

JANUARY—FEBRUARY, 1919

no T. P.

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

America and Her Soldiers—A Grave
Question of National Honor

What Canadian Soldiers Think of Secretary
Lane's Model—Our National Highways
and the Way to Pay for Them—
The Mexican Oil Land Question Before
the Peace Conference

Economics and Ethics Scripturally
Commanded

By K. P. Alexander

The Only Road to True Democracy

By Alexander Mackendrick

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What The Single Tax Review Stands For

THE SINGLE TAX—A DEFINITION

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

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

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

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

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

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

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

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

SINGLE TAX REVIEW

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PUBLISHER'S NOTES

TO avoid postage we have made no acknowledgement of cheques received in contribution to the Sustention Fund for 1919. A Financial Statement to all the friends will be forthcoming. To all and separately, the thanks of the publisher.

THERE seems no chance of making the REVIEW a monthly yet. But the need of it as the militant organ of a movement now gathering up its sadly frayed habilaments, is becoming increasingly apparent.

OVER one thousand copies of this issue are sent to new names of Single Taxers not now on our list. To these we say, note the premium offer which will be carried out as long as the books hold out.

WILL our delinquent subscribers renew without other notification? If they do not want us to continue sending the REVIEW, it is a kindness to notify us and save us that amount of postage.

WHAT Single Taxers think of the REVIEW will be found on another page. And there are many more that might be cited.

(RECAP)

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The Single Tax Review

VOL. XIX

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No. 1

Current Comment

SINGLE Taxers owe it to their cause to decline participation in the maudlin sympathy which is enlisted by every insane or violent attempt to destroy rather than to rebuild existing institutions.

IT should be remembered that ours is a movement which urges an economic society based on the natural order. It is to be brought about by an appeal to reason; it depends for its success on the orderly processes of society, and is to be attained through the ballot. It is doubtful if revolution under the most promising auspices would give it to us; the forces that revolution brings uppermost are not those on which dependence is to be placed, or to whom we can look for the kind of reorganization that seeks a permanent basis in the natural law of society.

FOR this reason, sympathy for the I. W. W., physical force anarchism, sabotage, violent trades unionism, bolshevism, and all their evil brood, are utterly foreign to us. They make as little for the goal we have in view as the oppression and privilege out of which they are born. Their origin is the same—their appeal is to the same evil parent. For the oppression they would substitute is the oppression of their class—and is quite as hateful.

Ch. 88 Publ.
THE British elections which have resulted in a victory for Lloyd George and the coalition, have some compensating advantages. All those tinged with pacificism have gone down to defeat; among them Henderson and Snowden. The new government will face an electorate which will not be satisfied with tory measures of reconstruction, and it is difficult to see how the elements can be held together for long. Unless Lloyd George has determined to abandon altogether his early professions he must soon challenge his tory associates to a duel to the death on principles, the application of which their class must resist or themselves pass away. But whether they will swallow or be swallowed, is a matter of conjecture in which one man's guess seems as good as another's.

THAT there is little to be hoped for from the Labor men of Great Britain who are lined up with Henderson and his impossible programme, seems clear. George Barnes, the Labor member of the War Cabinet, is out with a proposal that out-Herods Herod, or in this case out-Hendersons Henderson. His suggestion for an inter-

national wage minimum as a matter for consideration by the peace Conference is made in all seriousness. He is quoted as saying: "In a word, we desire to adopt the principle laid down by Gompers, that labor shall no longer be treated as a commodity, but shall be the first charge on production before rent, interest on capital or profits."

MAYBE it will be profitable to take Mr. Barnes seriously. He perceives the fundamental truth that human labor is the one absolutely essential factor to the production of wealth—that is, in the transforming of the raw materials of the world into particular things needed for the satisfaction of human wants. But economically it is not possible to put labor "before" rent. Rent is the value which comes to certain sites because labor can be more profitably employed thereon than on other sites. It comes because in the present order of things all labor cannot be profitably employed on equally advantageous sites. Therefore, the Single Tax proposes to equalize these advantages by taking for public uses whatever advantage inheres in one site over another. Thus, while it is impracticable to have all returns to labor "come ahead" of "rent", it is quite possible to have labor share in the rent fund.

HENRY George in his epoch-making "Progress and Poverty" says: "At the beginning of this marvelous era it was natural to expect, and it was expected, that labor-saving inventions would lighten the toil and improve the condition of labor; that the enormous increase in the power of producing wealth would make real poverty a thing of the past." And again he says: "It is true that disappointment has followed disappointment, and that discovery after discovery and invention after invention, have neither lessened the toil of those who most need respite, nor brought plenty to the poor."

Newton D. Baker, in *Everybody's Magazine* of recent date, says: "Has all the mechanical development of recent years really advanced us? Has this great civilization of ours built up on machinery, really meant our refinement? Have all these great inventions of manufacture, conquest of the air and sea, of distance, and even of time itself, been of real benefit to us?"

MR. Baker is trying to say the same thing that Henry George said, and succeeds in saying it, though not nearly so well. The Secretary of War is supposed to be a Single Taxer, was a convert of Tom L. Johnson, but if we gather correctly from an interview with him printed in *Collier's Weekly* he is a believer in the Single Tax but not in favor of its adoption, like the traditional Maine

prohibitionist who was in favor of the law but "agin" its enforcement. Yet Mr. Baker has suggested the inquiry, and it is hardly fair to his readers not to furnish the answer. Mr. George wrote a book to explain why all this wonderful mechanical progress had not been of real or adequate benefit to society. Mr. Baker has read the book. He elects to write an essay for a magazine which embodies the inquiry; will he follow it up with a second article embodying the answer? We might suggest that there is good material in "Progress and Poverty" for quite a number of magazine articles from the Secretary; they will not be as good as the original, and a reference to the source might not be out of place, though such an acknowledgement might be a somewhat inconvenient confession for a democratic office-holder. Still, a brave man might risk it.

A CONFERENCE on Housing was held in Boston on November 27-28, and problems and plans were considered. Lawson Purdy's scheme for a self-owned town came in for consideration. Nothing very practical was proposed. One man, a doctor from a Massachusetts town, asked almost in despair: "How can we prevent the rapid and fatal increase in land values in ———?" The inquiry touches the heart of the problem. For the Housing Problem is the Land Problem. We are glad to see that the *Survey* of Dec. 7 commenting on this Housing Conference had this to say:

The land problem was probably more frequently mentioned than at any previous conference. There was very clear indication that people realize the futility of both slum patching and regulative laws unless accompanied by an economic system which will stimulate good home construction. It was stated without opposition that no satisfactory solution of the housing problem can be expected until land seeks use as erected houses seek use, as automobiles and other manufactured machinery and goods seek use. Land speculators and rent profiteers were not handled with the usual amount of tenderness."

THE Real Estate page of the *New York World* contained this gem, which is too good to be lost:

"Early in the field, too, are the Single Taxers. They have been conducting a lively propaganda through all avenues of publicity, including apparently whole-souled fair-play letters to newspaper editors urging that the quickest and sure way to reduce rents would be to tax all of the value out of land, thus compelling owners to abandon it to the city or State."

The charming idiocy of this leaves little to be desired. Has the writer never heard of Sydney, Buenos Aires, and other Australian and South American cities and provinces where the Single Tax is regarded with respect and where its application is already law or in process of being made into law? Bolshevism, the writer calls it. Is Sydney a Bolshevik city? Is Buenos Aires with its million and a half population bolshevist? Has the writer never heard that the taxation of land values for cities had the endorsement of the late Theodore Roosevelt? One more

important inquiry suggests itself. Is the Real Estate page of a New York daily published in the interest of the legitimate business of real estate, or only of those who, interested in real estate speculation and speculation in vacant land, would strangle the industry of house-building, house-selling and house-renting—which really comprise ninety per cent. of what is called the real estate business. The real estate business, like every other, is at the mercy of parasitic interests which thrive on the system which exempts idleness and privilege and taxes productive human effort.

The Secretary of the Navy on Taxation

THE popular Secretary of the Navy ventured the other evening to navigate the treacherous and unfamiliar seas of economics. Addressing the National Popular Government League, Mr. Daniels is reported to have referred to the problems of taxation as follows:—

"Our readjustment must be attended with vigilance, lest the burdens of war shall be transferred to the consuming many.

"Already there is a well-concerted policy of securing Federal taxation which would reduce the part which wealth must pay. The pleas which will be made for transference of these burdens will be many. They will be put up in smooth-looking capsules. The Junkers, who are resolved that taxation shall be light on those who made big money out of the war, are past masters in camouflage. The people must sleep with both eyes open, if they would defeat the purpose to shift war taxes from the few to the many."

Frankly speaking, platitudes and vague insinuations such as the above have little discoverable meaning and lead nowhere. They would scarcely grace the lips of a demagogue. They come with less grace from a member of the Government which has as yet entered no protest, and taken no action, against the colossal scandal of our fiscal legislation, which, in the Federal sphere, practically exonerates from National taxation the vast landed property interests of this country, the ultimate beneficiaries of the incalculable social values created by the presence, labor and progress of a hundred million people.

The people are fed up with phrases and want action. Under the steady flow of verbal exuberance from members of the Federal Government, the blessed word Democracy is in danger of being confounded with its windy imitation, Demagoguery.

We shall be reminded that the Secretary of the Navy is not responsible for the Government programme of Federal taxation. But, as we cannot conceive of a divided ministry, i.e., of the Secretary of the Navy in the attitude of a critic of the actions of his colleagues, we must infer that his words reflect faithfully the fiscal views and orientation of the Secretary of the Treasury.

In the evident state of confusion and lack of policy of the National Government, as revealed in the war budgets in course of preparation, we feel justified in making a definite suggestion, which has already the sanction of experience by one of the foremost federal democracies. We refer to Australia, and to the Australian Federal Land Tax; and we venture to suggest that the National Government would do credit to itself, a good service to its own finances and simple justice to the American people, by adopting and improving upon this Australian model. It is the first essential step in any rational or effective reconstruction of our fiscal and economic system.

The Single Tax Peril, A Wail From Chicago

THE Chicago Real Estate Board, like its confreres of the East, has been considering lately the question of taxation. Naturally, nothing was said of the notorious fiscal privileges enjoyed by real estate in the adjustment of the federal budget. Somehow, that is taken as removed from all discussion, a sort of fiscal divine right. But, in regard to the position in state and municipal taxation, some uneasiness is felt.

Mr. John P. Wilson, described in the *Real Estate News* as a "prominent exponent of constitutional law," warned the Chicago Real Estate men of the "Single Tax Peril," enlarging upon the subject as follows:—

"A somewhat prominent man in Chicago, in a hearing before the tax commission, or in connection with it, said that if the change was made there would be some interesting experiments here in Chicago in taxation of business property, which derived its value not from the labor, efforts or ability of its owners, but by reason of location in the centre of a great population, which value, therefore, did not belong to the owner, not having been created by the owner, but belonged to the community, the existence of which created the value.

"It was claimed, too, that a great evil existed in allowing the increment in value of vacant acres, which came from the growth of the city, to accrue to private individuals.

"To make such experiments, on top of all else that handicaps real estate in Chicago, would be a serious matter, in my judgement, not only to realty owners, but to the city itself. Taxation of Chicago real estate is a serious problem. Such experiment would prevent construction of great permanent buildings, so essential to a great city.

"What would result? The unsettling of values upon which fortunes rest, fortunes not created by the rise in value of the land, but invested after the rise had taken place, in reliance upon the permanence of laws and property rights as they existed here since the country was settled,—an unsettling which in my opinion can have no adequate compensating benefits, will result.

"The question is one of great importance, one which, it seems to me, this body is directly interested in, one which

they should study, and be prepared to be active in promoting whatever view they shall finally conclude is right."

We, too, hope that real estate men will study seriously the question of taxation and revise their position in the economy of the nation. Is not Mr. Wilson, however, taking too much for granted? Does he really expect the owner of the fine building and business occupying a city lot to protest against being placed on a par with the owner of the adjacent vacant lot, when called upon to meet the tax bill? When fairly faced with the issue, will the progressive owner acquiesce quietly in the historic pretensions of the vacant lot to fiscal advantages not shared by the productively utilized lot? We hardly think so. Will he not rather demand equal treatment? May he not even demand that his productive activities shall be recognized by more favorable fiscal treatment than that accorded to his "slacker" neighbor in whose hands equal opportunities have not been used to the economic and social advantage of the community?

The cleavage of interest between the productive and non-productive owners of landed property is an economic fact that is but poorly disguised by the collective description of both owners under the general term of Real Estate men. The fiscal interests of the user and non-user are, indeed, diametrically opposed. It is impossible to reconcile them. When examined closely, the so-called Real Estate Boards will be found to be composed substantially of speculative, non-productive, economically parasitic interests. When surveyed comprehensively, in their relations to the forces of fiscal reform and economic fair play for the nation, the apparently formidable Real Estate interests will be seen to be, numerically and politically, in a hopeless minority. They have, however, masqueraded so long under an imposing though deceptive name, that probably they have actually come to believe in their assumed identity with legitimate constructive economic forces. But the camouflage is too transparent to deceive even the casual observer. And to-day, in matters economic, the casual observers are a pretty numerous host.

The plea of immemorial custom, advanced by Mr. Wilson on behalf of the peculiar fiscal privileges of the speculative landed interest, must sound, even to its author, singularly ineffective and out-of-place, at a time when Democracy, the world over, is engaged in sweeping out the accumulated absurdities and injustices of centuries.

Fortunately, the large generous spirit of these times is infectious. The nobler minds among speculative real estate dealers have not proved inaccessible to a higher plea than that voiced by Mr. Wilson. They understand their economic anachronism; they listen, not so much to what was thought and done in the past, as to what the future demands; in increasing numbers they are sacrificing selfish interests and, like so many others, abandoning easy money and dubious activities, they are entering the ranks of real labor and real production. The sense of decorum and the spirit of patriotism will, we are sure, eventually

prevail, so that even Real Estate Boards will repudiate the special fiscal privileges which have been so long their stock in trade. The traffic in opportunities of access to American soil will then go to the discard, as have not a few other unworthy practices in the past, by grace of a roused conscience and by force of new and better laws.

Wanted—A Single Tax Budget

WE heartily commend to Single Taxers the following statement by Mr. Eugene M. Travis, New York State Comptroller:—

"The scope and method of raising revenue for the support of our State Government presents one of the greatest determining factors in the life of our people. The ignorance and willful disregard in the past of the methods of raising revenue have powerfully encouraged a widespread belief that our citizens should look to their Government for support rather than that they should support the Government. To this defective education may be attributed the common confusion between the payment of taxes and the benefits or profitable returns therefrom. We grow up from youth and find roads and bridges, schools and churches—in short, all the necessary State government provided as free as the air. We have but to live to experience their benefits. Yet the problems connected with the raising of necessary revenues are seldom discussed.

"Consequently, we enter upon our duties as citizens and exercise our franchise rights not only in ignorance of the principles or methods by which the cost of these privileges is defrayed, but also with a positive disinclination to receive instruction upon the subject. In brief, it is one of our most singular habits of mind that we continue to neglect the study of the most vital subjects that concern the welfare of the citizen. Probably not one citizen out of a hundred can be induced to think about how much State government costs annually. As long as this is the situation, it is difficult to see how our State Government can be wisely or more economically managed."

If our Single Tax movement suffers from one defect more than another, it suffers from a mental aversion to the study of the details of the present fiscal system, with municipal, state and national budgets so miscellaneously provided for. As a general rule, the task is evaded and the easier course adopted of proclaiming pure principles, economic and moral, with an occasional illustration or two.

What is as much needed as anything is an analysis of the budget of each of the states and a reconstruction of same upon the basis of a redistribution of taxes according to the nearest available estimate of land values, accompanied by comparative tables illustrating the differences in fiscal incidence. The business community would quickly appreciate the significance of such a demonstration. We suggest that in each state a duly qualified technical committee be charged with the task of preparing such a Report. It could not be done too soon, considering the increasing gravity of the problems of taxation.

The formation of a national committee for the specific purpose of preparing a similar report on the federal budget is an urgent patriotic duty.

It is time, too, that a few representative municipal budgets should be similarly treated.

Material of the kind above described is perhaps the best ammunition for campaign work. It is needed for the self-education of our movement. It is needed to give greater definiteness and clarity to our aims. It is needed to dissipate once and for all the impression of vague social revolt and yet vaguer social aspirations with which, in the popular mind, we are too often identified.

