our friend, is permissible by the rules of the best recognized usage, and should be so regarded even by an Englishman in Australia.

MR. ALEX. Y. SCOTT left for France early in June and is serving with the American Red Cross there in an executive capacity, without pay and paying his own expenses as a part of his contribution to the winning of the war.

THERE will be some of our readers who will recall the contributions of A. W. Dimock to the old *National Single Taxer* while under the control of George P. Hampton. Mr. Dimock died recently in the Catskills. He was born in 1842, and had a most interesting career. At 23 he dominated the gold market of the country and was a member of the Stock Exchange before attaining his twenty-first birthday. He was a hunter, fisherman and author. Among his works were many admirable juveniles, "Dick in the Everglades," "Dick Among the Lumberjacks," etc., all based upon incidents of his roving life among the Indians. He numbered General Grant, Walt Whitman, Commodore Vanderbilt, Santa Ana, Horace Greeley, and many other famous men among his personal friends. His latest work was "Wall Street and the Wilds." Others of his works deal with the angling art and are recognized as classics in their department. This financier, explorer, hunter, cowboy, steamship magnate, essayist, chemist and economist, was a remarkably gifted and versatile man, with a fine sense of humor and great courage in the advocacy of what he believed to be right, just and democratic. His death is the end of a most astonishing and enviable life of high thought and real achievement.

THE National Committee of the Single Tax League has accepted Daniel Kiefer's resignation as chairman. They passed a resolution thanking him for his long and distinguished services, treating him somewhat as the English did their Admiral, to which incident Voltaire mockingly refers, pinning decorations on his breast in recognition of his services and then leading him out to be shot for disobedience of orders. We would cheerfully subscribe to any reasonable testimonial to Mr. Kiefer for all he has done, for he has served the cause as he understood it. But his resignation will do no good as long as the organization retains its present form and character.

OUR old friend, Dr. Marion Mills Miller, was born at Eaton, Ohio, fifty-odd years ago. Last month there was a dedication of the Court House at Eaton, and in the columns of the *Register Herald* of that place, Dr. Miller has nearly two pages of reminiscence in graceful verse. In these Dr. Miller deals with the old days in his old home, his school friends, the nearly-forgotten landmarks of the place, some of the unique characters and notable personages passed away—all with a loving and tender touch.

"A GUIDE TO UNITED STATES PUBLICATIONS," by Walter I. Swanton, consisting of 206 closely printed pages has just been issued by the government at Washington. Those who realize the difficult and laborious nature of this kind of work will not be slow to congratulate our friend on the completion of a task well done. It was Mr. Swanton who first suggested to us the publication of a Single Tax Year Book, and acknowledgment is paid him in the preface to that work.

THE State Inheritance Tax Commission of California finds the holdings of the Miller and Lux Corporation was worth in 1916, \$41,800,000. These holdings include over one million acres of land in California, Oregon, Nevada and Utah. They owe about \$7,000,000 in taxes. While laying tribute upon the people they evade even the taxes now levied.

THE San Francisco *Bulletin* announces a series of debates on the Single Tax to appear in its columns between Albert E. Kern, of the Anti-Single Tax Association and Prof. Arthur G. Brodeur, of the faculty of the University of California.

In a letter to its members giving an account of the work it is doing, the Manhattan Single Tax Clubs says: "We are seeking, asking, selling advertising nothing but the Single Tax." Dear me, now just *what* and *who* can they mean?

BRENTANO, the forward looking publisher of this city, announces the publication of a new edition of Bolton Hall's "Halo of Grief," a solace for those who at this time are grieving for their dead.

FISKE WARREN is again on his way to Europe. Mr. Warren is the father of the Single Tax colony in the ancient Republic of Andorra.