Let us have, then, as soon as possible an authoritative document illustrating the Single Tax system as applied to the budget of any one of our states with a comparative demonstration of its advantages over the system now in force.

The present chaotic, oppressive fiscal system survives simply by grace of the mental indolence of the tax payer before the drudgery of giving to the public budget the same careful examination given to his private budget. Mr. Travis deserves our thanks for his plain speaking on the subject. The forces of reaction do not need his warning. They are fully alive to their present advantage. The warning should be heeded by productive industry and trade, which, consciously or unconsciously, are the forces of progress.

Lloyd George on Trial

I SAY to labor: You shall have justice; you shall have fair treatment, a fair share of the amenities of life, and your children shall have equal opportunities with the children of the rich. To capital I say: You shall not be plundered or penalized; do your duty by those who work for you, and the future is free for all the enterprise or audacity you can give us. But there must be equal justice. Labor must have happiness in its heart. We'll put up with no sweating. Labor is to have its just reward. And when the whole world sees that wealth lies in production, that production can be enormously increased, with higher wages and shorter hours, and when the classes feel confidence in each other, and trust each other, there will be abundance to requite the toil and to gladden the hearts of all. We can change the whole face of existence."

These big words are from one of Lloyd George's recent pre-election speeches. They promise "equal justice," "equal opportunities," "just reward," "amenities," "happiness," "higher wages," "shorter hours," and "we can change the whole face of the existence." Does he mean it? Is it a mere electioneering bid? Why does he speak of labor and capital, and make no mention of the landed interests which, behind fiscal privileges, exploit them both? Do the terms of the political coalition to which Lloyd George is pledged, saddle the landed interests as firmly as ever upon the backs of labor and capital? These are dangerous times to play false with the people. Better had he spoken the brave, true, wise words of not so many years ago, when he fought to break down the fiscal bar-

rier between Englishmen and their own land. Those words held the key, the only solution, to the life-and-death problem with which European civilization is now irrevocably face to face. Down with the fiscal and economic barriers to the use of the earth; and democracy and civilization can be saved. Otherwise, after a frantic orgy of fantastic experiments, the world must go down into yet a darker valley of humiliation and terror. The responsibility of the statesman was never greater than at this hour. Woe to him and his time, if he face not the Sphinx with the true answer to her riddle. "The struggle that must either revivify or convulse in ruin, is near at hand, if it be not already begun," said Henry George, with prophetic vision.

The Mexican Situation

THE attempt of the Mexican government to control the Mexican Oil fields, whose ownership has almost entirely passed to foreign interests, has excited the alarm of those interests and provoked the energetic protests of the British and American governments on behalf of the menaced interests. The argument is much used that "foreign development" has been manifestly and entirely to the advantage of Mexico. Some candid comment on that claim is made by Prof. Frederick Starr, of the University of Chicago, in the September number of the *Journal of Sociology*, 1918:—

"The trouble with the solution is that 'development' is always primarily for the benefit of the outsider Instead of uniting the capital city with every part of the country, as real railroads should, they connected absolutely separated and disunited producing areas with the cities of the United States. In case of war with us, the railroads of Mexico would be of little service for the transportation of Mexican troops; but they would enable the United States to flood the central plateau, the west coast, and the gulf seaboard with forces. In other words, the much-vaunted railroad development of Mexico was more advantageous for Americans than for Mexicans."

"So, too, the great petroleum fields of Tamaulipas and Vera Cruz are of little real benefit to Mexico. They increase the business of Tampico; they furnish labor to a certain number of hands; they produce a valuable material for world-use; they make fortunes for a few Americans and English speculators; but they contribute little to Mexico's upbuilding; they lead to political corruption, to local unrest and disturbance, to meddling and interference, to constant fear of intervention."

Theodore Roosevelt

THE death of Theodore Roosevelt marks the passing of a most unique and interesting personality, and, in many respects, an eminently useful citizen.

He was as remarkable by reason of his limitations as by his many great qualities. But, when all the former are

noted, there remains a residuum of useful achievement that entitles him to a high place among American public men of his period.

At the beginning of his career he was the close friend of Ernest Howard Crosby, and it was this chapter of his work for the reform of the civil service in association with the man who later became one of the high-minded leaders of the Single Tax movement, that can now be recalled with especial honor to the memory of the ex-president.

Single Taxers should hold him in high if qualified esteem. As Governor of the great State of New York he jammed through the legislature the special tax on franchises against the will of many of his most influential friends. This aimed, at all events, to take for the people's use the value they contribute by their presence and activities to their roads and highways.

Later he sought by energetic fostering of the conservation movement to retain as much of the natural resources, the forest and mineral lands, as had not already been alienated. He was the only president of the United States, we had almost said the only office holder in high place, who urged that the experiment of the Single Tax be tried, and he was the only one who openly endorsed the taxation of land values for municipal purposes. In this he went further than many democrats whom Single Taxers have supported for office, and much further than Bryan who took occasion to openly repudiate the doctrine for which we stand.

The language in which he urged the taxation of land values for cities we quote from an article which appeared in the *Century*, for October 1913:

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

Col. Roosevelt possessed a marvelously quick intelligence, but his mental powers were not profound, and the vast material that he left in the shape of books and magazine articles is, for the most part, ephemeral and of slight value. His "Life of Cromwell," which he wrote soon after the appearance of Morley's great work, pales by comparison with that of the great Englishman. His estimate of American statesmen was singularly wrong-headed at times, and his judgement of his contemporaries was often quite as faulty.

But with all his great limitations he left a wholesome impress on American life and politics. His services to the cause of radicalism consisted in starting a trend of thought in the United States that prepared the way further for advance. As times goes on we shall profit by the work he did. If America owed him nothing more, this is enough on which to base a demand that his name be held in lasting and grateful remembrance.

Why Not Educate the Professors?

PROF. IRVING FISHER, of Yale University is reported to have made some interesting statements last month before the American Economic Association:—

"An urgent need in my opinion, he said, is some machinery for diffusing economic principles among the masses of our population. The common people, whose ideas will, more and more, rule the world, are in crying need of competent instruction in economics." Apparently not satisfied with the present educational institutions, newspapers, popular journals and such extensive advertising campaigns as preached to the people from every wall and fence and even wrote its maxims over the landscape, Prof. Fisher proposes a new and more expensive machine. "Expensive research, he says, far beyond the reach of the professor's purse, is necessary if the economist is to be of any important public service in studying wealth distribution, the profit system, the problem of labor unrest and the many other pressing practical problems."

The coming rule of the common people is making some other people nervous.

The solicitude of Prof. Fisher for the economic education of these coming rulers is almost pathetic. The situation is, indeed, embarrassing; for the would-be educators have to acknowledge that, before they can be "of any important public service," they themselves must be educated!

Before the "expensive research" rather ingenuously asked for by Prof. Fisher is authorized, might it not fairly be asked of the Economic Faculties of the country, upon which vast sums have already been spent, that they first come to an agreement themselves as to fundamental, primary economics,—such as the economic relation of man to the earth, the cause and character of rent, the natural measure of wages, interest, profits and rent? To elucidate these issues calls for no great expenditure for technical equipment and research, but simply and solely the application of undistorted human reason to the every-day facts of our environment. And until these elemental, basic issues have been definitely settled, economics has no assured foundation upon which any people, common or uncommon, can build.

And yet, upon these simple basic issues, all that the nation gets from its economic teachers is an anarchy of opinion and a confused babel of voices. The common people could do no worse.

CHILD labor is considered by many criminologists as one of the greatest causes of child delinquency. Among several hundred inmates of a New York Juvenile Asylum it was discovered that all came of poor parents and that the average age at which these children were sent out to work was eleven years and nine months. One hundred and five were newsboys. Some started to work at six, and one at four. Truly our civilization is a massacre of its innocents.

What About Our National Highways

THE neglect of our public highways has long been a standing reproach to our capacity as a people for co-operative action toward common ends. The "King's Highways" of old Europe, in their planning and execution, put to shame the highways of our boastful democracy. Efficient self-government, when put to the test of achievement, is apparently still in America a remote ideal.

The wasteful haphazard of our railway development is only equalled by the chaos that reigns over our common roadways. It would seem hopeless to introduce system into either. The emergency of war forced momentarily a unified control over the railroads. The return of peace will, in all probability, unless by a miracle larger ideas prevail, sacrifice once more this important community service to the scramble of private interests and the immoral manipulations of Wall St.

Will a better fate meet the attempt now being made by the National Highways Association, under the presidency of Charles H. Davis, to rouse our Federal and State governments to co-ordinated action in the matter of our common roads and highways?

It has two points in favor of his success. The first is that the making and exploiting of the common roads as a private investment is not attractive and therefore, leaves the movement unembarrassed by ambitious promoters of such enterprises. Secondly, the execution of the work at government or public expense offers, under our pernicious fiscal system, big inducements to speculative realty interests. It is true that, in its financial scheme for the construction of the roads, the National Highways Association proposes to secure by purchase a narrow belt of land along both sides of the new highways, thus retaining for the government part of the expected increment of value created by the improvement. This might, at first sight, appear as likely to provoke the opposition of the realty interests. We think not, however. An attractive turn-over in the sale of lands to the government would hardly be resisted. Besides, it is well known that the huge increases in land values occur not so much along the highways themselves as at the terminal or critical points, which are not within the scope of the Association's financial plan. There is, it seems to us, no serious objection to the scheme, but rather much to recommend it, in the eyes of the speculative realty interests. If these interests are wise, they will back up the National Highways Association to the utmost. It will boom land values as few schemes outside of railroad promotion have ever done.

The scheme undoubtedly will increase the efficiency of America's industrial and commercial equipment. It brings her, however, no nearer to the open door of opportunity. Will the National Highways Association not lend the

strength of its great organization to completing its own conception by demanding the release of ALL lands served by the proposed system of highways, from the present fiscal handicaps on production? Better highways are an invitation to more production. Why not recognize this logical relation? Why should production be charged with costs which revert to the advantage of non-productive interests? Why not, in short, concentrate on a demand for a Federal Land Tax, out of which the cost of the roads could be paid? For State roads, a State Land Tax. Speculative realty interests might be less enthusiastic over the Association's project. On the other hand, the great productive interests of the country would rally to its support.

The Association's scheme, as it now stands, is a pretty clear case of putting the cart before the horse. Of course, most public improvements are hitched up that way. But that makes it no more efficient and no less absurd.

The Land Question Before the Peace Congress

Introduced by Mexico

DIPLOMATIC reserve on the part of the governments more immediately involved has kept from publicity the official documents recently exchanged regarding the serious international controversy over the Mexican Oil Land legislation.

The controversy, however, is now to be transferred to the world Conference at Paris. Mexico has nominated her delegates in the case, and hopes to provoke an international decision confirming her contention as to the sovereignty of States over the soil within their territory.

The issue is one in which Single Taxers have a very special interest. The Mexican Government makes the old and dangerous claim to titular ownership; whereas Single Taxers believe that essential sovereignty does not call for titular ownership, but is amply satisfied by payment into the public treasury of all social values attaching to the soil. The government has also, in its representation of the whole people, the sovereign prescriptive right to interdict such wasteful or otherwise improper use of natural resources as might prejudice the well being of the present and future generations. The destruction of our own American forests, without any provision for replanting, was a criminal abuse of private ownership and a criminal neglect of sovereignty on the part of the State. The case of our own oil resources is almost identical. The principle of conservation, which should inspire our Government, has been a dead letter. If, in this respect, the Mexican Government desires to act on a higher plane of public interest, we, who have wasted our opportunities, have no right to object.

The Mexican Government has an unequalled opportunity for conciliating democratic opinion in all countries and provoking an international pronouncement that would

be a real gain in the conception and exercise of essential sovereignty for all nations. To accomplish this requires but a slight re-adjustment of Mexico's claims, attested to by an equivalent re-adjustment of her disputed legislative action.

In the first place, she should define her claim to sovereignty over the soil as limited to the public values attached thereto, and to the right of intervention in order to prevent wasteful and abusive exploitation of natural resources. In the second place, the claim should be made, not in respect of any particular section of the soil but in respect to the whole.

In such a claim, and for legislation embodying its principles, Mexico would, as we have said, have the support of all democratic peoples and have fairly earned the unique and enviable honor of writing into the history of the world a new Magna Charta for mankind. There exist no reputable interests compromised by such a proposal nor any others powerful enough effectively to oppose it. It can be defeated only by its own advocates confusing it with extraneous and irrelevant, if not antagonistic, issues.

Single Taxers throughout the world will do well to watch carefully the course of proceedings at Paris, in this great debate as to the relations of individuals and their governments to the soil, the fundamental question in economics, whose just solution is the imperative condition of human progress.

Samuel Milliken

IN December we lost one of our most able and tireless workers for the Single Tax in the death of Samuel Milliken, of Philadelphia. He became interested in the movement over thirty years ago after being convinced of the truth and importance of the cause by reading "Progress and Poverty" which was a great inspiration to him. By years of practice he became the most able and active writer on the philosophy of Henry George in his native city. In addition to hundreds of articles on Single Tax, Free Trade and other subjects he was the principal contributor to the "Mail Bag" of *The Philadelphia Record*, one of the leading morning papers of large circulation.

Once Mr. Milliken, who was of modest and retiring disposition, suggested to the editorial manager of *The Record* that it might be well for him to take a rest as perhaps it would be better not to publish any more of his letters for awhile. He was promptly told that they were glad to get all the letters he would write for them.

During the Delaware Campaign, Mr. Milliken gave a year's work as secretary at headquarters without a cent of salary and contributed in money besides.

Brilliant as a thinker and writer, scholarly, modest, a devoted and earnest worker, Samuel Milliken was one of those rare souls of which it can truly be said, "Well done, good and faithful servant." He has gone from among us but the good he has done will remain.

WM. L. ROSS.

America and Her Soldiers—A Grave Question of Justice and Honor

WE APPEAL FROM THE NATIONAL TO THE STATE GOVERNMENTS

CHATTERING mediocrity" will be the verdict of history upon our political leaders, who, only after three years of war and frightful wastage of human life and treasure, partially comprehended their duty and with poor grace saved in part our national honor.

What the verdict of history will be upon the capacity of those same leaders as revealed in the face of equally needless and equally scandalous after-the-war problems at home, grave elementary issues of food, work, the simple right to the pursuit of life and happiness, may be guessed by a perusal of the extraordinary proposals recently made public by the Secretary of the Interior and endorsed, just before his departure for Europe, by President Wilson. On another page we give extracts from the Secretary's report.

NOT CHARITY—NO INDEED!

The proposals concern the return of our own soldiers and their absorption into the economic life of the nation, in whose defense they had risked their all. The occasion, however, instead of being a cause of rejoicing at Washington, appears to be a cause of dismay and profound mental confusion. Official Washington, through Mr. Lane's Report, informs an amazed nation that we have nothing to offer the returning heroes but the breadline or a job in reclaiming the swamp or the desert. Out of the swamp or the desert they may be permitted to make a home and such a life as may be had there, the cost of same to be scrupulously debited against them, lest it might seem like charity. Charity would blush at such a caricature of her benign self.

A SMIRCH ON OUR HONOR

This is the final smirch on America's honor. It makes us the laughing stock of the world. It is our punishment for our betrayal of civilization during three shameful years, for our shallow sentiment, false heroics and theatrical posturing. Our own brave lads, whose splendid manhood was our sole redeeming grace abroad, come back to us with an immeasurable wealth of human potentialities of life and joy and power; and *this* is our reception, the real reception, behind the grand stand and the fluttering flags of a day.

Are we going to accept such a situation? Have we not residual manhood enough to sense the moral failure and shame, as well as the supreme unreason, of such an epilogue to our great European adventure?

BEWARE THE WRATH OF JUST MEN AROUSED

To judge by Washington's enthusiasm over its convict-settlement scheme for our fighting men, it may be that it represents the standard of many who stayed at home,

of those to whom the war was an opportunity of enrichment and of entrenching themselves securely in every stronghold of economic advantage. To that extent Washington may be right. But we very much doubt if our soldiers, who have lived a larger life and risked larger stakes and learned more of the big things that are worth while, will accept such a scheme as fairly representing the mind and purpose of their America, the land whose service and latent ideals inspired their own high mission. Others may have muck-raked and plotted to corner life's best opportunities at home; but the returning soldiers, we are sure, will be as little willing to uphold or endure injustice at home as they were in Europe. Certain things there made them "fighting mad," and the wrong-doers were made to feel the wrath of clean men in a just cause.

THE BREADLINE AND THE SWAMP

It is hard to say which of the home events to meet the returning soldier will most rouse his ire,—the bread-line, or the degrading proposal of the national administration. Both are the result of the same lack of vision and unfitness for government. The statesmen who can think of nothing better than to consign our war-worn veterans to the swamp and the desert, are of the same timber as those who allowed the doors of opportunity to close in the rear of the recruits as they left home to defend their country, our own and civilization itself.

GIVE THE ANSWER THE CANADIAN SOLDIER MAKES TO THE SAME INSULTING PROPOSAL

We invite the Government at Washington to put into the hands of every American soldier,—not merely of those whose material needs are desperate, but also of their more fortunate comrades,—a copy of the Report of the Secretary of the Interior, to which we are alluding, and extracts from which we reprint. We feel certain that the American soldier will give the same indignant answer as has his Canadian brother to a similar scheme across the border. We feel certain, too, that the civilian worker for whom, under our strange economic system, the return of his soldier comrade means keener competition for jobs and lower pay, will nevertheless realize his essential solidarity with the soldier. The struggle for life is growing harder. The fear of want enters more and more homes. The weakening and wastage of life, already fearful, is increasing. What is wrong with America? Has she shrunk, that she will no longer hold us? Have her breasts run dry, that she can not feed her children? Cannot our wise men answer? Should the soldier have stayed under the sod over there?

Do not enough of our babies die every year? Do our old live too long? Why is it there is so little room in this vast continent of ours? Is it ours? Who is withholding from our grasp the opportunities of life? By what right is the fertile land, lying there unused, denied us?

ALL ORATING, NONE DOING

These are grave questions. Have we no clear-visioned, courageous statesman to give the true answer and save the people from blind counsels of despair?

There is little hope for rational answer and action from Washington. The whole course of its procedure in fiscal and economic issues reveals total mental obfuscation. In Congress and Senate pigmies are orating, while the task of giants awaits the doing.

FROM WASHINGTON WE APPEAL TO THE STATES

Never in all our history has such an opportunity been afforded to an American State to advance its own wealth and power and at the same time render a signal service to the Nation. Which State in the Union will be the first to declare against the local slacker and for the soldier? Which State will be the first to declare, and make it law, that ownership of land within its borders shall be conditioned by adequate use of same, and that the use of land shall involve no greater tax burden than its non-use? Which is only the equivalent of saying that no useful activity shall be the subject of taxation, and that the tax burden shall be distributed in strict accord with the potential value of the land held in title. Is not that, after all, the democratic doctrine of equality of opportunity brought from the political and applied to the economic, field? Is it more than fair play? Does it infringe at all on the finer graces of hospitality? Viewed in the cold light of facts, the wild Indians were more truly hospitable to the first invasion of the white man, than we are proving ourselves, in real essentials, to our own kind and kin. Like a meatless bone to a dog, our national government flings them the leavings of our economic store,—a precarious footing on the very fringe of opportunity,—the swamp and the desert! Let us give our men a square deal first, and then, only then, offer them the hospitality due to equals.

NEW YORK RICH IN UNUSED RESOURCES

The State of New York, larger in area than England, has room and abundant natural riches for four times its present population. To fail to invite our vigorous, loyal soldier youth to an equal share in the natural opportunities contained within New York State,—on the terms and in the form above named,—would be nothing short of an economic and, under the special circumstances, a political crime. Because, however, New York has claimed the title of Premier State of the Union, is no guarantee that she may not lose both title and position to some actually smaller or less populous State, where the political and economic vision may be clearer and the will to action stronger. The programme of economic justice,—of equal

rights to access to the soil, asserted and established by rational fiscal legislation,—is, indeed, the monopoly of no political party. Far from being necessarily the slogan of radical politicians, it might well be the watchword of the best conservative elements, those who believe in order and fair dealing as the only basis of a stable social structure.

THE PALSIED HELMSMEN AT THE NATIONAL CAPITAL

The heart and the pride of the common people are deeply stirred by the heroic and enduring sacrifice of our boys over there. The National Government might easily and most worthily have interpreted and satisfied those feelings by a simple yet sufficient act of justice, and of an historic significance worthy of the occasion. The magnificent youth of our nation, returned from great achievements for Democracy and Right in foreign lands, might have been received at the landing stage with a Magna Charta of their own, won for themselves and their country,—the equal right of all,—not of a few only,—to the soil of America. That opportunity of a century was lost by Washington, through incompetence or design. A belated opportunity is still open to the State governments. That perhaps may be the last chance for reason. The execrations of posterity will weigh heavy on the memories of those who, with their hands on the helm of state, failed in capacity or duty and guided her upon the rocks.

Lane's Land Settlement Scheme

EXTRACTS FROM THE SECRETARY'S REPORT

REVIEW readers are asked to draw their own conclusions from the following extracts. They are asked to note that the Secretary is not blind to the vast tracts of desirable land held out of use everywhere. Notwithstanding he directs the soldier in search of a habitation and a farm to the arid deserts and pine barrens of distant states.

They are also asked to note, as pointed out in a recent issue, that the returned soldiers are to be subject to a variety of discriminations which they should properly resent as insults to their intelligence and their status as citizens—discriminations which are defensible only as they are universally applied, to the land speculator as well as to those who have offered their all in defence of their country.

THE SOLDIER'S QUESTION:—"I am back now, back for a man's life. This America that called me out has called me back, and it will have something for me to do. Now, what is to be my chance?"

THE GOVERNMENT'S ANSWER:—"America offers you a farm, if you will help in its making and pay for it out of what you make out of it."

THE MEANING OF IT:—"We have a full 200,000,000 acres which may be converted into farms, either by irrigation, drainage or clearing. These lands in greater part

have passed out of the hands of the Government and are in private hands, though there are several of the largest bodies of lands needing drainage, which are in the hands of the States.".....

"The energy and talent which he (the soldier) has been expending for an ideal and \$30 a month he can now use to make a home for himself."

THE LIMITATION OF IT:—"There is one other feature which should be incorporated in any such scheme of land developement,—the acreage should be limited to that which will be sufficient to support a family. Revolutions come from great land holdings, and it should be the first policy of the Nation and the States to discourage in every way possible the gathering into one hand or a few hands large bodies of lands....."

FURTHER LIMITATIONS:—"So these farms should not be speculative ventures in unearned increment, but they should be non-transferable to anyone holding any equally large tract of land in the same State."

YET FURTHER LIMITATIONS:—"To compel their use, the owner might well be required to live on the land for five years before gaining sufficient title to make any transfer, and during the full period prior to the last payment three years of idleness should make the land subject to forfeiture to the Government upon repayment of the three payments which have been made.....We wish no slacker lands. Enough land for a family, but not enough to make a new draft on the labor supply."

SLACKER LANDS IN PRIVATE HANDS:—"I have been surprised to discover how much land in the older States, such as Massachusetts and New York, for instance, there is that is unused, which once was tilled and which now, with modern methods of farm development and with the advantage of nearness to the great markets, can be again profitably put to use.In New York land by the tens of thousands of acres has been deserted and is advertised by the State....."

"In almost every Southern State instances can be cited where white men under the wise direction of the Department of Agriculture support their families and make an excellent living upon small farms of from 10 to 30 acres. Yet between this city and New Orleans, there are over 40,000,000 acres of unused land."

THE PEOPLE'S FAULT, OF COURSE:—"No one, I believe, can make a study of this question without being convinced, as I have been, that this country can support a population of from three to four times that which we now have,—if the people will give over their desire to congregate in industrial centers....."

MR. LANE'S QUESTION:—"Is there a better way to insure the future than to direct these strong-armed, big-chested soldier men into a battle against the wanton wastefulness of nature?"

MR. LANE'S ANSWER TO HIS QUESTION:—"Go to the swamp and the desert!"

James R. Brown's Lecture Work for 1918

DURING 1918—or rather from December 1, 1917, to November 30, 1918—Mr. James R. Brown, president of the Manhattan Single Tax Club, delivered 157 addresses distributed as follows: Universities and High Schools 45; Business Men's Organizations 33; Forums 16; Churches 15; Single Tax Meetings 9; Labor Unions 5; Granges 4; Patriotic 30. His auditors, independent of the patriotic meetings, numbered about 15,000. Newspaper reports of addresses amounted to some 70 columns.

Mr. Brown distributed during his various tours in this period about 12,000 tracts. Wherever he went he found interested and eager hearers. His work in Canada is likely soon to result in some important legislative changes—and this is the vital thing.

We are pleased to note the following from this Report: "Co-workers in tax emancipation are welcome at the Manhattan Single Tax Club, and we are happy to serve all who are seeking our vision in any way we can."

The temptation is too strong to contrast this with a recent utterance in the *Bulletin* in which the General Manager of the National League says: "By this plan we aim to bring to an end the competition which has prevailed" i. e., between the various activities of the State Associations and the National.

We had thought that the lamentable results under the Fels Fund Commission in the pursuance of this policy, the stifling of individual as well as organized initiative everywhere under that regime, would have been a sufficient lesson to even the most inexperienced.

We think Single Taxers everywhere will prefer Mr. Brown's theory of Single Tax activities that offers a generous welcome to the freest competition of all those who are doing genuine work for the movement.

Thomas G. Shearman on Railroad Franchises

THE franchises.....consist so obviously of mere privileges to use unimproved land as to need no explanation. Street railways.....so palpably own no privileges other than the mere right to run over bare land that it seems almost an insult to the understanding of any reader to explain the case. None of these corporations have any other franchises than these rights over land.....Upon these franchises they have issued vast amounts of stocks and bonds. One such corporation, after purchasing all the rails, equipment, and other productions of human labor connected with the road for about \$200,000, proceeded to issue \$8,000,000 of stock and bonds upon its land privileges.....More than three quarters of the whole market values of the stocks and bonds of corporations, having these municipal privileges, consist of pure land values.

Mortgages and Mortgages— They Are of Several Kinds

WE have received the following inquiry from a new subscriber:

"Will you please state through the columns of the REVIEW what effect Single Tax would have upon the hundreds of millions of mortgages upon land alone, and upon land and improvements, which form the basis of security for the investments of so many fiduciary institutions, trust estates and individuals throughout the world."

CHAS. F. CUSHMAN.

As the mortgages mentioned in the above inquiry are of two kinds, viz., those upon land values alone, and those upon land and improvements, let us consider them separately. In the next place, let us keep in mind that the proposed Single Tax on land values involves the simultaneous release of at least an equivalent amount of taxes upon improvements, capital, labor and all legitimate forms and products of industry.

Let us now consider the case of a mortgage upon land alone, without improvements.

In this case the interest on the mortgage, though guaranteed by the title on the land, is really supplied from other sources. Unused land never yet paid the interest on its own or any other mortgage. Now the effect of the Single Tax on this kind of mortgage may be viewed from these two points: that of the land held in mortgage, and that of the land really providing the interest. In the case of the land which provides the interest, the mortgagee is clearly placed by the operation of the Single Tax in a better position to meet his obligations. The shift of the incidence of taxation is in favor of his productive activities, ie., his ability to pay. If the more favorable position in which he now stands as a producer induces him to turn to productive use the vacant land upon which he has raised a mortgage, then his solvency as a debtor is still further strengthened.

We are of course assuming that the mortgage in question is based upon the only legitimate foundation of credit, viz., the capacity of the mortgagee or of the property to produce. Mortgage operations based upon speculative futures in the selling price of land are not the province of sound financial institutions. The sooner they come to grief and cease to seduce capital from productive enterprise, the better for the morality and economic health of the community.

SPECULATIVE VENTURES BASED ON FISCAL EXEMPTIONS

Land prices based upon the capitalized value of any existing tax privileges must always be subject to alterations due to changes in fiscal conditions. Fiscal freedom of action of no community can be subordinated to the requirements of any speculative venture founded on fiscal

exemptions, save and except when the community expressly enters into obligation as contracting partner, a not frequent case, where, in order to stimulate specific industries, a special bonus or tax exemption is awarded for a term of years. Otherwise it would be intolerable. It would stereotype legislation, stultify progress and ultimately redound to the injury of the privileged interests concerned.

The paragraph above is introduced in order to call attention to a distinction not sufficiently emphasized, between mortgage operations which promote productive development, and mortgages which are substantially co-partnerships in speculative land deals. The term mortgage is, indeed, used too indiscriminately, often covers transactions pernicious to sound economic activities and are barely defensible in law. It would be well if the more serious fiduciary corporations would consider carefully the whole situation; and define clearly their position as to the bases of their credit operations. In so far as these are based on the capitalization of fiscal favors not guaranteed by agreement with the government and in fair exchange of services, they are necessarily precarious investments, partaking more of the nature of a gamble, and should be ruled out by any prudent board of directors.

MORTGAGES FALLING UPON LAND AND IMPROVEMENTS

How does the matter stand with the second class of mortgages mentioned in the inquiry, in which the mortgage falls upon land and improvements? Presumably, in this case the improvements, utilized by business or industrial activities, are the source from which the interest on the capital advance is derived. Otherwise, the presumption is that some other piece of land more productively used is the source, which would bring us back to the conditions of the class of mortgages already considered. The difference between the two classes, is, after all, merely a question of the location of the improvements and activities which are to provide the interest payments. In both cases, the Single Tax releases improvements and productive activities from taxation and stimulates the only source from which interest, in its true economic sense, can be derived.

The complaint may be made that, eventually, the guarantee of every mortgage would have to rest upon productive industry. That is substantially so now. The fact that a mortgagee may fail and forfeit his land, does not alter the fact that the latter, when sold, simply makes a draft on the community's industry as distinct from that of the individual. That may be very convenient for the mortgage holder, but by no means enters into any agreement

to which the community is consenting partner. It is a situation that may terminate at any moment, having in it at present an essential immorality that cannot endure. If ever the community's industry is required to supplement the individual's industry by an operation of credit, the operation may be carried on direct between the parties concerned, the community and the individual. In other words, community values are not the proper basis of credits between individuals. The mortgage, when so used, is an abusive appropriation of public functions, and, under the Single Tax, will disappear.

THE INTERNATIONAL ASPECT OF THE QUESTION

We have purposely deferred considering the international aspect of the mortgage as affected by the Single Tax. In the case of a foreign mortgagee of American land, whose productive activities are carried on exclusively abroad, it would seem clear that the application of the Single Tax to America would bring to him no equivalent release of taxes on his foreign improvements and productive activities. But the American community, which offers under the Single Tax favorable conditions for any industry the foreigner may wish to establish on his land here, is not and cannot be held responsible for his fiscal disabilities in his own country. America is quite justified in expecting that a foreign investor in American land shall put that land to productive use and expect no fiscal favors as distinguished from the American investor who does turn his land to use, even though it only be to pay the interest on mortgage issued on an unused portion thereof.

A particularly vicious form of mortgage investment is that of foreign financial companies operating in this country, using as pawn our community values. We prefer to think of such credit operations, if necessary, being carried out by the community itself, using its own community values as security. This rational readjustment of positions is made possible by the Single Tax.

A HINT FOR REPUTABLE FIDUCIARY INSTITUTIONS

We repeat, all reputable fiduciary companies will do well to consider carefully to what extent they are operating on the basis of community values as distinguished from individual values. The community is not having a square deal in the former case, in which values are merely absorbed, whereas, in the latter case, and under discrete management, the operation may represent productive and legitimate functions of capital. The line between the speculative land interests and legitimate combinations of capital and labor in industry is not clearly enough drawn at present. Reputable corporations should make the character of their operations unmistakable. The Single Tax, when applied, will inevitably separate the sheep from the goats, not the least of its services to society.

What Canadian Soldiers Think of Secretary Lane's Model

HOW Canadian soldiers regard schemes similar to that of our own Secretary Lane is evidenced by the following letter addressed to the Prime Minister of Canada, Sir Robert Borden, by R. M. Stewart, secretary-treasurer of the Grand War Veterans Association:

"Sir, while it has been admitted by certain members of your government that the available crown lands are both insufficient to meet and unsuitable for the estimated requirements of soldier settlement, it is a matter of common knowledge that many millions of acres of land, a large portion of which is suitable for agricultural purposes, is held idle and unproductive by the railroads, various other corporations and a multitude of private speculators.

"As the members of the Canadian Expeditionary forces have been led to believe that such of their number as desire to settle on the land would, on discharge, receive a free grant of one hundred and sixty acres, and possess the right of homestead entry on an additional one hundred and sixty acres, they now expect that the government will fulfill their promise by making idle lands in the provinces of Canada in which they are domiciled available for the purpose of soldier settlement.

"It is understood that your government has entered into negotiation with several provincial governments with a view to acquiring, by purchase, a portion of the idle and unproductive lands within their respective borders.

"The returned soldiers naturally wish to be made aware of the manner in which the government proposes to acquire these lands, and as the matter is one of vital importance to them, this association requests the favor of a definite reply to the following questions:

"(1) Will the government consider the possibility of state expropriation by fixed schedule which will eliminate all speculative values, and will not impose onerous burdens, either on the cultivator who works the land, or on the general community?

"(2) Does the government intend to buy, at the public expense, such land as private speculators are willing to disgorge, at prices out of proportion to their 'prairie value'?

"(3) Will the government, failing other measures, consider the idea of passing legislation whereby all idle agricultural lands, in Canada, if not brought under cultivation within a definite period (say ten years) will revert to the crown?

"Believing that a penalty should be imposed upon all those who hold agricultural lands in a state of unproductiveness, we suggested to the then acting minister of finance at the time of the introduction of the budget during the last session that the federal government impose a super-tax on every acre of land, fit for agricultural purposes, held idle and unproductive, such tax to increase in proportion to the acreage held."

"But, while the government has refused to tolerate idleness in the individual, punishing all who do not work; and while, for the good of the country, you have compelled the individual citizen of military age to place his person at the service of the state, we find that millions of acres of agricultural land are held by speculators in a state of unmolested idleness; although it is of vital importance to Canada that her agricultural resources be developed.

"We do not believe that the right to hold land or property is more sacred and inviolable than the right of the in-

dividual to the possession of his person, and we do not understand why, when the individual surrenders the right to possess his person, or is deprived of it for the good of the state, the right to hold land in idleness when the best interest of the country requires it to be productive, should not be made highly unprofitable.

"If land for the purpose of soldier settlement is to be acquired by purchase, the government paying the present holders the prices which they are now demanding for it, it follows that soldier settlement, instead of being open to all those honorably discharged soldiers who desire to settle on the land, will be open only to a privileged few who have funds of their own to enable them to take over land so acquired.

"Such a scheme would be manifestly unfair, and, as we consider that these lands could be acquired by expropriation, without occasioning any actual financial loss to their present holders, we would respectfully request the favor of a reply."

Work of The New York Tax Reform Association

WE have received the Twenty-Eighth report of the New York Tax Reform Association which tells of what has been accomplished in 1918 in this State. All bills advocated by the New York City administration and other organizations for the more drastic taxation of personal property have been defeated, and we are given an account of some of the vicious legislation proposed.

Some of the significant paragraphs of this Report follow:

"The New York Tax Reform Association has maintained since its organization that real estate taxes should be the main source of local revenue, as the direct benefits of wise local expenditures are reflected in the value of land, and the real estate tax can be collected easily and cheaply, without evasion. Ultimately, this tax comes from those who use the land, directly or indirectly, whether as owners or tenants or customers."

Under the heading, "Simpler Tax Laws Needed" this Report says:

"The ordinary business man is utterly bewildered by the verbiage of the laws and the complex regulations and interpretations by administrative officials. Especially is this the case with the federal laws. In the endeavor to adapt tax laws to modern industrial conditions, many unnecessary and oppressive details have crept into the statutes and administration. And as the arbitrary power to decide what the laws mean is a delight to the bureaucratic mind, simplification cannot be expected without a concerted effort from those who pay the bills.

Every person liable to taxation should be able to know just what the law does, and to determine readily and in advance the probable amount of his taxes, so as to adjust his affairs accordingly. Certainty in assessment is almost as important to business as the amount of taxes paid.

A growing and serious evil is the waste of productive effort in complying with the requirements of the numerous tax reports. Not only are business men put to large expense, but their time is taken up by harassing details and their attention diverted from profitable activities. They are put under pressure to change their business methods to conform to the frequently conflicting tax requirements, when the proper course should be to adapt taxation to current business methods."

Our Washington Letter

BACK in 1915, at a country cross-roads a few miles below Washington, there was a country store, a few tumbling shanties, and some ragged looking corn-fields. Within six months time a city of forty thousand was built on this site. It carried the euphemistic designation of Hopewell. To-day rows of empty buildings adorn the once prosperous embryo metropolis. A local wit suggested this slogan for the deserted village: "Built in six months, destroyed in six hours, rebuilt in six weeks, wiped out in six minutes."

My object, however, in mentioning the departed glories of the once proud Hopewell is simply to point to the vivid lesson it furnishes of how people, anywhere, by their co-operation and labor create an enormous value and then hand it over to a few lucky forestallers who "work not, neither do they spin." Here are a few extracts from the land-records of Hopewell. In 1915 the land was worth \$15. an acre. In 1916, two corner lots in the town sold for \$500.00. Within six months these same lots brought \$24,000. A church bought a lot for \$500. and sold it within a few months for \$20,000. Hundreds of similar instances could be cited. With the ending of the war Hopewell disappeared and soon the land at the cross-roads will be again worth \$15. an acre.

Had Hopewell started with a just tax system that took these land values for the people who created them, speculation would not have taken its heavy toll from the workers and business men of the community.

KEEP YOUR EYES ON NORTH DAKOTA.

Congressman Baer, of North Dakota, recently published a cartoon showing Columbia pointing out to Uncle Sam the State of North Dakota, that is blazing like a brilliant star in the map of the United States. I asked Mr. Baer the basis for the idea. "The result of the last election," he said, "is enough to suggest it. North Dakota is now in the front ranks of democratic communities. The people of North Dakota, by means of one of the most liberal Initiative and Referendum laws in America, have made it possible for them to secure action on any measure they may desire to consider. Also, they have made it possible for the State to go into the banking business and lend money to their own people; they have appropriated money to enable the farmers to erect their own mills and elevators; they have provided for hail insurance by assessing the cost of the system against the land values, so that the holders of vacant and unused land pay for the protection furnished the owners who put their land into use, and they have removed the tax from the improvements and personal property of the farmers."

This seems to me to be splendid progress. What State can point to tax reform to equal this? I should advise all true democrats to keep their eyes on North Dakota.

WHAT A LITTLE REFLECTION TEACHES

In "The Education of Henry Adams," in speaking of his

experiences in Washington, we read, "When spring came, he took to the woods, for after the first of April, what Maurice de Guérin calls, "the vast maternity of nature" showed charms more voluptuous than the vast paternity of the United States Senate. Senators were less ornamental than the dog-wood or even the judas-tree. They were as a rule less good company. Adams astonished himself by remarking what a purified charm was lent to the Capitol by the greatest possible distance, as one caught glimpses of the dome over miles of forest foliage. At such moments he pondered on "the distant beauty of St. Peter's and the steps of the Ara Coeli."

One should live for some time in Washington to appreciate the aptness of the quotation. To attend, year after year, the many conferences that are held within the shadow of the Capitol; to listen to the inspiring speeches by prominent men and women, and then to look in on Congress and its waste of empty benches, where a few nonchalantly transact some party legislation, is not conducive of enthusiasm for the idea that truth and justice have much influence on national legislation.

And now again, last week, two very important conferences were held; Reconstruction conferences by the farmers, and by the National Popular Government League. The meetings were addressed by Secretary Daniels, Secretary Lane, and such other well known men as Herbert Quick, Charles Edward Russell, Senator Lenroot, Prof. Lewis Johnson, William Kent, and others. Resolutions were adopted asking, among other things, for improved taxation systems, for better land laws, for plans that will get the soldiers on the land, for government ownership of railways, for national supervision of the packing industry and for many other splendid reforms. And yet, I fear, that the resolutions will be the end.

It is for this reason that I think the SINGLE TAX REVIEW is right in urging the formation of a party to push the Single Tax. It will be almost impossible to bring the proper pressure to bear unless we have a party, an organization that will hold the supporters together and give the legislators to understand that we have some power and influence at the ballot-box.

THE LAND HUNGER OF THE SOLDIERS

The one outstanding feature of all the propositions seeking to care for the returning soldiers, is the desire to open up the land; to get the soldiers on the farms and to make it possible for them to have homes of their own. As Senator Kenyon said the other day: "It is hard to make a bolshevik out of a man who owns his own home." Secretary Lane also expressed the same thought when he said, "The best man in this country in the years to come will be the man on the soil who is anchored to his home."

Frequently we hear the objection raised that the soldiers will not want to go to the farms; that they will prefer to flutter like moths around the bright lights of the cities. But a flood of letters pouring every day into the offices of the Interior Department does not bear out this objection.

All of these letters are unsolicited. One Major writes that thirty-eight of a company of 148 have already asked for government aid to get on the farm. The following is one letter given out by the department that is typical of thousands of others:

"I have lived all my life, 27 years, in New York City, but have never been really satisfied and never really happy unless doing constructive work in the open. I will be released from the army in two months. I wish to locate on a farm with my wife. I have no means of knowing where to go. I have done lots of hard work in the army and have no wish to go back to the city. I want to get a farm."

Many plans have been proposed to satisfy this growing land hunger. Secretary Lane has prepared a bill to have what remains of the public domain utilized for that purpose; to reclaim the desert and swamp land and cut-over land, and have it made suitable for habitation.

FUTILE OR ONLY PARTIAL SOLUTIONS

With all due respect, however, to all those who are trying to solve the problem there seems to me many serious objections to most of the solutions offered. Most of them seek to satisfy only the land hunger of the soldier. Then again it will be a long time before any of these plans could be made effective, and finally comes a report from the General Land Office that stamps most of the propositions as impracticable. Summarized, the report says, there are about 225,000,000 acres remaining of public lands, but practically none of this land is ready for the plow. Only by irrigation and drainage can these lands be made suitable for agriculture. Generally speaking all the crop lands have passed to private ownership. The great bulk of what remains of the public domain is suitable only for grazing. And then the statement concludes with this suggestive item—that there is more waste land not put to its best use within sixty miles of the National Capital than could be found in the whole State of Nevada, which has more public lands than any other state in the Union.

The last statement of the report sums up the whole matter in a nut-shell and points the way to the correct solution. Think of the fact that within sixty miles of Washington more land is held out of use than all the public lands in the State of Nevada! Why should it be necessary to send soldiers thousands of miles from their homes when available land is all around them? Why not use this land? Why is this land not in use? The reason, of course, is that most of it is held for speculation. And how can it be made available? Tax the inflated values out of it. It is cheaper and would be quicker to tax the water out of this fertile land than to pump the water out of the soggy swamp lands. This would give land that is close to cities and means of transportation to all who wanted it, whether soldiers or not. If the government then wants to aid the soldiers further let them advance to them the money necessary to equip and run the farm. Elaborate and expensive plans to reclaim desert lands, to drain swamps,

are not necessary in order to care for the returning soldiers. The problems of reconstruction, of unemployment, of social unrest, of demobilization, can all be solved by a straight-from-the-shoulder brand of Single Tax.

In the last issue I mentioned that a bill would be introduced in Congress to provide for a Department of Education and Human Welfare. The bill was introduced last week by Mr. Baer. It is a bill that would fully supplement any action looking towards opening up the land of the country. It provides for the establishment of agricultural-industrial schools that are to be self-supporting. Upon the completion of the course the government is to let the student have sufficient land to start for himself and lend him the money to carry him along until he becomes self-supporting. The government is to grant the land only for occupancy and use. There is to be no fee simple title. There can be no more speculation in public lands, and the government can acquire by purchase whatever land may be needed for this purpose, if the public domain is not yet suitable for the purpose. It is a comprehensive bill and should receive early action.

B. F. LINDAS

Michigan

HARRY A. WHITE, ex-representative of the legislature from Grand Rapids, advises the Michigan Site-Value-Tax League against trying to influence the legislature to submit to the voters this Spring a constitutional amendment for site-value taxation. He considers that neither the legislators now grinding out laws at Lansing, nor the people who must eventually decide are sufficiently educated at this time to do the right thing. Mr. White is a Single Taxer, and has had experience in trying to induce unwilling legislators to pass laws for the general good.

F. F. Ingram, Single Taxer, well known in the world of radical ideas, who is now conducting an open forum in Detroit, where all kinds of radical ideas are championed, and which is crowded to the doors almost every Sunday afternoon has met with a loss of \$100,000 by having his factory catch fire from the printing office in the basement. It is hoped that the loss is fully covered by insurance, but this can only be determined after a careful investigation of what can be salvaged from the ruins.

The Michigan legislature is now wrestling with a proposal that there be levied on business men and other enterprising citizens a tax on incomes, to supplement that already levied by the general government. To do this will require a constitutional amendment, to be submitted to the voters in April, or in the Fall of 1920. A good number of Single Taxers are saying: "Serves business men right for not taking more interest in the proposed constitutional amendment for site-value-taxation, which would enable the State to obtain ample revenue without discouraging either industry or enterprise." Others are certain this movement is only another instance of the fact that

society is bound to try out every scheme of taxation before it finally accepts the right one.

Michigan Business Farming, having a large circulation in the State, has freely opened its columns to a thorough discussion of site-value taxation ideas. Some farmers cannot distinguish the difference between land and land value.

WARREN S. BLAUVELT, one of the vice-presidents of the Michigan Site-Value-Tax League, and who for over a year has been in Washington in governmental employ in charge of the coke distribution of the country, is back again in Detroit, as the fuel "lid" has been raised. With his return, the campaign among business men for site-value taxation is to be renewed with redoubled energy.

Mr. Blauvelt's services in the matter of addressing business men's meetings are being solicited for more and more by business men themselves. His address before the Michigan gas men, in which the necessity of better taxation methods was ably put, received recognition by being printed for general distribution among those making gas.

A. FALKEL, of Grand Rapids, believes that tax reformers of the Single Tax stripe should make use of the moving picture to teach economic truths. He writes to the secretary of the League advocating the immediate creation of appropriate films that would tell the story pictorially. "In my opinion," he says, "it would not only reach multitudes that lectures and literature are lost on, but it would appeal to women."

As MICHIGAN now has woman suffrage, giving at least 600,000 almost totally economically ignorant voters an opportunity to guide "the ship of state," an entirely new field of propaganda has been opened for site-value tax education. And it is the belief of many that a new line of literature must be prepared—something that appeals directly to the home-makers and the class who spend most of the wages earned by wealth producers.

While there are many women's clubs in the state, few of them take any interest in matters so vitally affecting society as the incidence of taxation. And yet these women are expected to vote intelligently. JUDSON GRENNELL.

Texas

I HAVE SEEN YOUR AD," a State Senator recently said when I was introduced to him. Every member of the House and Senate has seen our ad. They all know something of the Single Tax though with many the knowledge is very vague. Some of the members of the House and Senate are openly against our proposition and at the same time most of them confess that they do not understand it. What is worse for them these same fellows confess to no plan for changing the present burdensome system.

I am in receipt of a letter from one of our State Senators who opens by saying, "I am unalterably opposed to your Single Tax proposition." The next paragraph in his letter shows that he is wholly ignorant of the principle, and he concludes by saying that he "will fight any proposal to

submit a Single Tax remedy." Again he adds, "I am not capable of offering anything that will solve it (the tax problem) fairly." He says he has given considerable attention to it and finds that he knows but little about it. All this comes from a man elected to enact the laws for our people.

The fact is these men represent the public, and the public is not so much against Single Tax as ignorant of it. At whose door can we lay this ignorance? Have the Single Taxers been intelligently working to reach the mass of the people? How much organized propaganda has ever been done compared with the organized propaganda that selfish interests have carried on? What a pitiful showing the Single Taxers make compared with privilege in its various endeavors to reach the people. We have left the work of education almost entirely to a few self sacrificing men here and there who from the very poverty of their means discredited their work to a great extent. The Single Taxer must learn to go to the people and this takes time and money. Big business with its followers and hangers-on has plenty of money for political and propaganda purposes. The National Security League reports a budget of more than \$6,000,000. The National Manufacturers Association has some \$500,000 a year to work with. It is safe to presume that the propaganda for the return of the railroads to the private owners has an unlimited source of funds. Those of us who are familiar with news items and insinuating articles bearing on this railroad question can easily understand that funds are available without stint.

The contending forces today are accumulated wealth, bottomed on privilege, on the one hand, and public opinion, unorganized and groping on the other. Organizations fighting for privilege raise money and select men to make the fight. They never question how the work is done so that the ultimate end is kept in sight and attained.

Single Taxers in common with other reform movements put up but little money and continually raise petty questions as to just what you are doing with it and what the results are. This office has had the munificent sum of \$2,069 with which to carry on a campaign in Texas in 1918. The Texas League will *muddle* through in some way. There is too much interest in the subject of taxation for sane Single Taxers to neglect the opportunity. Of course the opportunity will be here as long as the present system of taxation is maintained, but we may wait too long; we may wait until the mass of men become desperate and irrational. Frequently men say, "Our present system is all wrong and Single Tax is the only rational system, but I am not going to bother about it; I can get mine anyway." "After me the deluge." But the deluge may come while they are still here, and if it should, these same men will feel themselves martyrs and victims.

The situation in Texas is much the same as elsewhere. The interest in our movement is probably more widely distributed in this State than most others, save possibly those that have had political campaigns. The very nature of our propaganda for the past three years and more would

bring about this distributed interest. The high school debates of 1916-17 brought the Single Tax into thousands of homes. During the past year the headquarters has sent out hundreds of editorials that have been published, and references to Single Tax in the country papers have grown to be quite common occurrences. If we had an annual budget of \$15,000 for the next two years Texas would become a Single Tax State. In this relation \$15,000 a year spent regularly month by month for these two years would be worth more than \$50,000 spent in a two month's pre-election campaign. Such consideration as we may have before the Legislature this year will be due to the steady propaganda of the past three years. We are in a position in this Legislature to receive consideration, or else we will be able to put the opposition in a very uncomfortable position.

The political trimmers propose to go into the colonization business copied after the California measure of two years ago. The presidents of several Chambers of Commerce have appointed themselves a steering committee to advise with the Legislature. They propose that the State should buy at least 100,000 acres of land to be divided up and sold as workable farms. This would provide 2,000 farms of fifty acres each. I imagine they will be proud of their accomplishment if this is done, as it will involve a business undertaking of many millions. It will provide 2,000 farms as against 250,000 tenant farmers needing farms, and a due proportion of 180,000 returning soldiers that this is intended to provide for.

It is an alluring outlook for the landless man. What a pitiful showing it will make for the business and political leaders of our State to fall for. Our opportunity is at hand in Texas if ever we are to have one. What do the Single Taxers of the State and the country at large think of it?

WM. A. BLACK

The Great Game and The Latest Tip

THE United States is approaching a tremendous real estate activity. This will mean advancing prices, and the time to buy real estate is on a rising market. The instances are few where real estate has declined in value to a very great extent, and values seldom, if ever, have gone back to their original level.—*Real Estate News*, Chicago, November, 1918.

The rounding up of Democracy goes merrily on, in the midst of hymns to her honor and glory! Let us build higher the walls of the corral that confines a politically free people from exercising its economic right of access to natural opportunities, in the land it calls its own!

Do the gamblers really think their sport is to go on for ever? Is it possible the maddest amongst them fail to see the hand-writing on the wall, though its ominous import they may not apprehend! Would that they were capable of a saving moment of reason!

The Missouri Vote

In 1912 the vote in Missouri on the Single Tax Amendment outside of St. Louis (city) and St. Louis county was:

35,093 Yes
435,435 No
Yes percent. 7.4

1918 vote in same district:

55,546 Yes
287,961 No
Yes per cent. 16.2

1912 vote in Missouri outside of Kansas City, Jackson county, St. Louis and St. Louis county:

21,735 Yes
407,369 No
Yes per cent. 5.6

1918 vote in same district:

41,165
268,163 No
Yes per cent. 13.3

1912 Yes per centage in Kansas City, approximately 37.0.

1918 vote in same city:

12,959 Yes
15,609 No
Yes per cent. 42.0

Every county in the State shows an increase except St. Louis city and St. Louis county.

The total vote of the State for 1912 and 1918 was as follows:

1912				1918	
Yes	No	Yes	Yes	No	Yes
		per cent.			per cent.
86,647	508,467	14.5	82,972	375,220	18.1

The encouraging significance of the result is that not only was there an increase in the Single Tax vote but a tremendous decrease in the negative vote.

We can give these figures as a conclusive refutation to the oft repeated statement that the farmer cannot be made to see the Single Tax without a definite appeal to his prejudice or his pocketbook. We eliminate St. Louis because not much of a campaign could be carried on in that city, and because the liquor interests were entered against the Single Tax forces. So the message did not get a fair hearing there.

Single Taxers in Missouri used the writings of Henry George and begged no question of name or principle in presenting their plea.

In nearly every case where a large increase in the percentage of votes in 1918 is shown, the county is one where tenancy and poverty are rife. Indeed ours is a message of good tidings to the poor and oppressed, and the vote in Missouri shows that many of these are "inclining their ears to hear the truth."

Canada

THE Canadian Council of Agriculture demands a League of Nations, Free Trade and the Taxation of Land Values. It condemns the protective tariff as a wasteful and costly method of raising national revenue. Recognizing that the tariff reductions recommended will result in greatly diminished revenue the Council advocates that other taxation be imposed, and places first "a direct tax on all unimproved land values, including all natural resources." Inheritance and income taxes are also favored.

"The Hudson's Bay Company claimed exemption, under the terms of its land grant from the Federal Government, in the matter of a special tax imposed upon vacant land in the province of Saskatchewan. The appeal court has upheld the law."

Following are significant paragraphs from the *Veteran*, organ of the war veterans of Canada. It will show how Secretary Lane's scheme, which is really modelled on the Canadian plan, is regarded by the soldiers of the Dominion.

Referring to the fact that there is no accessible land for the soldiers though millions of acres are held by speculators, it says:

"The question as to how these idle acres shall be recovered for public use is a question which belongs to our statesmen. * * * It is inconceivable that further exemption should be afforded to the owners of immense tracts of unused land, until such time as the labor and energy of surrounding settlers has increased its value."

"If the Government's dictum, that "food will win the war," was really believed by its sponsors, it is a peculiar fact that the required amendments to the Soldier Settlement Act could not be made by order-in-council. Many wider enactments have been perpetrated under this form of government, a number of which struck at the very root of human liberty and privilege. Personal liberty—that hitherto most sacred and inviolable human right—has not been exempt in the process of welding the power and resources of the nation into the set purpose of victory. But while a policy of "work or fight" has been adopted for the manhood of Canada, and one hundred thousand men have been drafted into the army as a consequence of national necessity, no corresponding policy has been devised to deal with Canada's secondary great asset—the land."

"Definite promises have been made by the Government that provision would be made for such veterans as desired to take up farming. The great stumbling block that now prevents these promises being kept appears to be the very speculative interests which have ever been the curse of Canada. * * * It is understood that the growers of the West vigorously protest against the purchase of land without a scheme including taxation of land values, because valuation by the holders of land should serve as the basis of taxation or of purchase. * * * We ask Hon. Mr. Meighen two questions:—(1) whether the grain growers are not right, and (2) what the government proposes to do toward procuring land for the agricultural settlement of returned soldiers? * * * What are the government's ideas about land settlement? Are the veterans to be sent to die of melancholia in sub-artic valleys north of Edmonton, or are the Hudson's Bay Company and divers land-hog corporations and speculators to have their holdings in more temperate and habit-

able regions bought out at fancy prices, which the veterans in the end will have to pay by their work?"

The Land For the People

MANIFESTO OF THE BRITISH SINGLE TAXERS TO THE VOTERS OF THE UNITED KINGDOM

FOLLOWING is the manifesto issued by the Single Taxers of Great Britain. To it are appended the names of John Paul and Frederick Verinder, and it is issued by the United Committee for the Taxation of Land Values. We ask our readers to note the boldness of its language. Here is no camouflage, no attempt to sugar-coat the pill. It is a model document which we recommend to all bodies of Single Taxers in the United States, for it will do for them all, even to the demand for a national valuation, with but slight modification called for by differences in political institutions.—Editor SINGLE REVIEW.

"After four years of violence, bloodshed and tears, the task now faces the democracy of resuming the struggle for liberty and justice in social and industrial relations.

A hundred years ago this country met a similar crisis. But in overthrowing the despotism of Napoleon the price was paid in trampling down of popular rights and in the granting of a new lease of life to every landlord interest. Waterloo was followed by two generations of untold misery and degradation among the mass of the people.

Shall history repeat itself? It undoubtedly will, if in the reconstruction now being planned the people are placed at the mercy of those powerful interests which are controlling their destinies, using the weapon of land monopoly to drive men into competition for a bare subsistence, declaring that only the few have the right to the land—the source of all wealth and capital—and making an enormous debt the instrument for ruinous burdens on industry.

Of all the legislation that was shelved when the war broke out none was riper for enactment than those measures which, based on the land clauses of the 1909 Budget, aimed at destroying land monopoly. A valuation of the land, the essential step to the overthrow of land monopoly by taxation, was under way and nearing completion. The political truce silenced a determined agitation, and in the name of this truce land monopoly was left to flourish and has flourished. So sacred were land owners' privileges, while hundreds of thousands were killed fighting to save "our land," that the Chancellor of the Exchequer these past four years neither desired nor was permitted to look to the value of the land for the source of some of the enormous revenues he required.

Landlordism has been entrenched and is to be maintained behind ransom prices for land, guaranteed by the Corn Production Act. Land for all purposes, it is now openly declared, is only to be obtained by purchase "at the full value," out of public revenues raised as they will be by means of indirect taxation, Customs duties, State-subsidized

trusts, and other levies and penalties upon production and trade. In the midst of this welter of shameless robbery promoted by politicians and committed by speculators and monopolists the State is to be run by a horde of tax-gatherers, and dragooned by officials and controllers. Coercion grows and the hope of freedom vanishes.

It is evident, if the forces now striving for place and power are not defeated, that private property in land will still remain the Ark of the Covenant and access to land be denied save on land owners' terms.

The United Committee for the Taxation of Land Values therefore addresses an earnest appeal to all lovers of freedom and justice to rally to the principle that the land belongs to the people, that all have equal rights in its use, vested interests notwithstanding, and that the public value attaching to land provides the natural revenues of the community. The privileges which make the country-side a close preserve, carve it into great estates, huddle the working population in towns, and exact tribute for the use of all natural resources, must be destroyed. Otherwise the nation can contemplate no reconstruction, no restoration of trade on a peaceful and prosperous basis; but only industrial strife and social disaster involving perhaps a worse catastrophe than the war itself.

The British people are a landless people. The limitless opportunities which nature offers to this nation for the production of all its needs are in private hands. The war has not altered that fact. The abuses of the private ownership of land will be aggravated by the demobilization and the search of millions for employment. It will be revealed now, as it never was before, that the workers have no alternative under existing conditions but to toil for long hours at low wages. The war for freedom finds the mass of the people still in a state of virtual slavery, subject to exploitation on every hand by want and the fear of want, and deprived of all they produce save enough to maintain life. They are compelled to accept these conditions because, bereft of access to land, there is no alternative for them to-day, and there will be no alternative for them until all monopoly over natural resources is abolished.

The land must be declared and made common property by the appropriation of rent—the value of land—for public purposes, every holder of land being obliged to pay into the common fund the rent or value of the land he holds, whether it is used or kept idle.

To take the rent of land for public purposes, there is no need to create new machinery. The machinery already exists. The machinery is taxation. The method is simple and easy. The valuation of the land must be completed, brought up-to-date and published, every delay being avoided by compelling the assistance of land-holders in the assessment of the value of their land.

Given the valuation of land apart from improvements, the overthrow of land monopoly will follow by imposing national and local taxation on the value of land. In that way every holder of land can be obliged to pay the rent of it to the community, and when he does so access to land

on an equal footing will be established. It would profit no one to hold land out of use, or withhold it from its best use, and continue to pay taxes on its value. It would not be possible to hold land as means of obtaining tribute from others, since its rent could be appropriated by no individual. The barriers to employment would be broken down. Countless opportunities would be made available, the exploiting power of the capitalist based on "the man at the gate" would disappear, wages would rise naturally and each citizen would secure and enjoy the full product of his labor.

This is no new or strange doctrine. The Colonies have already made a beginning with this use of taxation for the overthrow of land monopoly and land speculation. In the measure of its application in Australia, New Zealand, the Transvaal and Canada, the Taxation of Land Values has proved both practical in operation and beneficial in effect. The Taxation of Land Values has been brought to the doors of the British Parliament time and again. Parliament must listen now.

The fundamental mistake has been in treating land as private property. On this false basis modern civilization rests, and hence, as material progress goes on, is everywhere developing such monstrous inequalities as threaten its very existence. As without land man cannot exist; as his very physical substance, and all he can acquire and make, must be drawn from the land, the ownership of the land of a country is necessarily the ownership of the people of that country—involving their industrial, social and political subjection.

In these days such a condition is fraught with the gravest danger to society. The programmes of "reconstruction" set before the country by the political parties, ignoring as they do the main requirement for justice and freedom, must fail of their purpose. The numerous schemes now being advocated for speeding up production, providing State assistance for industry and improving social conditions by way of public doles must, as long as land monopoly exists, have one certain and ultimate result, viz., to increase the rent of land. They will not benefit those who live by labor. They will benefit only those who live on the labor of others."

THE *New York World*, commenting upon Secretary Lane's proposal to provide land for the returned soldiers, and his statement that there are nearly 200,000,000 acres of waste land in the United States, says:

"Land is the most plentiful resource in a country endowed so richly. Irrigation would progress more, swamp lands would be drained faster, if there were not so much land that needs neither irrigation nor drainage."

If there is so much land why waste money in irrigation and drainage? Is the people's money earned so easily, and is the supreme sacrifice offered by the soldiers of our country, of so little value that the interest of privileged land owners outweighs them?

Economics and Ethics Scripturally Commanded

VIOLATIONS PRODUCE BASIC WAR-CAUSES

THE PROBLEM

IT was due much more to intelligent design than to mere chance that after the paramount injunction providing for perpetuation of life, the scriptural account of the first duty-command ascribed to the Creator involving performance of sociological obligation, had to do purely with the economics of production: "Replenish the earth and subdue it" (Gen. 1:28). And, while third in consecutive order of the first three primary commands looking to the permanent and increasing well-being of the human race, it is also significant that the second of the duty-commands had to do purely with the ethics of distribution: "In the sweat of thy face shalt thou eat bread" (Gen. 3:19).

In the light of modern political economy, transposed into twentieth-century phraseology affirmatively expressed, these commands clearly mean, "Use the land; consume your own products." A true negation of these economic commands, carried to their present day dangerous but logical conclusion, would be the special-privilege power peculiarly inherent exclusively in public-produced land values, which by title originally based upon conquest or force have thus legalized their private retention, "Withhold the land from use; appropriate the product of the expended energies of others."

These earliest and infinitely important, scientific as well as scriptural, laws relating to the primary right of production and the equitable distribution of wealth, constitute essential prerequisites to the fundamentally just and righteous relations which must prevail generally between men and between nations, before domestic and international prosperity, happiness and peace can become permanently possible. These deductions accurately accord with the highest type of the most practically altruistic thought of a rapidly increasing proportion of the world's most far-seeing teachers, economists, and statesmen.

PRODUCTIVE POWER AND RETURNS TO LABOR

In all civilized countries there is glaring and increasing disproportion between the known immense increase in productive power, and of net returns to labor and productively employed capital. During the past fifty years especially, due to the enormously increased productive power of labor consequent on its much greater subdivision, and marvelous improvements in agricultural, mechanical, electrical and chemical operations and processes, productive power in general has increased ten, and in many instances to one thousand fold. And notwithstanding the enormous gross gains, there has been little, if any, appreciable increase in net returns to the active agencies engaged in the various processes of production and distribution.

If the great increase in productive power, incident to labor-saving inventions, to conservation of products, and to the immense economies due to the greater subdivision of labor made possible by increasingly denser populations, has increased per unit of human effort, which is manifestly true, then, obviously, there has been enormous gross gain. Accordingly, there should therefore be, under natural economic conditions, corresponding general decrease in living costs, and increase in net returns to labor and productively invested capital.

If, on the contrary, with increasing density of population the reverse is true, then there necessarily is an economic leak through which, in proportion as population becomes denser and land values higher, there appears to be subtly drained all, and frequently more than all, of the economic gains to which the productive agencies of the world are clearly entitled. Economically considered such insidious absorption of unearned wealth is impossible except through private appropriation of "economic rent"—ground rent exclusive of improvements.

The economic disproportion of net returns to the only active factors of production, varies always and everywhere in direct proportion to the relative density of population per square mile. It decreases with sparseness of population and unrestricted or extensive use of land, and invariably increases with density of population and naturally restricted or intensive use of land.

THE REAL EXPLANATION

Herein, therefore, seems to lie the basic cause of the unjustifiably low net purchasing power of the masses, the ever increasing high cost of living and of conducting business, the periodic "hard times" or business depression, and the consequent unnecessarily low net returns to productively invested capital. That non-participants in production and distribution absorb in the United States alone with absolutely no return therefore, over ten billion dollars annually, is but a mere incidental effect of the economic maladjustment that seriously and increasingly affects every useful occupation and business in every country.

It is quite generally known that the invariable economic effect of increasing the density of population per square mile is to correspondingly increase land values, or "economic rent," the only population-produced product. But, except to those whose dominant interests are much greater as land owners than as land users, it is not yet seriously nor generally realized that in the end land values, or "unearned increment," in direct proportion to increase in density of population, absorb all economic gains.

Increasingly greater proportions of wealth absorbed by land values are also the result of all increase in productive powers. This applies to labor saving inventions, to increase in working hours and greater efficiency of labor, to more intensified use of land, to cheaper fuel and lights, to lower freight rates, to co-operative societies or stores,

to general decrease in living costs due to the practice of economies, to improvement in sanitation and health, to higher mental and moral levels, and, to any lower costs of conducting business and manufactures temporarily gained by increased output and wider markets.

For complete confirmation of these positive effects of the operation of economic laws, see Adam Smith's "Wealth of Nations," ("Five foot book case edition," pages 216 to 218). But, had the "Wealth of Nations" never been written, careful observation and unbiased reflection would be forced to recognize the facts.

PRIVATE APPROPRIATION OF ECONOMIC RENT THE REAL EVIL

Abnormally high and privately appropriated land values are, therefore, the primary and wholly efficient common cause of many inequitable and pernicious economic and sociological effects. Some of the principal effects consist in the continuous tendency of wages and interest to a minimum, resulting in industrial unrest and decreased purchasing power of the masses. This reduces the volume of domestic consumption and trade, and, with the steadily increasing overhead cost of conducting business consequent on advancing ground rent, all agricultural, commercial and manufacturing interests unnecessarily suffer.

In their blind and unavailing efforts to overcome, or outrun, the increasing costs of production and distribution, the leading captains of industry and the large business interests in all countries, have resorted to several expedients. And every expedient has not only signally failed to accomplish hoped-for results, but has intensified the unnatural economic struggle.

Following what is superficially considered the path of least resistance, the first expedient usually is to force general reductions of wages, the accomplishment of which adversely reacts on both the net margins and the gross volume of business. The second is to effect greater labor-saving methods, to compel an increased efficiency, and, by "scientific" management, require the speeding up of men and machines. The third is to install higher speed tools and improved machinery with a view of reducing production costs. The fourth has been the seeking of wider domestic, and then of foreign markets, while at the same time the actual home needs could not be met, due to lack of purchasing power on the part of the actual producers of the products exported to other countries. Any temporary gains thus obtained have always been absorbed by the ever-increasing overhead costs consequent on advancing ground rents. The fifth has been, by diplomacy and intrigue, and then by cannon, the forming of colonies in countries where population was less dense and land values lower.

WAR THE LAST EXPEDIENT

The sixth expedient, when the others failed and the natural basic rights of men and nations was held in still

more flagrant disregard and contempt, has been wars of territorial conquest. Here the transformation from individual to collective self begins; the military taking outrightly of that which previously only a little at a time had been commercially taken. Such wars, impelled wholly by economic stress, have been instigated under various guises by the ruling classes, for the actual dual purpose of preventing industrial revolutions at home, and for anticipated special advantages in permanent control of wider and more remunerative markets abroad.

These wars, with their "Hymns of Hate", have always originated in nations where population was dense, land used intensively, and land values abnormally high, and they have been directed against countries where the reversed conditions obtained. That the effects of such inexcusable maladjustments as have been described eventually result in blunting, debasing, and even temporarily dehumanizing the human mind, is seen in the audacious purpose and in the brutal methods practiced by Prussianism, which the civilized world, at awful cost, is today in self-defense obliged to crush into impotency.

But, Prussianism is mentally, morally, and economically only the fully ripened fruit of the unnatural withholding from use, in whole or in part, of the land, the waters, the air and the sunlight, which the Creator provided solely for the highest use of all mankind.

THE ECONOMIC CAUSES OF WAR MUST BE STUDIED

If the present cataclysm of force and destruction is the inevitable final consequence of the disregard of both economic and scriptural laws, as appears certain, then, unless society shall, through its teachers, preachers, and statesmen, become generally and ungrudgingly willing to submit to the orderliness and equity of the natural laws of righteousness, war-causes must again grow, and again produce their hated fruit. Serious individual consideration of economic laws is therefore becoming increasingly important.

In the eternal struggle for higher degrees of existence, the biologic laws of heredity, natural selection, etc., have been the inevitably operating natural laws through which have been wrought out continuous evolution of the most desirable types of life. The fitter of the superior types, altruistically actuated, have in a helpful and just manner impressed their superior economic and social constitution upon the less fit of the human family. Inferior types, by brutal force alone, seek to impose both their possible excellences and their selfishly conceived economic, social and military supremacy upon the less powerful, or to destroy their potentiality for further growth.

The one is the peaceable though relentlessly operating natural law of the survival of the fittest while assisting the less fit to higher levels of life. The other is the properly despised pitiless view of life known as "Kultur".

THE ECONOMIC ORIGIN OF "KULTUR"

"Kultur," in its essence, must necessarily be gradually superinduced by maladjusted fundamental economic causes that can hardly be considered wholly peculiar solely to German soil or to the natural instincts and free choice of the great mass of German people. Generic "Kultur" would therefore appear to be an essential effect of conditions which have long been more true of Germany than of less densely populated nations. For it is significant that "Kultur," of the Prussian type, has never appeared, and, for economic reasons, cannot possibly appear, in sparsely populated countries where land values, and therefore living costs, are comparatively low.

It must not be forgotten that, fundamentally considered, "Kultur" is but the natural climax of a gradual but unnatural economic-impelled growth. Though needlessly so, incipient stages of "Kultur," the culminating effect of private absorption of "unearned increment," are present in degrees, varying with density and with servility of population, in all civilized nations.

To forcibly overcome the ever-dwindling net returns to all productive effort, and to escape anticipated internal industrial revolutions which unjust economic conditions invite, the final and the superlative expedient vainly resorted to, is "Kultur." Reverting to the first paragraph, this cannot be in accord with the Creative will, nor with the real essence of all invocations: "Thy will be done on earth, as it is in heaven."

WAGES

Primarily, wages is the gross product of labor resulting from the expenditure of individual strength and skill applied to land or to the products of land. The saved-up wages of labor is wealth. That portion of wealth devoted to increasing labor-efficiency in wealth-production, is capital. Interest, as return for capital loaned, and profits, as return for capital used, are therefore purely forms of primary wages.

Secondary forms of wages consist of the net returns from the sale of sea, soil, and manufactured products, the transportation of persons and articles from one locality to another, the teaching and transmitting of intelligence, and the superintendence and management of banks, factories, farms, mines, and other productive or distributive business. These, together with fees for professional service rendered, are all primarily dependent upon the average net returns to labor, and, secondarily, upon the extent to which all labor products and capital-returns may be unabsorbed by non-producers.

Diminishing, through absorption by non-producers, the natural gross wages of labor in any of its forms (due allowance being made for the use of the capital), and particularly in its essentially primary form, necessarily is to proportionately reduce, at their very source, the natural flow of net returns to all productively used capital. This would diminish general purchasing power, and thus

unnaturally restrict production, consumption, and distribution, and, with the consequent increase in both production costs and living costs, would therefore be the fundamental cause of "poverty," of "hard times," and of "business depression."

THE REMEDY

The economic maladjustment, whose most unnatural and inhuman sociological effects, with increasing density of population necessarily tends toward, or culminates in, "Kultur," happily may be easily corrected. Were this not true, then would the Creative fiat, "Increase and multiply," be the world's perpetual and ever-increasing curse. Except for man's stupid cupidity, such as has brought on the World War, this command would have long since proved to be, as under natural conditions it yet will be, the crowning economic blessing of all nations.

The only genuinely constructive basic remedy yet conceived by political economists, appears to lie solely in each subdivision of government collecting and using its own public-produced earnings, thereby preventing dangerous concentrations of "unearned" increment, and, concurrently, obtaining its necessary revenue for public purposes. The essential need lies in simply changing the incidence of such taxation as tends to multiply cost, to that which the greater it may be taxed the more it justly subtracts from all productive costs. This is true of nothing save land values.

This change may best be accomplished by taxation levied directly against the privilege of land ownership, the amount to be apportioned according to the purely socially-produced annual rental value of land exclusive of improvements. The essential change may be gradually completed in a five year period, by increasing the present tax on land values 17 per cent. per annum; corresponding annual reductions (except of graduated inheritance taxes) to be made in taxes now imposed either directly or indirectly on other objects of taxation.

Thus, leaving land titles undisturbed, the land owners' remuneration for the specially qualified service they would render in collecting and turning over to the public its socially-produced earnings, would finally be reduced to 15 per cent. of the total annual rental value of land. Revenue so obtained constitutes society's natural general fund for supplying governmental needs. This simple, but all-important, fiscal change in the incidence of taxation, may thus be constitutionally made, by any nation or subdivision of government, with no resulting disturbance of legitimate business or industry. On the contrary, all business and industry would immediately be tremendously stimulated.

By no other just method can natural economic and desirable sociological conditions become possible. Nor can the true basic right of both public and private property be otherwise obtained and made permanently safe, in any country or under any form of government.

K. P. ALEXANDER.

The Only Road to True Democracy

IT may be set down as an axiom regarding any newly-discovered idea or principle, that in proportion as it is of vital importance to the well-being of humanity, it will not at first yield up its full significance. When Luther nailed his thesis to the church door at Erfurt, he probably thought only of an immediate protest against the spiritual tyranny of the Church of Rome, and little realized the remoter implications of the principle for which he contended, "the right of private judgement."

When men first conceived the idea of democracy or self-rule, did they visualize or foresee all that is involved in the conception? Have we even yet completely unfolded to our understandings the full meaning of the words Liberty, Equality, Fraternity? What in the last analysis is the fundamental definition of the word "democracy?" It will perhaps never be possible to define it completely, for in its fulness it includes something of which its verbal formula gives no hint,—a civic consciousness, a patriotism of a hitherto unknown kind, a form of dynamic power which favoring static conditions may release but cannot generate;—a something which "rather consists in opening out a way whence the imprisoned splendour may escape, than in effecting entry for a light supposed to be without."

It is indeed more easy to say what is *not* the last word in the definition of democracy, than to give an exhaustive, full, and rounded-out account of its content. Government of the people by the people for the people? Yes, if we can be sure that there are no political conscripts among the "people," else what becomes of your "liberty?" Rule by majority? Perhaps, though the word "rule" jars upon the thought of freedom, and does not square with equality, nor yet with fraternity; even if majorities were always in the right, which is notoriously untrue.

Where then shall we find a test-point by which to determine when a democracy, with whatever of imperfections or unfinished ends it may present itself, is a true democracy and not simply a poor relation of the picturesque autocracies or force-governments of history? Surely if anywhere, this test-point must lie in the condition that membership is purely voluntary. A democracy that creates its membership by compulsion or conscription is a contradiction in terms, like a square circle or a rectangular triangle. The idea of a true democracy will only hold together in the solvent of pure reason, when conceived of as a voluntary association of free individuals who willingly agree in advance to abide by the decisions of their majority.

But the freedom and the willingness with which individuals may enter the democratic federation necessarily implies that it is permissible and possible for them to stand outside of it if they so prefer. When a Henry D. Thoreau appears on the scene and declares his unwilling-

ness to join the social group, his disinclination either to rule or to be ruled, his determination to be unsociable and to seek companionship with wild animals and birds and fishes rather than with his kindred, what has democracy to say to him? Will it allow him to go his way unmolested until a change of mind and heart overtakes him, or will it compel him to confess his membership in the democratic federation by paying taxes, and in default of payment, imprison him? Has democracy a place for the next Thoreau whom the Gods may send us?

Again, we read in "Sartor Resartus" that George Fox, the first of the Quakers and a shoe-maker by trade, haunted by the divine idea of the Universe and eager to escape from the hampering conditions of a sinful world, asked himself "What binds me here? Want,—of what? Will all the shoe-wages under Heaven ferry me across to that world of light? Only meditation can, and devout prayer. I will to the woods; the hollow of a tree will lodge me; wild berries will feed me, and for clothes cannot I stitch myself a perennial suit of leather?" Will democracy protect the next George Fox from the interference of Lord Rackrent's game-keeper or the agent of the Western Land Development Co.? These are the questions by which we must ultimately judge the genuineness of any so-called democratic constitution. Has it or has it not a place for the man who wishes to live alone, who asks for no social service and refuses to give any?

Now a democracy founded on the Single Tax principle is the only conceivable form of society that can stand the test involved in these questions. While every normal man and woman in whom the social or co-operative instinct is healthily developed, will undoubtedly recognize both the profit and pleasure of living on rent-yielding land and thereby becoming part of the democratic community, those abnormal persons who prefer to forego the advantages of social life will find no-rent land lying open for their use. There will be more of it, and it will be nearer to the margin of civilization than any that is at present available.

The willingness to pay economic rent in exchange for the privilege of citizenship, will thus constitute voluntary membership of a democracy, just as the payment of annual dues constitutes membership of an association. Under a democracy having so firmly-based an economic foundation, many of the functions of the force governments of former times will fall into desuetude, and it may then appear as it ought to do, that the chief business of a democratic executive is the careful administration of the social estates,—the wise expenditure of the rentals which the people willingly pay for the privilege of communal life.

It is not necessary, however, to place any limit upon the further functions of a democratic administration, so long as it acts as the servant of a free people. But the freedom is the determining condition without which government tends towards tyranny and democracy tends

to become only a name;—and this freedom in its last analysis means freedom to withdraw. Under no other system of economic relationships than those of the Single tax, will it be possible to get out from under an administration that has failed of its only real purpose, that of making industry more profitable and life more pleasant on rent land than on no-rent land. Single Tax is the only theory that promises that particular kind of freedom which forms the sub-stratum of a true democracy.

ALEX MACKENDRICK.

John Z. White's Lecture Dates for January and February

Saturday, Jan. 11, 1919, Saturday Lunch Club, Indianapolis, Ind.

Monday, Jan. 13th, The Toledo Commercial Club, Toledo, Ohio.

Tuesday, Jan. 14th, Rotary Club, Auburn, N. Y.

Tuesday, Jan. 21st, Rotary Club, Rochester, N. Y.

Wednesday, Jan. 22nd, Optimist Club, Syracuse, N. Y.

Thursday, Jan. 23d, Chamber of Commerce, Butler, Penn.

Sunday, Jan. 26th, Hebrew Educational Society-Forum, Brooklyn, N. Y., Hopkinson and Sutter Aves., 4 P.M.

Thursday, Jan. 30th, Chamber of Commerce, Springfield, Mass.

Thursday, Feb. 6th, Rotary Club, New London, Conn.

Monday, Feb. 10th, Chamber of Commerce, Holyoke, Mass.

Tuesday, Feb. 25th, Chamber of Commerce, Steubenville, Ohio.

Wednesday, Feb. 26th, Greater Dayton Ass'n, Dayton, Ohio.

Site Value or Land-Privilege Tax

EVERY owner of valuable idle land should be encouraged to improve it and to put it to productive use or sell it to some one who will do so. He should be required to compensate the community adequately for the land-holding luxury which he enjoys. This can be accomplished (while improvements and implements of every kind used in production yet remain untaxed) by levying a site-value tax heavy enough to destroy the incentive to hold land for speculation. Very little of a site-value tax would fall on farmers, as the great site values are found in the cities. New York City has more site values than 20 agricultural States. Such taxes are not easy to evade and not expensive to collect. They place no burden on production, nor do they tend to raise the prices of commodities.

A tax of 4 per cent. annually on the estimated site values of the United States (improvements exempted) would yield a revenue of \$4,000,000,000. Eventually, revenue needs will compel this; why not now?

Washington, D. C. Tax Reform Association.

FROM an item in the *Christian Science Monitor* we learn that at a session of the Special Assessment Committee of the Legislature, Sir William Hearst, Prime Minister of Ontario, intimated that partial exemption from taxation of those homes of low-salaried workers would probably be included in the government's housing scheme. The application of such a procedure would be general and not confined to houses built under the housing plan.

THE land tax would be our salvation: it would be the greatest, the most tranquil and the most beneficent of revolutions.—DR. RUY BARBOSA, eminent Brazilian Statesman.

THINK of it, in this aftermath of the holiday season just passed, that there are children who never heard of Santa Claus, or as one little tot told Mrs. Mary A. Sullivan, a welfare worker on the west side of Manhattan: "He don't know where I live."

A PAMPHLET published by John C. Gebhardt, a former secretary of the local Bureau of Charities of this city, states that from statistics obtained from 17,337 persons comprising 3,227 families, 56 per cent. have toilets without windows, and only 22 per cent. have bathrooms.

Buenos Aires

THE parties supporting the Single Tax in the recent municipal elections in Buenos Aires have triumphed by large majorities. No doubt with this signal endorsement of the policy of the mayor of Buenos Aires he will receive the prompt assent of the national government to his proposed new charter, embodying, as our readers know, the Single Tax programme for that city.

How Gerrit Johnson Views the California Situation

EDITOR SINGLE TAX REVIEW:

You ask me to say something about the California situation. Let me say in reply that I am leaving for Florida to-morrow and my time is limited, but if you will accept this hurriedly framed letter, I will explain the thing as I see it.

To begin with, I wish to state that on December 26th I mailed out 1044 letters with return post-cards enclosed. These letters and cards went to people whose addresses I had, who formerly supported the California movement. There has been up to date 311 post-cards returned in favor of a get-together movement, and 37 were for fighting it out. There were 23 cards returned unmarked, by people who offered other suggestions but did not mark card. I have received a great many letters. Those that favor the Californians fighting it out along the same old lines were most emphatic.

In order for us to see as clearly as possible, let us take our spectacles and clean them. Some of us may be looking through smeared glasses, and that often determines our attitude. Let us clean up. We may find there is something wrong with our own view-point. In writing this, may I ask all to forget any definite plan that they now hold regarding Single Tax, and look over the California situation as it was and is.

Some time ago there was an organization in California which I think was known as the Home Rule League. Its object, as I understand it, was for local option in taxation. If I remember rightly they had nearly 300,000 voters, more or less. If the Home Rulers had not been interrupted, they might now have gained their point, and then it would have been very simple to have taken one county, for instance Kern County, which is owned by a few men, and made that the entering wedge for Single Tax. We all know that if we get one county, the state will follow and then other states would have to take it up for self-protection. Things were running smoothly for the Home Rulers when along came Luke North with his Great Adventure and unfurled his banner for straight Single Tax. A great many of the Single-Taxers throughout the country flocked to him. Very few of the outside Single Taxers understood the situation in California, and I am frank to say I did not.

Somewhere in the mixup appeared the Equity Tax League, but I do not think they ever reached the ballot. I have no data as to names and figures. I am not interested in the past or dead as long there is hope and life ahead. May I tell you where I think the great mistake was made? Instead of the Home Rulers pulling off their coats and fighting to retain their position, most of them sat in their corner pulling faces and sticking out their tongues at Luke North and the Great Adventure, and then started the disruption.

Now here is the way it seems to me. I would suggest that the Home Rulers again get on the ballot with their proposition. Then let all those who are out of harmony with them (I mean ALL, no factions) get together and formulate a Single-Tax amendment. When election time comes most of the Home Rulers would vote for Home Rule in taxation and for the Single Tax amendment, and the Single Taxers would vote for their own amendment and the Home Rule in taxation. The Land Lords could not very well call the Home Rulers Single Taxers as they did before. They would have their hands full with the regulars.

I think the Single Taxers should retain Luke North as a writer but have someone else for a campaign manager. I hear someone say that under those conditions, he will not stay. Let me say to that,—you could not keep Luke North out of a good Single Tax fight with a club. The only trouble with him now is that he is in the wrong pew. How can a man give the best that is in him with a bunch of creditors hanging at his heels? He should be relieved of all financial responsibility, for we all know that in order to fight Land-Lordism, one needs a clear head. I honestly

believe that 90 per cent. of the California Single-Taxers would get together if given half a chance. I believe in fighting while the battle is on, but I reserve and demand the right to help fix up the firing line between battles.

Some years ago Henry George built a bridge which bridged the chasm between our present chaotic condition and paradise, but when we, his followers, come to its entrance, we seem to talk in foreign tongues and we do not understand each other. Our feet seem to get tangled so that we cannot cross. There is a tendency among us to carry a chip on our shoulder and scold. Some of us think that being stubborn means being radical. Let me say that getting the land value away from those who think they own it is going to be a battle with brains and needs unity of action.

Some of our biggest business men are Single Taxers; they believe in efficiency in full in their business, but when it comes to their hobby, their life's dream, they let it go haphazard. Let us take California as an example: We raised about \$28,000. for the last campaign, but it cost 33⅓% for every dollar collected. We were compelled to make this waste. It is waste, waste from start to finish. This does not apply to California alone, but we find the same thing all over the country. So long as we have to waste one-third of our energy, remain disorganized and call each other names rather than consider the obstacles that confront us, how can we expect success?

I sometimes wonder if the Single Taxers do not take themselves too seriously. The average Single Tax meeting is full of gloom. If someone laughs everybody is startled. We think we carry the whole world on our shoulders. I really think that Bengough with his chalk talks would make more Single Taxers than a dozen serious-minded lecturers. I have never met Bengough; I just say this because I have heard from so many people who have been converted by him. He gets results. In order to waken people from their slumbers, you must let them see things as they are.

Here are two articles that appeared in our Grand Rapids papers the same day: "New York, Jan'y 8th.—A fur coat worth \$75,000. is soon to be sent to Paris for Mrs. W. E. Corey, wife of the steel magnate. The coat is of Russian sable." The other article was that we, the citizens of Grand Rapids, took a mother of three American children and kept her in jail all night for taking twenty-five cents worth of coal to keep her children from freezing. I mention these items because to me our so-called civilization is so crude and ridiculous that if we ever get Single Taxers with any sense of humor, we would not have to lecture but laugh people into Single Tax.

Some day we will have a leader who is not a leader but a pusher. No well organized business has a leader but some where in some little room out of sight is the man who pushes. Some day we will have a pusher and then we will all centralize our forces on some one spot. We will plan a two-year campaign, hire some good publicity man (I mean a newspaper man who knows the ropes) at an expense of about \$3,000. per annum. He could get \$100,000. worth

of Single Tax publicity. We will have another person to take charge of a speaker's bureau at an expense of about \$5,000. We have in our own ranks talent galore that would be glad to give its services. The work done through this bureau cannot be estimated in dollars and cents. Every Single Taxer in that state will become enthused and fired with religious zeal, and we will tell all those who are looking for a perfect world beyond that if God is our Father, then the Earth is our Mother, and we cannot serve the one and neglect the other, and we will go into the highways and byways and preach for the abolition of poverty through Single Tax. About four months before election we will call in the psychologist; (I mean the man who opens up people's heads and sees what is going on inside) then we will call in the cartoonist and the advertising man and we will depict life in its nudity. We will let the one-half of the world know how the other half lives. We will hold our remedy high above our heads, so that they can see that our way is the only way for the abolition of poverty and the only way to secure justice.

Yours for a better world,

GERRIT J. JOHNSON.

BOOK NOTICES

A VALUABLE AND IMPORTANT WORK.*

We hope this book will be widely read. We welcome its appearance. Particularly should it be read by those who at this critical time are responsible for the reconstructive legislation which a disordered and disheartened world demands. Now, more than ever, must legislation look beyond palliative devices to economic laws. In so far as statesmen, whatever their sphere,—the nation, the state, the municipality,—act upon the old make-shift policy, to the neglect of the lasting needs of the community, they will do an evil service to their own day and future generations.

Mr. Brown addresses his book to all who "are concerned with the evils in our present economic system and who look forward to worthwhile changes during or after the war. World-wide democracy will be but half achieved if it be achieved in the political realm only, with no accompanying economic changes."

With Mr. Brown's conclusions Single Taxers have little reasons to quarrel. The debate will be rather with those whom the author describes as "economists whose social sympathies (of the influence of which they are not always conscious) or whose training by their former teachers, incapacitate them for seeing any distinction between land and capital." To these Mr Brown's work comes as a virile challenge, made in such terms that it must be taken up. The fundamental issues raised affect the economic policy of the country too profoundly to be ignored. They must be discussed by professional economists and settled once for all. It is unfair to American democracy, now deeply concerned about her future, that uncertainty as to these issues should continue a day longer than necessary. Class interests of a contrary nature must not be allowed to prejudice the final triumph of reason.

While the economists debate, we trust that the unprofessional student of the economic problems now facing our nation, will also consult this work of Prof. Brown. Economic problems, after all, are but the problems of business, industry, agriculture, the getting and distributing of wealth, the material and better things we all are rightly striving for. The style of the work is clear, easy, and its vocabulary untechnical; while on every page it is provocative of thought.

* *The Theory of Earned and Unearned Incomes*—by Harry Gunnison Brown, Professor of Economics in the University of Missouri—12 mo. 254 pp. Missouri Book Co., Columbia, Mo.

ANOTHER WORK TO BE COMMENDED.

We have received "Exercises in Elementary Economics," by Kenneth Duncan, Fellow of the Royal Economic Society and Associate Professor of Economics in Canton Christian College. The work has been prepared for the use of students in Chinese colleges. It is said to be supplementary to the author's "Essentials of Economics" (Shanghai, 1914.)

These exercises are entirely in the form of questions. The student is to supply the answers. Some of the questions, however, suggest a wide range of treatment:

"If we can never be sure of the permanency of the products and principles of our economic studies, what is the use of studying economics at all?"

And again on the same page: "Are you willing to give up any old or traditional ideas that you have held if you find that impartial analysis shows they are no longer tenable?"

The method of these exercises may be indicated by a few examples:

"Find out the main facts in the life of Henry George (See *Palgrave's Dictionary of Political Economy or Encyclopedia Britannica*, 11th ed.)

"Find out what you can of the extent of the Single Tax philosophy in China. (See Miller, *Single Tax Year Book*, Quinquennial, 1917.)

The extent and variety of the questions, the wealth of reference sources to which the student is directed, the absolute fairness of the grouping of these questions, as well as the reasonableness of their order and sequence, is creditable to Prof. Duncan's scholarship and his freedom from bias. The work and the method are to be commended, and we are wondering why they should be for the exclusive use of the more fortunate Celestials and denied to the students of American colleges. Is it because our economic authorities despair of "putting over" anything quite so "raw" as their customary pabulum on young men and women trained in the thought of Mencius and Confucius?

THE HEART OF THE WORLD.*

This interesting work of nearly one hundred pages is inspiring reading. The author has been the friend of many of the great men of history. On the first page he tells us, "I worshipped Mazzini, on whose knees I played in the hospitable house of Giovanni Nicotero in Naples."

We read on the same page: "I had been very active—in order to check the menacing invasion of the doctrines of Karl Marx and of the materialistic conception of history—in giving as much diffusion as possible to two books of typical American authors—*Progress and Poverty* by Henry George, and *Looking Backward* by Edward Bellamy. The last book was responsible, I am sorry to say, in helping to spread the cause of socialism much more than all the missionary work of Andrea Costa, and all the books and pamphlets of Marx, Engels, Lafargue, etc."

The Italian author of this book, who came to America twenty-five years ago, is an ardent American. The Heart of the World is Washington, D. C. Signor Gigliotti believes in the principles of nationality, but his sympathies for all peoples are so embracing as to take in all those who love liberty and would serve her. Indeed the work is in great part a defense of peoples and an indictment of governments. The author's heroes are those who have served the world, or who in serving their countries served best the world. Many of these, as we have hinted, our author has known personally: Mazzini, Kossuth, Cavour, Tolstoy.

He resents, as he may well do, the coupling of the name of Lenine with that of Tolstoy. On this point he says: "It has been said by several writers that Lenine is a follower of Tolstoy. Nothing is more erroneous, or rather outrageous. Who is Lenine? A Russian? A German? A Hebrew? A Christian? A man of education or talent, or a fool of genius? * * * There is not the slightest ideal or spiritual relationship between the author of Anna Karenina and the head of the Bolshevik revolution in Russia. Tolstoy is the only man of the nineteenth century and the beginning of the twentieth who resembles St. Francis of Assisi. Lenine is the man in Russia who has

many points in common with the worst leaders of the French Revolution."

He is bitter in condemnation of Marx for his treatment of Mazzini, whom the former called "an old idiot," though perhaps the prejudice of Marx for the great Italian Democrat is not hard to understand, since socialism and democracy are antithetical.

The author is a Single Taxer. We need not therefore be too critical of the following on page 69; "Single Tax will be the great remedy. By adopting Single Tax—which must be modified in industrial and commercial centers in order to properly solve new problems which escaped the great mind of Henry George—the legislator will secure a great and glorious era of farming prosperity."

There are many eloquent passages in this work, which we wish we had the space to quote. The author's wide scholarship, his acquaintance with many of the great dead among the prophets and regenerators of society, his familiarity with the literature of many languages, and his intense American spirit, combine to make this work one of the most unique and interesting of recent publications.

BOLTON HALL AT HIS BEST.*

This neat and attractive little volume is a new edition, and in some degree a revision of Mr. Hall's "Mastery of Grief." It is appropriate to what is in a sense the world's season of bereavement. There is throughout the work an inspiring and consoling philosophy for those to whom loss of relative or friend has come.

We are sorry, however, to see that Mr. Hall on page 127 calls a certain great work, "Human Personality," "heavy". He attributes the work to Sir Oliver Lodge. Profound it is, but not heavy. And it is not by Sir Oliver, but by Prof. Myers.

THE "MONETARY TIMES" OF TORONTO

The Jan. 3d issue of the *Monetary Times* of Toronto is a great issue, full of valuable statistical matter. Besides there are many valuable articles of another kind. On page 86 is a contribution by J. W. Bengough, "The Lion in the Path." On page 108 is a contribution by Prof. O. D. Skelton.

Prof Skelton says: "It must not be forgotten that heavy profits taxes hamper expansion, discourage initiative, and, if graduated, bear no proportion to the tax-bearing capacity of the individual shareholders of the companies taxed." Again he says: "As to special land taxes * * * they would properly fall to the provincial and local rather than to the federal treasury." Why? Australia did not think so.

CORRESPONDENCE

A GLANCE AT OUR OWN IMPERFECTIONS

EDITOR SINGLE TAX REVIEW:

Some of us have seen the "Gents' Valet Emporium" and its proprietor who stands, in baggy breeches and soup-stained waistcoat, "at your service"; most of us have seen the anaemic physician who prides himself, by virtue of his fewness of patients, upon keeping his clientele hale and hearty; and we all know, in the words of Harry Lauder, the "—lot o' folk as think they're awfu' nice; they're vera fond o' gie'ing ye a thing ye dinna want, espeshly what they caw' some good advice."

True to human nature, Single Taxers are so earnestly and energetically engaged in the popular pastime of propagating an economical and efficient method of managing public business, each faction following the dictates of its own free will and some contrariness, as to means, that the movement appears to be rapidly approaching the chaotic state now prevalent in all governments. We confess that we know how the governments of the world ought to be arranged, applied and maintained, and to this end we have evolved, and even experimented with, such efficacious procedures as "Single Tax," "Proportional Representation," "Woman Suffrage," "Initiative, Referendum and Recall," et cetera.

The limited success of our modern movements is due, apparently, more to the irresistibility of truth and justice than to businesslike

*Cor Mundi. The Heart of The World, by Nicola Gigliotti. Paper. 84 pp Price \$1. Author's Edition, Erie, Pa.

*The Halo of Grief, By Bolton Hall. 16mo., gilt top. 243 pp. Price \$1.25 Brentano, New York.

organization, pre-arranged methods and systematic procedure. Like the valet, we have neither time nor inclination to press our own "pants"; like the anaemic physician, we give our own constitution second consideration. We are always ready to give others advice they "dinna want."

Example appeals more strongly to the uneducated than does theoretical deduction and, as yet, we have no example in an all-inclusive, comprehensive Single Tax organization. On the contrary, we witness the obstinacy, unconcern, pacifism and militarism that is to be found in all forms of society, consequently we cannot claim to be more than ordinary human beings, no matter how much we inwardly congratulate ourselves upon our superior mentality. That some of us should be alarmed, contemptuous or disapproving of the means and methods of our remaining partners-in-principle is absurd and a mark of our narrowness. Dissension is one of the roots of the tree of knowledge and, as such, it has a value. There is nothing more monotonous and conducive to insanity than a continued sameness of opinion. When all the people of this world finally agree upon every consideration we shall, indeed, then have cause for alarm. Happily, there appears to be no hope for such condition.

Dissension has a value. Therefore, rather than run from it, let us run toward it if we can find room to so exercise ourselves. Let us capitalize these differences of opinion that are now creating factions in the midst of our movement. Give this condition a liberal dose of "proportional representation" and, if necessary, shake well before using. If we find that the militants are in a majority then let us manfully face the music, knowing that our pacifist minority shall be given every opportunity to emit its proportional squeal. A business-like organization, embodying as many of the idealistic forms of administration as are applicable to our purpose and which we are now so zealously trying to "wish" unto our nation, is the first essential. Although we are scattered throughout a nation of one hundred million souls, we can avail ourselves of the Australian ballot employed through the columns of committed periodicals. By this means we can determine and formulate, by vote, what-to-do-and-how-to-do-it. Having determined what-to-do, let us next fix upon the type of our party machine, whether it be an aggressive, progressive, political "tank" or a staid, stolid and simple windmill. With the type of machine determined upon we can then concentrate our fuel, hopes and efforts with greater certainty and satisfaction. Individual efforts can still be secured under individual rights, but party policies are best preserved and prosecuted through organization, and by an organized, united front only can we make even a dent upon the cocoa-nut skulls of society. Individual effort is always desirable, but concentrated energies render individual tasks easier, eliminate duplication of effort, inspire courage and resolution, breed efficiency and economy, and command attention and respect.

Fall River, Mass.

THOMAS N. ASHTON

C. F. HUNT REPLIES TO W. E. BROKAW.

EDITOR SINGLE TAX REVIEW:

W. E. Brokaw should give proof that I "ignore the fact that results contain natural resources as well as human work."

Mr. B. has invented a new political economy, which he supports by his mistakes. Exchanging results does not imply charging for natural resources, or would not under freedom of land.

Manufacturers do not mix different priced things, and, "counting the whole cost, determine the price of each article."

They ascertain cost to determine profit, not price. Articles "in vogue" or in great demand may be many times cost, and if a style changes, or supply increases, the price is put down in order to make sales; and may be sold at cost, or lower, according to the market.

If cost limits price, no protectionist would clamor for a tariff, nor take advantage of the limited supply caused by a tariff. He would religiously mark his goods at a pious and strictly just margin, and refuse more even if offered more by an excited market. No one thus fixes prices.

In any case the manufacturer would not strike an average of price to determine cost. He uses the cost price at the time he figures cost.

Thus, a miller may pay various prices for wheat; he will figure it all at the highest price; he takes advantage of the market, for the price may fall, and then he will need to reduce price.

Chicago, Ill.

C. F. HUNT

DOES NOT SEE IT AS A PRACTICAL QUESTION

EDITOR SINGLE TAX REVIEW:

It seems to me that the controversy over the question of "Free Trade" in the columns of the REVIEW is wasting much good paper and ink.

Reduced to its lowest terms and translated into English, the contention of the editor amounts to about this:

"The people of America and their industries are today subjected to two very heavy burdens:

First, tariff taxes;

Second, taxes on buildings, improvements and personal property.

We must not abolish the tariff taxes until we have got rid of the other tax burdens.

To do so would be disastrous."

Just why it would be disastrous the editor does not make very plain.

I confess I don't see the point. I am just stupid enough to think that the American people and their industries would be helped, no matter which burden they removed first.

It is my opinion, however, that they will first remove a part at least of the load of local and State taxes. The question is simpler, and more people can comprehend it.

St. Paul, Minn.

C. J. BUELL

REPLY

Mr. Buell is right and is willing to begin at the right end—i. e., by the removal of the burden of State and local taxation. But he differs with us in the very practical question we have raised. Tariff taxation is a protection to some industries and a burden to others. Every business man can settle the question for himself as to the class to which his own industry belongs. It is true of some industries that to retain internal fiscal burdens while subjecting them to the increased intensity of commercial rivalry by free trade, would spell disaster. There are some industries which, under free trade, and the taxation of land values would not, indeed ought not to survive. But we can never be sure what they are until their "struggle for existence" is made under conditions that secure equality of rivalry, and where domestic industries are not asked to enter the international trade arena handicapped by internal fiscal burdens such as we impose. Therefore, it is increasingly important that we recognize the sequence of the proposed steps toward the desired goal, which are in this order—Free Land, Free Trade, and Free Men.—EDITOR SINGLE TAX REVIEW.

ONE TO WHOM THE SINGLE TAX IS A MORAL PRINCIPLE

EDITOR SINGLE TAX REVIEW:

It is certainly a very great benefit to have a magazine which takes a clear adherence to a moral principle in thought, word and deed as its rule of action. The deplorable results of forsaking the moral principle in order to take short cuts to success have been illustrated many times in the Single Tax movement, the latest being an effort to return to the pussy-footing game in California. It is deplorable that all of those, who, without having their ideas conform to any particular standard, chose to call themselves Single Taxers, should be permitted to influence the movement so detrimentally.

Newark, N. J.

W. J. WALLACE

A REAL DIFFERENCE

EDITOR SINGLE TAX REVIEW:

In your issue of November-December under the title "The Fiscal Basis of Germany's War Indemnity," Mr. Leonard Tuttle is quoted as saying, "it would make no difference to the German workman or farmer whether he paid his rent to a German landlord or to the Allied governments." With all due respect to Mr. Tuttle, it would make a tremendous difference. If the workmen and farmers pay their rent to

the landlord Junker class it will be a gratuity, and they will still have to pay their debt to the Allied governments. But if they refuse to give the landlords the rent and use it to pay their debt, then their burden of debt would be halved.

Brooklyn, N. Y.

GEORGE LLOYD

SICK OF ETERNAL TALK AND NO ACTION

EDITOR SINGLE TAX REVIEW:

The utter lack of organization and method of the Single Taxers throughout the country to my notion is very regrettable, and the hope that the sporadic educational work now going on will ever win the day is too remote to dispel my despair. If we could agree on a bill and concentrate on one State we might get our wedge in, but the utter indifference of some of the leaders of this movement prompts me to question whether they really want Single Tax—preferring to keep it as a plaything to use in “great argument about it and about” and for the pleasure of hearing their own voices; “but ever more return by the same door wherein they went.”

I am an impatient direct actionist, too old to expect results from the aimless, inert methods of the devotees.

Rockford, Ill.

FAY LEWIS

OTHER LETTERS

Some of the letters recently received contain inquiries concerning the Single Tax and its application. A lady who gave a copy of the REVIEW to a Professor was met by the objection that under the Single Tax “rich men who owned no land would be let off,” and she wants a short and convincing reply to this objection. Rich men who own no land will not be let off. They will pay taxes indirectly. If their riches are stored on land of high value, (and no one stores riches on land of low value) they will pay the land rent. If their riches are in stocks and bonds that represent land value, as railroad securities, for example, they will pay taxes indirectly—and more surely than under the present system. If their riches are rare paintings and priceless jewels these again will not be found on land of low value, and they will pay their taxes, as they now pay rent to the landlord. There are other considerations which might call for comment, such as whether a direct tax on riches is not the height of bad policy, or whether experience proves that no tax on riches can be equitable levied, but this reply covers the point of the Professor that the rich man will be “let off.”

We quote the following from a letter received from an old subscriber who encloses his subscription and contribution to the REVIEW's Sustention Fund. It is so illustrative of a certain attitude among Single Taxers resulting from events of the past two years that we quote a few paragraphs, omitting the name of the writer:

“Some regular periodical should be devoted to the Single Tax, and give Single Taxers general news of Single Tax matters; so far as I know, you publish the only periodical of the kind in the United States. These are the only reasons that I can find for making this contribution. A year from now I expect to shrink into an annual subscriber, or possibly quit altogether. I am disgusted with the squabbles that have developed within the Single Tax ranks, and am rapidly losing interest. The dear people reject the means of their own social salvation, even when held under their very noses, as witness the recent vote in California, despite the good stuff which Luke North scattered so profusely. What's the use? When I try to comprehend your proposed anti-German tariff, I see as through a glass darkly; I don't like your attitude towards the International Free Trade League, and while I see some good in it, I am not yet fully converted to the idea of separate party action on behalf of the Single Tax. I was a contributor to the Fels Fund through nearly all of its existence, graduated into the National Single Tax League, but resigned from it. “Gratiano speaks an infinite deal of nothing, more than any man in Venice.” Now isn't this a fine state of mind for the beginning of a new year?”

We have received the following letter which deserves some comment. It is from a Single Taxer in California, whose name we withhold.

“I differ radically with you as to political action at this stage of social evolution and considering the lack of intelligence and social conscience in the electorate. I have no money to waste on Single Tax parties or Great Adventures.

I know that in social work one must be all things to all men, in order to accomplish any material result, while at the same time never denying the full measure of moral and rational truth to which human constitutions can only approximate.”

REPLY

Our friend's trend of mind explains his difficulty. Note that he would not assert boldly “the full measure of moral and rational truth” *he would merely refrain from denying it.* He does not and cannot therefore appeal to the social conscience of the electorate, and because it does not respond, and properly ought not to respond, to the attitude that attempts to be all things to all men, he believes that there is a lack of such social conscience. The trouble is with the gentleman himself, and not the lack of social conscience to which he refuses to appeal. A little self-searching would do him a world of good.

THAT the REVIEW in its new form and under its new policy is keenly appreciated is evidenced by a few extracts from the many letters received.

“I want to congratulate you upon the present style and character of the REVIEW.—Henry Ware Allen, Wichita, Kas. “I think your editorials in current REVIEW especially strong and statesmanlike.”—Chas. H. Ingersoll, N. Y. City. “I think you are right. The Single Tax must be made a political issue. It is the only policy.”—Single Tax Hayward, Paonia, Colo. “Your SINGLE TAX REVIEW is superb. Wish it could be made a monthly.”—John B. McGauran, Denver, Colo. “I am much pleased with the present policy of the REVIEW, and trust that you can continue to slam away and insist on the straight-out-and out Single Tax without any frills.”—James B. Ellery, Erie, Pa. “I take all the prominent Single Tax periodicals and can confidently say that the SINGLE TAX REVIEW is the best in the world.”—James Dangerfield, Brooklyn, N. Y. “I am in hearty sympathy with you in your stand for straight-out, unadulterated Single Tax. Time and money enough has been thrown away in pussy-footing.”—F. D. Lyford, Lewiston, Me. “You have the best Single Tax paper published anywhere, according to my opinion.”—Hon. R. E. Thompson, Toombsville, Miss. “Much that I find in the REVIEW pleases me very much.”—C. J. Buell, St. Paul.

NEWS NOTES AND PERSONALS

WALTER B. LOWENSTEIN recently addressed the Voting Women's Club of Memphis, Tenn., on the question of the suffrage.

E. M. CAFFALL, of West Palisade, N. J., recently delivered an address on the A. B. C. of Taxation before the Bergenfield Civic Association. This was reported in extenso in the *Palisadian* of Palisade, and the *Saturday Review* of Bergenfield.

THE *Fairhope Courier* wonders how it fares with “a most delightful young Hungarian, Robert Braun,” who visited Fairhope, the Single Tax colony of Alabama some years ago. The last time we heard from him was during the second year of the world war. At this time he had charge of a batch of Serbian prisoners, and held the rank of a lieutenant in the Austrian army. The wrong done to this sweet spirit is only a minor incident of all the evil results of the Hohenzollern and Hapsburg rule.

MANY Single Taxers who have lapsed into inactivity might paraphrase David B. Hill's famous utterance when asked if he was still a democrat, “Yes, very, very still.”

A PAMPHLET of eighteen pages and cover entitled *Poetry of Peace and Economic Reform* by James B. McDade, is published by the author at Pittsburg, Pa. The poems are what are called “didactic,” and deal with current world politics and world happenings.

MR. M. MAY, of Washington, D.C., is starting a campaign to secure signatures for a petition to be addressed to Congress urging that body to remove taxes from labor products and make land pay the entire burden. There is no reason to discourage such efforts, but politicians regard petitions of this kind with good humored contempt. Perhaps Mr. May has not heard of a previous attempt of this kind to petition Congress. And this leads us to the reflection that zealous new-comers into the ranks might escape some grave disappointments by reading something of the past history of our movement, its successes and failures. Among the latter are petitions to "honorable bodies." Politicians are deferential to petitions only when backed by votes.

THE *Middleton Guardian* is not among the great and influential papers of Great Britain, but in ability and economic knowledge it outranks most of the best of them. John Bagot is the editor.

It is a well edited little semi-annual paper that is sent forth in *Our Bulletin* by the Brotherhood of the Commonwealth. This organization founded by Chas. Frederick Adams should be the monument to the fine spirit that has left us. *Our Bulletin* is published from Brooklyn. Send for a copy and become a member.

THE National Popular Government League held a three days' conference on January 9, 10 and 11. Secretary Lane, Prof. L. J. Johnson, Louis F. Post and Robert C. Macauley were among the speakers. Secretary of Labor Wilson was prevented from addressing the conference by the illness of his wife. Mr. Post's speech was an uncompromising plea for the Single Tax. He was followed by Mr. Macauley who while endorsing the principle laid down by Mr. Post made a strong appeal for the application of the theory to political action. Other Single Taxers present were Frank Stephens, H. H. Willock, and a delegation from the Single Tax party of Philadelphia, Messrs. Robinson, Shafer, Davis and Macauley.

"AUNT JULIA" (Julia Goldzier) in her interesting column in the Bayonne, N. J., *Times*, gives Single Tax lessons in the scientific misspelling that makes her letters a piquant diversion. Our female Josh Billings (we trust Aunt Julia will not take offence) has a humor equal to her prototype.

GOVERNOR SMITH, of New York, says it would be a calamity to increase taxes on real estate. This is another democrat whom Single Taxers were advised to support for office. And still they come—or go.

THE *New York Times* says that "within the terms of the constitution there is a strong effort to change our government into a centralized Socialistic State, with multitudes of placemen." There is an alternative of which the *Times* may have heard.

REPRESENTATIVE James A. Reynolds, of Cleveland, O., member of next Ohio Legislature, wants home rule in taxation, and at the same time favors the Single Tax.

E. YANCEY COHEN has gone to Florida.

MRS. MARY FELS is now in Europe.

THE Provisional Committee of Manufacturers on Federal Taxation, of which Otto Cullman, Chicago, is secretary, calls public attention to the fact that "the value of land is one half of the entire property of the United States, and it pays no Federal taxes." The Provisional Committee, which numbers among its members many leading manufacturing concerns, is seeking to shift taxation from production to land values.

A FABLE by Bolton Hall adorns page 639 of the *Outlook* for Dec. 18.

JAMES F. MORTON, JR., in December lectured on the Single Tax in Montreal before the Kiwanis Club, an organization of business men.

The Great Adventure

In two consecutive elections one third of the voters of California stood solidly for the Great Adventure's straight fundamental Single Tax amendment. Now they are campaigning for the third test. Help them to make it a successful one.

"THE GREAT ADVENTURE"

Published weekly by LUKE NORTH,
203 Tajo Building, Los Angeles, California,

will keep you posted on the great Single Tax struggle in California, 25 cents a year. Every Single Taxer in the world should take it. Every subscription is a contribution to the California Campaign for unadulterated Single Tax.

THE CRIME OF POVERTY

Henry George's great address to the Knights of Labor. Beautifully printed in *Everyman* (monthly by Luke North). This number contains also the Spoon River "Single Taxer", the Franchise Tax Humbug, etc. Ten cents a copy, twelve for a dollar.

LET US HELP THE GREAT ADVENTURE.

WM. L. ROSS, Chairman, GREAT ADVENTURE
CONTRIBUTOR'S LEAGUE

410 Gaskill Street

Philadelphia

The Single Tax Year Book

(Quinquennial)

An Encyclopedia of 488 pages covering the Philosophy, History and Application of the Single Tax. Price \$2.50, postpaid. Edited by JOSEPH DANA MILLER.

The Baltimore *Sun* says of this work:

"A remarkable book which gives a truly impressive outline of the remarkable progress attained by the Single Tax movement since Progress and Poverty was published. * * No man should undertake to discuss the Single Tax movement without first reading this work."

Every Single Taxer should possess the work and see that his local libraries have it. Nearly five hundred public libraries have ordered the work to date.

Single Tax Review

150 Nassau Street

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